

CALDWELL COUNTY
2026-2027 PROPOSED BUDGET

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COUNTY MANAGER

2026-2027 Proposed Budget Agenda

- Budget Objectives
- 2025-2026 General Fund Budget Review of items
- 2026-2027 General Fund Budget
  - Highlights
  - Revenues
  - Expenditures
- Water Fund
- Fire Depts
- Opioid Fund



BUDGET OBJECTIVES

Budget Objectives



- Maintain or Improve Service Levels
- Priority Based (Needs not Wants)
- Analysis of Financial Position (2025-2026)
- Review of Prior Years and Actuals
- Eye on the future, debt roll-offs, projects
- Property Tax Impact on Citizens

2025-2026 BUDGET HIGHLIGHTS



2025-2026 General Fund Highlights

- Property tax revenue set at .4975 from .63 (Revaluation)
- Communications Salary Increases across the board
- Maintenance – 2 new positions for mowing
- Refilled a Bailiff position
- Added an Ambulance along with 2 QRV's and 2 Vehicles at DSS
- New Voting Scanners and Tabulators
- Sheriff – 15 Marked and 2 Unmarked cars and One Jail Transport
- Additional $150K and $350K to CCCTI and CCSS
- Additional changes made right after budget adoption…

2025-2026 General Fund Budget – Changes made in CY

- EMS Raises and changes made in July 2025 = $1M+ annually
- Sheriff Dept Raises made in February 2026 = $540K annually
- Other items = Rollovers and Grant monies (DSS and Health)



Factors going into 2026-2027 budget



- Ending the 2025-2026 year strong
  - Fund Balance – PY - 21.46% to CY - 23.50%~?
- Modest debt roll-off in 2026-2027, more in 2027-2028
- Health Insurance is up $1M~
- Retirement is up $2M~
- Have asked all dept. to hold the line on FTE's if possible
  - Have eliminated several positions already in CY
  - Reengineering of several areas
- Property Tax Rate needs to be evaluated for citizens each year

2026-2027 GENERAL FUND BUDGET TOTALS



General Fund Budget Totals

2027 Proposed Budget

$ 110,966,452

2026 Original Budget	2026 Revised Budget	2027 Requested Budget
$ 105,202,133	$ 109,404,861	$ 117,247,318

1.4% increase in % from Revised to Proposed

5.5% increase in % from Original to Proposed

$ (6,520,858) Amount cut from the Requested

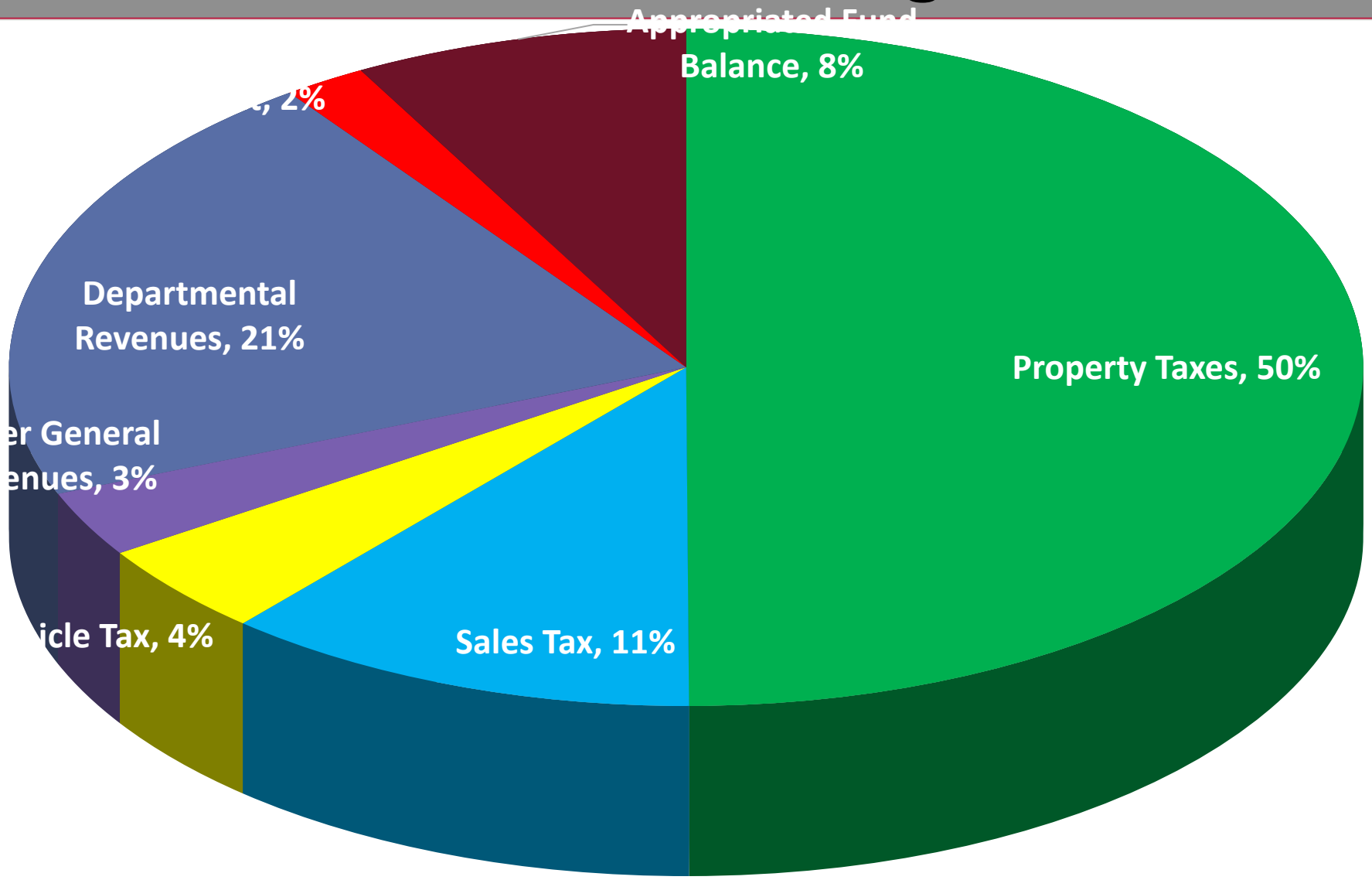
$ 1,561,591 Increase in Proposed from Revised

GENERAL FUND REVENUES

- Property Taxes
- Sales Tax
- Fees
- Other Revenues



General Fund Revenues by Type
2026-2027 Budget

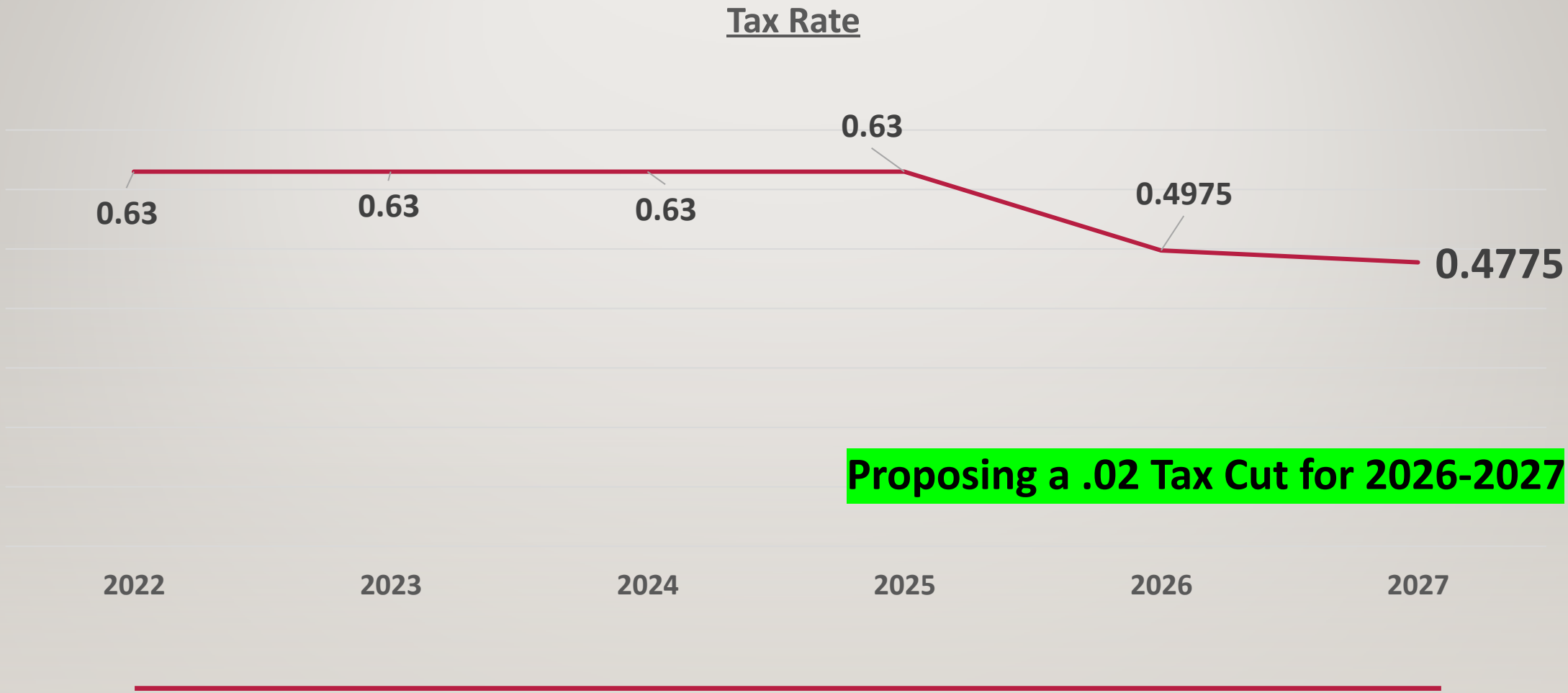




PROPERTY TAXES

PROPERTY TAX BASE SINCE 2022





PROPERTY TAX RATE SINCE 2022 AND 2027 PROPOSED RATE

Property Taxes and Value of a Penny



	FY 2025	FY 2026	FY 2027
Total Tax Base	$7.82 Billion	$11.12 Billion	$11.52 Billion
Tax Rate	63 cents	49.75 cents	47.75 cents
Value of Penny	$782k	$1.12M	$1.15M

3.6% Growth

How do we compare?

Property Tax Rates



- Range: Carteret .2250 to Scotland .99
- Neighbors 2026 (2027 proposed):
  - Alexander .65 (.63)
  - Burke .55 (.55)
  - Lincoln .499 (.499)
  - Wilkes .42 (.42)
  - Catawba .3985(.4235)
  - Watauga .318 (.318)

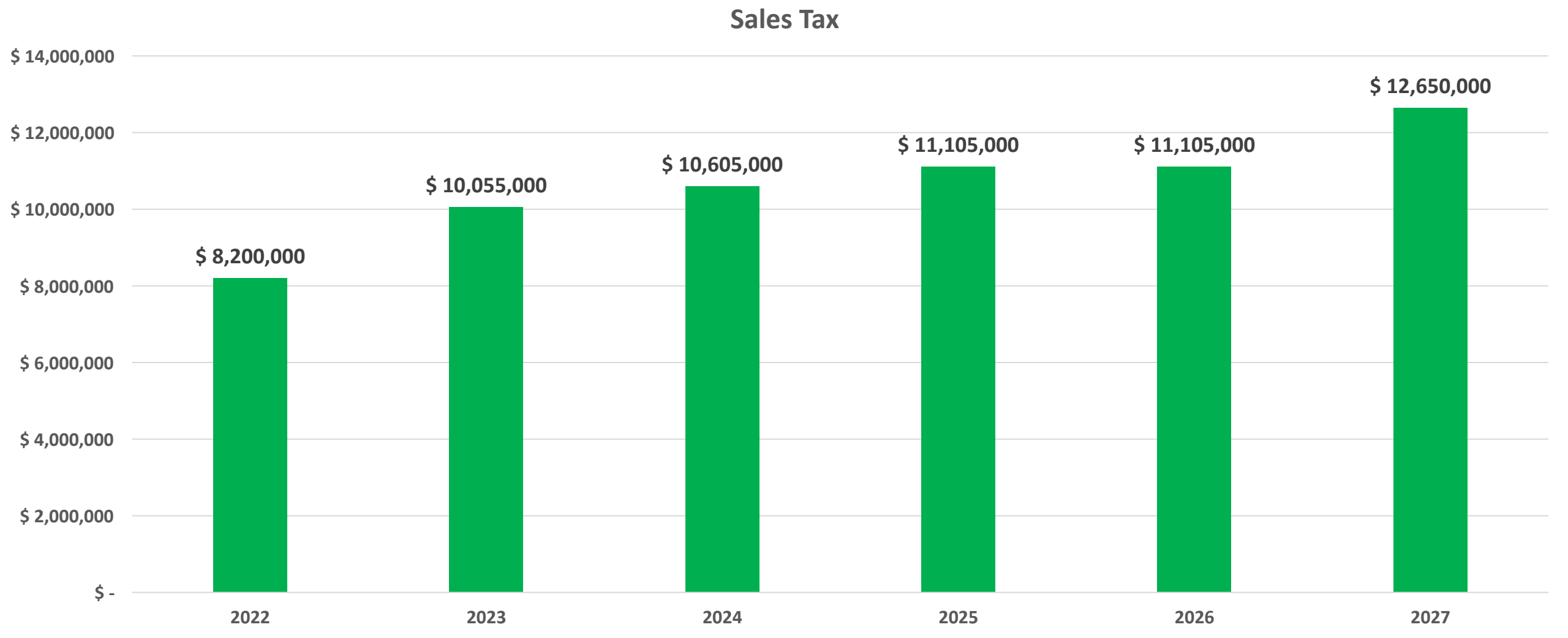
Caldwell County is 25th in NC for the 2025-2026 year
2026-2027 Proposed Rate of .4775 put us around 22nd/23rd in NC



SALES TAX REVENUE

Sales Taxes Proposed Revenue

- **Overall Sales Tax projection is up 14% - even with actuals YTD**



GENERAL FUND FEES



Fees – General Fund

- Building Inspections – no changes in fees
  - Building Inspections fees covers full cost of operations
- ROD – no changes in fees
  - With Passport revenues – covers costs of operations ($40K)
- No Fee changes for the General Fund except EMS

Fees – General Fund

- **EMS Fee Changes**
  - **(New Rate to align with Medicare Fee Schedule)**

Level Of Service	2026 Medicare Allowable (Urban)	Current Charge	Recommended (150% MFS)	Recommended (200% MFS)	Recommended (300% MFS)	Recommended (350% MFS)	2026 Approved Charge
ALS NE A0426	$331.97	$485.67	$497.96	$663.94	$995.91	$1,161.90	$0.00
ALS E A0427	$525.61	$768.98	$788.42	$1,051.22	$1,576.83	$1,839.64	$0.00
BLS NE A0428	$276.64	$404.73	$414.96	$553.28	$829.92	$968.24	$0.00
BLS E A0429	$442.62	$647.58	$663.93	$885.24	$1,327.86	$1,549.17	$0.00
ALS 2 A0433	$760.75	$1,113.00	$1,141.13	$1,521.50	$2,282.25	$2,662.63	$0.00
Specialty Care Transports A0434	$899.07	$1,315.37	$1,348.61	$1,798.14	$2,697.21	$3,146.75	$0.00
Mileage A0425	$9.33	$13.73	$14.00	$18.66	$27.99	$32.66	$0.00

OTHER REVENUES



Other Revenues - General Fund

- No major changes with other revenues (DSS/Health)
  - Watching HR1 and impacts

- Landfill Revenue x 2:
  - Host Fees = $1.1M
  - Methane Gas = $600K – Capital Project for Future Landfill Costs

- Investment Income remains high - $1M~

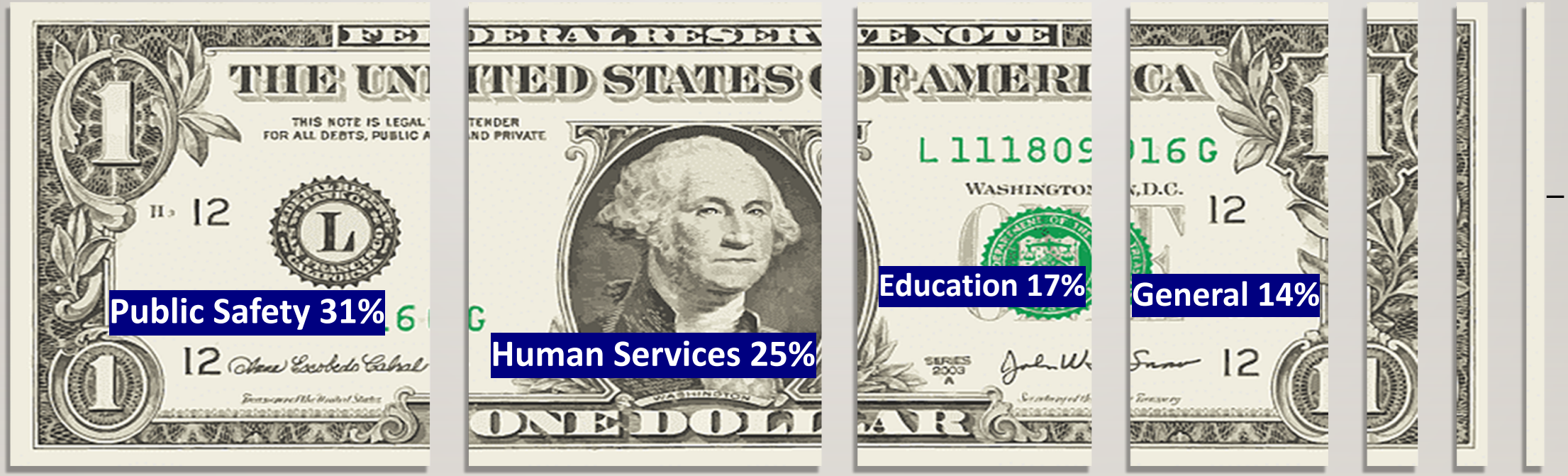
General Fund Revenue – Highlights

- 2 Cent Reduction in Property Tax Rate – from .4975 to .4775
  - Proposed Rate ranks Caldwell around 22nd/23rd
  - A number of Counties across the State are proposing increases
- Sales Tax Revenue is up 14% Year to Date - Projected at CY Actuals
- No fee changes proposed other than EMS
- Landfill fees continue to perform well – setting aside monies
- Investment income continues to perform well



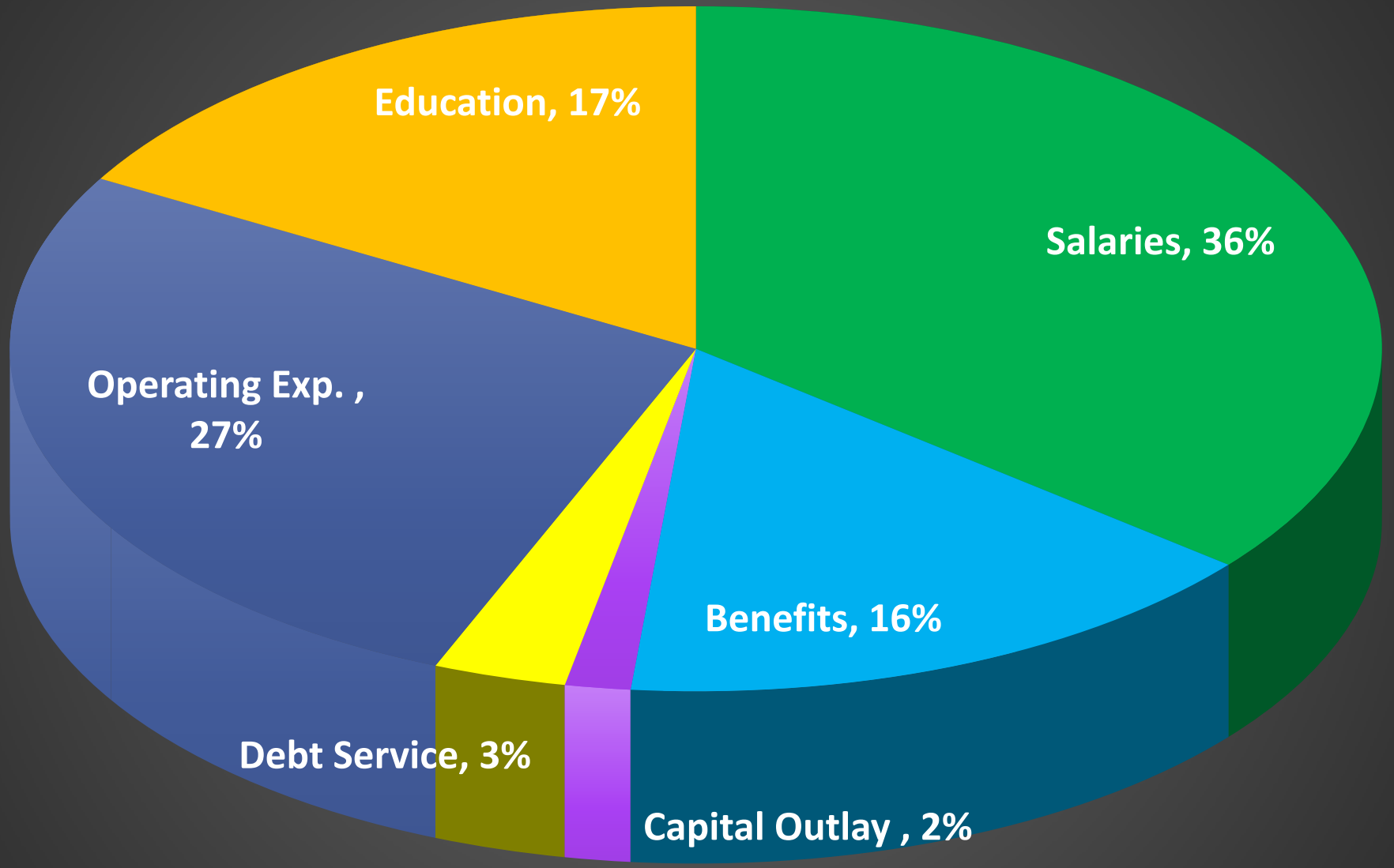
GENERAL FUND EXPENDITURES

Expenditures by Function



How Does the County spend a $1??

General Fund Expenditure by Type
2027 Budget



SALARIES AND BENEFITS
CAPITAL OUTLAY
DEBT SERVICE
OPERATING EXPENDITURES





EMPLOYEE SALARIES AND BENEFITS

Salaries and FTE's and Other

- New FTE's
  - Sheriff – 1 new Detective
  - Communications –5 FTE's (Lenoir) revenue does offset cost
  - No other FTE's
  - Reengineering of dept's have netted several less FTE's
- Salary Adjustments
  - None
  - Merit $1K and $2K remain ($700K total)
    - $56K Avg. Salary (1.8% or 3.6% increase)

Other:

Health Insurance is up….$1M = or…a 2.5% COLA

Retirement is up …$1.8M = or…..a 4.5% COLA

Health Insurance– No changes proposed

- Health Insurance at a low cost ($35-$160mo) (Market Place -$611)
  - $800 budget month cost to the County

2026 Premiums

STANDARD PPO & PLUS PPO PLAN
for Active Subscribers

North Carolina State Health Plan
FOR TEACHERS AND STATE EMPLOYEES
A Division of the Department of State Treasurer

Monthly Premium Rates January, 2026 to December 31, 2026	STANDARD PPO PLAN Salary Band				PLUS PPO PLAN Salary Band			
	UNDER $50,000	$50,001 - $65,000	$65,001 - $90,000	$90,001 + OVER	UNDER $50,000	$50,001 - $65,000	$65,001 - $90,000	$90,001 + OVER
ACTIVE SUBSCRIBERS								
Subscriber Only	$35	$50	$65	$80	$66	$94	$122	$160
Subscriber + Child(ren)	$185	$200	$215	$230	$276	$304	$332	$370
Subscriber + Spouse	$575	$590	$605	$620	$746	$774	$802	$840
Subscriber + Family	$575	$590	$605	$620	$746	$774	$802	$840

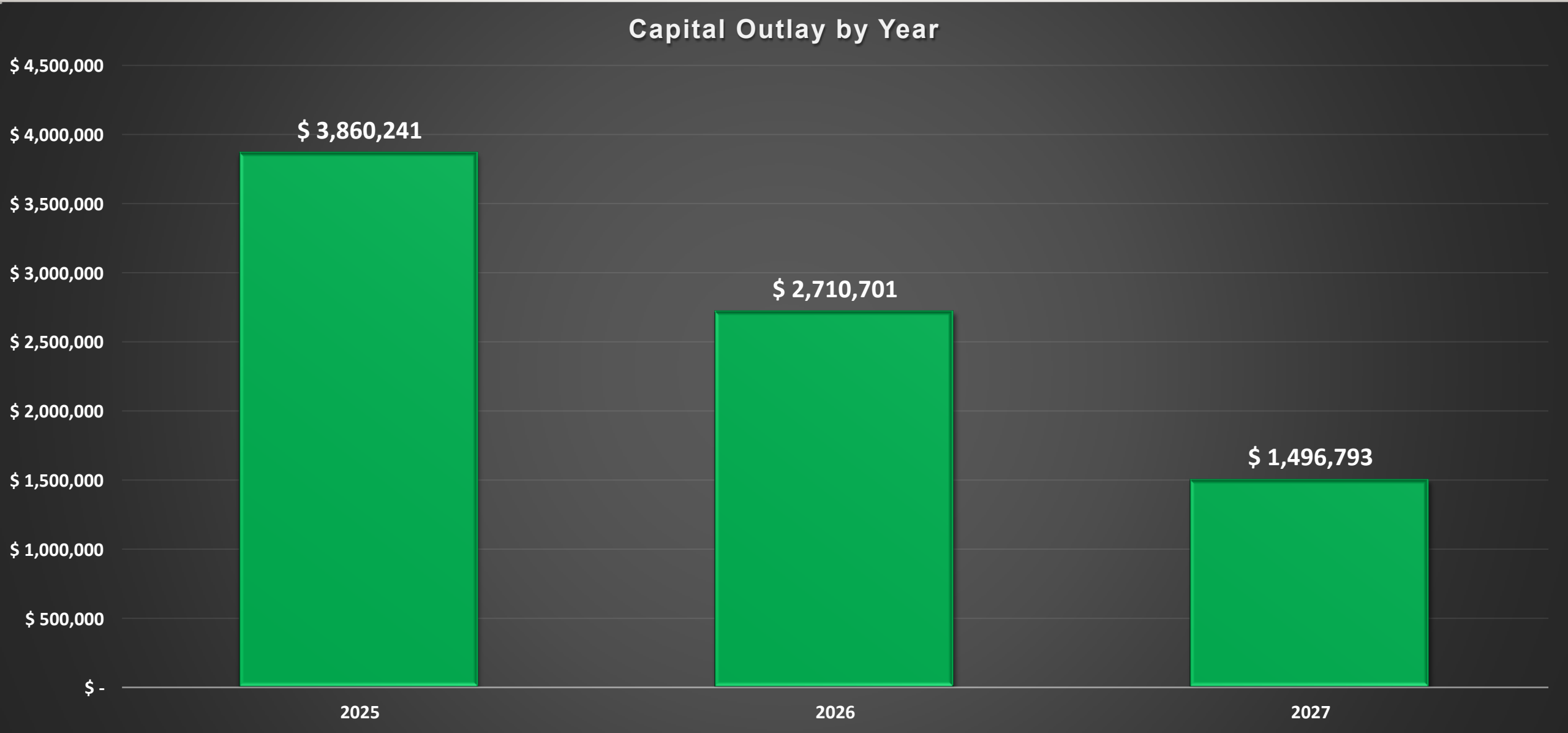
Other Employee Benefits – No changes proposed

- Dental ($5mo.) and Vision ($8mo.) at a low cost
- Life Insurance included ($10K to $50K)
- Aflac Products at low costs (Cancer, Accident, Life, etc.)
- Longevity payments after 5 years ($400 to $2,500)
- Time Off (min. 40 days)
  - Holiday Time – 12 paid
  - Vacation time (15 days to 33 days Paid)
  - Sick time earned is 8 hours per month
  - School Function time – 8 Hours a Year
  - FTE – up to 4 weeks paid for parental leave
- Tuition Reimbursement up to $5,250 annually
- State Retirement System….



CAPITAL OUTLAY

Capital Spending Trends



CAPITAL OUTLAY

Sheriff	Replacement Handguns	62,057
	SWAT Body Armor	45,660
	Fleet Computers	40,781
	6 Marked Patrol Cars, 2 Unmarked 1 Truck	687,221
EMS	Ambulance Remount	382,800
	AEDs for public buildings	22,100
Animal Control	2 Ford F150s	86,174
	2 Climate controlled dog boxes	43,000
	Markings and Lighting for trucks	10,000
Information Technology	AP replacements for ACE and HHS	20,000
	4 Lenovo Servers	40,000
	Scanner	9,000
	Switches	24,000
	Etherscope network tester	24,000
		1,496,793



DEBT SERVICE

Debt Service



- GF Debt is trending downwards
- Faye Broyhill Building Paid off in 25-26 = $498K

- 2026-2027 – big year for roll off
  - Early College, Towers, Etc. = $866K
  - Human Services Building = $672K

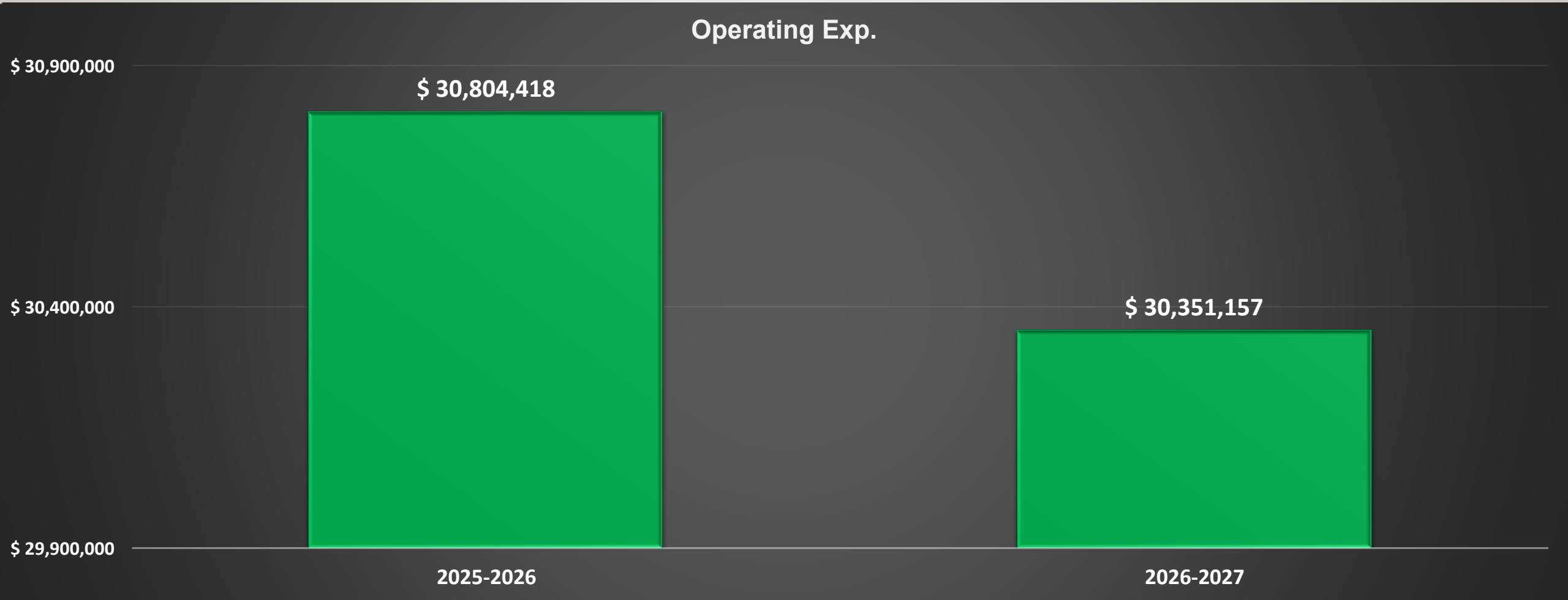
  - 2027 and beyond
    - EMS Lenoir Bases and Animal Control Building will remain with 59mo debt



OPERATING EXPENDITURES

Operating Spending Trends

- Operating expenditures overall are down
- 40 dept/areas of Budget – half are down this year from last



Special Appropriations

- No changes to CY Budget Amounts except the following:
  - Fairgrounds - $12K (water line installation)(Grant pool)
  - Forestry Service – Request increased $37K from $113K to $150K
    - Local Portion of a Truck
    - Continued Funding for County and Assist. Ranger and Smokechaser
- All Parks remain at the same funding levels as prior year



EDUCATION

Education

CCCTI

- $3,953,797 General Fund Funding – same as PY
- + $140K for Building A Roof (524 Sales Tax Monies)

Caldwell County Schools

- $14,800,000 General Fund Funding – same as PY
- + $500K for SRO Funding (524 Sales Tax Monies)



GENERAL FUND EXPENDITURE SUMMARY

Summary of 2026-2027 budget



- Added 1 new FTE – Detective
- Added 5 new Communication FTE's – Lenoir
- No Benefit Changes - $1K and $2K Merit Remain
  - Health and Retirement up $3M~
- Capital Outlay is down – reengineering vehicle process
- Modest debt roll-off in 2026-2027, more in 2027-2028
- Operating Expenditures are down overall
- Special Appropriations – flat with Forest Service
- CCCTI – flat with a +$140K for Roof
- Caldwell County Schools – +$500K for SRO Funding
- Appropriated Fund Balance is $8.8M



WATER FUND

Water Rates - Proposed

Water Rates

Residential		Business	
0-99 gallons (availability fee)	$18.03	0-99 gallons (availability fee)	$18.03
100-3000 gallons	$18.03 + 13.10 = $31.13	100-3000 gallons	$18.03 + 15.21 = $33.24
All over 3,000 gallons	$6.82 per 1,000	All over 3,000 gallons	$7.05 per 1,000

Fire Departments	$33.24	Fire Departments Fire Suppression	No Charge

Water Rates Proposed



- Proposed 5% increase (City of Lenoir 5%)

Residential

- Current 3,000 gallon invoice = $29.68
  - $6.50 per 1,000 gallons over 3,000 gallons
- Proposed Rates – 3,000 gallon invoice = $31.13
  - $6.82 per 1,000 gallons over 3,000 gallons
- 3,000 gallon invoice would increase $1.45 per month

How do we compare?

3,000 Gallon Bill

- Caldwell County Water = $31.13 Month
- Alexander County Water = $54 Month
- Burke County Water = $49.50 Month



FIRE DEPARTMENTS

- **Fire Departments:**
  - **Sawmills has requested to increase from .105 to .14 Fire and .03 to .04 Rescue or from .135 to .18 combined**

Fire and Rescue Combined:	2025-2026 rate	Proposed 2026-2027 rate	Inc./(Dec.)
Sawmills	$ 0.135	$ 0.135	$ -
North Catawba	$ 0.178	$ 0.178	$ -
Valmead	$ 0.150	$ 0.150	$ -
Hudson	$ 0.150	$ 0.150	$ -
Granite Falls	$ 0.150	$ 0.150	$ -
Collettsville	$ 0.139	$ 0.139	$ -
Kings Creek	$ 0.135	$ 0.135	$ -
Little River	$ 0.133	$ 0.133	$ -
Gamewell	$ 0.130	$ 0.130	$ -
Grace Chapel	$ 0.130	$ 0.130	$ -
Yadkin Valley	$ 0.120	$ 0.120	$ -
Blowing Rock	$ 0.115	$ 0.115	$ -
Patterson	$ 0.111	$ 0.111	$ -
Bethelem	$ 0.053	$ 0.053	$ -



OPIOID FUND

Opioid Settlement Fund

- Approx. 16M~ Total Received (2022-2038)
- Cash Balance - $4M~
- 2026-2027 Budget - $815K Total
  - Requested a new Peer Support Specialist for Drug Court

Budget Dates

May 6, 2026

- 2026-2027 Budget Workshop – may need more dates?

June 1, 2026

- Manager's Recommended Budget Presented to the BOC

June 22, 2026

- Public Hearing, and budget adoption possibly

Questions??