

CALDWELL COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2026-2027

2026-2027 BUDGET ORDINANCE

Be it resolved by the Board of Commissioners of Caldwell County, North Carolina

Section 1: The following amounts are hereby appropriated for the operation of Caldwell County Government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027, according to the following summary and schedules:

Summary	**2026-2027 Adopted Budget**
General Fund	111,124,843
E911 Fund	497,156
Deed of Trust Fund	650,000
Sales Tax Reinvestment	2,600,000
Opioid Fund	814,437
DSS Trust Fund	250,000
Fines and Forfeitures Fund	350,000
Water Fund	5,211,265
Schools Sales Tax Capital Fund	5,300,000
Fire District Funds	10,363,600
Rescue Readiness Fund	2,000
Total	**$ 137,163,301**

Section 2: The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027

GENERAL FUND EXPENDITURES	**APPROPRIATIONS**
PUBLIC SAFETY	34,013,350
HUMAN SERVICES	27,959,422
EDUCATION	18,893,317
GENERAL GOVERNMENT	15,437,502
ECONOMIC AND PHYSICAL DEVELOPMENT	7,834,459
CULTURAL AND RECREATIONAL	1,893,223
CAPITAL OUTLAY	1,531,012
DEBT SERVICE	3,562,558
TOTAL GENERAL FUND	**$ 111,124,843**

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Section 3: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Property Tax		
Ad Valorem Tax - .4775 per $100 valuation	$	53,357,760
Less Discount		(800,000)
Penalties and Interest		500,000
Prior Year's Taxes		1,230,000
Net Ad Valorem and Reimbursement	**$**	**54,287,760**
Other Revenue		
Local Option Sales Tax		4,878,000
Vehicle Taxes Collected by the state		12,650,000
Other General Revenues		3,416,372
Fund Balance Appropriation		8,941,653.00
Transfers In from other Funds		1,170,000
Installment Purchase Financing Issued for Capital Outlays		1,531,012
Departmental Revenues		24,250,046
Total Other Revenues	**$**	**56,837,083**
Total Revenue	**$**	**111,124,843**

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Section 4: There is hereby levied a tax at the rate of 49.75 cents per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2025 for the purpose of raising the revenues listed as "Ad Valorem Tax" in the General Fund in Section 3 of this Ordinance.

The rate is based on the **total valuation** of property tax for the purpose of taxation of **$11,520,000,000** and an estimated collection rate of 97% for property.

The discount rate for July 1, 2026 through June 30, 2027 will be 2% in July and 1% in August.

Section 5: The following amounts are hereby appropriated in the E911 Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

E911 Revenues	$	233,046
Fund Balance Appropriated	$	264,110
E911 Fund Expenditures	$	497,156

Section 6: The following amounts are hereby appropriated in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 2026 .and ending June 30, 2027:

Revenues:		
Intergovernmental Revenues	$	600,000
Fund Balance Appropriated	$	2,000,000
Subtotal	$	2,600,000
Expenses:		
Economic Development Incentives	$	2,250,000
Interfund Transfer Out	$	350,000
Subtotal	$	2,600,000

Section 7: The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Revenues	$	4,590,354
Fund Balance Appropriation	$	620,911
Subtotal	$	5,211,265
Expenses	$	5,211,265

Section 8: The following amounts are hereby appropriated in the Deed of Trust Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Revenues	$	650,000
Expenses	$	650,000

Section 9: The following amounts are hereby appropriated in the DSS Trust Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Revenues	$	250,000
Expenses	$	250,000

Section 10: The following amounts are hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Revenues	$	350,000
Expenses	$	350,000

Section 11: It is estimated that the following revenues will be available in the Rescue Readiness Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027

Prior Year's tax collections	$	2,000
Expenses	$	2,000

Section 12: The following amounts are hereby appropriated in the Opioid Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027

Revenues	$	814,437
Expenses	$	814,437

Section 13: The County shall continue to account for the sales tax receipts designated for the school system in a capital project fund. Sales Tax revenues that are required by state law to be used for public school capital shall be deposited into this fund. Debt Service on borrowings for school capital shall be paid from this fund. Each month an amount equal to the sales tax revenues actually received that month less one twelfth of the annual debt services shall be paid to the school system The budget for this fund shall be as follows:

Revenues		
Sales Tax	$	5,300,000
Interfund Transfer In		-
Subtotal	**$**	**5,300,000**
Expenditures		
Debt Service Payments	$	2,122,682
Capital Funds paid to School System		3,177,318
Subtotal	**$**	**5,300,000**

Section 14: It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Department	Fire Tax Rate *	Rescue Tax Rate *	Amount
Gamewell	10.00	3.00	1,153,000
North Catawba	13.80	4.00	1,980,000
Patterson	9.87	1.25	412,000
Valmead	10.00	5.00	395,000
Little River	9.30	4.00	570,000
Sawmills	10.50	3.00	959,000
Grace Chapel	13.00	-	1,679,000
Collettsville	13.00	0.85	617,000
Yadkin Valley	7.00	5.00	193,000
Kings Creek	8.50	5.00	560,000
Bethlehem	4.30	1.00	23,100
Hudson	14.00	1.00	1,306,000
Blowing Rock	5.75	5.75	315,500
Granite Falls	14.15	0.85	201,000
Totals			$ 10,363,600

** Tax Rate shown in cents per one hundred dollars ($100) of tax value*

Section 15: The County Manager is hereby authorized to implement the following programs:

a. The County Manager shall continue to have the annual discretion to implement individual salary and pay plan adjustments that reflect the current job market rate as well as internal equity so long as such actions are consistent with an overall pay plan that ensures adequate recruitment and retention of employees.
In the event the County Manager needs to make a pay adjustment that is not consistent with the overall pay plan such adjustments shall not be made final until the board of commissioners are informed. The County Manager shall have the authority to implement the merit pay plan as presented to the board during the budget presentation. The County Manager and or Chief Financial Officer shall have the authority to move funds from the merit pay pool line item to the appropriate department line items in order to fund merit pay increases.

b, Travel reimbursement will be set at **IRS rate** for the period effective July 1, 2026 and ending June 30, 2027.

c. The County Manager may adjust rates for services provided by departments when such adjustments will comply with formal Medicare and or Medicaid reimbursements rates for counties. Such adjustments must be formally presented to the Commissioners by way of memorandum.

d. The County Manager and or Chief Financial Officer shall be permitted to transfer existing funds within functions. The authority shall be granted based on the conditions stated below:

- The transfer shall not result in the creation or funding of additional staff positions without prior approval by the Board of Commissioners.
- The transfer shall not obligate additional local, state or federal funds not previously approved by the Board of Commissioners in budget amendment form.
- The transfer shall not result in the initiation of a new program or policy not previously approved by the Board of Commissioners.
- Capital Asset purchases must be approved by the Board of Commissioners.
- Non Capitalized asset purchases may be administratively approved under the restraints identified in this section
- The County Manager may transfer contingency funds for use in any area of the general fund up to the total amount budgeted for contingency but this authority is limited by the constraints listed above. The Board of Commissioners must be notified at the next regular board meeting and it shall be recorded in the minutes.

e. The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:

- He may execute contracts for construction, repair projects or design services so long as adequate funding has been approved by the board to complete the contract.
- He may execute contracts for: (1) purchases of apparatus, supplies and materials, or equipment which are within budgeted appropriations, (2) leases of personal property within budgeted appropriations, and (3) services which are within budgeted appropriations
- He may execute grant agreements to or from public and non-profit organizations, which are within budgeted appropriations, unless a grantor requires execution by the Board of Commissioners.
- He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if funds therefore are within budgeted appropriations.

f. Department Heads shall have authority to adjust line items in their departments subject to approval by the County Manager and or the Chief Financial Officer

g. The county's per diem rate for travel shall be as follows:

In State Travel:	
Breakfast	$13
Lunch	$15
Dinner	$26

All county employees who travel for county business shall be subject to the per diem. Department Heads will have the option of paying employees the per diem rate or making them turn in receipts for meals. If they turn in receipts the meal must not exceed the amount of the per diem. This remains in effect regardless of how the meal is paid for (i.e. county credit card). There may be certain instances when it is appropriate to exceed the per diem rate but this requires prior approval by the County Manager and or Chief Financial Officer.

Section 16: The County's capitalization threshold shall be continued at $5,000. The threshold for tracking of "non capital" equipment shall be set at $1,500.

Section 17: All purchasing should be coordinated through the purchasing agent. The threshold for a purchase requiring a purchase order to be issued shall be established at $1,000

Section 18: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the County Manager and Chief Financial Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 22nd day of June 2026.

Randy Church, Chairman
Caldwell County Board of Commissioners

Tasha Brown
Clerk to the Board