Budget Revision # _____

Item No. _____

Date: _____

Caldwell County Board of Commissioners

BUDGET REVISION

Subject:

Background and explanation for the Budget Revision:
The NC Forest Service has requested additional funding to cover the county's share of state raises. The revision provides that increase.

The Budget Ordinance is hereby amended by making a Supplemental Appropriation with appropriations and revenues being adjusted as follows:

SUPPLEMENTAL APPROPRIATION

Line Item #	Title	I/D		Amount
10.9800.397000	Fund Balance App	I	$	9,824.00
Total				**9,824.00**

Line Item #	Title	I/D		Amount
10.6571.469303.5004	Forestry Service	I	$	9,824.00
Total				**9,824.00**

Attachments (Yes or No): Yes
Public Hearing (Yes or No):

Distribution:
Original - Finance Office
Duplicate - Clerk to the Board
Triplicate - Department Head

Staff Recommendation:

Board Action:

Department Head	Date	Finance Director	Date	County Manager	Date
			10/19/26		

Outlook

Caldwell County - Proposed Budget Revision for FY 26-27

From Johnston, Joshua <Joshua.Johnston@ncagr.gov>
Date Thu 10/1/2026 9:55 AM
To Robbins, Adam W <Adam.Robbins@ncagr.gov>

1 attachment (28 KB)
Revised - 13% LI - Caldwell County Budget 2026-27.xlsx;

Adam, two recent state-level changes have directly impacted our budget outlook for **Caldwell County**:

- State Salary Adjustments (SB 257): In addition to the anticipated 3% cost-of-living adjustment (COLA), the state budget included an unexpected 10% legislative raise for NC Forest Service county staff (bringing their total raise to 13%). Smokechasers received the baseline 3% COLA, which was also unbudgeted. Neither increase was included in earlier budget drafts.
- Revised On-Call Pay Rate: In July, the Office of State Human Resources (OSHR) revised the statewide on-call policy. While we originally budgeted to switch from 12-hour to 24-hour on-call coverage at $2.00/hour, OSHR raised the rate to $3.50/hour – effectively tripling our baseline on-call projections.

Budget Impact:

- **Total Forecasted Need**: Increases from **$362,164** to **$386,724**.
- **County Share**: Increases from **$150,355** to **$160,179**.

Without this budget adjustment, we will be forced to scale back auxiliary services (such as Forest Management, Forest Health, and Information & Education) to ensure uninterrupted funding for Forest Protection (Wildfire Response). Please review the attached revised budget proposal for a full itemized breakdown. If this looks good to you and your county manager/finance officer, please let me know and I will begin updating the contracts.

Joshua Johnston
District Forester
NC Forest Service – District 2
NC Registered Forester #1855
ISA Certified Arborist SO-10976A

Office: 828-757-5611
Cell: 704-616-2252
Fax: 828-757-5614
Email: joshua.johnston@ncagr.gov

D2 Headquarters
1543 Wilkesboro Blvd, NE

| Lenoir, NC 28645

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		FY26 Proposed	
ACCOUNT	Funding Source	ACCOUNT DESCRIPTION	AMOUNT
51210000	1000	FULL-TIME SALARY APPRO	$ 64,725
51210000	2000	FULL-TIME SALARY RCPT	$ 43,150
51310000	1000	TEMP WAGES APPRO	$ 20,400
51310000	2000	TEMP WAGES RCPT	$ 13,600
51410000	1000	OVERTIME APPRO	$ 6,000
51410000	2000	OVERTIME RCRPT	$ 4,000
51440000	1000	ON-CALL PAY APPRO	$ 10,800
51440000	2000	ON-CALL PAY RCPT	$ 7,200
51460000	1000	LONGEVITY -APPRO	$ 531
51460000	2000	LONGEVITY -RCPT	$ 354
51510000	1000	SOCIAL SECURITY APPRO	$ 7,839
51510000	2000	SOCIAL SECURITY RCPT	$ 5,225
51520000	1000	RETIREMENT APPRO	$ 20,761
51520000	2000	RETIREMENT RCPT	$ 13,840
51560000	1000	HEALTH INSURANCE APPRO	$ 11,355
51560000	2000	HEALTH INSURANCE RCPT	$ 7,569
51664000	1000	NONTAX EMP CELLPHONE REIMB APP	$ -
51664000	2000	NONTAX EMP CELLPHONE REIMB REC	$ -
		TOTAL PERSONNEL	**$ 237,349**

			-
ACCOUNT		ACCOUNT DESCRIPTION	AMOUNT
52110000		LEGAL SERVICES	
52132000		OTHER PROVIDED MED SER	$ 50
52133000		EMPLYEE/EMPLYMENT PHYSIC	$ 75
52170000		ADMIN SERVICES	$ 200
52170002		ADMIN SVC-TEMP AGENCY SV	$ -
52184000		JANITORIAL SER AGREEMENT	$ -
52185000		WASTE REM/RECY SER AGREE	$ 100
52186000		SECURITY SERVICE AGREE	$ -
52187000		PEST CONTROL AGREEMENT	$ 75
52199000		MISC CONTRACTUAL SERVICE	$ 1,500
52199002		MISC SVC-AGRI/FORSTRY SV	$ -
52199017		MISC-WATER IMPROVMT STUD	$ -
52199027		MISC-EMERGENCY PERSONNEL	$ 4,500
52199037		DRUG TESTING	$ 50
52210000		ENRG SER -ELECTRICAL	$ 1,600
52220000		ENRG SER -NAT.GAS/PROPAN	$ -
52220001		ENGR SER -PROPANE	$ -
52230000		ENRG SER -WATER & SEWER	$ 300
52241000		ENRG SER -FUEL OIL	$ -
52244000		ENRG SER -CHEM & ADDIT	$ -
52310000		REPAIRS-BUILDINGS	$ 1,000
52310001		REP BLDG-AC SYSTEMS	$ 100

52310002		REP BLDG-CARPENTRY	$ 100
52310003		REP BLDG-ELECT SYSTEMS	$ -
52310004		REP BLDG-PAINTING	$ -
52310005		REP BLDG-PLUMBING	$ 100
52320000		REPAIRS-OTHER STRUCTURES	$ -
52331000		REPAIRS-MOTOR VEHICLES	$ 500
52331001		REPAIRS-VEHICLE/CAR WASH	$ -
52333000		REPAIRS-OTHER EQUIPMENT	$ 250
52337000		REPAIRS-PC/PRINTER	$ -
52390000		REPAIRS-OTHER	$ -
52390001		REPAIRS-LEAK UNDRGRD STO	$ -
52430000		MAINT AGREEMENT-EQUIP	$ -
52441000		MAINT AGRMT-OTHER SOFTWR	$ 300
52450000		MAINT AGREE-SERVER EQUIP	$ -
52490000		MAINT AGREEMENT-OTHER	$ -
52512000		RENT/LEASE-BLDINGS/OFFIC	$ -
52513000		RENT/LEASE-OTH FACILITIE	$ -
52521000		RENT/LEASE-MOTOR VEHICLE	$ -
52523000		RENT/LEASE-VOICE COMM EQ	$ -
52524000		RENT/LEASE-GEN OFF EQUIP	$ 200
52524001		RENT-OFC EQ-POSTAGE METE	$ -
52590000		RENT/LEASE OTHER PROPERT	$ 500
52711000		TRANSP AIR - IN STATE	$ -
52712000		TRANS AIR-OUT STATE,IN U	$ -
52714000		TRANSP-GRND - IN STATE	$ -
52715000		TRANS GRND-OUT STA,IN US	$ -
52717000		TRANSP OTHER - IN STATE	$ -
72718000		TRANS OTH-OUTSTATE, IN U	$ -
52721000		LODGING - IN STATE	$ 1,500
52722000		LODGING-OUT STATE, IN US	$ -
52724000		MEALS - IN STATE	$ 800
52725000		MEALS-OUT OF STATE,IN US	$ -
52727000		MISC - IN STATE	$ -
52728000		MISC - OUT STATE, IN US	$ -
52732000		BD/NON-EMPLOYEE SUBSIS	$ -
52810000		BUNDLED VOICE/DATA	$ -
52811000		TELEPHONE SERVICE	$ 1,050
52812000		TELECOMMUN DATA CHRG-**WAN**	$ 150
52814000		CELLULAR PHONE SERVICES	$ 750
52815000		EMAIL AND CALENDARING	$ -
52817000		INTERNET SERV PROV CHARG	$ 500
52821000		COMPUTER/DATA PROCESS SV	$ -
52840000		POSTAGE, FREIGHT & DELIV	$ -
52840001		POST,FR&DEL-MAILING SVCS	$ -
52840002		POST,FR&DEL-FREIGHT & DE	$ 100
52840003		POST,FR&DEL-POSTAL METER	$ 100
52850000		PRINT,BIND,DUPLICATE	$ -

52860000		ADVERTISING	$ -
52870000		CABLE TV	$ -
52911000		PROPERTY-INSURANCE	$ -
52912000		MOTOR VEHICLE INSURANCE	$ 1,500
52913000		LIABILITY INSURANCE	$ 2,125
52920000		BONDING	$ -
52930000		REGISTRATION FEES	$ 50
52942000		OTHER EMP EDUCATIONAL EX	$ -
532xxx		**PURCHASED SERVICES**	**$ 20,125**
53110000		GENERAL OFFICE SUPPLIES	$ 300
53120000		DATA PROCESSING SUPPLIES	$ 250
53150000		SECURITY & SAFETY SUPP	$ 3,000
53150001		SEC&SAFSUPP-MOTR VEH PAR	$ -
53150004		SEC&SAFSUPP-FIRE SUPPRES	$ -
53190000		OTHER ADMIN SUPPLIES	$ 200
53210000		JANITORIAL SUPPLIES	$ 100
53240000		CARPENTRY & HARDWARE SUP	$ 200
53250000		AGRICULTURL/ANIMAL SUPPL	$ -
53260000		SAND,GRAVEL,CONCRETE SUP	$ 300
53270000		STRUCTURAL STEEL SUPPLIE	$ -
53280000		ROAD SIGNS & SIGNALS	$ -
53290000		OTHER FACILITY & HARDWAR	$ 2,000
53310000		GASOLINE	$ 11,000
53320000		DIESEL FUEL	$ 1,000
53330000		OIL, LUBRICANTS, FLUIDS	$ 500
53340000		TIRES & TUBES	$ 2,500
53350000		MOTOR VEH REPLCEMNT PART	$ 2,500
53350001		MOT VEH REPL PRTS-NON-HW	$ -
53360000		OTHER FUELS	$ -
53410000		FOOD SUPPLIES	$ -
53510000		CLOTHING & UNIFORMS	$ 1,200
53710000		SCIENTIFIC SUPPLIES	$ -
53720000		EDUCATIONAL SUPPLIES	$ 500
53900000		OTHER MATERIALS & SUPP	$ 250
53900003		OTHMAT&SUPP-COMM SUPPLIE	$ 250
53900004		OTHMAT&SUPP-INCENTV&PROM	$ -
53900425		LANDSCAPE MATERL/SUPPLIE	$ -
533xxx		**SUPPLIES**	**$ 26,050**
54511000		FURN-OFFICE	$ 500
54521000		OFFICE EQUIPMENT	$ 150
54523000		EQUIP-SCIENTIFIC/MEDICAL	$ -
54527000		EQUIP-AGRICULTURAL	$ -
54528000		EQUIP-VOICE COMMUNICATIO	$ 50
54528002		RADIOS	$ -
54529001		EQUIP CU & SEC - WEAPONS	$ -
54530000		NON WAN DP EQUIPMENT	$ -

54534000		PC/PRINTER EQUIPMENT	$ 1,500
54539000		OTHER EQUIPMENT	$ 31,000
54539001		OTH EQUIP-AUDIO/VISUAL	$ -
54541000		AUTOS, TRUCKS, & BUSES	$ 60,000
54544000		TRAILERS	$ -
54549000		OTHER MOTORIZED VEHICLES	
54713000		PC SOFTWARE	
534xxx		**PROPERTY PLANT & EQUIP**	**$ 93,200**
55120000		LICENSES & PERMIT COSTS	$ -
55232000		LEO SEPARATION ALLOW	$ -
55830000		MEMBERSHIP DUES&SUBSCRIP	$ -
55840000		SERVICE & OTHER AWARDS	$ -
55890000		OTHER ADMIN EXPENSE	$ -
55900000		OTHER EXPENSES	$ 10,000
535xxx		**OTHER EXPENSES**	**$ 10,000**
		TOTAL OPERATING	**$ 149,375**

Total Contract	***$***	***386,724***
State Portion	***$***	***232,035***
County Portion	***$***	***154,689***

100% Position	$	5,490
County Total	$	160,179

	FY26 Proposed	$ -
ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT
	County Ranger	$ 57,175
	Asst. County Ranger(s)	$ 44,200
	FM Clerk	$ 6,500
	FFEO	$ -
	VERT I	$ -
	FULL-TIME	$ 107,875
	SMOKECHASER	$ 34,000
	FM CLERK	
		$ -
	TEMP WAGES	$ 34,000
	HOLIDAY/OVERTIME	$ 10,000
	ON-CALL PAY	$ 18,000
	LONGEVITY	$ 885
	SOCIAL SECURITY	$ 13,064
	RETIREMENT	$ 34,601
	HEALTH INSURANCE	$ 18,924
	TOTAL PERSONNEL	$ 237,349

# OF FTE	MEDICAL COST	TOTAL
2.125	$ 8,905	$ 18,924

	SOCIAL SECURITY %	Retirement %
	7.65%	25.30%

	COUNTY AGREEMENT %	40%

100% Funded

	FY26 Proposed	$ -
ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT
	TEMP WAGES	$ 8,500
	SMOKECHASER	$ 8,500
	FULL-TIME SALARIES	$ -
	FFEO	$ -
	HOLIDAY/OVERTIME	$ -

	ON-CALL PAY	$ -
	LONGEVITY	$ -
	SOCIAL SECURITY	$ 651
	RETIREMENT	$ -
	HEALTH INSURANCE	$ -
	TOTAL 100% PERSONNEL	**$ 9,151**
	COUNTY AGREEMENT %	**40%**
	AMOUNT BILLED	**$ 3,661**
	AMOUNT TO INVOICE	**$ 5,490**

# OF FTE	MEDICAL COST	TOTAL
0	$ 8,905	$ -

	TOTAL 100% PERSONNEL	**$ 5,490**