

2024-2025

ADOPTED

BUDGET DOCUMENT

PENDER COUNTY
— NC —





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pender County
North Carolina**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director



2024

BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Brad George
Chairman
District 1



Randy Burton
Commissioner
District 2



Jerry Groves
Commissioner
District 3



Jackie Newton
Vice-Chairwoman
District 4



Fred McCoy
Commissioner
District 5

For more information and contacts for commissioners, click [here](#).



Pender County Officials and Officers

Board of County Commissioners

Brad George, Chairman, District 1
Jackie Newton, Vice-Chairwoman, District 4
Jerry Groves, Commissioner, District 3
Fred McCoy, Commissioner, District 5
Randy Burton, Commissioner, District 2

County Leadership and Budget Team Members

Michael Silverman, County Manager
Allen Vann, Assistant County Manager
Margaret Blue, Finance Director
Angela Miller, Deputy Finance Director
Jacob Orman, Budget and Contracts Analyst
Sarah Fulton, Assistant to the County Manager

Department Directors

Alan Culter, Sheriff
Gregory Jackson, Board of Elections Director
Tommy Batson, Emergency Management Director
Carolyn Moser, Health and Human Services Director
E. Sue Sava, Housing Director
Pamela Brame, HR Director
Zach White, Parks and Recreation Director
Daniel Adams, Planning & Community Development Director
Allen Phillips-Bell, Library Director
Sharon Willoughby, Register of Deeds
Anthony Colon, Utilities Director
Melissa Radke, Tax Administrator
Olivia Dawson, Tourism Director
Michelle Leach, Veteran's Services Director
Wes Stewart, Social Services Director
Wyatt Richardson, Facilities & Fleet Services Director

**805 S. Walker St.
P.O. Box 5
Burgaw, NC 28425
(910) 259-1982
pendercountync.gov**

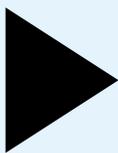
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Introduction

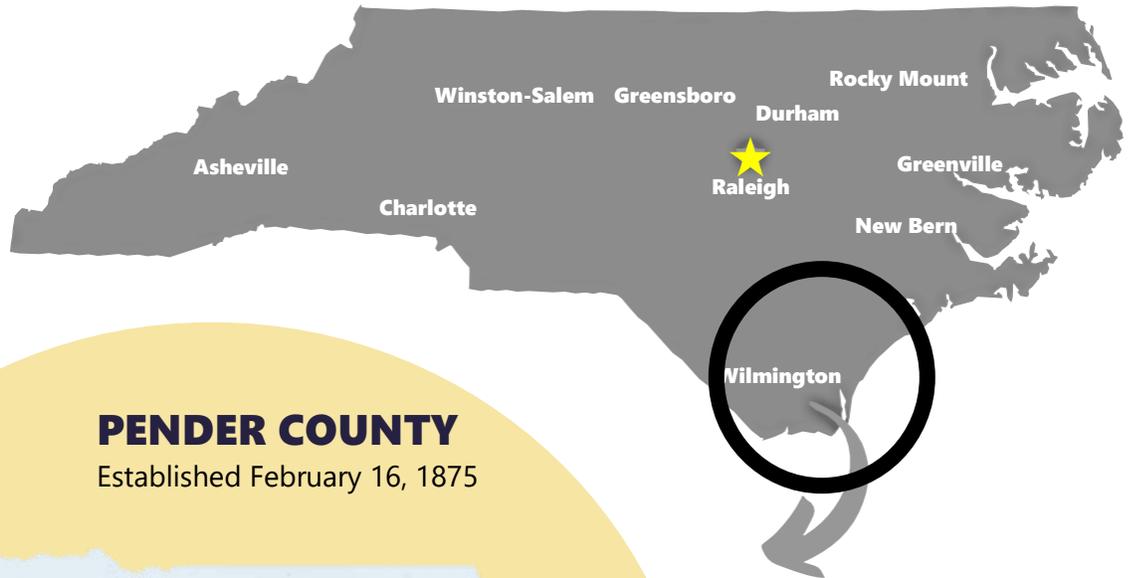




COUNTY PROFILE

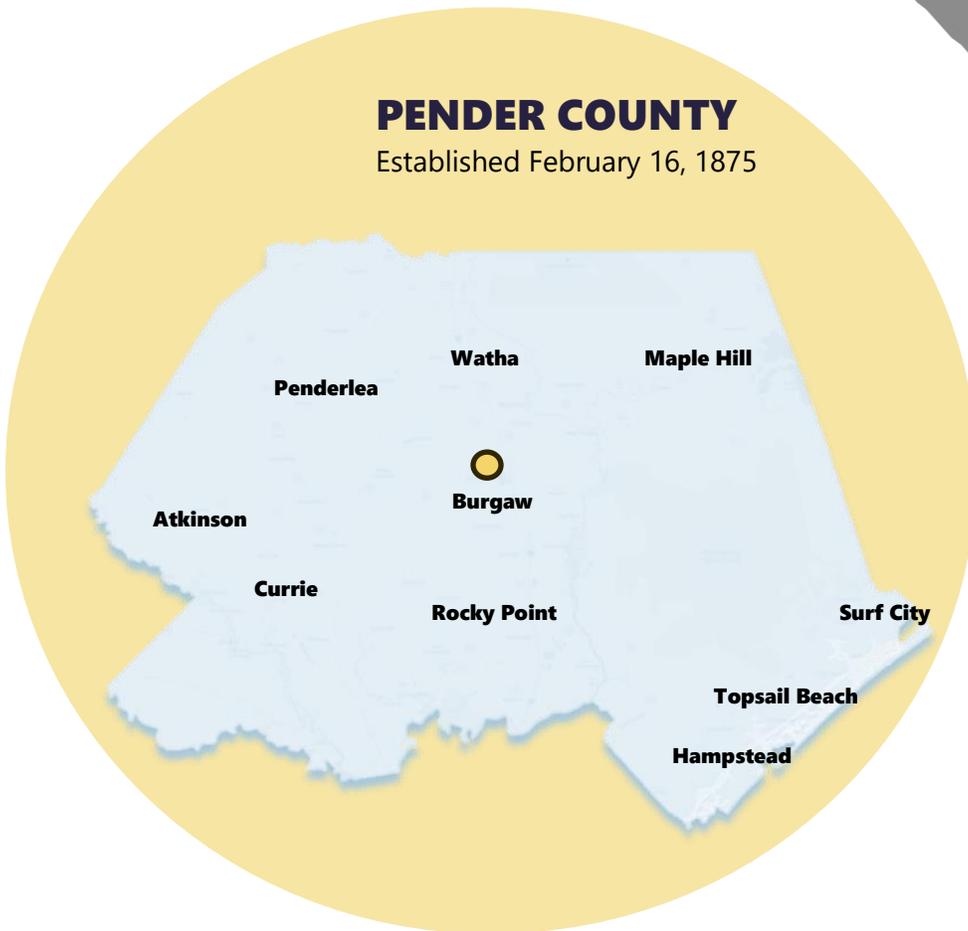
NORTH CAROLINA

Population: 10.698 million*



PENDER COUNTY

Established February 16, 1875



870+
Total Square Miles

5th
Largest NC County by
Land Area

69,485
2024 Population*

2nd
Fastest Growth County
since 2023

*Source: NC Association of
County Commissioners and
US Census Bureau

History

Pender County, founded in February 1875 by the North Carolina General Assembly, is in the southeastern portion of the state in the Coastal Plain region. The county was named for William D. Pender, the Confederate's youngest general who died at the Battle of Gettysburg in 1863. The history of Pender County is rich in culture and tradition. Lumbee, Waccamaw, and Burgaw Indians once lived in the county, and European immigrants moved in large numbers to the area in the late seventeenth century. It was formerly settled in 1725. Fierce Patriots during the Revolutionary War, citizens witnessed the first battle of the War to take place in NC in late February 1776 at the Battle of Moore's Creek Bridge in the western part of the county. The Patriots defeated the Scottish Loyalists under Brigadier General Donald McDonald in a short battle lasting around three minutes, igniting support for the young nation's independence in the state and across the South. The battlefield site, along with Sloop Point Plantation, the oldest standing house in the state (built in 1729) and located in eastern Pender, have become important historic links to the past for the county.

Geography

The current county seat, the Town of Burgaw, lies near the geographic center. Bordered by Duplin County to the north, Bladen County to the west, Onslow County to the east, and New Hanover and Columbus counties to the south, the county was formed from New Hanover County and covers over 870 square miles of land area and 62 square miles of water. This number places Pender as the 5th largest county by area in the state. The Cape Fear River and Black River meander through the county, along with several creeks like Colvin Creek, Colly Creek, Rock Fish Creek and intracoastal waterways. The county also features over 60,000 acres of prominent state game land, including the Holly Shelter and Angola Bay Game Lands. Lying approximately 100 miles from Raleigh, the state's capital, and 25 miles north of Wilmington, the county also utilizes several key travel passageways, including Interstate 40 (through the center), Highway 17 (in the east), and Highway 421 to the west.

Transportation

Pender County strategically sits within close distance of numerous transportation infrastructure connectors. Interstate 40 is Pender County's main artery, through the center of the county. Interstate 95 is within one hour of the county, but the county is also serviced by US 17, US 421, NC 50, NC 53, NC 11, and NC 133. The Department of Transportation has also begun developing a Highway 17 bypass in the southeastern portion of the county that will be completed in two to three years.

Two airports also service Pender County air travelers. Wilmington International Airport offers travel to 17 non-stop destinations across the country and is located 45 minutes from any point in the county.

Pender County Fast Facts

Per Capita Income

\$49,887

Median Age (2024)

42.3

Unemployment Rate (June 2024)

3.7%

Median Household Income (2018-2022)

\$74,358

Owner-Occupied Housing Rate (2018-2022)

82.3%

Median value of owner-occupied units (2018-2022)

\$240,800

Households with Broadband internet (2022)

86.4%

ACS Community Survey/Census Bureau/NCACC County Map Book

Henderson Field Airport, located in the town of Wallace, is a general aviation facility in the northern end of the county with a 4,153-foot runway, self-service fuel, hangar space, and a pilot’s lounge.

Finally, sea travel is facilitated by the North Carolina Ports Authority located at the Wilmington Terminal. The terminal facility serves container, bulk, and breakbulk operations.

Schools and Healthcare

The County has a single public school system. An elected, non-partisan, five-member Board of Education serves as its policy making authority. The administrative responsibility is vested in a Board-appointed superintendent, who is the chief executive officer and secretary to the Board of Education.

School Year	Grades K-8		Grades 9-12	
	Number	ADM	Number	ADM
2019-20	12	6,398	4	3,007
2020-21	12	6,921	4	3,052
2021-22	12	6,649	4	3,073
2022-23	14	7,222	4	3,302
2023-24	14	7,887	4	3,581

Note: ADM is determined by actual records at each school. ADM is computed in North Carolina on a uniform basis for all public school units. The ADM computations are used as a basis for teacher allotments.

The Pender County School System operates 19 buildings and facilities across the county, including eight elementary schools, five middle schools, one K-8 school, one early college high school, and Pender Innovative Learning Academy, as well as two central services sites, a maintenance department, and a transportation department. There are 68 permanent buildings and 69 modular classrooms located on a combined 703 acres of land.

In November 2022, County voters authorized the issuance of nearly \$178 million in County general obligation bonds for school projects across the County. The first planned project is a new K-8 school to serve the expanding population in the southeastern part of the County. The site has been acquired, and the issuance of approximately \$138 million in general obligation bonds is scheduled for October 2024 to fund design and construction. The new K-8 school in Hampstead is scheduled to be completed and in service for the 2027 school year.

Funds for operating the County schools are allocated from Federal, State, and local sources. For the fiscal year ending June 30, 2023, State funds provided approximately 59% of total operating funds, Federal funds provided approximately 21%, and local funds provided the remaining 20%. The County appropriated \$23,497,509 and \$25,041,518 for school system current expenses in the fiscal years ended June 30, 2023 and 2024, respectively. The County appropriated an additional \$2,917,084 and \$2,900,000 in the fiscal years ended June 30, 2023 and 2024, respectively, for capital outlay projects. These funds came from a combination of State sales tax revenues allocated to the County for capital projects for public schools and ad-valorem taxes.

North Carolina law provides for a basic minimum educational program for each school administrative unit or district. The minimum program provides funds for operational costs only; therefore, the operation of public school facilities is primarily the responsibility of the local Board of Education. Local funds for educational facilities and supplemental operational costs are budgeted to the Board of Education by the Board of County Commissioners.

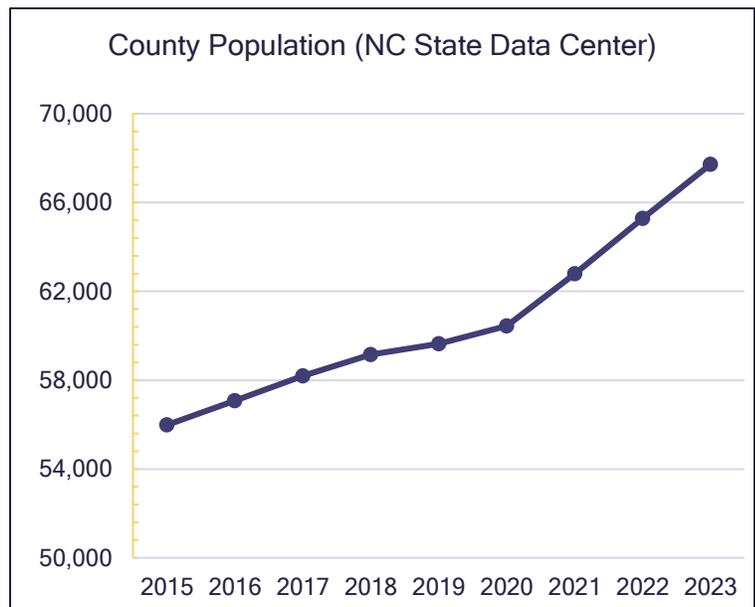
Pender County and the surrounding area is also home to several colleges and universities:

- University of North Carolina at Wilmington
- Cape Fear Community College (two campuses in Pender County: Alston W. Burke in Surf City and Burgaw Center in Burgaw)
- University of North Carolina at Pembroke
- Methodist University
- James Sprunt Community College
- Miller-Motte Business College
- The University of Mt. Olive

Two main healthcare options are available for Pender County citizens and visitors. First, the Novant Health Pender Medical Center, part of the Novant Health New Hanover Regional Medical Center. The Center features 43 general acute care beds (with four intensive care unit beds), a 43-bed skilled nursing facility, a home health care unit, and 24-hour emergency service. Secondly, a Scotts Hill Medical Center operated by Novant Health currently serves as an emergency department and outpatient clinic. In May 2023, Novant broke ground on an additional hospital on the same site, serving as a one-stop health care destination for Pender County residents.

Population

According to the US Census Bureau, Pender County was the second fastest growing county in the State between 2022 and 2023. Six municipalities (Atkinson, Burgaw, St. Helena, Surf City, Topsail Beach, Watha) are located within, but most of the county remains rural and unincorporated, including communities like Currie, Hampstead, Maple Hill, Penderlea, Rocky Point, Scotts Hill, and Willard. Latest U.S. Census place the population growth at 13.8% from April 2020 to July 2023. Current 2024 population estimates put the County population at 69,485 according to NC State Demographer's Office. Approximately 8% of the population are veterans, above the statewide percentage of 6.1%.



Economy and Culture

The economy of Pender County relies upon strong agricultural production and manufacturing. With a flat terrain and ideal soil conditions, key products produced include blueberries, strawberries, tobacco, sweet potatoes, soybeans, and livestock, but also manufactured clothing and labels. Additionally, the Venus flytrap is native to the area. The county experiences a long growing season, with warm temperatures from early spring to often November. Boasting thick woodlands with pines and hardwoods, as well as scenic beaches, it is easy to enjoy the natural beauty of all four seasons.

The County agriculture industry boasts:

- 354 farms managing 64,500 acres of tillable acreage and pastures
- Agriculture and Timber revenue totaling \$239 million in 2022
 - Agriculture: \$222 million (24th in state)
 - Timber: \$18 million (13th in state)
- Farm and Building value: \$345 million
- County's #1 industry:
 - \$93 million in hogs
 - \$65 million in broilers (chickens)
 - \$35 million in small fruit
 - \$18 million in timber
 - \$8 million in turkeys
- In NC, Pender County is:
 - #1 in strawberry production
 - #2 in blueberry production
 - #9 in hog production
 - #16 in turkey production
 - #34 in crops: corn, soybeans, wheat

Total taxable sales in the County for the five fiscal years ended June 30, 2020 through 2024 are shown in the following table:

Fiscal Year Ended June 30	Total Taxable Sales	Increase (Decrease) Over Previous Year
2020	\$ 582,065,651	5.31%
2021	752,628,521	29.30
2022	873,643,738	16.08
2023	958,583,497	9.72
2024 ¹	1,036,936,331	8.17

¹ Preliminary; subject to rounding.

Source: North Carolina Department of Revenue, Sales and Use Tax Division.

Culture and community are inherent within Pender County. Annual events such as Hampstead's Spot Festival, celebrating the abundant spot fish, and the North Carolina Blueberry Festival in Burgaw, attracting an estimated 50,000 attendees in June represent commitments to the area's prominent

natural resources. Other events like the Ghost Walk: Ghost of Pender's Past (a two-time national award-winning sell-out event) and Ocean Fest bring in both residents and visitors alike and contribute to the strong tourism and agritourism industries. Historical societies are also activate in Burgaw and Topsail Island, as well as the Pender County Museum, located in Burgaw.

Places and activities like:

- Beaches (Topsail Beach, Surf City)
- AgriTourism (Blueberry Festival, vineyards, farms, farmers markets, Karen Beasley Sea Turtle Rescue & Rehabilitation Center)
- EcoTourism (nature preserves, game lands, camping, marinas, diving, water sports)
- Film
- Fishing (charters, boat tours, deep sea fishing)
- Golf (country clubs, driving ranges, miniature golf)
- Shopping (antique shops, boutiques, retail shopping)

Economic Development and Jobs

Pender County's approach to economic development initiatives is handled through a variety of community and nonprofit partnerships. The County takes a progressive and business friendly approach to assisting companies create jobs and investment in the area. Staff work with Wilmington Business Development, a private, not-for-profit organization serving the Greater Wilmington, NC region. The County also works with both the Burgaw Chamber of Commerce and Topsail Area Chamber of Commerce and Tourism, voluntary organizations of business climate improvers and advocates. Lastly, the Pender County Tourism department, Greater Hampstead Chamber of Commerce, and North Carolina Southeast Economic Development also make key partners.

Perhaps the largest indicator of the growth of economic development in the area is the Pender Commerce Park, built in 2006. Expansion has created over 450 acres of commercial space and an onsite wastewater treatment plant and utility connections, alongside the park being situated less than 10 minutes from I-40, creates a fertile environment for commercial investment. The Park encompasses over one million square feet of industrial space, over 1,600 jobs, and has a private capital investment total of over \$500 million. In late 2015, the Park became North Carolina's first "AT&T Fiber Ready" property. In addition, Duke Energy chose the park to participate in the 2013 Site Readiness Program to prepare for potential industrial development and was selected from 35+ county applicants as one of the 10 chosen.

Key tenants in the Commerce Park include:

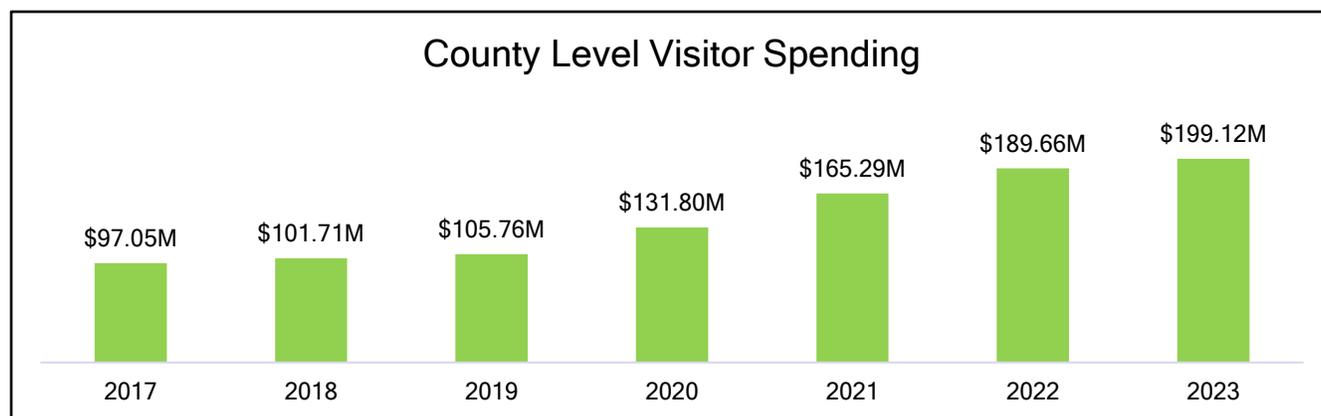
- Acme Smoked Fish
- Amazon (owns two lots in the park, with plans to build a final-mile delivery station to the market)
- Coastal Beverage
 - Operates a 162,000 square foot facility serving retailers in 38 counties
 - Currently invested over \$20 million in this facility and employs 240
- Empire Distributors
 - Operates a 179,000 square foot warehouse and distribution center on 18 acres
 - Has created 150 jobs and serves a 14-county region from the new facility

- FedEx Freight
 - Selected a 12.5-acre parcel for a service center that will span more than 180,000 square feet when fully built out
 - Currently invested over \$7 million in this facility and employs 36
- Home Depot
 - Signed a lease to operate in a 144,900 square foot facility
- Maersk
 - The largest transportation company in the world
 - Leases 285,000 square feet in the park as a cold storage facility
- Polyhose
 - Began operations in 2021 in a 52,500 square foot facility on 9 acres
 - Plans to double the size of their current facility and the planned expansion is expected to be completed by the first quarter of 2025

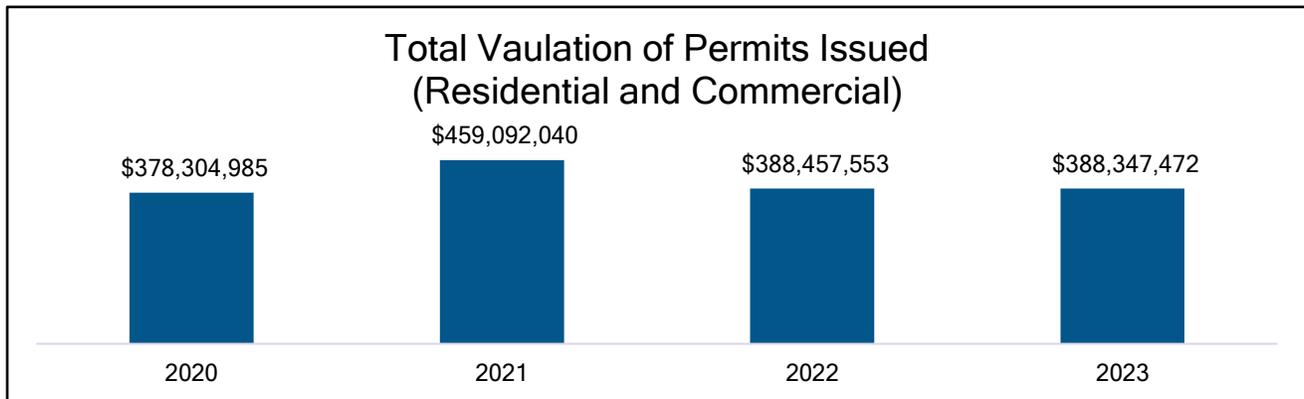
The County also maintains contacts and partnerships within the Pender Industrial Park, located within the Town of Burgaw. Top employers in the park include Mojotone (manufacturing), Cardinal Foods, LLC (food processing), Hood Container (manufacturing), American Skin (food processing), and more. Finally, the Cape Fear Industrial Complex, a 448,687 square foot facility of manufacturing, warehouse, and office space, is located on a 38 acre campus in Rocky Point. The complex is fully leased with over 70 jobs, and features companies including Fine Fixtures, BlueArrow, Filmwerks, and more.

Residential development is the final piece of the story of economic development in the county. One key highlight is the entry of Blake Farms, a 1,300 acre mixed-use development of U.S. 17 opposite Scotts Hill Road, with 240 garden-style apartments, 200+ luxury apartments, and 88 single-family homes, including A YMCA recreational facility and several developments inside Blake Farms.

Tourism plays a large role in the Pender County economy. According to an [annual study conducted by Visit North Carolina](#), a part of the Economic Development Partnership of North Carolina, Pender County domestic and international visitors spent \$199.12 million in 2023, a 5.0% increase from 2021, and an increase of 105% since 2017. Tourism directly employs over 1,000 jobs with a payroll of \$40.4 million. From Memorial Day through Labor Day, the population of the Greater Topsail Area (Topsail Beach, Surf City, and mainland) grows to around 100,000. The full-time population is less than 5,000.



Permit issuance can also often be a representation of new growth that is occurring. As new residents move into the area and available land is developed, new commercial and residential opportunities emerge. Issued permits have expanded in several different categories in the last five years, but especially in commercial buildings and residential buildings. This is even though supply-chain issues delay and often deter development.



Calendar Year	Permits Issued		
	Residential	Commercial	Total
2020	2,924	199	3,123
2021	3,397	219	3,616
2022	3,245	230	3,475
2023	3,151	313	3,464

Pender also remains a Tier 3 county as reflected in the 2024 County Tier Designations published by the North Carolina Department of Commerce, meaning that the county is in of the 20 “least distressed” counties in the state. These rankings are constructed using four factors: average unemployment rate, median household income, population growth percentage, and adjusted property tax base per capita.

Pender County Utilities

Pender County Utilities (PCU) serves as the management and administrative organization for the five Water and Sewer Districts providing services to more than 12,000 residents of Pender County: Rocky Point/Topsail, Scotts Hill, Maple Hill, Central Pender, and Moore’s Creek. Two incorporated towns in the county, Surf City and Burgaw, provide water and sewer service to their citizens, and one incorporated town, Topsail Beach, provides water service to its citizens.

PCU operates three major facilities:

- Surface Water Treatment Plant: completed in 2012, main source of potable water for the county, this plant has a finished water capacity of 4 million gallons per day (MGD) and utilizes a conventional treatment process
- Melinda K. Knoerzer Adaptive Ecosystem Wastewater Treatment Facility: completed in 2017, this facility serves the Pender Commerce Park and has an existing effluent discharge of 0.5 MGD

- Maple Hill Wastewater Treatment Facility: completed in 2011, this facility serves approximately 157 sewer customers, and maintains a rating operation of 42,000 gallons per day

To meet increasing water demand, particularly in the Hampstead area, two groundwater wells, Annex Well 6 and Kiwanis Well 4, were integrated into the water system in 2020. Furthermore, in April 2024, the water system was enhanced with the addition of three operational wells and a 500,000-gallon elevated tank in the Scott's Hill/Hampstead area. In 2023, 75 miles of new water mains and services were installed, significantly improving system looping by eliminating dead ends and extending service.

PCU is in the process of expanding service area tied to expected future growth, particularly in the County's eastern region along the US Route 17 corridor. In June 2019, the County engaged CDM Smith to prepare a study analyzing the most efficient plan to provide potable water to the County's eastern service area. Three projects were highlighted and have moved forward in various stages:

- Addition of 5 new miles of new water mains on Blueberry Road
- Installation of an 8.5-mile sewer force main & 0.75 MGD sewer pump station in Moore's Creek
- Installation of a new 500,000 elevated storage tank in Scotts Hill, completed in Spring 2024
- Construction of a new Membrane Water Treatment Plant in the Rocky Point district on the eastern side of the county with a completion date eyeing winter 2027

Pender Solid Waste serves as the primary management and administrative organization for the county operation to collect, haul, and dispose of nearly 35,000 tons of municipal solid waste each year. One transfer station and 12 trash and recycle convenience sites are located across the county, with recycling being sent to a facility located in Jacksonville, NC and waste disposed of through a contract with GFL Environmental at a landfill in Sampson County, NC.

Pension Plans for Employees

The County participates in the North Carolina Local Governmental Employees' Retirement System ("LGERS"). LGERS is a service agency administered through a board of trustees by the State for public employees of counties, cities, boards, commissions and other similar governmental entities. While the State Treasurer is the custodian of LGERS funds, administrative costs are borne by the participating employer governmental entities. The State makes no contributions to LGERS.

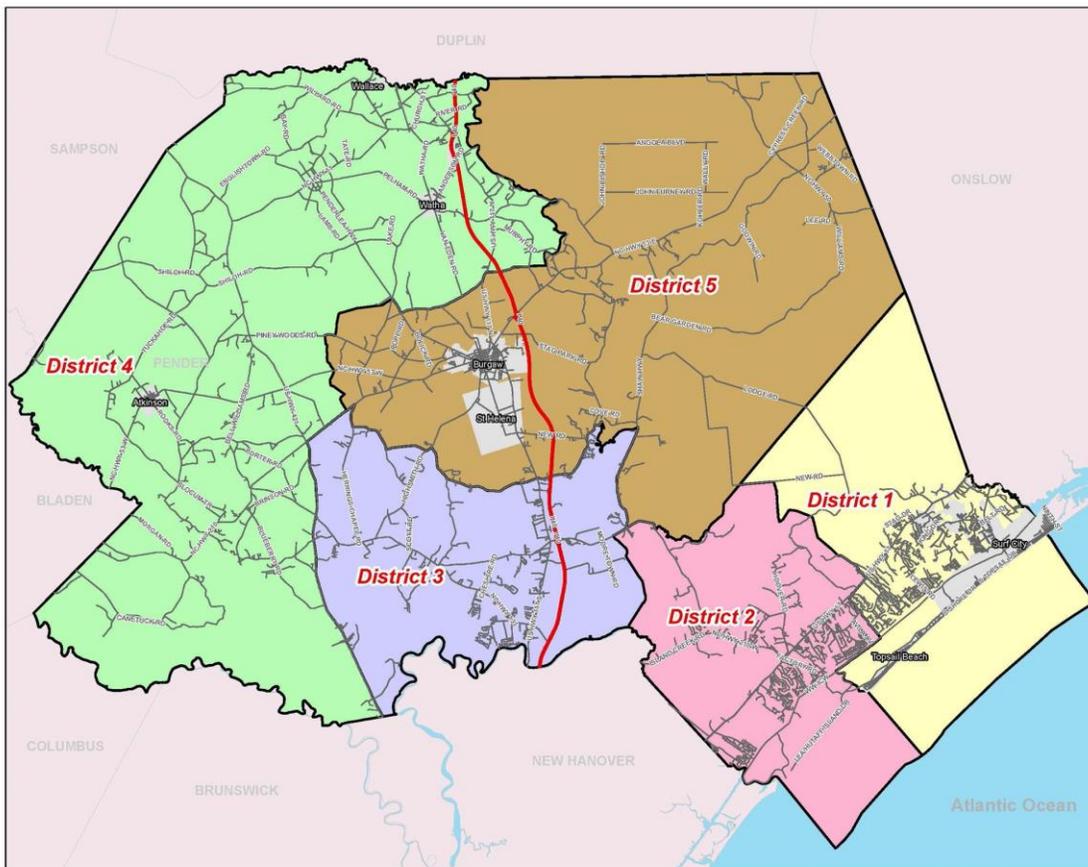
LGERS provides, on a uniform LGERS-wide basis, retirement and, at each employer's option, death benefits from contributions made by employers and employees. Employee members contribute 6% of their individual compensation. Each new employer makes a normal contribution plus, where applicable, a contribution to fund any accrued liability over a 24-year period. The contribution rate for the County was 12.10% of eligible payroll for general employees and 13.10% of eligible payroll for law enforcement officers for the fiscal year ended June 30, 2023. The accrued liability contribution rate is determined separately for each employer and covers the liability of the employer for benefits based on employees' service rendered prior to the date the employer joins LGERS.

Members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or any age with 30 years of creditable service. Members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Benefit payments are

computed by taking an average of the annual compensation for the four consecutive years of membership service yielding the highest average. This average is then adjusted by a percentage formula, by a total years of service factor, and by an age service factor if the individual is not eligible for unreduced benefits.

Organizational Overview

The Board of County Commissioners, consisting of the Chair, Vice-Chair, and three regular members, is vested with the primary responsibility of policy-making and legislative authority. Chairwoman Jackie Newton, of District 4, currently leads the Board. Board members serve four-year terms and enact policies related to zoning, land use, property tax rate, and adoption of the annual budget, among many more decisions and issues before them from citizens and staff alike. The Board of County Commissioners meets twice monthly, on the first and third Monday's, at 4:00pm, in the Public Assembly Room at 805 S. Walker Street, Burgaw, NC 28425. All meetings are open to the public.

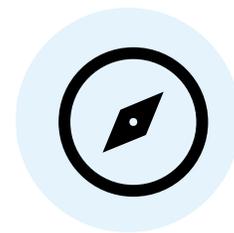


The Board also hires the County Manager, County Attorney, Clerk to the Board, and Tax Administrator. Along with the Sheriff and Register of Deeds, they constitute the only elected officials in the unit. Among hired staff members, the County Manager ultimately holds responsibility for carrying out the policies and ordinances of the Board, the county day-to-day operations, and supervising directors of various departments along with the Assistant County Manager. The current County Manager is Michael Silverman, while the Assistant County Manager is Allen Vann.

Pender County government offers a wide variety of services, including Sheriff protection, fire protection from multiple fire districts and municipalities, EMS and 911 service, Human Services (Social Services and Veteran’s Services), Elections, Register of Deeds, Tax Administration and Collection, Animal Control, Emergency Management, Central Services including Facilities, Fleet, Grounds, and Custodial Maintenance, Tourism, Cooperative Extension, Parks and Recreation, the Holly Shelter Shooting Range, Library Services, and Health Services through the County Health Department, among others. Pender County also offers water and sewer services in their six districts: Rocky Point/Topsail, Maple Hill, Scott’s Hill, Central Pender, Moore’s Creek, and Columbia-Union.

The annual budget is the foundation for the County’s financial planning and control, and is completed by the Budget Team for the county, consisting of staff from the Finance and County Manager’s departments. There is also a dedicated budget analyst. Agencies and departments are required to submit their first requests for appropriation to the Budget Team by the end of calendar year 2023. These requests roll through four more levels of change amid conversations with departments and management, until a final budget is adopted by the Board of County Commissioners no later than June 30, the close of the county fiscal year. More information regarding the annual budget process is located [here](#). For more information regarding the Organizational Overview, see the Organizational Chart [here](#).





Guide to the Budget Document

Purpose

This budget document provides summary information for the allocation of County resources and County financial operations. This budget spans the entire fiscal year, representing a period from July 1, 2024, to June 30, 2025, that was formally adopted on June 17, 2024 by county commissioners.

County Finance and Budget

In this section, strategic goals, budget and fund structure, and financial policies are discussed.

Revenues

This section includes information on total revenues across multiple funds, how they are forecasted, and explanation of key revenue sources and types.

Expenditures

This section includes information on key expenditures broken down by function and by department.

Fund and Tax Information

In this section, fund summaries and a fund balance calculation are provided.

Full-time Equivalent Positions and Organizational Chart

Each department summary also includes the budget authorized number of full-time equivalent positions in that department, and how these departments are structured within the county.

Processes and Methods

This section provides information of the planning and budgeting process, the calendar, key dates for the budget, how the budget and funds are structured and accounted for.

Capital Improvement Plan and Current Projects

Following information on each department, this section describes the capital planning process and details Fiscal Year 2024-2025 ongoing projects, not funded by the operating budget.

Department Profiles

Each department, grouped by their function, includes a budget and actuals snapshot, purpose, budget highlights, and performance metrics.

Appendix, Supplemental Information, and Full Adopted Ordinance and Fee Schedule

This section includes statistical and supplemental information that describes Pender County, its community, population, the adopted budget ordinance and fee schedule, and other additional notes.

Glossary

This section details and defines commonly used terminology within the document and within Pender County budget and finance.



County Finance and Budget Process





FY 2024-2025 Strategic Goals

Following the adoption of the budget on June 17, 2024, the Budget Team, including members from the Finance Department and the County Manager's Office, began planning for strategic goal adoption. This process aligned with the start of Michael Silverman's tenure as the new County Manager beginning in June 2024. The team met several times to discuss and prioritize the goals of the manager, elected officials, staff, and citizens, which led to the development of several strategic goals, as well as a mission, vision, and values for the county. These strategic goals will remain internal and not be formally adopted until the formal Strategic Planning process begins after the November 2024 elections, when new board members will join.

The document below includes:

- Mission
- Vision
- Values
- 5 Strategic Goals
 - Managed and Sustainable Economic Growth and Development
 - Six performance metrics
 - Goals related to economic development, unemployment, Housing, permitting, tourism, and Comprehensive Planning
 - Promote Public Safety and Health
 - Five performance metrics
 - Goals related to Emergency Management, Health Department, Sheriff's Office, Outside Agencies, and Utilities
 - Foster Education
 - Three performance metrics
 - Goals related to Pender County schools and 2022 school bond issuance
 - Seek Stewardship
 - Four performance metrics
 - Goals related to Finance, Information Technology Services, County Manager's Office, and procurement
 - Recruit and Retain High-Quality Staff
 - Five performance metrics
 - Goals related to Human Resources, County Manager's Office, and Finance

Many of these goals or performance metrics have been specifically crafted with department directors based on what is occurring within their department. Many of these goals will also be found within their Department Profile section.

Pender County FY 24-25 Strategic Goals



Mission

Pender County provides our community with high-quality public service delivered in a cost-effective manner while emphasizing collaboration, responsiveness, and excellence in working toward the goal of being a premier place to live, work, and play.

LIVE

making Pender County not only a place to be but to call home

WORK

providing exemplary job opportunities within our borders

PLAY

unique, diverse, and engaging activities and entertainment



Vision

Pender County will strive for a bright future through a belief in our boundless potential by offering unique opportunities and committed service to residents and visitors alike.



Values

Pender County is committed to providing a quality customer experience delivered by well-trained, highly qualified public servants dedicated to these values:

Value	Commitment
Community	We recognize that people and relationships are our best asset.
Professionalism	We understand that respect and understanding form the basis of any interaction.
Accountability	We take responsibility for our actions and motives, and do not take lightly the call to protect and serve.
Vision	We are inspired toward a future reality of Pender County and are dedicated to making improvements toward that reality.
Consistency	We are motivated each day to provide services citizens expect from their local government in a manner that is constant, regular, and uniform no matter the operation or client.
Innovation	We will search for creative solutions and strive to find not the easiest answer, but the best answer.



Strategic Goals

1

Managed & Sustainable Economic Growth & Development

According to US Census Bureau statistics for 2023, Pender County is the second fastest growing county in the state. In response to a growing population and increasing resources, citizens request greater opportunities and the planning that stewards it. If done correctly, well-managed growth, quality of life, and service can occur while preserving the character and culture of the county.

Performance Metric	Goal
Partnering	Expand the use of economic development agreements to attract and retain businesses and corporations in Pender County.
Working	Maintain an unemployment rate 0.25% below the NC state rate.
Housing	Explore grant writing to assist in additional funding opportunities. Solicit for landlords and educate about the benefits of the housing program. Repurpose Pender County property and solicit investors to increase availability of housing for veterans, elderly, and disabled populations.
Developing	Maintain and enhance the efficiency of processing planning permits, with a focus on reducing the time from application to issuance for residential units. Continue reviewing applications within 24 hours and strive to provide timely and efficient service, building on the improvements observed over the past four years. <u>FY 2020-21: 27.16 days</u> <u>FY 2021-22: 19.33 days</u> <u>FY 2022-23: 26.04 days</u> <u>FY 2023-24: 23.93 days</u>
Displaying	Improve the state's standing and spending totals in the annual NC tourism report and in sales tax receipts. Increase visitors and tourism-driven revenue, by improving visibility and awareness of the county's tourism offerings and diversifying experiences.
Sustaining	Complete the Comprehensive Plan that began in summer 2024 and use this document to influence policy and procedure throughout county departments.

2

Promote Public Safety and Health

Pender County is geographically the fifth largest county in the state. In addition, the county is economically and demographically diverse. Pender County maintains a commitment to providing for the well-being of all citizens in a responsive, engaging, and quality manner. All aspects of our justice system and health system should be marked by excellence and preparedness.

Performance Metric	Goal
Preparing	<p>Maintain County operations during emergencies in accordance with the 2021 Emergency Operations Plan, which is set for update by summer 2025. Expand the use of the Emergency Management mobile app to improve response and coordination.</p>
Caring	<p>Three Priorities listed in the 2022 Pender County Community Health Assessment:</p> <p><u>Heart Health</u></p> <ul style="list-style-type: none"> • State and county rates of heart mortality has increased in recent years. Increase public information regarding the access to Pender County health screenings, blood pressure checks, and healthy walking opportunities. In addition, programs are available to address other risk factors, such as free smoking cessation programs. <p><u>Substance Use</u></p> <ul style="list-style-type: none"> • Continued acceptance and distribution of opioid settlement funding. In North Carolina, 85% of settlement funds are being directed to counties and municipalities, with distribution beginning in 2022 and set to continue for 18 years. • Partner with local organizations proven to be reliable counseling and treatment facilities including Coastal Horizons, Little Gerald, Superior Innovative Services, Port Health, and Shoreline Family Practice. <p><u>Access to Care</u></p> <ul style="list-style-type: none"> • Increasing the number of primary care providers: 2019 provider ratio of 1 to 2,009 compared to NC ratio of 1 to 935. • Highlighting and increasing partnerships and programs related to the improvement of access to care, such as Novant Health Pender Medical Center and their medical access program (MAP) to reduce the financial impact of medical visits, Pender County's mobile dental unit, Pender Adult Services, and a new rural family medicine track at Black River Health Services.
Serving and Protecting	<p>Ensure the Pender County 911 Call Center continues to answer an average of 137 calls per day, with over 98.5% of calls answered within 10 seconds, consistently exceeding the state PSP operating procedures of 90% within 10 seconds and 95% within 20 seconds.</p>
Giving	<p>Establish a robust process for maintaining contact and providing funding to outside agencies, nonprofits, and community organizations in Pender County, ensuring they receive annual funding through the Finance and Manager's Office channels as outlined in the budget.</p>

Producing

To ensure the highest standards of water safety and quality for our community by adhering to the following criteria:

1. **Bacteriological Quality:** Maintain a monthly record of zero coliform bacteria in all water samples.
2. **Chemical Contaminants:**
 - o **Trihalomethanes (THMs):** Continue to achieve and maintain trihalomethane levels at or below 0.08 mg/L in all water samples, minimizing potential health risks associated with these compounds.
 - o **Haloacetic Acids (HAAs):** Maintain haloacetic acid concentrations at or below 0.06 mg/L in all water samples to ensure compliance with health standards and reduce any associated health concerns.
3. **Organic Contaminants:**
 - o **Iron and Other Organics:** Keep concentrations of organic contaminants, including iron, at or below 0.3 mg/L to ensure the water remains clear, aesthetically pleasing, and free of unpleasant tastes or odors.

3

Foster Education

Education is the cornerstone for personal development, achievement, engagement, and career readiness. Access to high-quality education for all residents is essential for these goals to occur. Expanding opportunities and properly funding these needs and infrastructure in the county helps both Pender County School System and Cape Fear Community College in this work. Pender County is committed to being a partner for these entities and other local organizations.

Performance Metric	Goal
Collaborating	Foster effective partnerships through quarterly meetings, regular budget check-ins, and active engagement with elected officials.
Executing	Successfully execute and obtain Local Government Commission approval for the initial debt issuance related to the 2022 School Bond, commencing in fall 2024.
Caring	Sustain and oversee contracts and funding for school nurses and resource officers in partnership with Pender County Schools, ensuring continued staffing and support to enhance student safety and health.

4

Seek Stewardship

To move forward into the future, our present needs to be properly addressed and accounted for. This includes responsible leadership, customer service, relationship-building, and financial standards and policies all in alignment.

Performance Metric	Goal
Managing	Adhere to the 2013 Financial Policies by continuously monitoring fund balance levels and applying these funds to pay-as-you-go capital expenditures and other one-time uses.
Supporting	Track and return IT support tickets back to county employees in a timely and efficient manner, capitalizing on the department's 98% overall satisfaction rating.
Informing	Ensure the new county website's Public Records Request module efficiently processes requests by responding within one day and fulfilling them within one week.
Administering	The mission of Procurement at Pender County is to obtain the necessary goods, services and construction in a cost effective, efficient and consistent manner. Policies are established to guide staff in compliance with pertinent laws and policies and as well as to ensure fair and equitable treatment of all vendors. Our goal is to support departments and provide safeguards for maintaining a procurement system of quality, transparency and integrity.

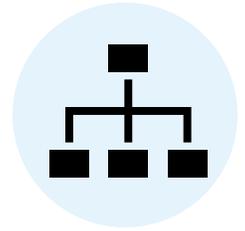
5

Recruit & Retain High-Quality Staff

Pender County has a responsibility to address the physical and mental well-being of over 500 employees. In turn, these employees can be retained and recruited to be a trained, motivated, and capable county workforce. Additionally, this includes ensuring our staff have a safe and proper place to come to work or the ability to complete their work remotely.

Performance Metric	Goal
Organizing	<p>Organize an Employee Wellness Program that emphasizes employee health and well-being through targeted initiatives and rewards. Utilize communication channels and feedback to refine the program after.</p> <p>1. Health Screenings:</p> <ul style="list-style-type: none"> ● Annual Assessments: Offer free yearly health screenings (e.g., blood pressure, cholesterol, glucose). ● Health Reports: Provide personalized reports and consultations. <p>2. Wellness Goal Rewards:</p> <ul style="list-style-type: none"> ● Goal Tracking: Employees set and track wellness goals. ● Incentives: Reward achievement with gift cards or awards. <p>3. Reduced Gym Memberships:</p> <ul style="list-style-type: none"> ● Discounts: Secure discounted gym memberships from local gyms <p>4. Employee Wellness Fair:</p> <ul style="list-style-type: none"> ● Annual Event: Host a fair with health screenings, fitness demos, and nutrition advice. ● Resource Booths: health providers, fitness centers, and nutritionists.
Training	<p>Provide employees with the opportunity to attend seminars and informational sessions about a variety of topics, including expanding or repeating successful and popular sessions from the past:</p> <ul style="list-style-type: none"> ● Supervisor Training at local community college ● County-wide non-harassment training ● HR workshops: small group training on employee selected topics ● Additional trainings related to professionalism, Basic First Aid and CPR, or team-building
Caring	<p>Decrease the current turnover rate from 19.1% (including 3.47% attributed to retirement) to below 10%.</p>
Rewarding	<p>Sustain the \$125,000 merit pool and annual step adjustments in the salary schedule. Implement career development plans to encourage additional education/certifications. Continue offering up to \$5,000 in tuition reimbursement for employees.</p>
Planning	<p>Revise the Capital Improvement Plan, approved in June 2023, with the FY 2025-26 annual budget, and establish biannual updates.</p>

Budget Structure



County operations and accounts are structured through the maintenance of funds and account groups to maintain control over resources that have been segregated for specific activities and objectives. Treated as independent fiscal entities, the funds are allocated to each for the purpose they are meant to be spent. Fund accounting also ensures compliance with finance-related legal requirements. All funds of the County can be divided into three categories: Governmental, Fiduciary, and Proprietary Funds.

Functional areas accounted for and for organization’s sake include General Government, Health and Human Services, Central Services, Education, Cultural and Recreational, Public Safety, and Debt Service. Agency funds, which do not require annual appropriation, are not included in this document. Multi-year grants and capital project funds are mentioned in the Capital Improvement Program, but financial information for this fund is not detailed explicitly.

Governmental Funds

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. This fund type encompasses many of the county’s basic services. These funds focus on how assets can be readily converted into cash flow in and out, and what monies are left at year-end that will be available for spending in next year. The county mains as a General Fund and several special revenue funds.

Pender County adopts an annual budget for the General Fund, as required by NC General Statutes.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Pender County maintains two custodial funds, which are fiduciary funds for assets the County holds on behalf of others. The Municipal Tax Collections Fund accounts for monies collected from ad valorem taxes and gross receipts for the benefit of the municipalities within the county, as well as the Jail Inmate Fund, which accounts for monies of jail inmates for their benefit.

Proprietary Funds

Proprietary funds are designated for activities which the county operates in a business-like fashion. These include wastewater, water, and solid waste, and housing. The governing body intends for the expenses of the funds, including depreciation, to provide service to the public contiguous to the user charges fees.

Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are budgeted using the modified accrual basis of accounting. The governmentwide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise fund are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water system. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Revaluation Fund, 911 Emergency Telephone Systems, Fire Service District Fund, Rescue District Fund, Cooperative Extension Fund, Public School Special Revenue Fund, Opioid Settlement Fund, and the Enterprise Operating Funds. All annual appropriations lapse at the fiscal year-end. Project ordinances are adopted for the ARPA Fund, Capital Improvements Fund, School Capital Fund, and the Enterprise Capital Projects Funds, which are consolidated with the Enterprise Operating Funds for reporting purposes.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the object level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$10,000. The governing board must approve all amendments. During the year, several material amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

Budget Functions



Education

The largest county expenditure area is education. The two main recipients of this funding include Pender County Schools and Cape Fear Community College. Operating expenditures are accounted for in the general fund, capital outlay, and debt service. Education expenditures consist of 40.6% of General Fund expenditures in FY 2024-2025.

Public Safety

This service area provides law enforcement and other protection services in safeguarding both the citizens of Pender County and their property. Funding for departments such as the Sheriff's Office, Jail, Emergency Management, School Resource Officer's, and Animal Control exist here. The 2024-2025 Fiscal Year appropriates around 24.1% of expenditures to Public Safety.

General Government

This service area is what is known to many as the traditional operations of local government. Responsibilities include general operation of the county that may relate to elections, finance, information technology, leadership, taxes, maintenance, or non-departmental funding. The 2024-2025 Fiscal Year budget appropriates 18.4% of expenditures to General Government.

Health & Human Services

Human services include programs that contribute to the individual needs of the citizens. These include contributions to outside agencies in the community dedicated to providing services to citizens directly, departments of Health, Veteran's Services, Housing, and Social Services. Many of these programs are largely supported by state and federal funds. This area consists of 11.7% of the FY 2024-2025 expenditures.

Cultural and Recreational

This service area consists of county libraries, Tourism, Cooperative Extension and the programs and facilities within the Parks and Recreation department, as well as Grounds Maintenance to care for these areas. These services exist to enhance the enjoyment of Pender County citizens and offer chances to escape into the natural environment and improve the physical conditions of the areas. These services make up 3.4% of the 2024-2025 Fiscal Year General Fund expenditures.

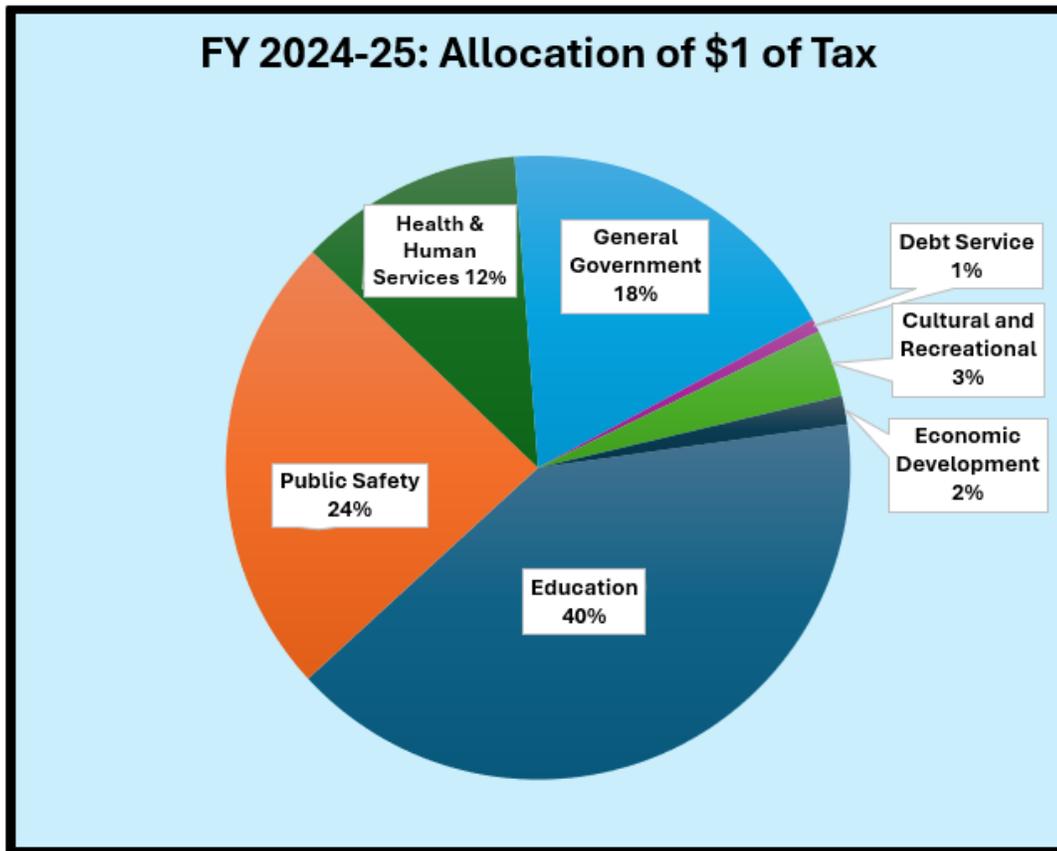
Economic Development

To plan for growth throughout Pender County, proper attention must be given to development, construction, and engineering. This area consists of the contributions to outside agencies dedicated to improving conditions across the county as well as Option 4 Sales Tax. This area consists of 1.5% of the FY 2024-2025 expenditures.

Debt Service

The final service category is debt service, the avenue used for both principal and loan payments on outstanding debt taken out by Pender County. This includes large capital projects and school construction in past years and previous bond sales. This accounts for 0.7% of the FY 2024-2025 expenditures.

Below is a chart summarizing these expenses for FY 2024-2025 through the allocation of \$1 of tax.



Top 3 Functions	Amounts
Education	43,131,358
Public Safety	25,608,650
General Government	19,617,846
Total	88,357,854



Financial Policies

The North Carolina General Statutes §159-8 states that “each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Article.”

The statute also states that “A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.”

Pender County adopted its latest version of financial policies in October 2013. The document seeks to “influence and guide the financial management practice of Pender County” through establishing fiscal policy that is “adopted, adhered to, and regularly reviewed” to create effective guidelines to:

- Contribute to the County’s ability to insulate itself from fiscal crisis
- Enhance short term and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible
- Promote long-term financial stability by establishing clear and consistent guidelines
- Direct attention to the total financial picture of the County rather than single issue areas
- Promote the view of linking long-run financial planning with day-to-day operations
- Provide the County staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines
- This policy will be reviewed periodically by County staff and any recommended changes will be reviewed by the Board of Commissioners for approval.

Additionally, the Board receives at least quarterly financial updates providing information on how the County’s revenues and expenditures have been tracking on a year-to-date basis as well as a comparison to the current Budget. The County provides reports on investment holdings to the Local Government Commission twice per year. All budget amendments greater than \$10,000 or involving revenues of any kind must be brought before the Board of County Commissioners.

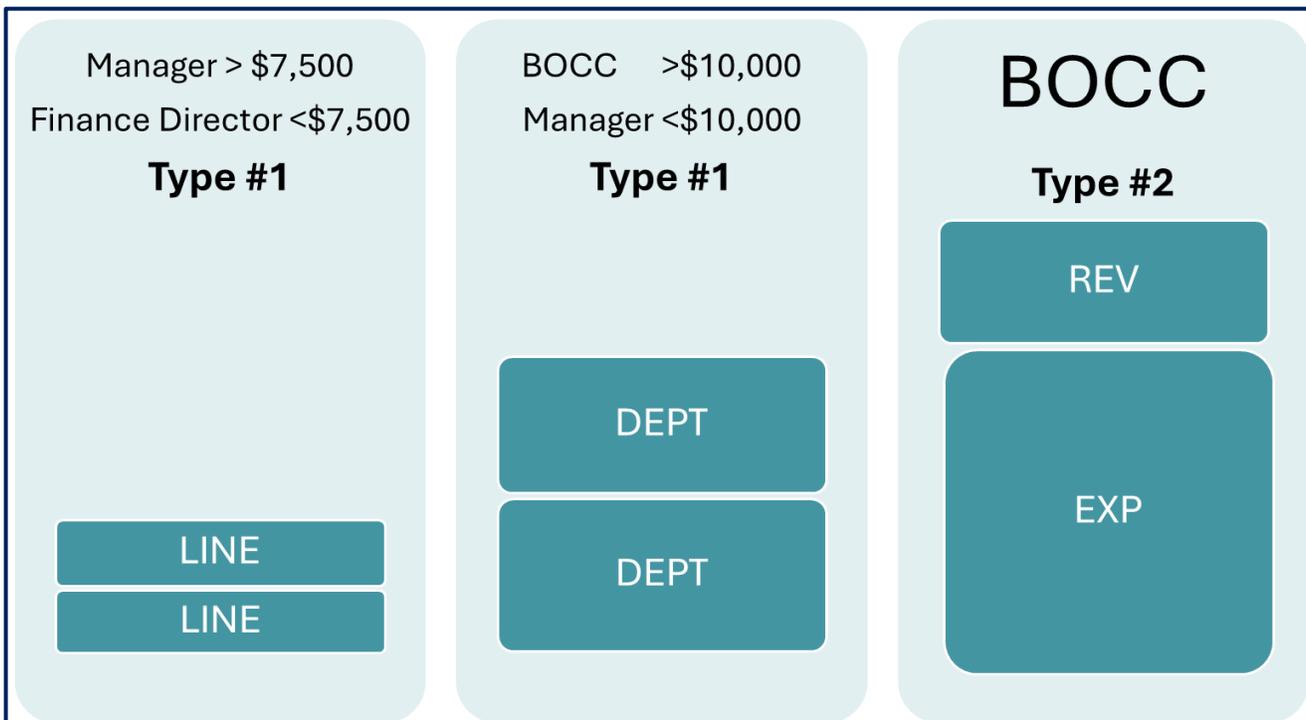
Additionally, the fiscal policies document includes sections on:

- Capital Improvement Budget
- Tax Supported Debt Policies
 - Direct net debt as a percentage of total assessed value of taxable property should not exceed 2.5%. Direct net debt is defined as County-issued debt that is tax supported.
 - The ratio of direct net debt service expenditures as a percent of total governmental fund expenditures should not exceed 15% with an aggregate ten-year principal payout ratio target of 55% or better.

- Reserve/Fund Balance Policies
 - The County will strive to maintain a targeted Unassigned Fund Balance, as defined by the Governmental Accounting Standards Board, at the close of each fiscal year equal to 20% of General Fund Expenditures. Unassigned Fund Balance in excess of 20% of General Fund Expenditures may be appropriated from time to time for pay-as-you-go capital and other one-time uses.
- Budget Development Policies
- Cash Management/Investment Policies

The following fiscal policies are linked [here](#).

Budget Amendments



Budget amendments are completed at various levels of the Finance and County Management levels, depending on the type of transfer and the amount, and entered by department directors and Finance staff. Type 1 amendments, between two expenses or two revenues are approved according to the chart above depending on the amount being transferred. All amendments involving both a revenue and an expense must be brought before the Board of County Commissioners for approval.

The current budget complies with all these financial policies and requirements and all budget amendments are completed within these policies.

Funds by Type and Function

Funds Appropriated	Fund Type	General Government	Human Services	Public Safety	Economic & Physical Development	Cultural and Recreational	Education	Debt Service	Business-Type Activities	Custodial Funds
General Fund										
Governing Body	G	X								
County Manager	G	X								
County Attorney	G	X								
Board of Elections	G	X								
Finance	G	X								
Information Technology Services	G	X								
Tax	G	X								
Human Resources	G	X								
Register of Deeds	G	X								
Facilities Maintenance	G	X								
Fleet Maintenance	G	X								
Custodial Maintenance	G	X								
Fuel Depots	G	X								
Grounds Maintenance	G	X								
Parks & Recreation	G	X								
Shooting Range	G	X								
JCPC	G		X							
Tourism	G				X					
Cooperative Extension	G				X					
Veteran's Services	G		X							
Library	G	X								
Inspections	G			X						
Planning	G				X					
Hazard Mitigation	G			X						
Emergency Management	G			X						
Fire Marshal's Office										
Sheriff	G			X						
SRO's	G			X						
Jail	G			X						
Animal Control	G			X						

Funds Appropriated	Fund Type	General Government	Human Services	Public Safety	Economic & Physical Development	Cultural and Recreational	Education	Debt Service	Business-Type Activities	Custodial Funds
Health	G		X							
DSS	G		X							
Non-Departmental	G	X								
Debt Service	G	X								
Pender County Schools	G					X				
Cape Fear Community College	G					X				
Proprietary Funds										
Sewer & Treatment Plant	P								X	
Water & Treatment Plant	P								X	
Rocky Point/Topsail Water and Sewer	P								X	
Solid Waste	P								X	
System Development Fees	P								X	
Housing Authority	P								X	
Special Revenue Funds										
School Debt Service	SR					X				
Capital Improvement Projects	CP				X					
Emergency Telephone Fund	SR			X						
Tourism Development Authority	SR				X					
ROD Automation Enhancement & Preservation	SR	X								
EMS & Fire	SR			X						
ARPA	SR				X					
Opioid Settlement	SR		X							
Capital Improvement Funds										
Capital Projects	CP				X					
Custodial Fund										
Municipal Tax Collections Fund	C									X

Funds Appropriated	Fund Type	General Government	Human Services	Public Safety	Economic & Physical Development	Cultural and Recreational	Education	Debt Service	Business-Type Activities	Custodial Funds
Jail Inmate Fund	C									X
Internal Service Funds										
Employee Health Insurance	IS	X								
Workers' Compensation	IS	X								

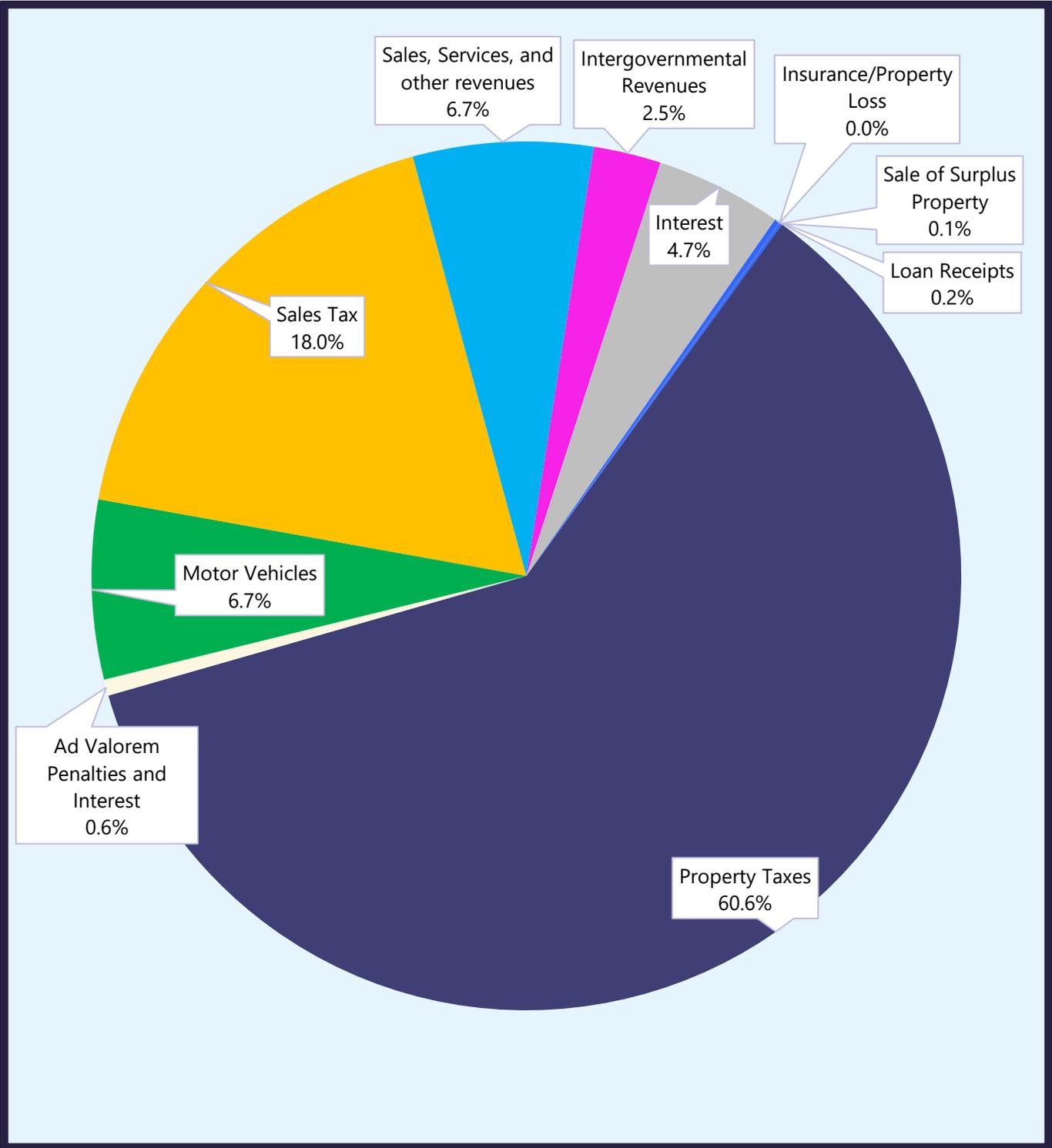
G: General Fund, P: Proprietary Fund, SR: Special Revenue Fund, CP: Capital Project Fund, C: Custodial Funds, IS: Internal Service Funds

Budgeted General Fund Revenues

FY 2022-2025: General Fund

Revenue Source	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 Approved
Property Taxes (Current Year)	49,517,139	51,801,750	62,462,602	64,404,880
Property Taxes (Penalties and Interest)	1,382,347	1,760,454	407,600	642,887
Property Taxes (Motor Vehicles)	4,630,426	5,326,796	7,463,900	7,086,265
Sales Tax	12,193,975	15,242,833	18,078,919	19,109,038
Sales, Services, and other Revenues	6,731,158	5,670,070	6,512,222	7,119,129
Intergovernmental Revenues	2,968,571	4,137,981	2,454,131	2,667,852
Interest	-	70,000	2,560,673	5,000,000
Receipts	-	200,000	200,000	200,000
Insurance/Property Loss	-	400,000	100,000	25,000
Sale of Surplus Property	-	115,000	125,000	100,000
TOTAL	\$77,423,616	\$84,724,884	\$100,365,047	\$106,355,051

FY 2024-25: Budgeted General Fund Revenues by Source



Property Taxes

Pender County collects property, or ad valorem (meaning "in proportion to value"), taxes, on items of property, including both real estate and personal. These are locally assessed taxes. The tax lien date is January 1. This means that any property owned by an individual in the county where the property is located as of January 1 is liable for property taxes. The total value of all the property in the county is called the tax base. Since this tax is the largest source of revenue for the county, the Board of County Commissioners and County Manager work to determine, based on the budgets of all departments and entities, a recommended tax rate applied for the year.

The tax rate for FY 2024-2025 is unchanged at 0.7375 cents per \$100 of ad valorem value. The total projected tax base is \$8,950,345,050, which represents the combined real estate taxable total (\$8,443,092,963), personal property taxable total (\$372,416,288), and the utility taxable total, \$134,835,799. Finally, the projected tax base is combined with the projected values from NC DMV, which have a total value of \$960,849,492. The total budgeted taxable base from Pender County is \$9,911,194,542.

Historically, Pender County has collected a large portion of the levied property tax amount. From 2015 to 2019, rates were above 98% but slipped but slipped slightly due to the COVID-19 pandemic. These amounts have seen increases since 2022.

In accordance with NC General Statutes, the 2025 collection rate has been estimated at the 2024 rate of 97.68% for real estate and 94.20% for personal property, an aggregate rate of 95.94%. Utilities assets are typically calculated at 100% of their value but must be projected at 60% collections due to NC Department of Revenue final sales ratio calculations of variance between fair market values and tax values of properties. This decision is primarily due to rising fair market values that necessitate an earlier and complete revaluation, that has been moved forward to 2026, and will occur every four years thereafter.

Real Property

The State of North Carolina, through the Machinery Act, provides the framework for listing, assessing, and appraising real and personal property. All counties are required to reappraise all real property at least every eight (8) years. Pender County will begin operating on a reappraisal basis of four (4) years beginning with our next reappraisal in 2026. The last reappraisal was completed in 2019. Real property values can be appealed through the Board of Equalization and Review.

To calculate the amount of property tax due to the county that is to be billed on a parcel of real property, the appraised value of the parcel is first divided by 100, and then multiplied by the county tax rate of 0.7375. Other property tax rates may be applicable based on municipalities, fire districts, or emergency services. Fees are collected by the county and distributed accordingly. Property tax bills are mailed in August and due by January 5th, after which late fees and penalties are incurred.

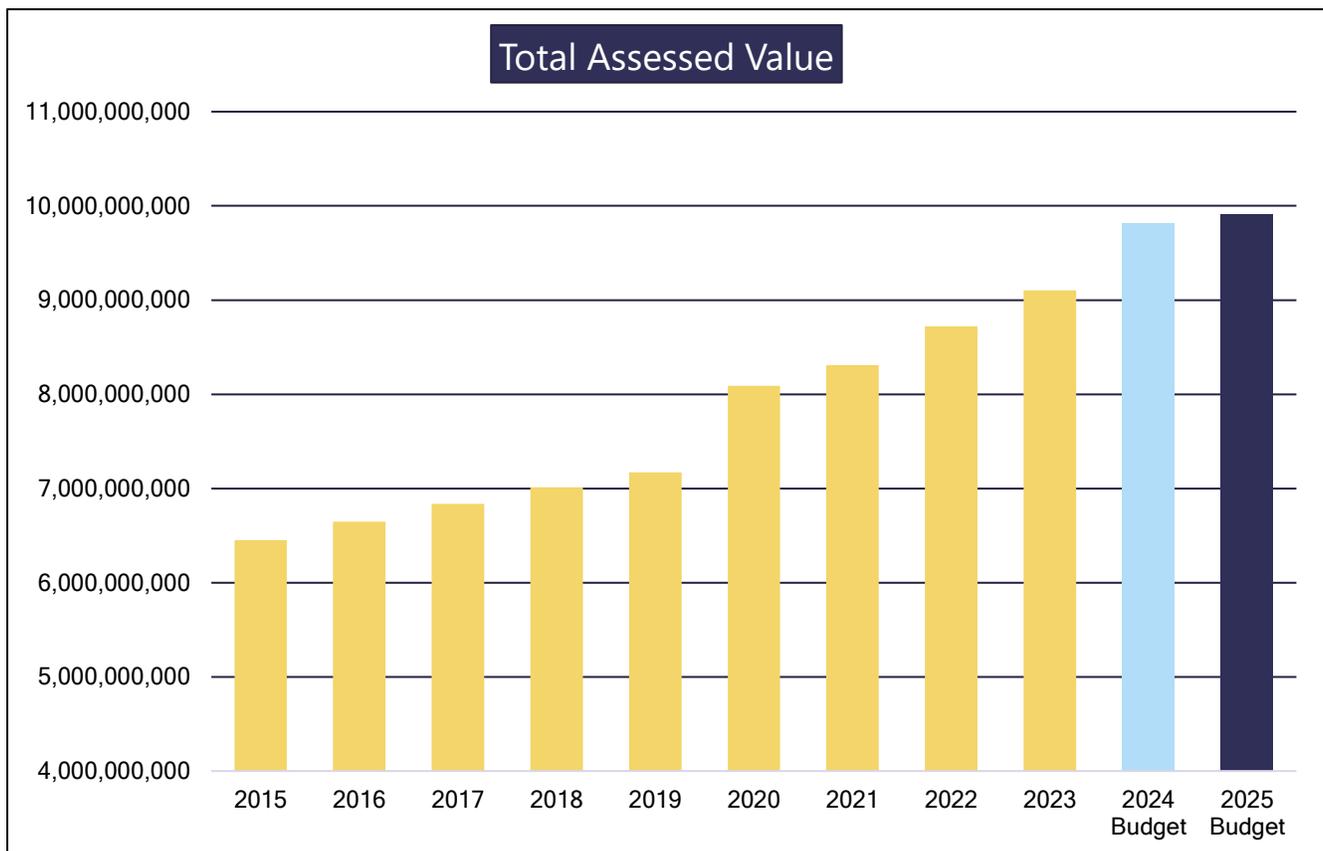
Personal Property

All taxable personal property is appraised at its true value in money in the state of North Carolina. Personal Property is divided into business and personal. Personal property includes motor vehicles, boats, campers, trailers, single and double wide mobile homes, and airplanes. Anyone who owns these items on January 1 (excluding licensed motor vehicles) must list them with the Tax Department during the month of December or incur late penalties. Certain types and uses of property can also be declared exempt from tax, based upon ownership and use. The use of a trending method to appraise this personal property determines the value based on original cost by year of acquisition.

Business personal property includes machines, computer and office equipment, unlicensed vehicles, leasehold improvements, leased equipment, supplies, furniture, furnishings, farm equipment, and airplanes used for businesses. The same listing deadline and late penalties apply to business personal property.

Motor Vehicles

Effective July 1, 2013, the General Assembly's combined motor vehicle registration renewal and property tax collection system (called Tax & Tag) places more responsibility on the North Carolina Division of Motor Vehicles (NCDMV). This system is a more convenient way to combine payment for annual vehicle registration and vehicle property taxes.



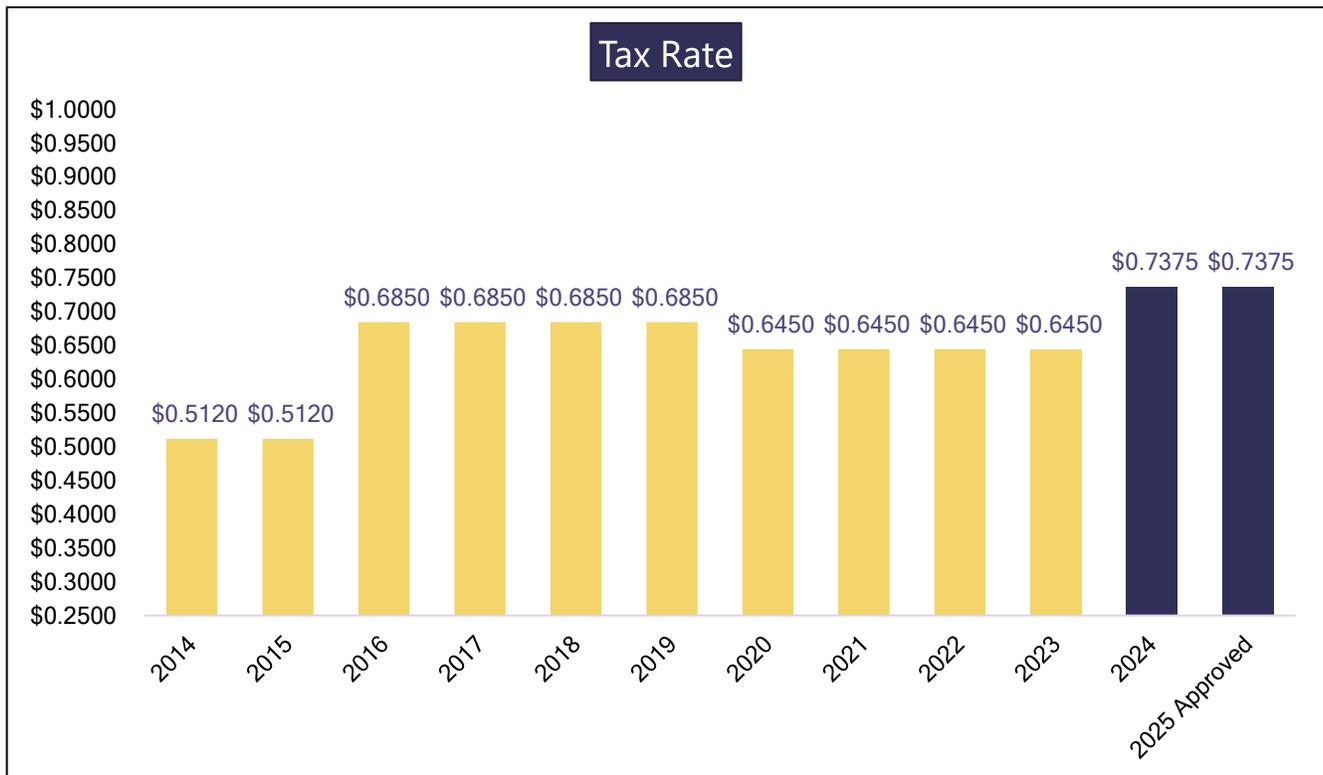
Assessed Value Per Capita

FY	Population*	AV Per Capita
2015	57,426	112,352
2016	58,771	113,132
2017	60,719	112,585
2018	62,017	113,073
2019	63,060	113,714
2020*	60,203	134,360
2021	63,020	131,873
2022	65,698	132,768
2023	68,521	132,835
2024 Projectedt ¹	70,234	139,777

*Revaluation

*Estimated Population

¹Assumes 2.5% population growth rate



*In July 2023, the Local Government Commission approved the county's \$178 million school bond approved in November 2022. To cover bond payments, the county increased tax rates by 9.25 cents. These bonds have not yet been issued.

Tax Collection Rates

FY	Collection Rate
2015	97.41%
2016	98.09%
2017	98.19%
2018	98.18%
2019	98.54%
2020*	98.05%
2021	96.03%
2022	97.26%
2023	96.86%
2024 Budget	96.83%

*Revaluation / Beginning in FY 2020, does not reflect registered motor vehicle taxes collected by the state DMV.

Sales Taxes

Article 39: This Article is the original local-option sales tax for counties, established in 1971. The article sets a 1% rate of eligible sales and is collected by the NC Department of Revenue and then later distributed to each county on a point of delivery basis.

- **Point of delivery** locates the sales tax to go to the county in which the goods are delivered to

Article 40: This article was established by the General Assembly In 1983 to give an "added source of revenue" to meet "growing financial needs" and "reduce...reliance on other revenues" (§105-481. Purpose and Intent). This tax levied an additional one-half cent tax. This tax is distributed to counties by the NC Department of Revenue on a per capita basis.

- **30%** of total Article 40 collections are required to be set aside for public school capital outlay purposes, including school debt.

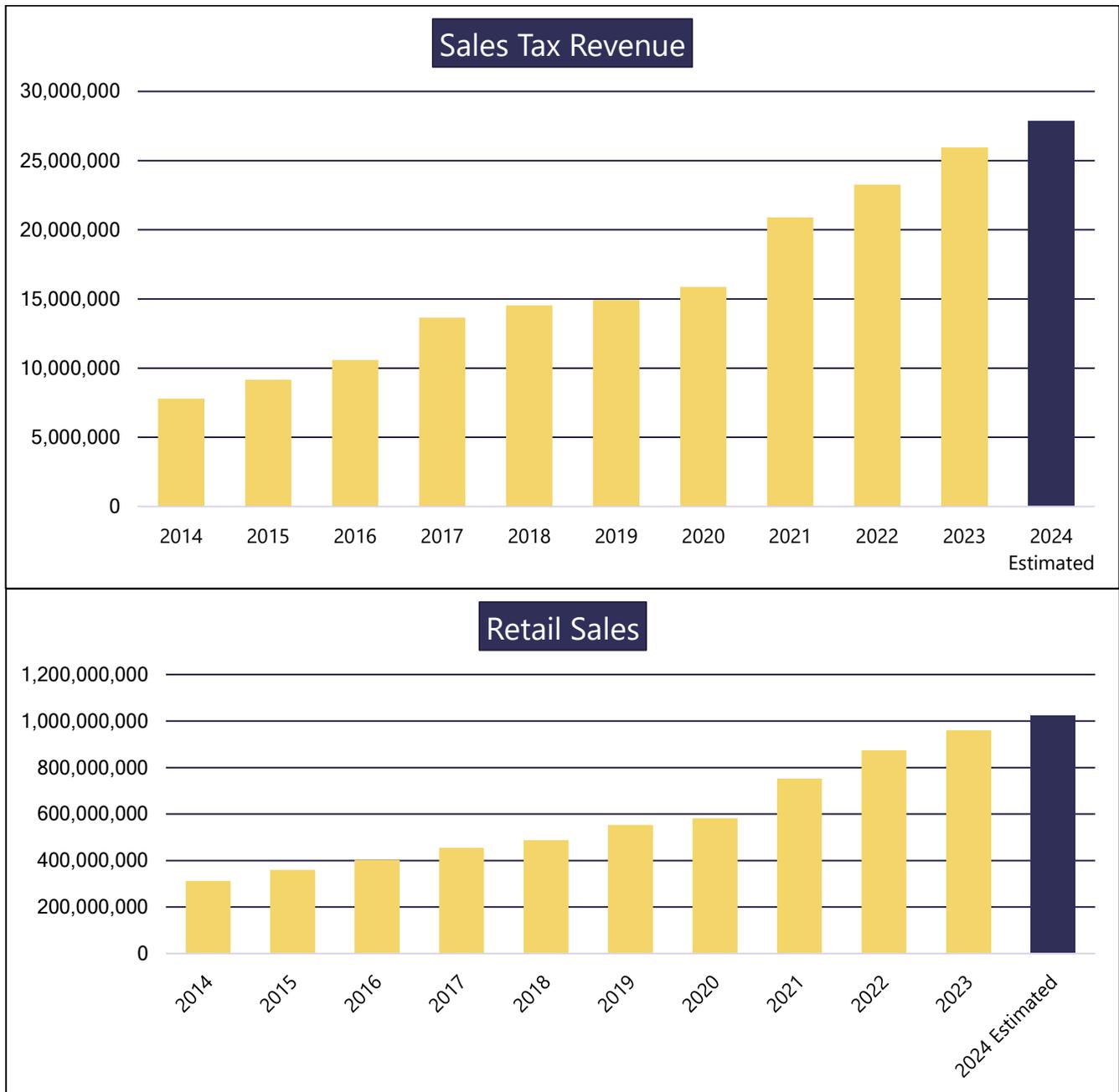
Article 42: This article was established by the General Assembly in 1985 and levied an additional one-half cent tax. This tax is distributed by the NC Department of Revenue on a point of delivery basis.

- **60%** of total Article 42 collections are required to be set aside for public school capital outlay purposes, including school debt.

Article 44: This article was originally established to offset local tax base losses and leakage that occurred because of legislature repeals in the 1980's. In 2007, as a result of the Medicaid swap with the state government assuming non-administrative Medicaid costs, counties ceded this one-half percent tax in return for a state-funded hold harmless agreement for those whose loss of Article 44 sales taxes exceed their gain from Medicaid relief.

- Counties, under §105-524, are given a separate allocation amount determined by the General Assembly. Pender County is currently at 1.69%.

North Carolina Department of Revenue monitors and oversees monthly distribution of sales tax collections. The timing of sales tax distributions is important for the planning and forecasting many local governments engage in. Retailers generally have until the 20th day of the following to report sales tax allocation reports. The Department of Revenue then takes time to process and calculate distributions and make amendments. Generally, these distributions reflect sales from three months prior. For example, a county will receive July distributions from April sales on a submitted report from May where the report was reconciled by the state in June.



Other Taxes and Revenues

Occupancy Tax: Pender County occupancy tax, at a rate of 3%, is on the receipt of the rental of rooms, lodging, or accommodation from a hotel, motel, inn, tourist camp, or similar place. In 2001, Pender County agreed to remit to Surf City and Topsail Beach the net proceeds from accommodations in each city. All remaining revenue is used through the Pender County Tourism Development Authority (TDA) to promote and support travel and tourism and related expenditures.

Beer and Wine Tax: The Pender County ABC Board, a local independent subdivision of the state, owns or leases all 4 Pender County ABC stores. The ABC Board works to control the sale of liquor throughout the county. Their gross profits are distributed to several locations, including law enforcement and alcohol education, as well as mosquito control. Any net profits must be distributed to Pender County and the municipalities where schools are located.

Lottery Funds: The NC Education Lottery, established in 2005, created a system of dispersal for lottery funds spent in the state. While the allocations to each specific category have shifted, a portion of revenue is distributed to local school districts for use in a variety of programs. These funds have specific purposes and must be used/requested for the eligible purposes only.

Excise Tax: North Carolina imposes an excise tax on conveyances of an interest in real estate by all persons and organizations except federal, state, county, or municipal governments. The Register of Deeds in each county is responsible, at the time of recording, for collection. The rate of tax is \$1 of each \$500 of value.

Intergovernmental Revenues

Pender County also receives significant revenue from state and federal sources, across multiple funds and departments. This total represents \$11,714,728 of the total budget. These sources are budgeted largely from estimates of the upcoming year and previously collected revenue amounts. Sources of this budgeted revenue include, but are not limited to:

- Opioid Settlement Funds in the amount of \$143,843
- ABC Profits directed toward Law Enforcement of \$40,000
- Handicap Transportation from the Department of Transportation for \$200,000
- Home and Community Care Block Grant in the amount of \$700,000
- NC Emergency Management Grant in the amount of \$38,000
- JCPC Funding in the amount of \$147,259
- SRO Grant funding in the amount of \$227,839
- State Library funding in the amount of \$132,000

These actions are highly dependent on the legislative actions of the state and federal government, as well as other administrators. Several departments offset a portion of operating expenditures with grants and transfers from federal and state government.

Charges for Service

Pender County charges fees for service in several departments. These charges are determined by rates in the County's annually adopted Fee Schedule and serve to recoup some of the cost of providing these services to the public. State guidelines determine the use of these funds in their various funds and the accounting to which they are dealt with. Budgeting these revenues is largely determined by past trends, update fee amounts, and conversations with department leadership during the budget process. Most revenues in this category are forecasted by Finance staff and budgeted numbers selected thereafter. Sources of this budgeted revenue include, but are not limited to:

- Register of Deeds
 - State Vitals Record Searches in the amount of \$2,500
 - Marriage Licenses in the amount of \$21,958
 - Legitimation of records in the amount of \$131,814
 - Recording of deeds in the amount of \$296,754
 - Excise tax in the amount of \$2,734,229
- Sheriff's Office (related to fingerprints, sheriff's fees, and concealed weapons permits)
- Library
 - Fines and Fees in the amount of \$5,100
 - Copier Fees in the amount of \$7,500
- Permitting and Inspections
 - These revenues are largely a response to growth and development across the county. Recent year actuals have exceeded budgeted totals, and budgeted revenue totals are largely expectant for these trends to continue.
 - Recovery Fees in the amount of \$6,000
 - Fire Inspections in the amount of \$110,000
 - Inspection Fees in the amount of \$2,866,887
 - Planning Fees in the amount of \$97,662
- Parks and Recreation
 - Rental Fees in the amount of \$13,000
 - Program Fees in the amount of \$64,160
 - Holly Shelter Shooting Range fees in the amount of \$165,000

Interest

Interest rates fluctuate based on economic conditions among many other external factors. With interest rates rising, Pender County has been able to liquidate some of the receivables and surplus property from the balance sheet to increase cash balances. Investment earnings have exceeded budgeted totals since 2022, but since many factors are beyond the control of county conditions or actions, a budgeted total similar to last year has been selected.

FY 2024-2025 budgeted totals are \$5,000,000.

Receipts

Receipts come from ACME Smoked Fish for a debt service payment to Four County Electric EMC for a Rural Economic Development Loan and Grant Program Loan made to Pender County on behalf of ACME Smoked Fish as an economic development incentive. ACME Smoked Fish is a major tenant in the Pender Commerce Park and this loan program assisted in developing their infrastructure.

FY 2024-2025 budgeted totals are \$200,000.

Insurance/Property Loss

The county is currently in contract with the North Carolina Association of County Commissioners Liability and Property insurance pool, as well as workers compensation insurance pool. As claims are made and processed, insurance reimbursements are collected according to policy.

FY 2024-2025 budgeted totals are \$25,000.

Sale of Surplus Property

The sale of county property surplus to requirement has recently been explored as an additional revenue source. County sales have been budgeted conservatively but have exceeded expectations in the past few budget years, due to the work of county staff.

FY 2024-2025 budgeted totals are \$100,000.

Enterprise Funds

Utilities

With the adoption of the FY 2024-2025 budget, Pender County Utilities approved a new water rate and fee schedule, effective July 1, 2025. This decision marks a shift in how water consumption charges will be structured. The shift from district-based rates to a system based on meter sizes is aimed at ensuring a more equitable distribution of costs among residents based on their actual water usage.

Under the new schedule, all residents of Pender County will pay uniform rates determined by their meter size, ensuring fairness and consistency in billing practices. This adjustment follows a comprehensive review by Pender County Utilities, which noted that neighboring utilities predominantly use meter size as a basis for their rate structures.

Key changes include an average water rate increase of 16.6%, equating to a monthly increase of \$10.34 for the average water user. Additionally, serviceability fees for the standard $\frac{3}{4}$ inch residential meter will rise from \$27.50 to \$32.50 per month. The water rate per 1000 gallons will increase from \$6.50 to \$7.50 across various meter sizes, from one-inch to eight-inch meters.

The adoption of the FY 2024-2025 includes no changes to sewer rates or system development fees. Additionally, tonnage fees and tipping fees and the base rate for use of transfer stations are expected to remain the same with Solid Waste Management over this period.

Housing

The Section 8 Housing Choice Voucher Assistance Program is an income-based program that provides proportional rental assistance for those who qualify. Eligibility is determined by an application process administered by the Housing Authority and is based on assets and income adjusted for applicable household size. Vouchers are issued to those who are eligible and applicable to approved residences based on minimum standards and maintained by annual inspections and recertifications.

Revenues by Source

These figures reflect significant revenue sources for the county over the past four budgetary years. While this chart does not encompass all available revenue streams, it represents a nearly comprehensive overview. Revenues totals are also presented as revised budgets, and actuals at the end of the budget year.

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Ad Valorem Taxes	50,624,087	50,457,382	53,177,604	52,387,489	63,637,602	63,575,948	64,404,880
Tax Penalties & Interest	234,400	332,485	305,000	359,641	430,000	476,727	491,589
Tax Foreclosure Fees Reimbursed	23,000	59,437	40,000	66,567	71,100	82,455	74,850
Motor Vehicle Taxes (DMV)	4,630,426	5,331,346	5,326,796	5,929,865	7,613,900	7,105,628	7,086,265
Sale of Surplus Property	498,000	4,088,215	471,909	675,379	586,269	723,592	100,000
Insurance/Property Loss	464,644	223,446	482,717	135,360	153,202	84,471	25,000
Interest Earned	8,000	148,896	70,000	4,038,775	5,060,673	5,420,509	5,000,000
Rents	53,940	70,707	53,940	53,940	122,556	130,515	95,502
ABC Profits- General Fund	573,615	561,462	666,000	601,319	350,000	286,511	-
ABC Profits- Law Enforcement	25,000	39,734	40,000	51,433	40,000	30,385	40,000
Handicap Transport/DOT	-	176,876	190,000	164,003	200,000	168,705	200,000
Home & Community Care Block Grant	464,219	661,391	466,152	586,736	700,000	543,097	700,000
FEMA Reimbursement	-	86,549	256,000	983,275	2,396,748	3,061,704	-
Community College- SRO	53,000	58,500	55,631	31,416	55,000	92,142	55,000
Court Facilities Fees	69,000	97,765	95,000	88,941	87,461	81,313	87,461

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Civil License Revoked	5,100	6,422	5,300	5,626	8,300	8,218	6,290
Collection Fees- Burgaw	25,000	15,947	24,000	29,745	31,000	36,689	24,000
Collection Fees- St Helena	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Collection Fees- Watha	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Collection Fees- Atkinson	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Tax Foreclosure Fees Reimbursement	23,000	59,437	40,000	66,567	71,100	82,455	59,731
Interest Earned	18,000	49,871	12,000	60,565	86,500	81,214	76,448
<u>Register of Deeds</u>							
Recording	396,140	407,058	400,000	290,217	380,747	288,077	296,754
Legitimation	75,390	81,462	65,000	110,955	99,838	107,589	131,814
Marriage License	20,480	22,042	121,980	21,267	24,305	17,857	21,958
State Vitals Record Searches	2,500	2,771	2,000	4,142	3,000	3,295	2,500
Excise Tax	2,499,946	2,849,964	2,500,000	2,273,423	2,804,748	2,176,935	2,734,229
Misc Revenues	8,600	9,265	9,000	6,808	6,000	6,667	6,000
NC Emergency Management Grant	38,000	39,286	38,000	39,032	38,000	39,698	38,000
Fire Inspections	-	-	40,000	96,362	117,864	121,266	110,000
Veterans Service/State of NC	2,300	2,109	2,100	2,083	2,173	2,174	2,000
Fines & Fees- Library	5,000	5,591	5,800	6,740	5,950	6,748	5,100
Copier Fees- Library	6,700	7,292	6,000	8,712	8,865	9,681	7,500
State- Library	105,000	105,387	105,000	113,502	132,597	132,599	132,000
Inspection Fees	1,640,000	2,278,733	1,800,000	1,915,947	2,225,887	2,422,001	2,866,887

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Recovery Fee- Inspections	5,000	6,426	6,000	6,093	9,297	10,197	6,000
Planning Fees	60,000	85,303	70,000	111,852	90,000	104,311	97,662
Parks and Recreation- Program Fees	82,000	76,903	134,000	50,430	90,224	66,496	64,160
Parks and Recreation- Rental Revenue	10,000	11,199	8,000	18,960	19,500	20,950	13,000
Parks and Recreation- Range Fees	112,000	118,242	115,000	120,524	145,000	143,289	165,000
Sheriff Fees	14,270	14,301	17,000	2,074	99,582	7,902	8,863
Execution- Sheriff	2,735	2,839	2,000	3,324	2,300	59,585	2,400
Civil- Sheriff	35,000	34,837	30,000	47,450	41,539	43,470	50,129
Pistol Permits	15,000	10,625	9,000	8,322	20	20	-
Concealed Weapon Permits	110,000	112,550	30,000	128,415	109,975	118,225	127,000
Fingerprints- Sheriff	1,900	4,375	3,800	3,888	4,176	4,446	3,620
SRO Grant Agreement	172,838	172,839	227,839	235,031	227,839	300,771	227,839
Governor's Highway Safety Grant	272,018	134,882	58,883	35,357	33,783	26,411	-
Jail Commission Fees	46,000	42,853	43,800	44,072	43,800	42,202	43,800
Jail Fees- Sheriff	4,000	1,694	1,500	2,837	3,800	3,842	1,500
Jail- SSA Incentive	3,200	4,200	-	2,400	2,000	1,200	2,000
Officer & Jail Fees- Court	52,000	60,643	-	76,045	64,400	57,779	64,400
Beer and Wine Tax	255,427	205,294	232,000	242,625	268,780	268,780	249,939
Local 1% Tax- Article 39	7,609,174	8,966,773	9,958,058	10,046,410	10,091,484	10,451,394	10,637,477
Franchise & Utility Tax District	229,778	246,631	255,000	236,720	260,790	221,919	227,816
Medicaid Hold Harmless	1,598,809	1,996,782	1,500,000	2,156,282	2,000,000	1,509,633	2,200,000
1/2% Sales Tax- Article 40	3,397,826	3,868,251	3,915,372	4,282,683	4,431,348	4,430,788	4,440,554

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Sales Tax- Article 44-524	1,708,148	1,803,882	2,152,514	2,088,310	2,233,472	2,232,074	2,227,023
Article 40/Mandatory	1,456,211	1,657,822	1,775,348	1,835,435	1,860,575	1,898,909	1,880,678
Article 42/Mandatory	2,340,582	2,788,584	3,030,144	3,132,715	3,169,564	3,270,266	3,266,349
Article 42/Non-Mandatory	1,560,387	1,859,056	1,600,000	2,088,476	2,113,044	2,180,177	2,259,769
Lottery Funds	632,000	2,525,000	635,000	1,150,711	770,408	770,408	635,000

Enterprise Funds Revenues

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Water Development Fees	2,100,000	2,652,061	2,500,000	2,447,927	2,500,000	3,425,852	2,825,000
<u>Sewer</u>	-----						
School Fees	96,000	76,292	18,000	12,994	12,000	13,902	13,000
Commercial Fees	8,000	15,670	95,000	550,506	68,000	422,361	650,000
Residential Fees	65,000	56,722	59,000	56,318	60,000	53,986	61,135
Wastewater Capacity Fees	-	-	-	70,650	50,000	11,845	20,000
<u>Water</u>	-----						
Late Fees	20,000	15,000	19,000	21,334	19,000	25,485	20,000
Water Fees	6,203,860	6,423,654	9,173,892	7,922,641	8,300,000	7,759,015	10,966,766
Bad Check and Reconnections	140,000	160,141	152,800	136,455	150,000	129,389	150,000
Connection Fees	425,000	710,173	600,000	698,295	700,000	668,378	777,000
<u>Solid Waste</u>	-----						
Tax Penalties & Interest	15,000	37,655	20,000	53,901	40,000	69,603	40,000

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Transfer Station Fees	1,800,000	1,916,107	1,900,707	1,679,727	1,950,000	2,124,749	1,577,481
Recycling/Metal	120,000	210,295	180,000	158,319	190,000	150,031	209,000
Scrap Tire Fee/State	80,000	100,880	90,000	118,831	120,000	94,553	132,000
Solid Waste Disposal Tax Distribution	52,000	51,897	52,000	57,680	53,000	43,994	58,300
Recycling/Electronics	3,500	12,615	3,500	20,972	22,000	9,673	24,200
User Fees	4,250,000	4,399,945	4,524,835	4,257,778	2,639,934	4,937,294	5,049,666
Housing Fund	1,450,562	1,324,325	1,421,225	1,298,208	1,375,326	1,352,002	1,398,435

Health and Human Services Revenues (by Department)

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals*	24-25 Original Budget
General Health	524,856	477,242	535,961	79,599	643,536	3,311,138	570,042
Environmental Health	750,602	665,262	792,237	729,047	894,222	277,880	998,233
Family Planning	421,107	312,859	405,250	398,333	479,682	215,938	532,590
Communicable Disease	447,634	158,836	226,212	180,973	233,630	61,804	174,192
Child Health	489,412	396,089	521,123	360,094	411,944	126,955	620,997
Workforce Development	-	-	-	-	207,202	-	207,202
CC4C	120,921	94,237	95,054	86,277	106,130	96,246	134,193
Animal Shelter	580,777	574,014	632,823	579,208	701,070	87,708	882,094
Immunization	230,630	188,562	267,091	271,313	302,495	182,016	498,892
WIC	382,254	357,557	392,494	390,929	413,952	297,693	452,204
PMHP	164,235	164,858	106,837	112,042	92,734	183,088	128,136

Revenue Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals*	24-25 Original Budget
Mobile Dental	391,113	351,267	380,705	362,915	434,831	80,842	414,879
Maternity	334,902	250,875	72,829	334,902	255,990	114,077	325,877
Health Promotion	118,339	114,669	120,551	121,119	129,003	35,062	187,516
BCCCP	11,725	11,050	11,925	11,375	11,875	10,725	11,875
Dental Health	534,999	518,440	586,843	541,376	589,837	242,211	638,614
School Nurse	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Bioterrorism	71,624	43,470	69,003	65,466	76,252	28,325	78,697
COVID-19	648,359	840,833	774,710	537,775	718,157	595,637	-
ELC School Health Liaison	219,598		-	-	-	-	-
Adult Health	346,944	398,655	374,400	688,897	660,687	602,121	591,552
Laboratory	250,825	127,372	226,516	213,806	191,547	-	232,356
Mosquito & Vector Control	344,700	359,395	323,488	350,713	396,680	55,385	534,882
DSS	11,226,441	9,164,106	10,342,847	8,857,825	12,179,057	10,559,044	13,022,881

*One larger transfer was made into 900 (General Health) to balance the Health Fund at end of year. The 2023-2024 actual amounts for other Health programs are reflected of this.

Revenue Forecasting

The county budget team works to accurately and properly predict all incoming annual revenues beginning with the start of the budget process each year. The dedicated budget analyst, along with the Finance Director, also coordinate with key staff in larger departments to communicate about revenue trends and estimate revenues across funds.

Below is an example of the individual revenue forecast for each major revenue source done beginning in February of the budget year. Forecasting is completed using Exponential Smoothing (ETS), a time series forecasting method that uses exponential weighted average of the past five years. This forecasted amount is then contrasted with a 95% lower confidence bound and an upper confidence bound that is used to compared to current trends surround that revenue and the collected year thus far. Most major revenue sources are included within this list, with the exception of ad valorem taxes, which are calculated using previous year tax valuations and the work of the Tax Administration department to list and remove all Pender County property.

Therefore, several options are available to the team when choosing the selected revenue total for the upcoming budget year:

- Forecasted total using ETS
- Lower Confidence Bound using ETS and confidence level of 95%
- Upper Confidence Bound using ETS and confidence level of 95%
- A selected portion (usually 95-98%) of the above three options

These options are all analyzed and potentially chosen based upon:

- Conversations with key staff members and stakeholders
- Previous historical trends and knowledge
- New regulations, department actions, or laws regarding the revenue
- Estimations on the current budget year (usually collected 50-75% of the revenue at time of forecast)

A list of forecasted revenues is below.

- Interest Earned
- Court Facilities
- Tax Penalties and Interest
- Foreclosure Fees
- Register of Deeds Recording
- Register of Deeds Legitimation
- Register of Deeds Marriage Licenses
- Excise Tax
- Inspection Fees
- Planning Fees
- Program Fees
- Sheriff Fees
- Civil Fees
- Beer and Wine Tax
- Sales Tax Articles
- Franchise and Utility Tax

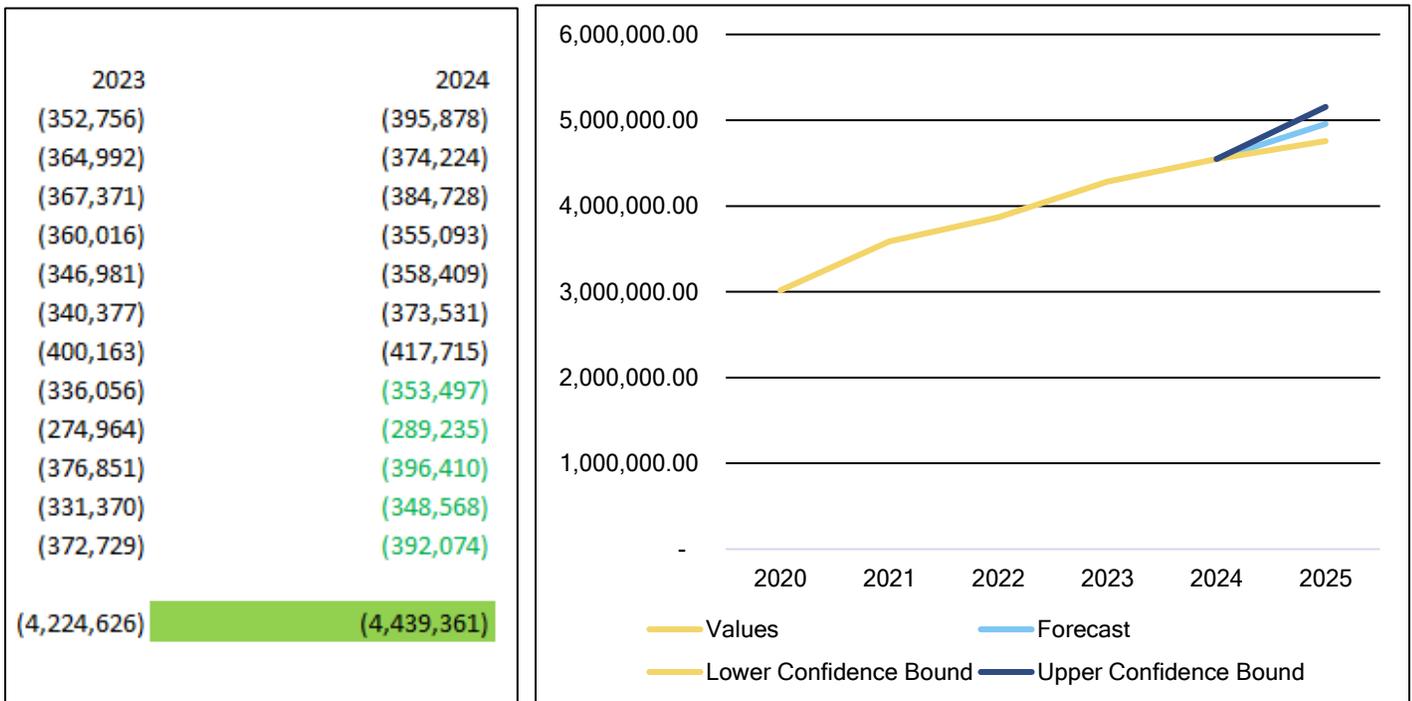
An example of several of the chosen revenues is provided, including sales tax, excise tax, and inspection fees. All the above revenues are forecasted similarly to these examples.

1. 1/2% Sales Tax: Article 40

Timeline	Budgeted Values	Forecast	Lower Confidence Bound	Upper Confidence Bound
2020	3,016,215.00			
2021	3,587,834.00			
2022	3,868,251.00			
2023	4,282,683.00			
2024	4,547,651.89	4,547,651.89	4,547,651.89	4,547,651.89
2025		4,955,951.26	4,757,016.07	5,154,886.46

Selected Budgeted Total: \$4,440,554 (98% of lower confidence bound)

This article of sales tax has shown significant growth in the past seven budget years. However, the large growth seen in the years since the COVID-19 pandemic have slowed. Below are the previous two budget years that were primarily looked upon, FY 2022-2023 and FY 2023-2024 (through seven collected months). The collected totals, along with the forecasting done above, led the budget team to select 98% of the lower confidence bound, believing previous growth would likely slow, but still lead to some growth from previous year totals, due to current economic trends.



2. Excise Tax

Timeline	Budgeted Values	Forecast	Lower Confidence Bound	Upper Confidence Bound
2020	1,491,835.00			
2021	2,559,640.00			
2022	2,849,964.00			
2023	2,273,423.00			
2024	2,734,229.48			
2025		2,866,591.51	1,844,674.38	3,888,508.64

Selected Budgeted Total: \$2,734,229 (2024 forecasted amount chosen)

This tax follows a certain portion of each real estate conveyance made in the county between persons and organizations, unless they are governments. While it has been growing since 2020 and even before, growth has leveled off with actuals and the subsequent budgeted totals. 2024 actuals have also fallen short of budgeted totals, so the decision was made to return to the 2024 forecasted total for 2025 budgeted, as real estate transactions could return slightly to 2021-2022 levels with improving economic conditions and interest rates.

3. Inspection Fees

Timeline	Budgeted Values	Forecast	Lower Confidence Bound	Upper Confidence Bound
2020	1,809,318.00			
2021	2,494,516.00			
2022	2,278,733.00			
2023	1,915,947.00			
2024	2,225,887.00			
2025		2,056,162.01	1,245,437.36	2,866,886.66

Selected Budgeted Total: \$2,866,886.66 (Upper Confidence Bound)

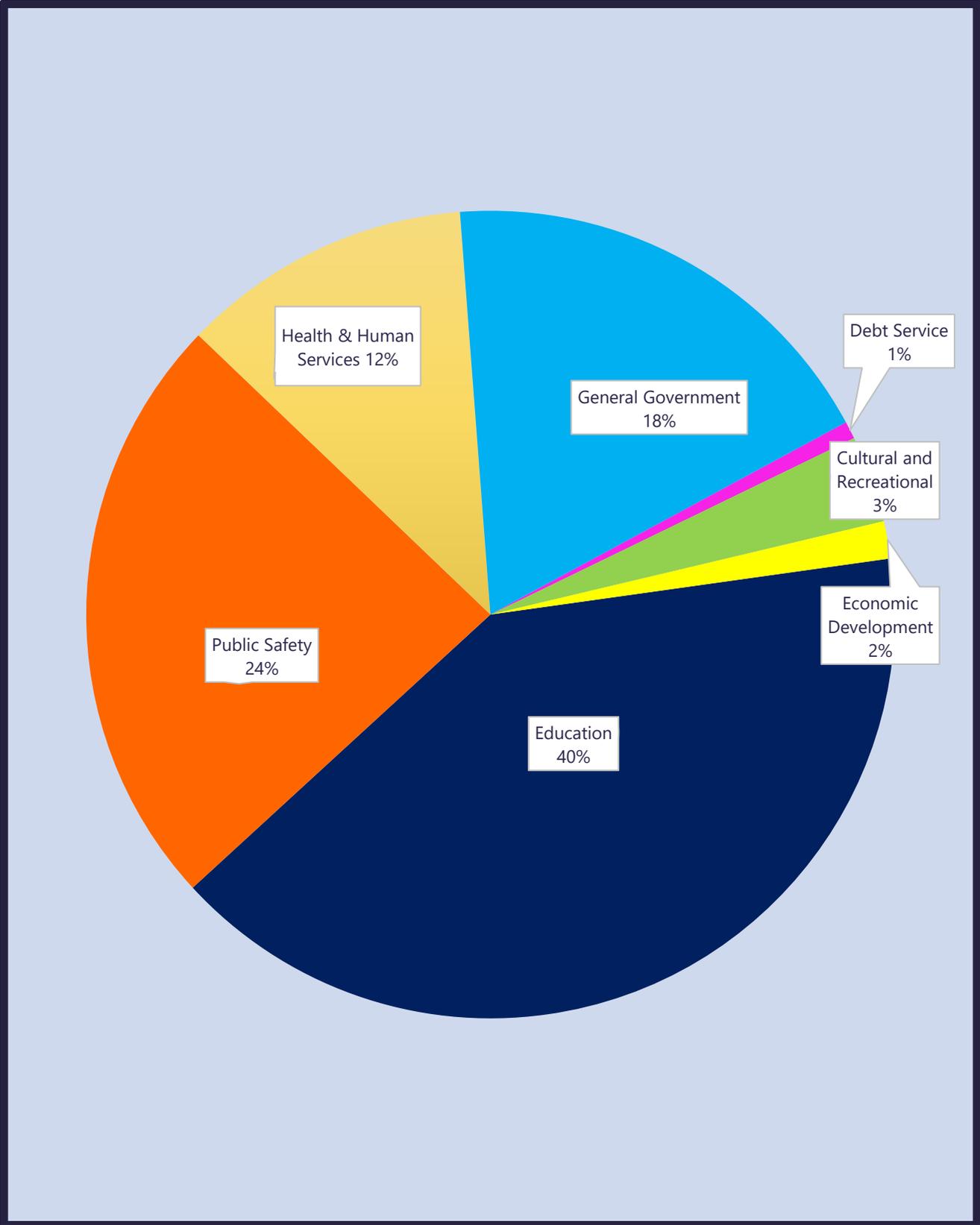
This tax follows inspection fees made on completed and new development across the county. Budgeted and actual totals have increased slowly over time, but 2024 actuals signaled a larger rise in expected revenues. Confidence in 2025 budget totals has increased as a result of this, and has led the budget team to expect continued high returns on inspection fees and the choice of the upper confidence bound.

General Fund Expenditures

FY 2022-2025: Budgeted By Function

Expenditure Source	FY 2021-22 Budgeted	FY 2022-23 Budgeted	FY 2023-24 Budgeted	FY 2024-25 Budgeted
Education	\$30,211,117	\$32,536,220	\$43,131,358	\$44,336,203
Public Safety	\$14,849,874	\$18,371,695	\$21,527,900	\$25,608,650
General Government	\$19,952,330	\$19,689,725	\$17,821,929	\$19,617,846
Health and Human Services	\$8,835,944	\$9,833,685	\$10,921,050	\$12,430,552
Cultural and Recreational	\$1,587,018	\$2,021,122	\$3,739,823	\$3,411,519
Economic Development	\$1,122,215	\$1,513,776	\$1,601,084	\$1,629,264
Debt Service	\$865,118	\$758,661	\$754,362	\$754,362
TOTAL	\$77,423,616	\$84,724,884	\$100,365,047	\$106,355,051

FY 2024-25: Budgeted General Fund Expenditures by Function



Expenditures by Department

These figures reflect General Fund and Enterprise Fund expenditures by department for the county over the past four budgetary years. While this chart does not encompass all available expenses, it represents a nearly comprehensive overview and all key budgeted departments.

Expenditure Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Governing Body	244,791	229,343	246,876	250,931	362,758	351,387	302,354
County Manager	592,843	588,739	670,181	580,599	1,176,544	1,105,324	1,149,199
County Attorney	197,519	71,762	65,000	66,463	77,677	77,767	73,095
Board of Elections	383,192	316,848	365,925	334,512	507,219	499,286	556,804
Finance Office	891,944	872,359	1,012,263	887,395	962,172	937,642	1,020,589
Information Technology	2,375,144	2,437,043	2,284,918	2,134,759	2,313,623	2,078,840	2,187,637
Tax Office	1,814,841	1,564,555	1,850,630	1,683,026	2,036,200	2,008,312	2,402,047
Human Resources	409,469	363,954	439,987	395,390	573,122	548,590	683,900
Register of Deeds	1,962,953	1,999,217	1,994,641	1,713,054	1,772,217	1,697,378	2,170,919
Facilities Maintenance	4,438,357	4,002,251	2,289,206	2,049,870	2,354,211	1,933,862	2,110,042
Fleet Maintenance	260,724	238,572	264,440	248,336	326,975	289,630	535,997
Custodial Maintenance	-	-	523,903	499,421	491,503	466,032	553,997
Grounds Maintenance	606,851	427,135	621,418	507,321	846,079	743,169	1,197,778
Parks & Recreation	1,044,073	831,200	867,698	476,184	619,435	582,221	737,161
Shooting Range	168,245	148,716	165,070	144,511	145,000	139,841	165,000
JCPC Programs	221,986	173,133	153,959	148,301	153,959	154,203	153,959
Tourism	243,486	236,694	243,180	248,094	230,752	228,118	239,467
Cooperative Extension	182,713	168,651	184,325	210,249	205,116	206,609	249,097

Expenditure Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Veteran Services	211,090	178,318	146,487	117,395	213,208	211,533	240,758
Library	954,391	921,934	993,002	955,048	1,022,108	1,013,882	1,146,320
Inspections	1,550,500	999,258	1,853,887	1,355,831	1,455,810	1,370,704	1,677,138
Planning	668,486	571,980	557,764	478,045	786,970	639,131	1,077,288
Hazard Mitigation	-	-	203,317	112,036	121,957	98,604	123,967
Emergency Management	881,473	778,528	412,880	384,894	781,995	754,262	462,656
Fire Marshal's Office	-	-	-	-	-	-	-
Sheriff	9,333,808	9,495,822	10,806,369	10,506,726	12,046,834	11,993,780	12,368,787
School Resource Officers	675,708	725,901	1,136,367	964,987	1,138,787	1,091,323	1,215,589
Jail	2,685,227	2,489,240	2,713,442	2,367,055	2,828,732	2,638,694	3,438,262
Animal Control	345,782	263,619	267,493	258,556	323,620	303,344	380,360
Opioid Grant	-	-	-	-	-	-	143,843
Governor Highway Safety Grant	346,667	152,201	186,688	93,622	126,654	134,729	143,121
Division of Forest Services	262,098	213,590	279,537	226,510	311,993	292,215	331,344
Option 4 Sales Tax	1,013,654	804,031	968,726	717,569	1,005,654	1,005,654	839,000
Medical Examiner	85,000	85,000	85,000	81,945	85,000	53,825	93,500
Non-Departmental	3,438,771	3,172,881	2,105,141	2,054,061	10,880,347	9,448,349	2,031,598
Transfer to Countywide Fire	774,931	774,931	918,860	918,860	5,122,233	5,122,233	6,877,758
Revaluation Fund	235,500	235,500	235,500	235,500	1,351,650	1,351,650	235,500
Debt Service	769,372	769,371	758,661	759,271	754,362	756,218	754,362
EDTAP Transportation	-	176,876	190,000	164,003	200,000	168,705	200,000
Outside Agencies: Health & Human	798,719	995,891	877,446	941,236	1,085,500	923,597	1,159,050

Expenditure Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Outside Agencies: Economic Development	699,216	654,208	990,005	939,130	762,083	650,418	790,264
Outside Agencies: Cultural & Recreational	10,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Health	2,942,568	2,476,373	3,541,856	2,704,375	3,743,949	3,234,027	4,440,261
Transfer to DSS	4,772,629	4,588,938	5,414,383	3,598,281	5,522,469	5,259,283	6,198,548
Pender County Schools Operating	21,720,842	21,720,842	23,497,509	23,497,509	25,041,519	25,041,519	28,866,270
Pender County Schools Capital	2,917,084	2,917,084	4,049,084	4,049,084	2,917,084	2,917,084	2,900,000
Cape Fear Community College	620,286	620,286	620,286	620,286	671,277	671,277	708,900
Transfer to Rescue Squad Fund	712,000	712,000	3,615,431	3,615,431	172,000	172,000	-
Transfer to CIP Fund	100,000	100,000	4,364,793	4,364,793	4,844,845	4,844,845	-
Transfer to CIP- Other Projects	1,861,000	1,861,000	-	-	-	-	-
Transfer to Housing	25,938	40,320	32,692	-	105,334	105,334	138,435

Enterprise Sources

Expenditure Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget
Water Plant	-	-	2,988,737	3,141,658	2,901,306	1,819,091	2,147,050
Wastewater Plant	-	-	2,194,894	2,264,473	2,045,121	1,936,389	2,141,414
Water Operations	6,847,877	5,675,971	18,309,907	15,913,450	33,511,631	19,977,767	8,628,155
Sewer Operations	81,901	81,864	375,393	261,579	457,421	338,536	868,881
Solid Waste	6,678,669	6,092,921	7,005,042	6,233,289	7,268,934	6,765,854	7,370,047
System Development Fees	2,105,000	1,950,915	2,930,000	2,160,493	2,650,000	3,425,852	2,825,000
Maple Hill Sewer	-	-	-	-	-	-	131,850
Maple Hill Water	-	-	-	-	-	-	1,152,561

Expenditure Source	21-22 Budgeted	21-22 Actuals	22-23 Budgeted	22-23 Actuals	23-24 Budgeted	23-24 Actuals	24-25 Original Budget
Housing Fund	1,450,562	1,329,202	1,421,225	1,347,699	1,375,326	1,352,398	1,398,435
Tourism Development Authority	30,218	4,382	32,000	30,875	94,622	95,247	65,000

Fire Departments



Eleven fire districts exist across the Pender County region, and fire protection services are provided by an array of local government units, volunteer fire stations, and a non-profit organization, Pender EMS & Fire Inc. Each fire district levies a fire tax for their services across the district, and a change in tax rate must be approved by the Pender County Board of Commissioners. The fire districts and their approved 2024-2025 tax rates are as follows:

Fire District	Tax Rate
Atkinson Fire District	0.08
Penderlea Duplin Fire District	0.07
Penderlea Fire District	0.10
Pender Central Fire District	0.11
Maple Hill Fire District	0.07
Northeast Pender Fire District	0.10
Sloop Point Fire District	0.095
Scotts Hill Fire District	0.095
Hampstead Fire District	0.095
Rocky Point Fire District	0.10
Long Creek Grady Fire District	0.11

Total budgeted fire tax revenues for FY 24-25 are \$6,693,416. Pender EMS & Fire services the fire districts of Sloop Point, Hampstead, Scotts Hill, and Long Creek Grady. In addition, fire service personnel for both Penderlea and Maple Hill are provided to staff stations in those districts, with Pender EMS & Fire receiving 3 cents of the tax rate in Penderlea. Pender EMS & Fire operates six fire stations, four engine companies, and two ladder companies along with boat operations and two Heavy Rescue trucks. Penderlea, Penderlea Duplin, Atkinson, and Rocky Point districts are staffed by volunteers while Pender Central and Northeast Pender districts are staffed by Town of Burgaw Fire and Town of Surf City Fire respectively.

Due to rising operational costs and capital needs, recent years have required Pender County to support these fire districts alongside fire tax with contributions out of the General Fund. Each district, except Penderlea Duplin, will be receiving a contribution from the General Fund in FY 24-25.

Total budgeted General Fund contributions to fire districts are \$6,877,758.

Emergency Services

Pender EMS & Fire Inc. provides emergency services for the entirety of Pender County. All taxpayers are levied a 0.0925 cent rate for FY 24-25. Emergency medical ambulances are staffed by one EMT-paramedic and one EMT-Intermediate or Basic. Total budgeted tax revenues for EMS Services in FY 24-25 are \$8,951,008.

These totals represent budgeted and actual amounts of tax revenues added to the portion of General Fund dollars that are added to these districts on top of that fire tax revenue.

Expenditure Source	21-22 Revised Budget	21-22 Actuals	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Budgeted
EMS Taxes	7,703,331	8,031,296	8,611,465	8,381,611	8,966,455	8,942,328	8,951,008
Pender Central	339,948	314,948	458,867	435,229	430,420	430,420	462,695
Sloop Point	1,867,062	1,772,096	2,400,000	2,266,729	3,037,629	3,038,178	4,811,582
Maple Hill	281,000	275,000	354,277	335,171	387,966	387,966	747,478
Rocky Point	646,839	623,839	813,861	783,005	777,680	777,533	1,011,696
Long Creek	439,888	458,931	550,000	494,509	1,314,532	1,314,352	1,084,745
Shiloh*	274,257	268,257	296,624	286,574	283,332	154,211	330,772
Penderlea	736,043	527,844	775,297	668,208	761,332	761,904	890,242
Atkinson	286,639	283,639	331,488	315,392	337,630	317,502	324,846
Hampstead	1,075,530	976,775	1,400,000	1,343,570	3,489,089	3,489,391	2,794,286
Penderlea-Shiloh	-	-	-	-	-	-	-
Scotts Hill	253,118	252,452	350,000	289,983	841,526	823,642	764,068
Northeast Pender	288,123	257,243	697,339	360,330	332,752	331,870	359,630
Penderlea-Duplin	13,289	13,081	32,790	15,102	20,010	15,666	19,204

*In summer 2024, the contract with Shiloh VFD to provide fire services was terminated. Penderlea VFD will now be providing fire service for this area.

Budgeted Fund Summaries



Governmental	
General Fund	This fund is the county's primary operating fund, encompassing all major general government departments and services.
Public School Special Revenue Fund	This fund is used to track debt service for public school bonds as well as revenue from state school-restricted sales tax revenue.
ARPA Fund	This fund is a grant project special revenue fund used to account for the county's portion of the American Rescue Plan Act (APRA) funding. These funds will be used to directly fund the Pender County Utilities US 421 Sewer Pump Station, Force Main, & Water Line project.
Rescue District Fund	This fund is a special revenue fund used to account for the tax revenues collected by the county on behalf of rescue districts located within the county.
Opioid Settlement Fund	This fund is a special revenue fund designed to track settlement proceeds that are designated for specific, restricted purposes. It stems from an April 2022 \$26 billion-dollar nationwide settlement dispersed to participating states over an 18-year period. North Carolina's Memorandum of Agreement (MOA) between state and local governments allocates the funds in a specific manner. The MOA allowed the county to pursue two options to expend the funds, with the county agreeing to fund one or more high-impact strategies from a list of evidence-based strategies to combat the opioid epidemic.
Fire District Service Fund	This fund is a special revenue fund designed to track revenues and expenditures to Pender County fire districts.
EMS Service Fund	This fund is a special revenue fund designed to track revenues and expenditures to Pender County EMS services provided by Pender EMS and Fire.
911 Emergency Telephone Fund	This fund is a special revenue fund designed to track revenues and expenditures that are used for emergency 911 operations and telecommunications.

Reassessment Fund	This fund is a special revenue fund designed to track monies set aside for property reassessment according to the cycle determined by the Board of County Commissioners.
Capital Improvements Fund	This is a multi-year capital projects fund that assigns unique project codes to each applicable project, to properly track multi-year revenues and expenditures.
Automation Enhancement and Preservation Fund	This fund is linked with the work of the Register of Deeds office and collects a portion of fees in the work of deeds of trusts and mortgages to be set aside for expense of computer or imaging technology or the work to preserve and store public records, according to General Statutes.
Proprietary	
Solid Waste Fund	This fund accounts for the services contracted for the operation, maintenance, and development of the county's convenience sites and the transfer station.
Combined Water Fund	This fund accounts for the operations of the water treatment plant and the interconnected distribution systems across the Pender County Utilities network.
Combined Sewer Fund	This fund accounts for the operations of the Maple Hill Treatment Plant and the PCP Wastewater Treatment plant.
Public Housing Authority Fund	This fund accounts for the operations of the housing administration, handling Section 8 housing assistance payments and the maintenance of County-owned housing units.
Tourism Development Authority Fund	The county levies occupancy tax in both incorporated areas of Burgaw, Topsail Beach, and Surf City and in the unincorporated parts of the county at a rate of 6% on overnight commercial lodging in hotels and motels, bed and breakfast operations, and vacation rentals. This revenue is used for purposes of county tourism promotion and some or all remain in the incorporated areas where sales occur.
Custodial	
Town Tax Fund	This fund is used to account for ad valorem taxes collected by the county and then distributed to each municipality across the county.
Jail Trust Fund	This fund is tied to accounts for jail inmates. Each inmate is given a trust fund account where monies that were on their person when they were booked are placed, in addition to funds that can be deposited by loved ones. This account can be used at the jail commissary as well.

The county's financial statements also include two component units, a legally separate organization to which the organization is financially responsible (to the county). These are the Pender County ABC Board, which regulates the sale of alcoholic beverages in the county, and the Pender County Tourism Development Authority, who collaborates with local business and organizations to enhance tourism operations across the county. The financial statements of both of these organizations are included in the annual audit of the county.

The above table contains fund summaries for all audited major funds and several, but not all, nonmajor audited funds.



Tax Information

General Information

	2019	2020	2021	2022	2023
Assessed Valuation:					
Assessment Ratio ¹	100%	100%	100%	100%	100%
Real Property	\$6,193,861,893	\$6,891,950,281	\$7,545,526,353	\$7,451,320,135	\$7,679,174,509
Personal Property	224,496,712	529,295,259	622,327,379	314,800,556	1,260,770,969
Public Service Companies ²	120,124,917	140,476,151	142,787,053	956,503,024	162,043,364
Total Assessed Valuation	\$6,538,483,522	\$7,561,721,691	\$8,310,640,785	\$8,722,623,715	\$9,101,988,842
Rate per \$100 Levy	0.685	0.645	0.645	0.645	0.645
	\$44,788,612	\$48,773,105	\$53,603,633	\$56,260,923	\$58,707,828

¹ Percentage of appraised value has been established by statute.

² Valuation of railroads, telephone companies and other utilities as determined by the North Carolina Property Tax Commission.

Note: The next revaluation of real property will become effective with the 2026 tax levy.

Tax Levy

In addition to the County-wide rate, the following table lists the levies by the County on behalf of fire and rescue districts for the fiscal years ended June 30:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
County-wide	\$44,788,612	\$48,773,105	\$53,603,633	\$56,260,923	\$58,707,828
Special Fire Districts	12,991,019	12,351,250	13,204,334	14,001,912	14,636,201
Total Levy	\$57,779,631	\$61,124,355	\$66,807,967	\$70,262,835	\$73,344,029

Tax Collections

Fiscal Year Ended June 30	Prior Years' Levies Collected	Current Year's Levy Collected	Percentage of Current Year's Levy Collected
2019	\$47,059	\$48,161,478	98.05%
2020	135,287	50,100,494	96.03
2021	232,619	52,136,878	97.26
2022	828,971	54,492,196	96.86
2023	--	56,847,096	96.83

Fund Balance Definitions

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through state statute.

Net position classified as net investment in capital assets, consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted for HUD Section 8 housing – represents a portion of net position restricted by HUD related to the Housing Choice Voucher Program to be used for future HAP payments.

Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The governmental fund types classify fund balances as follows:

Non-Spendable Fund Balance

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Inventory – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories, which are not spendable resources.

Notes Receivable – portion of fund balance that is not an available resource because it represents long-term receivables, which are not spendable resources.

Restricted Fund Balance

This classification includes revenue sources that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State Statute - North Carolina G.S. 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by state statute (RSS), is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by state statute". *Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget.*

Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as non-spendable. Outstanding encumbrances are included within RSS. RSS is included as a component of restricted net position and restricted fund balance on the face of the balance sheet.

Restricted for Public Safety – portion of fund balance that is restricted by revenue source for fire protection, emergency services, and emergency telephone purposes.

Restricted for Health and Human Services – portion of fund balance that is restricted by revenue source for the health and human services.

Restricted for Sheriff's Seizures – portion of fund balance that is restricted by revenue source for Sheriff Seizures.

Restricted for Automation Enhancement and Preservation – the portion of fund balance constituting the Automation Enhancement and Preservation Fund, funded by 10% of the fees collected and maintained by the Register of Deeds' office. The funds are available for appropriation but are legally restricted for computer and imaging technology in the Register of Deeds' office.

Restricted net position on Exhibit A varies from restricted fund balance on Exhibit C by the amount restricted for Register of Deeds pension plan of \$165,361 as of June 30, 2023.

Committed Fund Balance

This classification represents the portion of fund balance that can only be used for specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Committed for Tax Revaluation – portion of fund balance committed for Tax Revaluation.

Committed for Cultural and Recreation – portion of fund balance committed for library improvements.

Committed for Capital Outlay and Improvements – portion of fund balance committed for capital outlay and improvements.

Assigned Fund Balance

This classification represents the portions of fund balance that Iredell County intends to use for specific purposes, but do not meet the criteria to be classified as committed. Assignments of fund balance are generally created by action of the County's governing body, such as the adoption of an annual budget or project ordinance. However, an additional Board action is not required for the removal of an assignment.

Economic and Physical Development – portion of fund balance set aside for the County's cooperative extension programs.

Unassigned Fund Balance – portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds. The General Fund is the only fund which can report a positive unassigned fund balance.

Pender County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, state funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and, lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it's in the best interest of the County.

Pender County has also adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that available fund balance is a certain percentage of current fiscal year expenditures. However, effective October 2013, the County changed that policy to state that the unassigned fund balance should be equal to or greater than 20% of current fiscal year expenditures. Any portion of the General Fund balance in excess of 20% of budgeted expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the County in a future budget.

Major Fund Balances

This most recent information is calculated from the completed 2023 financial audit, as well as preliminary audit totals before the county's 2024 financial audit.

	2019	2020	2021	2022	2023	2024- Preliminary Unaudited
General Fund Operations						
Revenues	\$79,547,266	\$79,130,917	\$93,601,503	\$91,761,732	\$99,680,035	\$111,932,267
Expenditures	80,872,286	70,151,845	69,107,771	79,499,832	83,481,431	\$94,370,198
General Fund Balance						
Nonspendable	\$9,586	\$24,888	\$854,979	\$677,326	\$435,282	
Restricted- Other	4,648,046	5,173,819	5,066,347	4,999,824	2,707,115	
Restricted- by State Statute	10,880,368	13,848,209	10,835,906	7,426,853	7,368,140	
Committed	-	-	645,145	671,985	907,485	
Assigned	250,000	15,241	42,040	40,139	-	
Unassigned	27,237,327	22,024,565	42,120,524	54,619,972	63,186,193	
Total General Fund Balance	43,025,327	41,086,722	59,564,941	68,436,099	74,604,215	\$81,248,864
Unassigned in Excess of Policy	11,062,870	7,994,196	28,298,970	38,720,006	46,489,907	
General Fund Balance Ratios						
Unassigned as % of Revenues	32.24%	27.83%	45.00%	59.52%	63.39%	
Unassigned as % of Expenditures	33.68%	31.40%	60.95%	68.70%	75.69%	
Total as % of Revenues	54.09%	51.92%	63.64%	74.58%	74.84%	
Total as % of Expenditures	53.20%	58.57%	86.19%	86.08%	89.37%	

Total fund balance- General Fund		\$74,604,215
Less:		
Non-spendable		435,282
Stabilization by state statute		7,368,140
Health department escrow		2,058,502
Sheriff's seizures		86,222
Automation enhancement and preservation		562,391
Committed		907,485
Remaining fund balance		\$63,186,193

Total fund balance- Public School Capital Fund		
Beginning of year, July 1		1,661,116
End of year, June 30		3,572,720

Fund Balance	General Fund	Public School Special Revenue Fund	ARPA Fund	Rescue District Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Non-Spendable							
Inventory	18,621	-	-	-	-	-	18,621
Notes receivable	416,661	-	-	-	-	-	416,661
Restricted							
Stabilization by state statute	7,368,140	1,882,078	-	153,814	-	784,030	10,188,062
Health and Human Services	2,058,502	-	-	-	489,061	-	2,547,563
Public Safety	-	-	-	169,487	-	618,654	788,141
Sheriff's seizures	86,222	-	-	-	-	-	86,222
Automation enhancement and preservation	562,391	-	-	-	-	-	562,391
Committed							
Tax revaluation	721,001	-	-	-	-	-	721,001
Cultural and recreation	186,484	-	-	-	-	-	186,484
Capital Outlay and Improvement	-	1,690,642	-	-	-	9,675,909	11,366,551
Assigned							
Economic and Physical Development	-	-	-	-	-	7,437	7,437
Unassigned	63,186,193	-	-	-	-	-	63,186,193
Total Fund Balances	74,604,215	3,572,720	-	323,301	489,061	11,086,030	90,075,327
Total liabilities, deferred inflows of resources, and fund balances	83,609,614	3,572,720	11,568,544	1,098,534	5,551,103	12,038,445	117,438,960

Total fund balance- Rescue District Fund

Beginning of year, July 1	859,933
End of year, June 30	323,301

Pender County EMS taxes actuals less than budgeted and expenditures higher than expected. The purpose of this fund is not to accumulate a fund balance.

Total fund balance- Opioid Settlement Fund

Beginning of year, July 1	-
End of year, June 30	489,061

FY 2024-2025 is the first year these opioid settlement funds have been dispersed.

Total fund balance- Cooperative Extension Fund

Beginning of year, July 1	12,666
End of year, June 30	7,437

Total Fund Balance- Business-Type Activities

	Solid Waste Fund	Combined Sewer Fund	Combined Water Fund
Beginning of year, July 1	6,362,154	16,755,635	30,952,378
End of year, June 30	6,852,461	17,132,469	30,905,487

Total Fund Balance- Nonmajor Governmental Fund

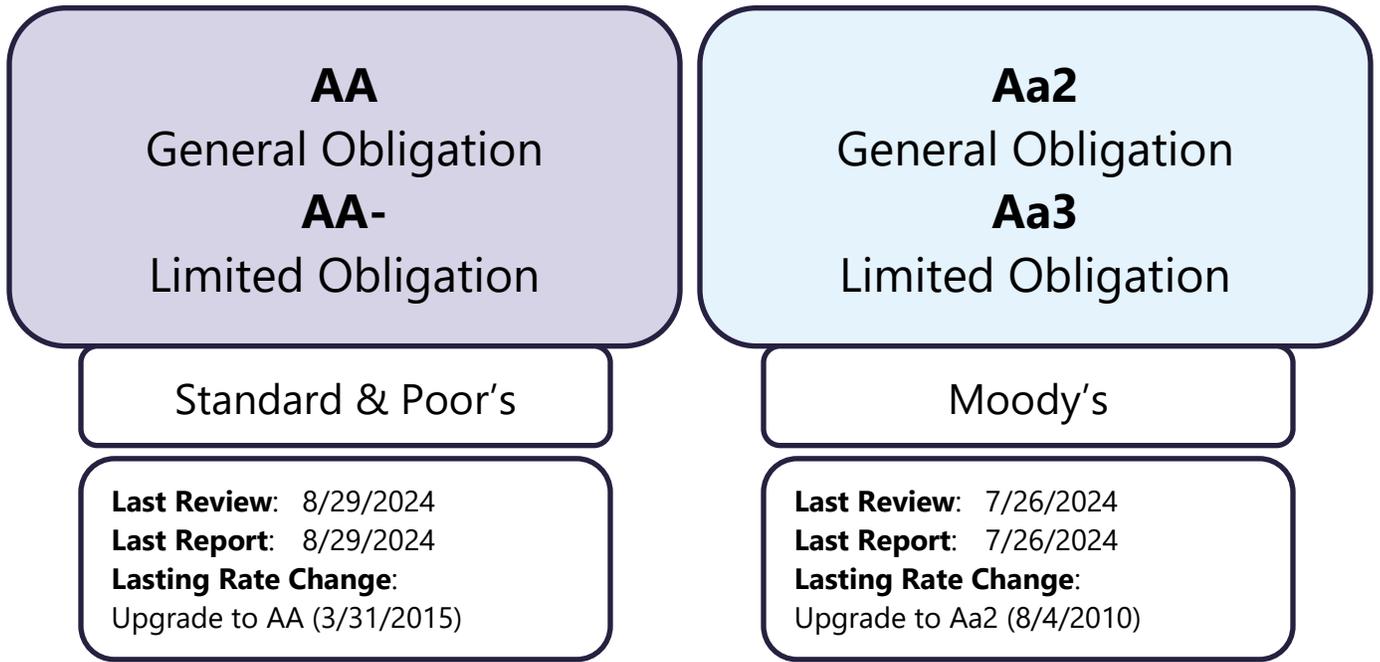
	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Restricted:			
Stabilization By State Statute	90,561	693,469	784,030
Public Safety	618,654	-	618,654
Committed:			
Capital Outlay and improvements	-	9,675,909	9,675,909
Assigned:			
Cooperative Extension programs	7,437	-	7,437
Total fund balances	716,652	10,369,378	
Total liabilities, deferred inflows of resources, and fund balances	1,405,437	10,633,008	12,038,445

Total Fund Balance- Nonmajor Governmental Funds

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Beginning of year, July 1	943,422	4,048,616	4,992,038
End of year, June 30	716,652	10,369,378	11,086,030

The Capital Project Fund is undergoing several capital projects, detailed in the section "Capital Projects." These transfers are largely from the General Fund balance into the Capital Project Fund.

Credit Ratings



In the process of executing Limited Obligation Bonds for the debt service required for the county's future Law Enforcement Center building (see [Capital Projects](#)), credit rating reviews were conducted in July 2024 with Standard & Poor's as well as Moody's. An extensive review of county information and finances was performed and two credit rating agencies, Standard & Poor's and Moody's, affirmed the County's existing credit ratings for the 2024A LEC Limited Obligation Bonds.

Additional \$45 million Limited Obligation Bonds are anticipated to be issued to the construction of a new Department of Health and Human Services Facility. The credit rating agencies have again affirmed the County's existing ratings for these LOBs. General Obligation Bonds are authorized and set to be issued for \$138 million as the first phase of projects related to the voter approved 2022 \$178 million School Bond.



Debt

Legal Debt Limit

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, the County had the statutory capacity to incur general obligation debt in the approximate amount of \$591,388,585 as of June 30, 2023.

Outstanding General Obligation Debt

General Obligation Bonds	June 30, <u>2021</u>	June 30, <u>2022</u>	June 30, <u>2023</u>	June 30, <u>2024</u>
Refunding Bonds	\$34,070,000	\$30,045,000	\$26,045,000	\$22,080,000
School Bonds	58,775,000	55,025,000	51,275,000	47,525,000
Water Bonds	882,000	863,000	844,000	824,000
Total Bonds	\$93,727,000	\$85,933,000	\$78,164,000	\$70,429,000

General Obligation Debt Ratios

At July 1	Total GO Debt	Assessed Valuation	Total GO Debt to Assessed Valuation	Population ¹	Total GO Debt Per Capita
2020	\$102,757,000	\$7,561,721,691	1.36%	60,719	\$1,692.34
2021	93,727,000	8,310,640,785	1.13	62,250	1,506.14
2022	85,933,000	8,722,623,715	0.96	64,971	1,322.64
2023	78,164,000	9,101,988,842	0.86	64,971 ²	1,203.06
2024	70,429,000	9,101,988,842 ³	0.77 ³	64,971 ²	1,084.01

¹ Estimated by North Carolina Office of State Budget and Management (latest available).

² For purposes of this table, the 2022 population is used.

³ For purposes of this table, the 2023 assessed valuation is used.

General Obligation Debt Service Requirements

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 7,700,000	\$ 2,446,073	\$10,146,073
2026	6,431,000	2,160,548	8,591,548
2027	5,751,000	1,876,420	7,627,420
2028	5,792,000	1,614,593	7,406,593
2029	4,128,000	1,387,488	5,515,488
2030	4,143,000	1,243,605	5,386,605
2031	4,164,000	1,089,973	5,253,973
2032	4,180,000	948,775	5,128,775
2033	4,195,000	813,263	5,008,263
2034	4,211,000	683,275	4,894,275
2035	4,227,000	552,660	4,779,660
2036	4,247,000	425,918	4,672,918
2037	3,033,000	298,575	3,331,575
2038	524,000	245,530	769,530
2039	540,000	229,883	769,883
2040	551,000	213,758	764,758
2041	571,000	197,305	768,305
2042	587,000	180,253	767,253
2043	603,000	162,723	765,723
2044	624,000	144,715	768,715
2045	645,000	126,080	771,080
2046	661,000	106,818	767,818
2047	682,000	87,078	769,078
2048	703,000	66,710	769,710
2049	724,000	45,715	769,715
2050	745,000	24,093	769,093
2051	41,000	1,843	42,843
2052	26,000	715	26,715
Total	\$70,429,000	\$17,374,378	\$87,803,378

General Obligation Bonds Authorized and Unissued

<u>Purpose</u>	<u>Date Approved</u>	<u>Authorized and Unissued</u>
Schools	11/8/2022	\$178,000,000

General Obligation Debt Information for Underlying Units as of June 30, 2023

Unit	2022 Population ^{1,2}	Assessed Valuation	Tax Rate Per \$100	Bonds Authorized and Unissued		Total GO Debt ³		Total GO Debt Per Capita
				Utility	Other	Utility	Other	
Atkinson	312	\$16,075,985	\$0.37	--	--	\$--	616,500	\$1,975.96
Burgaw	4,145	375,303,013	0.48	--	--	--	--	--
Central Pender Water & Sewer District	7,760	738,630,827	--	--	--	5,466,000	--	704.38
Maple Hill Water District	798	82,804,572	--	--	--	95,000	--	119.05
Moore's Creek Water & Sewer District	4,877	397,370,744	--	--	--	4,770,000	--	978.06
Rocky Point/Topsail Water & Sewer District	39,500	4,920,315,674	--	--	--	16,115,000	--	407.97
Scott's Hill Water and Sewer District	1,836	305,147,472	--	--	--	2,020,000	--	1,100.22

¹ Estimate of North Carolina Office of State Budget and Management for the Towns and estimate of the County for the districts (latest available).

² Estimate of the County.

³ Does not include obligations other than general obligation bonds.

Other Long-Term Commitments

The majority of the County's debt consists of installment financing contracts and related limited obligation bonds. At July 1, 2024, the County had \$49,003,536 in principal amount of non-general obligation long-term debt. The County's combined non-general obligation long-term debt commitments are shown below.

<u>Fiscal Year</u>	<u>Existing Other Long-Term Obligations¹</u>	<u>Enterprise Debt²</u>	<u>Aggregate Total</u>
	<u>Principal & Interest</u>	<u>Principal & Interest</u>	<u>Debt Service</u>
2025	\$746,888	\$ 3,370,955	\$ 4,117,843
2026	511,025	3,347,079	3,858,104
2027	479,919	3,338,776	3,818,695
2028	469,802	3,318,616	3,788,418
2029	468,611	3,310,265	3,778,876
2030	457,370	3,268,698	3,726,068
2031	455,056	3,276,597	3,731,653
2032	448,384	3,244,298	3,692,682
2033	443,517	3,222,554	3,666,071
2034	438,227	3,223,478	3,661,705
2035	432,210	3,188,094	3,620,304
2036	0	1,982,975	1,982,975
2037	0	1,968,815	1,968,815
2038	0	1,936,815	1,936,815
2039	0	1,918,363	1,918,363
2040	0	1,910,256	1,910,256
2041	0	1,851,173	1,851,173
2042	0	1,459,643	1,459,643
2043	0	1,421,054	1,421,054
2044	0	1,392,700	1,392,700
2045	0	634,264	634,264
2046	0	633,187	633,187
2047	0	633,887	633,887
2048	0	632,318	632,318
2049	0	632,526	632,526
2050	0	632,467	632,467
2051	0	633,138	633,138
2052	0	632,513	632,513
2053	0	421,619	421,619
2054	0	422,231	422,231
2055	0	421,694	421,694
2056	0	273,025	273,025
Total	\$5,351,009	\$58,554,073	\$63,905,802

¹ Includes non-general obligation debt expected to be paid from the County's Governmental Funds.

² Includes non-general obligation debt expected to be paid from the County's Enterprise Funds.

Totals may not foot due to rounding. These numbers do not yet include totals for debt service project anticipated to come online in 2025, as their debt structure has not been yet approved and finalized.

Debt Outlook

In the process of executing Limited Obligation Bonds for the debt service required for the county's future Law Enforcement Center building (see [Capital Projects](#)). Additional \$45 million Limited Obligation Bonds are anticipated to be issued to the construction of a new Department of Health and Human Services Facility. General Obligation Bonds are authorized and set to be issued for \$138 million as the first phase of projects related to the voter approved 2022 \$178 million School Bond. The remaining \$40 million of authorized and unissued bonds will be allocated to the remaining projects of the 2022 School Bond Referendum as priorities and funds permit over the next few years.

Other improvements to County facilities are likely to be made on a "pay-as-you-go" basis, as planned in the County's five-year capital improvement program and related five-year financial forecast. The County actively reviews its capital needs on a continuing basis, however, and other projects requiring financing may become evident in the future.

General Fund Operations

	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Preliminary Unaudited*	2025 Budget*
Revenues							
Ad valorem taxes	49,020,068	51,526,383	53,908,293	56,231,708	58,804,857	71,371,047	72,134,032
Other taxes	-	-	-	-	-	-	-
Unrestricted intergovernmental	11,401,658	12,346,656	15,109,532	16,951,569	18,847,522	16,865,540	19,165,038
Restricted intergovernmental	13,363,693	9,712,335	17,570,048	10,965,524	11,039,544	11,837,534	12,987,302
Permits and Fees	1,313,960	1,894,990	2,609,080	2,427,055	2,153,886	3,541,686	3,988,776
Charges and Services	2,339,185	2,938,532	4,239,417	4,867,130	4,276,448	3,963,420	4,414,435
Investment Earnings	1,101,673	524,610	10,197	148,896	4,038,775	5,420,509	5,000,000
Miscellaneous	737,029	187,411	154,936	169,850	519,003	337,994	256,469
Total Revenues	\$79,547,266	\$79,130,917	\$93,601,503	\$91,761,732	\$99,680,035	\$111,932,267	\$117,946,052
Expenditures							
General Government	11,209,350	12,231,821	13,113,283	17,474,405	16,832,847	23,676,600	18,719,303
Public safety	24,313,878	14,799,299	12,005,288	14,205,678	15,328,569	17,517,548	21,010,717
Economic and Physical Development	3,376,566	3,306,286	3,139,485	3,437,883	3,651,360	2,972,383	4,784,691
Human Services	13,975,273	14,022,826	14,350,299	15,525,925	15,426,500	18,155,654	21,904,532
Cultural and Recreational	1,763,750	1,881,561	1,844,967	2,502,798	2,257,637	2,663,773	3,298,580
Education	25,299,439	21,909,041	23,369,092	25,258,212	28,166,879	28,629,880	32,475,170
Contingency							
Debt Service							
Principal	675,152	1,757,179	1,055,383	875,859	1,615,723	568,143	568,144
Interest and other charges	258,878	243,832	229,974	219,072	201,916	186,218	186,218
Total Debt Service	934,030	2,001,011	1,285,357	1,094,931	1,817,639	754,360	754,362
Total Expenditures	\$80,872,286	\$70,151,845	\$69,107,771	\$79,499,832	\$83,481,431	\$94,370,198	\$102,947,355

Revenues Over (Under) Expenditures	\$(1,325,020)	\$8,979,072	\$24,493,732	\$12,261,900	\$16,198,604	\$17,562,069	\$14,998,697
Other Sources (uses)							
Board of Education	4,014,660	-	-	-	-	-	-
Sale of Surplus Property	766,036	1,012,770	76,054	4,088,215	675,379	603,511	100,000
Insurance Proceeds	1,199,035	388,950	70,596	245,084	135,360	91,864	25,000
Transfers to other funds	(8,558,957)	(12,619,397)	(6,834,684)	(8,352,483)	(15,256,066)	(11,854,710)	(17,907,881)
Transfers from other funds	4,937,244	-	45,873	-	1,566,149	241,916	-
Bond Proceeds	-	300,000	597,852	628,442	2,848,690	-	-
Other Category #1							
Other Category #2							
Total Other Sources	\$2,358,018	\$(10,917,677)	\$(6,044,309)	\$(3,390,742)	\$(10,030,488)	\$(10,917,420)	\$(17,782,881)
Change in Fund Balance	\$1,032,998	\$(1,938,605)	\$18,449,423	\$8,871,158	\$6,168,116	\$6,644,649	\$(2,784,184)
Fund Balance, as restated	\$41,992,329	\$43,025,327	\$41,115,518	\$59,564,941	\$68,436,099	\$74,604,215	\$81,248,864
Fund Balance Ending	\$43,025,327	\$41,086,722	\$59,564,941	\$68,436,099	\$74,604,215	\$81,248,864	\$78,464,680

*2024 and 2025 totals and fund balance are subject to change. Significant vehicle replacement based on newly adopted policy with planned use of fund balance is highly likely to be offset by additional revenues recognized from ad valorem taxes and sales tax.

Pender County Utilities

	2019 Audited	2020 Audited	2021 Audited	2022 Audited	2023 Audited
Revenues	9,801,759	11,372,692	12,226,974	13,652,278	11,978,053
Expenditures	5,283,736	6,048,898	6,033,332	7,102,410	6,237,480
Net Revenues Available for Debt Service	4,518,023	5,323,794	6,193,642	6,549,868	5,740,573
Parity Debt Service	-	-	-	-	-
Other Debt Service	4,305,406	4,209,449	4,170,736	4,581,598	4,170,460
Debt Service	4,305,406	4,209,449	4,170,736	4,581,598	4,170,460
Net Revenue After Debt Service	212,617	1,114,345	2,022,906	1,968,270	1,570,113
Capital Outlay	(38,790)	(289,926)	(142,547)	(717,858)	(6,179,949)
Net Transfers In/(Out)	2,055,900	(480,374)	(705,632)	231,646	-
Other Sources/(Uses)	(272)	-	(424,097)	308,888	86,456
System Surplus/(Deficit)	2,229,455	344,045	750,630	1,790,946	(4,523,380)
Ending Unrestricted Cash	10,890,144	12,618,332	13,231,709	16,726,585	13,057,043
Debt Service Coverage					
Parity Debt Service Coverage	N/A	N/A	N/A	N/A	N/A
Total Debt Service Coverage	1.05x	1.26x	1.49x	1.43x	1.38x
Liquidity					
Cash as % of Operating Expenses	206.1%	208.6%	219.3%	235.5%	209.3%
Operating Days Cash on Hand	752	761	800	860	764

Long-range Operating Financial Plans

Pender County is continually engaged in a number of activities and engagements to impact both the revenue and expenditure sides of the budget.

1. On the revenue side:

- Investment in Economic Development activities to grow the tax base of the county and create employment opportunities for residents.
- A scheduled full tax revaluation in 2026 will create tax values across the county that reflect current valuations. Future revaluations will be four years apart, rather than eight years. The Board of County Commissioners approved this change in the July 10th, 2023 meeting, after moving the next scheduled revaluation from 2027 to 2026.
- Utility taxes are currently only collected at a 40% rate due to sales ratio figures. Utilities revenue will be collected at a 100% rate following the 2026 revaluation.
- The county's fund balance is above financial policy and remains available for use in larger capital projects or other one-time expenses.

2. On the expenditure side:

- Efficiency and proper budgeting are always paramount when controlling the rise of expenditures and the need to ensure county operations are maintained and proficient.
- Proper procurement policies (see Strategic Goals document) and bid processing is vital to ensure purchase orders and request for proposals are executed according to Purchasing guidelines.
- Reducing, deferring, and eliminating larger capital expenditures that can be funded by Capital Projects or be funded by other sources
- The line titled "Transfers to School Debt Service Fund" represent the amount that will be transferred to the Public School Capital Fund for repayment of 2022 bond approval and issuance. This amount is subject to change.



Fund Forecasts

The following pages present a four-year forecast of major revenues and expenditures for major funds. This consolidated forecast encompasses the primary governmental funds, excluding transfers between them. After the forecast, you'll find a scenario and gap analysis that outlines the difference between revenues and expenditures for the consolidated forecast, as well as expenditures categorized by function.

Detailed assumptions used in the forecasts are provided below, along with the strategies the county intends to implement to align revenues with expenditures in the future. The county partners with Davenport & Company LLC for financial forecasting information, debt and credit rating assistance, and other key financial statistics.

Revenues

	Conservative Growth Situation	Moderate Growth Situation	High Growth Situation
Tax Rate	No Change	No Change	No Change
Ad Valorem Taxes	1.0% annually	2.0% annually	3.0% annually
Unrestricted intergovernmental (includes sales tax)	1.0% annually	2.0% annually	4.0% annually
Restricted intergovernmental*	Correlates to HHS Expenditures Increase	Correlates to HHS Expenditures Increase	Correlates to HHS Expenditures Increase
Permits and Fees	0.5% annually	1.0% annually	2.00% annually
Charges for Services and Other Fees	0.5% annually	1.5% annually	1.75% annually
Investment Earnings	No Growth	No Growth	No Growth
Miscellaneous	No Growth	No Growth	No Growth

*Introduction of DHHS building reimbursement on depreciation and interest beginning in 2026 as well as correlation to rise in reimbursed operating costs

Expenditures

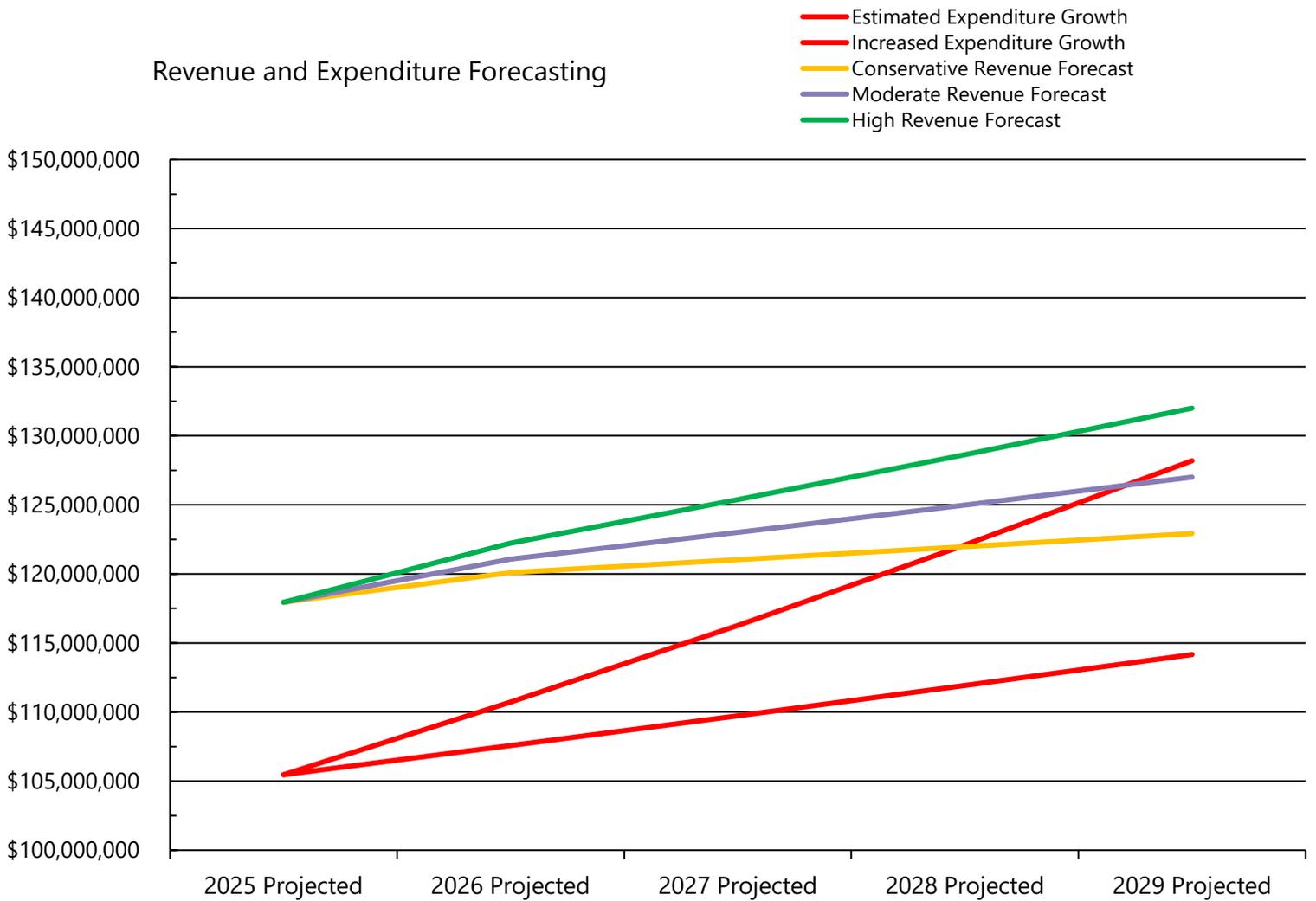
- Debt Service grows according to the debt schedule and the prepared projects that will be approved by the LGC and begin 2025
 - Law Enforcement Center
 - Department of Health and Human Services building
 - Part One of 2022 School Bond (K-8 School)
 - This has been accounted for with a 9.25 cent tax raise passed with the adoption of the FY 2023-2024 budget. It is accounted for in the Transfers to School Debt Service Fund line.
- All other budget functions grow by 2% annually (conservative and moderate) and 5% in high

Below is the county's chosen operating fund forecast, using:

- Moderate Revenue Situation
- Expenditure Growth at 2%

	2025 Budget	2026 Projected Budget	2027 Projected Budget	2028 Projected Budget	2029 Projected Budget
Revenues					
Ad valorem taxes	72,134,032	73,576,713	75,048,247	76,549,212	78,080,196
Unrestricted intergovernmental	19,165,038	19,548,339	19,939,306	20,338,092	20,744,853
Restricted intergovernmental	12,987,302	14,178,137	14,148,277	14,118,418	16,462,986
Permits and Fees	3,988,776	4,028,664	4,068,950	4,109,640	4,150,736
Charges for Service	4,414,435	4,480,652	4,547,861	4,616,079	4,685,320
Investment Earnings	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Miscellaneous	256,469	256,469	256,469	256,469	256,469
Total Revenues	\$117,946,052	\$121,068,972	\$123,009,110	\$124,987,909	\$127,006,133
Expenditures					
Education	32,475,170	33,124,673	33,787,167	34,462,910	35,152,168
Public safety	21,010,717	21,430,931	21,859,550	22,296,741	22,742,676
Health and Human Services	21,904,532	22,342,623	22,789,475	23,245,265	23,710,170
General Government	18,719,303	19,093,689	19,745,563	19,865,074	20,262,376
Cultural and Recreational	3,298,580	3,364,552	3,431,843	3,500,479	3,570,489
Economic Development	4,784,691	4,880,385	4,977,993	5,077,552	5,179,103
Debt Service	3,271,077	3,336,499	3,403,229	3,471,294	3,540,719
Total Expenditures	\$105,464,070	\$107,573,352	\$109,724,819	\$111,919,315	\$114,157,702
Transfer to School Debt Service	\$12,481,982	\$13,495,621	\$13,284,291	\$13,068,594	\$12,848,432

Revenue and Expenditure Forecasting



As shown, in all scenarios where the expenditure totals increase at the estimated rate, revenues meet and exceed totals. Following the 2028 projected year, these expenditures, alongside the annual amount that must go to the Public School Debt Service Fund in the form of transfers for the 2022 approved School Bond, expenditures will outpace revenues. However, this does not factor in many of the assumptions discussed in this section, including a 2026 revaluation (that will first be reflected in 2027 collections) and additional revenues that may be available. The county is confident the current debt approved will be facilitated within limits, and the county's healthy fund balance totals provide reserves if expenditures rise above expected levels or revenues fall short.

Personnel (FTE) By Department

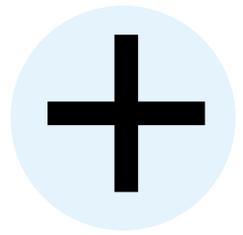


	FY 2023	FY 2024 Current	FY 2025 Approved
County Department:			
County Manager	5	7	7
Board of Elections	2	2.6	3
Finance	9.75	9.75	9.75
ITS	11	11	13
Tax	20	20	23
Human Resources	4	5	5
Register of Deeds	7	7	7
Facilities Maintenance	9	9	9
Fleet Maintenance	3	3	4
Custodial Maintenance	6.5	7.5	7.5
Grounds Maintenance	6	7	10
Parks & Recreation	3	4	5
JCPC	0.6	0	0
Tourism	3	3	3
Veteran's Services	2	3	3
Library	10.4	10.4	10.4
Inspections	19.15	18.35	19.85
Planning	7.5	9.5	11
Hazard Mitigation	2	1	1
Emergency Management	2.8	3.6	2
Fire Marshal's Office*	0	0	1.6
Sheriff's Office	102	110	124
GCC	2	2	2
Opioid Grant	0	0	2
SRO's	15	15	15

Jail	28	23	28
Housing	4	3	3
Animal Control	4	5	5
Health	70.5	69.7	70.2
Social Services	112.3	127.7	138.20
General Government Total	471.5	497.1	542.5
Utilities			
Water Fund	27.2	31.35	38.3
Sewer Fund	3.7	3.85	5.5
Solid Waste Management	8.4	8.10	5.5
Utilities Total	39.3	43.3	49.3
Total	510.8	540.4	591.8

Notes

*The Fire Marshal's Office was created beginning FY 2024-2025. Employees in this department were previously included within Emergency Management.



Adopted Budget Position Changes

The chart above provides a comprehensive overview of shifts in personnel across various departments within the organization over the past three years. By illustrating these transitions, the chart offers valuable insights into organizational trends, revealing patterns in staffing adjustments, departmental growth, and strategic realignments. The following section will describe the changes the approved budget created organizationally for 2025.

The approved budget funded an additional 26.5 general fund positions and 5.0 enterprise fund positions.

Board of Elections: transitioned a part-time position at 0.6 into a full-time position due to increasing volume and the 2024 election cycle

Tax Administration: reclassifications of several positions due to nature of appraising, adding property to tax roll, and retirements. Addition of three new positions due to volume of work and work beginning on 2026 revaluation

- Tax Exemption/PUV Specialist: handles exemptions and present use value cases
- Real Estate Property Appraisal Technician
- Real Estate Tax Appraiser I

Facilities Maintenance: addition of an Assistant Facilities & Fleet Services Director due to scale of county and the need for enhanced supervision on projects and fleet across the county

Fleet Maintenance: addition of Vehicle Maintenance Technician due to volume of work and repair on the county's fleet vehicles

Ground Maintenance: addition of Groundworker position funded at 0.25 in this budget year and scheduled to begin in the last quarter of 2025. 93 additional park acres added to county property

Parks and Recreation: addition of Athletic Coordinator funded at 0.25 in this budget year and scheduled to begin in the last quarter of 2025. 93 additional park acres added to county property

Inspections: previously, the Planning and Community Development and Permitting and Inspections departments were guided by one director. With the addition of the Inspections Director position, this department will still work closely with the Planning and Community Development department, but organizationally be separate

Sheriff's Office: the addition of several positions to always ensure adequate coverage across the county. This includes:

- Eight deputy sheriffs to complete an additional shift of patrol
- Administrative Specialist I to work at the Hampstead Annex

- Detective position to process enhanced volume of cases
- Communications Director to lead personnel at the 911 Emergency Center and radio communications
- Two additional Telecommunicators

Jail: addition of four Detention Officers

Health Department: addition of one Animal Shelter Attendant position

Department of Social Services: addition of two Deputy Director positions, for both Income Maintenance and Social Work, to process increased case load and lead these divisions independently

Utilities: addition of five new positions across the Water, Sewer, and Solid Waste landscape, including:

- Chief Wastewater Operator to serve at the Wastewater Treatment Plant, allow for current employees to transition to a more sustainable staffing model
- Three positions dedicated to an additional crew of Foreman and Water and Sewer Maintenance Technicians. These employees, along with the other crew, serve the west and east sides of the county
- Additional Transfer Station Scalehouse Operator to receive calls and speak with the public regarding Solid Waste

Organizational Chart

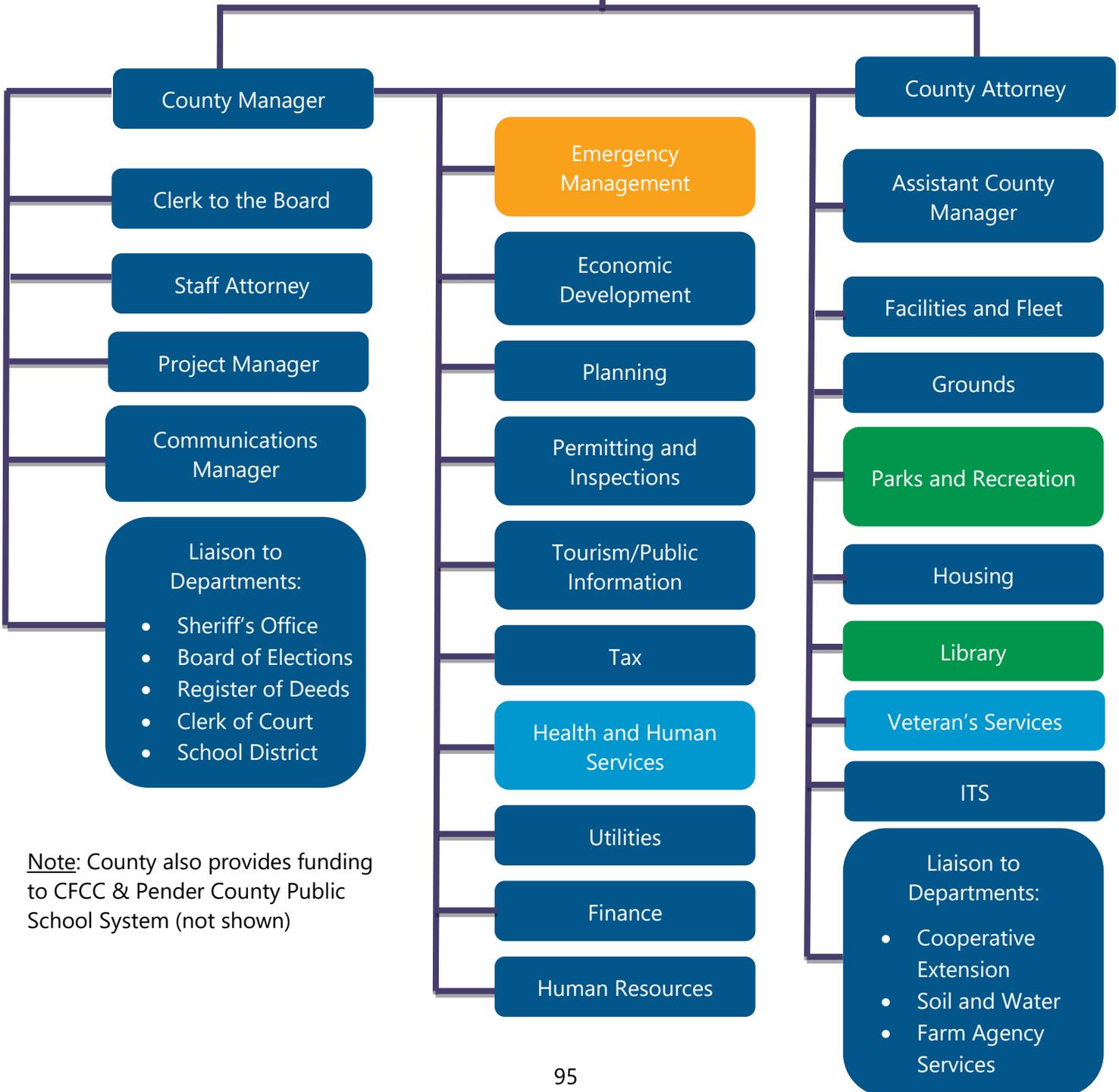
- General Government
- Public Safety
- Human Services
- Cultural & Recreational

CITIZENS

Board of County Commissioners

Register of Deeds

Sheriff



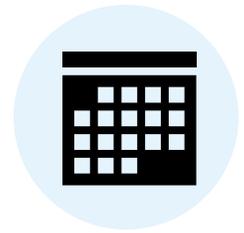
Note: County also provides funding to CFCC & Pender County Public School System (not shown)

Budget Calendar for Fiscal Year 2025

Task	Due Date
CIP and Departmental Budget Forms & Instructions released	November 20 th
Preliminary Meetings with Departments (if needed)	December 11 th -15 th
<u>Department Workbook and Forms Due</u>	January 19 th
Calendar Year 2024	
Tax Values & Levies established	January 31 st
Deadline for IT providing departmental numbers	January 31 st
<u>MUNIS Departmental Level 1 Budgets Due</u>	February 16 th
HR Salary projections rolled into budget	February 20 th
Departments verify salary numbers	February 21 st -23 rd
Departmental Level 2	March 4 th
<u>Departmental Budget Meetings</u>	March 11 th -28 th
BOCC Budget Retreat	March 14 th , 4:00-8:00pm
BOCC Budget Retreat	March 15 th , 4:00-8:00pm
County Manager Level 3	April 5 th
Final Salary Projections numbers pulled into 3 rd level	April 8 th
Departments Verify Final Salary Projections	April 9 th -12 th
CM Level 3 Balanced (roll to Level 4)	April 19 th
BOCC Budget meetings: starting at 4pm	April 29 th , May 2 nd , May 9 th , and May 13 th (if needed)
Budget Rolled to Level 5	May 13 th
BOCC Budget Balanced and Advertised Level 5	May 22 nd
Budget Adoption	June 3 rd
Deadline for AV-8 report	June 12 th

Task in Red: Finance Task

Task Bold and Underlined: Department Task



Annual Budget Process

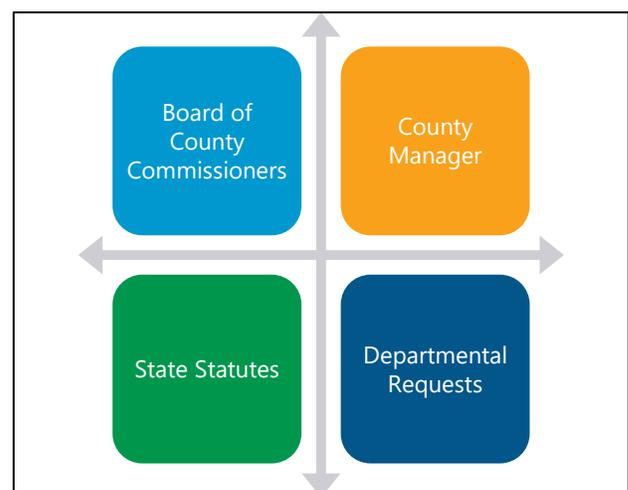
As stated in the table above, the Pender County annual budget process begins in the fall of each year. The budget team spends much of the late summer months evaluating the previous year's process and crafting streamlined and efficient changes to the steps and requests.

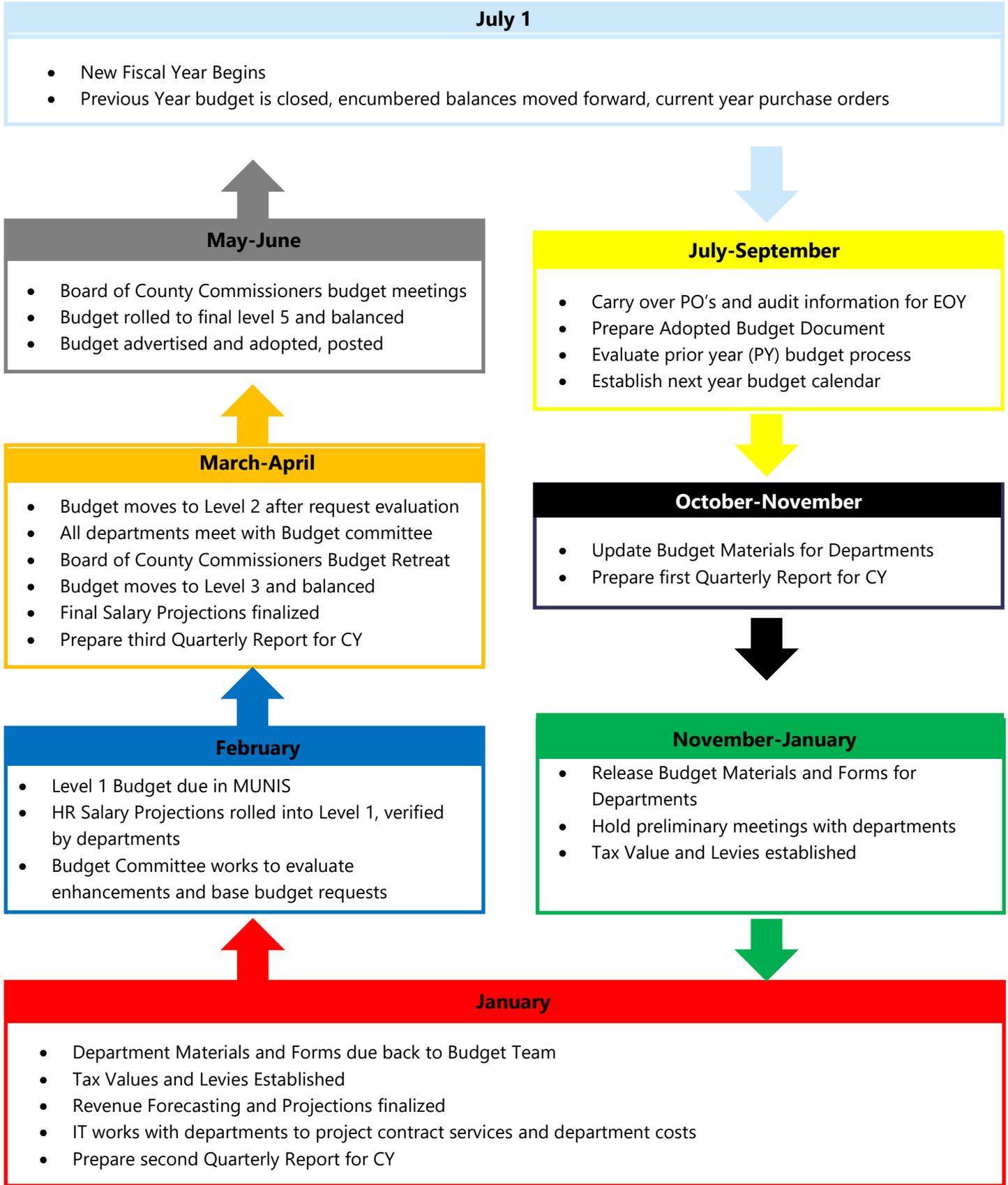
Information to department heads is relayed in an early November meeting and documents are distributed to begin both the Capital Improvement Planning (CIP) requests as well as operational budgets. These requests will be due back to the Budget Team by the end of the calendar year. Through these two months, the Budget Team will direct departments to arrange both formal and informal meetings to discuss their budget and any necessary changes.

Much of the early calendar year is dedicated to finalizing these budget numbers and advancing them through the five stages of development. Departments are meeting with the Budget team throughout March to address concerns and evaluate their budget. Communication is frequent with the Board of County Commissioners and the County Manager to understand and incorporate their strategic initiatives and priorities for the new budget. This is furthered through the Budget Retreat that occurs in March, where these priorities are finalized and a complete annual financial update is provided to board members, completed by a contracted financial advisor, Davenport.

As the finalized budget nears the time for adoption, meetings with the Board of County Commissioners will solidify the document. With special attention to the legal deadlines of local government budgets, the budget will be adopted in early June and published for seven days, before it comes into effect beginning July 1. Below is a short summary of the areas of the areas of attention the budget committee must consider in crafting the annual budget ordinance. Overall, the budget committee must consider NC General Statute §159-8, that "each local government shall operate under an annual balanced budget" of the sum of estimated net revenues and appropriated fund balances is equal to appropriations. In the following page, a more detailed calendar of events is provided.

The public is invited to comment and speak at the public hearing portion of the Board of Commissioners meeting, which occurred on June 3rd, 2024. The budget was formally approved at the June 17th meeting. There were no major changes from the proposed budget to the adopted budget. The public must sign up to speak and they are limited in time available for comment.





FY 2024-2025 Adopted Budget

Summary of Changes in Fee Schedule



Below is a summary of changes detailed in the fee schedule attached. Changes are separated by department and the FY 2023-2024 to FY 2024-2025 change and type of change is listed.

Department	Fee Title	Current Fee	Proposed New Fee	Type
Register of Deeds				
	Priority Mail Express	\$26.95 per application	\$30.45 per application	Change
Health				
	<u>Clinic Fees</u>			
	Covid Vaccine Admin (CPT Codes 0001A-0072A)	\$65.00	\$-	Remove
	Immunization Administration- 1 Vaccine (CPT Code 90471)	\$25.00	\$30.00	Update
	Immunization Administration- 2 or more vaccines (CPT Code 90472)	\$25.00	\$30.00	Update
	Immunization Administration oral/nasal (CPT Code 90473)	\$25.00	\$30.00	Update
	Immune admin (CPT Code 90474)	\$25.00	\$30.00	Update
	Immunization Administration- COVID Vaccine (CPT Code 90480)	\$-	\$30.00	Addition
	Influenza Virus Vaccine Split (CPT Code 90662)	\$65.00	\$75.00	Change
	FLUBOK (CPT Code 90682)	\$65.00	\$75.00	Change
	Depo Provera- 340B	\$36.00	\$51.00	Change

(acquisition cost) (CPT Code J1050)			
IUD 5 YR (MIRENA)-340B (CPT Code J7298-FP, UD)	\$345.00	\$232.00	Change
PARAGUARD IUD (Copper)- 340B (acquisition cost) (CPT Code J7300-FP, UD)	\$265.00	\$296.00	Change
Nexplanon Implant-340B (acquisition cost) (CPT Code J7307-FP, UD)	\$420.00	\$552.00	Change
Dental Fees			
Sonicare FlexCare (CPT Code BRUSH)	\$70.00	\$-	Remove
Sonicare Diamond Clean Smart (CPT Code BRUSH)	\$85.00	\$-	Remove
Resin-based composite-one surface, anterior (CPT Code D2330)	\$120.00	\$125.00	Change
Resin-based composite-two surfaces, anterior (CPT Code D2331)	\$140.00	\$150.00	Change
Resin-based composite-three surfaces, anterior (CPT Code D2332)	\$150.00	\$175.00	Change
Composite Crown (CPT Code D2390)	\$275.00	\$300.00	Change
Crown buildup, include any pins (CPT Code D2950)	\$200.00	\$250.00	Change
Complete Denture-Mandibular (CPT Code D5120)	\$1,075.00	\$1,100.00	Change
Maxil partial- flex base incl cl (CPT Code D5225)	\$750.00	\$900.00	Change
Mand partial- flex base incl cl (CPT Code D5226)	\$750.00	\$900.00	Change
Replace teeth- comp dent (eat th) (CPT Code D5520)	\$110.00	\$125.00	Change
Repair resin denture base (CPT Code D5610)	\$110.00	\$130.00	Change
Repair cast framework (CPT Code D5620)	\$125.00	\$200.00	Change
Add clasp, exist part denture (CPT Code D5660)	\$200.00	\$245.00	Change

Interim comp denture (maxil) (CPT Code 5810)	\$600.00	\$650.00	Change
Environmental Health			
Site Eval & Improvement Permit (entire section)	\$-	\$-	Removed
New Construction, Expansion, Relocation (>600 GSD) (Improvement)	\$500.00	\$600.00	Change
New Construction, Expansion, Relocation (>600 GSD) (Construction Permit)	\$500.00	\$600.00	Change
Existing System Inspection (Field Visit Required)	\$75.00	\$100.00	Change
Engineered Option Permits (EOP)	\$-	\$35.00 max payment	Added
Inorganic Panel (Metals, Anions, Nitrate/Nitrite)	\$100.00	\$125.00	Change
Inorganic Panel (Metals, Anions, Nitrate/Nitrite)	\$100.00	\$125.00	Change
Organic Chemistry (ALL FEES)	\$100.00	\$125.00	Change
Animal Shelter			
Livestock (Goat, Sheep, Pigs)	\$20.00	\$50.00	Change
Livestock (Goat, Sheep, Pigs less than one year)	\$-	\$25.00	Added
Parks and Recreation			
Athletic Field/Ballfield Rental- Resident	\$10.00 per hour	\$20.00 per hour	Change
Athletic Field/Ballfield Rental- Non-Profit	\$10.00 per hour	\$20.00 per hour	Change
Athletic Field/Ballfield Rental- Non-Resident	\$15.00 per hour	\$25.00 per hour	Change
Athletic Field/Ballfield Rental- For-Profit	\$20.00 per hour	\$35.00 per hour	Change
Athletic Field/Ballfield Rental- Tournament by Non-Profit	\$100.00 per day per field	\$150.00 per day per field	Change
Athletic Field/Ballfield Rental- Tournament by For-Profit	\$200.00 per day per field	\$250.00 per day per field	Change
Athletic Event Facility Attendant	\$-	\$20.00 per hour	Added

Athletic Tournament Facility Attendant	\$-	\$20.00 per hour	Added
Hampstead Annex- Facility Attendant (required for after hour rentals, minimum three hours)	\$-	\$20.00 per hour	Added
Penderlea- Facility Attendant (minimum three hours)	\$-	\$20.00 per hour	Added
Special Event Facility Attendant (as required by Parks and Recreation Department)	\$-	\$20.00 per hour	Added
Film Permit	\$100.00/application	\$-	Removed
Low Impact	\$300.00 per day	\$250.00 per day	Change
Medium Impact	\$600.00 per day	\$500.00 per day	Change
High Impact	\$1,200.00 per day	\$1,000.00 per day	Change
Pender County Courthouse Square	\$3,000.00 per day	\$1,000.00 per day	Change
Pender Memorial Park	\$1,500.00 per day	\$1,000.00 per day	Change
Hampstead Kiwanis Park	\$1,500.00 per day	\$1,000.00 per day	Change
Millers Pond Park	\$1,500.00 per day	\$1,000.00 per day	Change
Pender County Government Annex	\$2,000.00 per day	\$1,000.00 per day	Change
Penderlea Gym	\$2,000.00 per day	\$1,000.00 per day	Change
Penderlea Auditorium	\$2,000.00 per day	\$1,000.00 per day	Change
Penderlea Grounds	\$1,500.00 per day	\$1,000.00 per day	Change
Special Event Facility Attendant (as required by Parks and Recreation Department)	\$-	\$20.00 per hour	Added
Food Vendors	\$-	\$25.00 per day	Added
Contracted Instructor	\$-	75/25 split	Added

Utilities

Pender County Water has revised its fee structure for various districts. Previously, the monthly availability fee for a ¾ inch meter was \$27.50 in the Rocky-Point Topsail and Scotts Hill districts, while it was \$32.50 in the Central Pender and Moore’s Creek districts. To standardize the rates, the fee in Rocky-Point Topsail and Scotts Hill has been increased to \$32.50, matching that of Central Pender and Moore’s Creek. The Maple Hill district remains unchanged at \$19.50 for the monthly availability fee. Additionally, the usage fee, which is based on the amount of water used, has been raised from \$6.50 to \$7.50 per unit in all districts except Maple Hill, where it remains at \$6.00 per unit. This change reflects an effort to harmonize fees across most districts while keeping Maple Hill's rates steady.

Rates across all districts have been unified: all system development fees remain unchanged

All Maple Hill District rates remain unchanged

3/4” Meter Monthly	Varied across districts	\$32.50	Change
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Service Availability Fee				
1" Meter Monthly Service Availability Fee	Varied across districts		\$36.00	Change
1 1/2" Meter Monthly Service Availability Fee	Varied across districts		\$37.00	Change
2" Meter Monthly Service Availability Fee	Varied across districts		\$40.00	Change
3" Meter Monthly Service Availability Fee	Varied across districts		\$61.25	Change
4" Meter Monthly Service Availability Fee	Varied across districts		\$101.25	Change
6" Meter Monthly Service Availability Fee	Varied across districts		\$202.50	Change
6" Meter Monthly Service Availability Fee	Varied across districts		\$325.00	Change
Usage Rate per 1,000 gallons	Varied across districts		\$7.50 / 1,000 gallons	Change
Usage Rate per 1,000 gallons if over 10,000 gallons per month	Varied across districts		\$11.00 / 1,000 gallons if over 10,000 gallons per month	Change
Irrigation Base Fee	\$29.50 per month		\$32.50 per month	Change
Irrigation Usage Rate per 1,000 gallons if over 10,000 gallons per month	\$10.95 per 1,000 gallons if over 10,000 gallons per month		\$11.95 per 1,000 gallons if over 10,000 gallons per month	Change
SEWER Commercial Rate: fixed and usage rate	Varied across districts		\$15.00 per 1,000 gallons	Change

FY 2024-2025 Budget Message



To: Pender County Board of County Commissioners

From: David Andrews, County Manager
Margaret Blue, Finance Director
Jacob Orman, Budget and Contracts Analyst

Date: May 22, 2024

Introduction

As Finance Director and County Manager of Pender County, North Carolina, we respectfully submit the Fiscal Year (“FY”) 2024-2025 proposed budget before the Board. This proposed budget is prepared in compliance with the Local Government Budget and Fiscal Control Act, North Carolina General Statutes Chapter 159, Article 3, which states each local government must prepare and operate with an annual budget which is balanced, according to estimated net revenues and appropriated fund balances equal to appropriations. With all funds balanced and revenues and expenditures noted, this budget will not only meet statutory requirements but primarily seek to move Pender County forward in the next fiscal year by continuing to address needs within our infrastructure, population, and services and targeting opportunities of growth to capitalize on the inherent strengths of the communities across the County. The following message will outline points of emphasis and funding within the budget and highlight characteristics of the County that point toward continued strength.

Growth across Pender County and the greater Southeastern North Carolina is difficult to ignore. Numerous data sources confirm the significant uptick in population apparent over the last decade. The July 1, 2023 United States Census Bureau County population estimate lists the population of Pender County at 68,521, with a growth rate of 4.3% in the last year. This growth rate ranks Pender County second in the state, shortly behind neighboring Brunswick County. Since April 1, 2020, the County population has grown close to 14%. With a total population change of more than 8,300, net migration (international and domestic) has brought over 8,600 individuals into the County. Natural change, through births and deaths, have resulted in a decrease in population in the same years of more than 300 individuals.

The changes occurring in the greater region, the Wilmington Metro Statistical Area (which includes New Hanover, Brunswick, and Pender counties), list the metro area as ninth fastest growing in the United States at a growth rate of 2.8% since 2022. The trend of population growth can also be extended to the state of North Carolina, which grew at a rate of 1.3%, placing it in the top 5 states in the nation by growth in the last year.

Population growth creates both external and internal effects on the services of local government. Pender County's growth is no exception. These effects are influenced by the geographical size of the County, at approximately 870 square miles (fifth largest County in the state by size). Staff and services must continue to mold to the changing circumstances of the area to deliver high-quality experiences for citizens and visitors alike.

Approaching the FY 2024-2025 budget year, departmental leadership, the County Manager, and Board of County Commissioners have numerous goals and priorities through the budget process, which began in November 2023 when budget forms and instructions are released to all County departments. First, a focus on County employees and their retention and recruitment was emphasized. In addition, maintaining the current tax rate of \$0.7375 to balance the operating budget was essential. The previous years' tax rate increase of 9.25 cents due to the 2022 Pender County school bond and future debt service will be used for vital capital needs for the County school system with the bond sale occurring in fall 2024. Included in the operation of the budget for the fiscal year are also several reorganizations of County departments to meet future growth opportunities, including the separation of the Planning and Inspections departments as well as the creation of the Fire Marshal's Office. These changes have been accompanied by additional positions to enhance these areas of service and others for the citizens of Pender County. Finally, growth in the County and a future revaluation in 2026 means that many current services will be in a transition period as the County responds to state and federal mandates, Medicaid expansion, and important capital projects underway while continuing to identify revenue sources to fund them.

County finances have continued to place Pender in a position to strengthen services and protect the area during emergency situations. The latest audit for the fiscal year ending June 30, 2023, indicated the available fund balance was \$63,186,193, or 75.7% of General Fund Expenditures for the fiscal year. This amount represents the amount of unassigned savings for spending based on the government's future priorities, and maintenance of this balance is important for preferred bond rating and interest rates for financing large projects. Currently, the County holds an Aa bond rating with Standard & Poors and Moody's, who denote an Aa-grade investment "to be of high quality and subject to very low credit risk."

General Fund Revenues

The total proposed general fund budget is \$106,355,051. The largest portion of revenue generated is from Ad Valorem tax revenue, calculated using the tax rate, tax base, and annual collection rate.

Tax Rate. The FY 2023-2024 tax rate was increased by 9.25 cents due to the 2022 Pender County school bond at a rate of 73.75 cents per \$100 of ad valorem value. This rate is unchanged for FY 2024-2025.

Tax Base. The total projected tax base for the FY 2024-2025 year is \$8,950,345,050. This number is calculated by combining the real estate taxable total, \$8,443,092,963, the personal property taxable total, \$372,416,288, and the utility taxable total, \$134,835,799. Projected values from the NC DMV make up the final portion of total taxable base, which have a value of \$960,849,492. The total taxable base for Pender County is \$9,911,194,542.

Annual Collection Rate. Pender County has historically collected a high portion of levied property taxes for the given fiscal year. From 2015 to 2019, collection rates were above 98% but dipped during 2020 due to impacts from the COVID-19 pandemic. In accordance with NC General Statutes, the 2025 collection rate has been estimated at the 2024 rate of 97.68% for real estate and 94.20% for personal property, an aggregate rate of 95.94%. Utilities assets are typically calculated at 100% of their value but must be projected at 60% collections due to NC Department of Revenue final sales ratio calculations of variance between fair market values and tax values of properties. This decision is primarily due to rising fair market values that necessitate an earlier and complete revaluation, that has been moved forward to 2026, and will occur every four years thereafter.

Calculating using the figures provided above, of a tax rate of 73.75 cents, tax base of \$9,911,194,542, and estimated aggregate collection rate of 95.94% for real and personal property, 60% for utilities, and 100% for DMV, is projected to provide \$71,491,145 on revenue on 2024 tax levies. This correlates to the value of one penny as \$969,371.

A home valued at \$200,000 would be responsible for paying \$1,475 in County taxes and a \$20,000 vehicle would be responsible for paying \$148 in County taxes.

Tax Districts. The County is responsible for adopting one County-wide tax rate, one EMS rate County-wide, and separate rates for the individual fire districts. Two districts have approved changes in their tax rates for FY 2024-2025: Atkinson and Penderlea Duplin. These changes are to incorporate increases due to capital expenses or to match current town tax rates. The following chart displays rates County-wide and in each district.

Tax Districts	FY 2024-2025 Rate
County Ad Valorem	0.7375
EMS County-Wide	0.0925
Pender Central Fire	0.110
Sloop Point Fire	0.095
Maple Hill Fire	0.070
Rocky Point Fire	0.100
Long Creek Fire	0.110
Penderlea Fire	0.100
Atkinson Fire	0.080
Hampstead Fire	0.095
Scotts Hill Fire	0.095
Northeast Pender Fire	0.100
Penderlea Duplin Fire	0.070

Pender County also generates a large portion of collected revenues from sales tax. The current sales tax rate of 2.00 cents locally and 4.75 cents at the state level are unchanged. Sales tax collections performed well in the recent years, with increases of close to 10%. Estimates for the FY 2024-2025 year are more conservative, for a total of \$19,109,038. This total does not include the portions of sales tax in Articles 40 and 42 of a respective 30% and 60%, which is designated for the County school system.

Another significant revenue source for the County is interest earned. While interest rates fluctuate based on economic conditions, current high interest rates and the health of the fund balance have allowed staff to be conservative but appropriate in their projected interest rates. Other sales, services, and fees have been calculated in similar fashion but with trends of previous fiscal years and current economic conditions in mind.

Finally, Pender County will receive restricted intergovernmental funds from both state and federal sources at a projected total of \$11,714,728.

Economic Development

Pender County's population increase has resulted in a continued demand for housing and County services, including water and sewer infrastructure, as well as increased development demand. This can be seen through the increased output of the Permitting & Inspections Department. In a five-year span, the number of permits issued for residential dwelling units (including single-family and multi-family) annually has increased approximately 44%, and on the average the County has issued over 1,000 permits for new residential units each year. The growth in residential development has coincided with an increase in commercial development, as evidenced by an approximately 18% increase in commercial building permits issued during that same period.

While much of the residential and commercial growth is concentrated in the eastern side of the County, growth is beginning to move west towards Rocky Point. The Blake Farm development in Scotts Hill, which includes 3,383 units, has broken ground with the majority of the multi-family component of the development completed. The continued residential growth has led to County investment in a new K-8 school facility on NC Highway 210 in Hampstead, as well as several wells and an elevated water tank in Scotts Hill. Increasing population and service demand is being met with subsequent investment of County resources.

The Pender Commerce Park has continued to see investment from large commercial and industrial clients, including Amazon, Maersk, FedEx Freight, Polyhose, Acme Smoked Fish, Home Depot, and Coastal Beverage, among others. The Commerce Park has served as an industrial engine for the US HWY 421 corridor, bringing over a thousand jobs to the region. NC Department of Commerce projects the Wilmington Region (consisting of New Hanover, Brunswick, and Pender County) to see significant growth (above 10%) forward into 2030 in sub-sectors such as beverage and tobacco product manufacturing, plastics and rubber product manufacturing, specialty trade contractors, and support activities for agriculture and forestry.

General Fund Expenditures

The County's proposed budget includes numerous key initiatives that will be highlighted below. First, to emphasize employee retention and recruitment, the following is included:

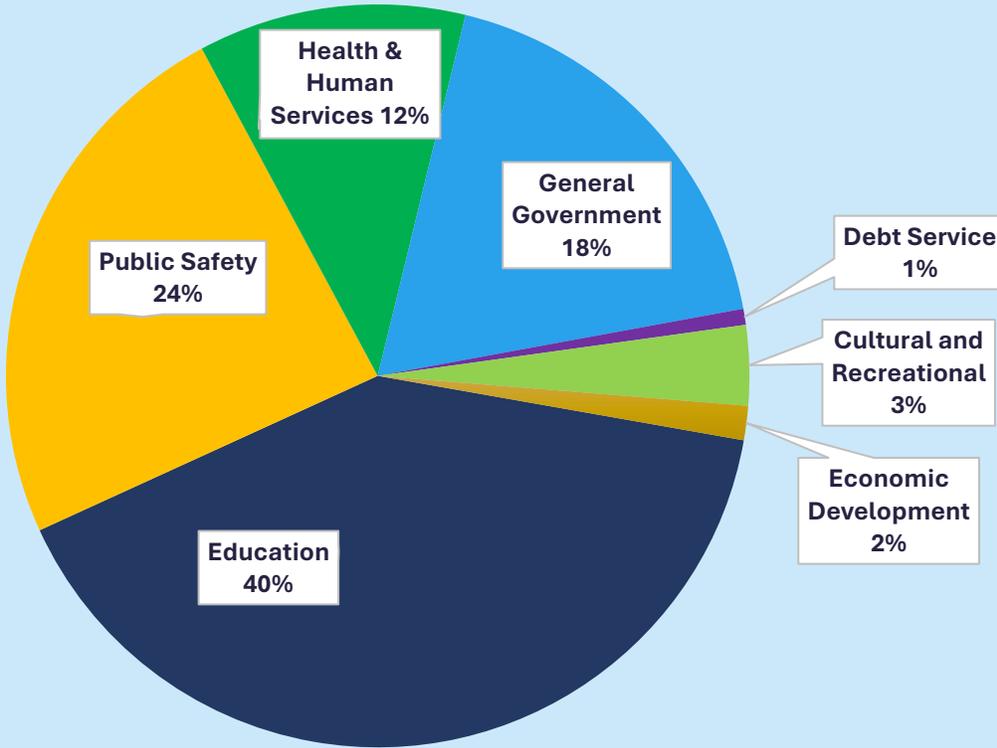
- 3.4% COLA to match rising inflation rates of a similar rate in 2024 and maintain purchasing power for County employees
- Maintain 2.5% 401(K) contributions

- Maintain County employees, eligible dependent children, and retiree health plans with no increase in employee premium or reduction in benefits offered
- Maintained \$125,000 merit pool to distribute to exemplary employees demonstrating outstanding performance quality and service
- Conversion of salary schedule to adjust steps and offer additional opportunities for progression through salary increases
- One-step increase for all employees hired on or before July 1, 2023
- Funding of 26.9 new general fund positions and 5 utility fund positions, as well as 16 reclassifications for vital needs across County departments
 - Salary total (excluding taxes and benefits) increased from \$28,251,781 to \$32,464,343
 - 8 additional Deputies and 1 Detective for Pender County Sheriff's Department to add additional shifts of coverage across the County
 - 4 additional Detention Officers in the Pender County Jail
 - 3 additional positions in the Tax Administration office to increase appraisal and exemption output
 - An additional position in both the Grounds Maintenance and Parks and Recreation departments due to begin on April 1, 2025 in line with the two ongoing capital projects at Hampstead Kiwanis Park and Pender Central Park
 - Various leadership and administrative changes in the Inspections, Facilities Maintenance, and Social Services department to create Director and Deputy Director positions
 - Three new positions in Water Operations to add an additional crew in the field to repair water lines, replace and insert hydrants, and monitor water and sewer issues as well as an additional Chief Operator at the Pender County Water Plant

Other key budget notes for both Pender County Schools and other County functions include:

- Increase to Pender County Schools operating expense to \$28,866,270 and the continued funding of school system employee salaries previously funded by federal ESSER funds
- 17 total additional and replacement vehicles, for current vehicles meeting County replacement policy standards
- \$323,400 in General Funds capital outlay enhancements, for needs at the Pender County Animal Shelter, Sheriff's Office, Emergency Management, and Parks and Recreation departments
- \$1,109,407 in Utility Funds capital outlay enhancements for needed repairs to Booster Stations, lift stations, and convenience centers
- \$581,870 in General Funds contract service enhancements for Tax Administration, Sheriff's Office, Inspections, and more
- \$45,000 in funding for accomplishment of FY 2024-2025 legislative goals

FY 2024-25: Allocation of \$1 of Tax



Top 3 Functions	Amounts
Education	43,131,358
Public Safety	25,608,650
General Government	19,617,846
Total	88,357,854

The chart above details the three largest areas of expenditure for the FY 2024-2025. The attached budget ordinance includes a full breakdown of these expenditures by department and by fund. A diagram has also been included for how a dollar of tax levy is distributed through the various County functions. Funding from other sources is not included within this diagram.

Pender County Schools

Educating the next generation plays a vital role in ensuring the continued success of a community and workforce. To aid in accomplishing this mission and working alongside the Pender County School System, the FY 2024-2025 budget includes an appropriation of \$28,866,270 for current operating expenses and \$2,900,000 for Capital Outlay. The County has also appropriated \$9,770,488 for current debt service and \$8,927,496 in reserve for future debt service. Finally, the County will contribute \$967,750 for school resource officers.

Cape Fear Community College

The FY 2024-2025 budget also includes an increased appropriation for Cape Fear Community College and current operating expenses in the amount of \$708,900. The County is proud to continue its commitment to workforce development and training with Cape Fear Community College and the work for more prepared and knowledgeable current and future employees.

Debt Service

Total Governmental Debt Service for FY 2024-2025 is \$14,263,554 inclusive of principal and interest. Included in these debt payments are \$9,770,488 for School assets not owned by the County. The amount of the County debt attributable to the general fund is \$758,562. Also, debt payments include Enterprise Fund Utility debt payments of \$3,697,280, and Solid Waste of \$37,224. The debt service expenditure ratio is a measure of the ability of each fund to cover long-term issued debt. The ratios are an important indicator of financial health and contribute to Pender County's strength in credit rating.

Employee Compensation and Benefits

The FY 2024-2025 budget includes a 3.4% COLA for all employees, to allow for employees to maintain purchasing power during an equal rise in inflation. The budget maintains \$125,000 budgeted in prior years for a merit pool. Employees eligible for the merit pool must complete their annual evaluations and meet performance standards determined by HR and Finance as well as their individual departmental goals.

County departments requested an initial 45.9 new positions and 30 reclassifications this year, totaling over \$2.5 million in salaries and benefits. The proposed budget includes at total of 31.9 new positions and 16 reclassifications, totaling over \$1.5 million. The budget team, consisting of members of both the Finance department and County Manager's Office, believe these additions and changes place Pender County in a position to meet and plan for current and future growth across the County.

Finally, the North Carolina Department of State Treasurer Retirement Systems Division has notified County staff of changes to employer contribution rates. Contributions for non-law enforcement officers/general employees have increased from 12.89% to 13.64% and increased from 14.04% to 15.04% for law enforcement for FY 2024-2025. These changes are reflected in appropriations to all departments.

Health Insurance and Worker’s Compensation

The County has continued its involvement with the NC State Health Plan which provides the option for medical coverage for all permanent employees. The employee health benefit costs for FY 2024-2025 are estimated to be \$3,792,704, or \$7,647 per employee. Involvement in the state health pool allows the County to provide high-quality healthcare for staff. The total FY cost for retirees is also budgeted at \$150,000. Finally, the County continues to participate in Worker’s Compensation programming through the North Carolina Association of County Commissioners, with an appropriation of \$339,900.

EMS and Fire Services

The total projected budget for EMS and Fire service across the County is \$22,522,182. These units each meet with the Budget Team, submitting their operating and capital needs similar to each County department. FY 2024-2025 proposed budget totals include a general fund contribution of \$6,877,758 to all EMS and fire, to cover operating and capital expenses which cannot be sufficiently funded by fire district taxes. Budgeted district taxes are as follows:

EMS Tax	8,951,008
Fire District Tax	6,693,416
Total	15,644,424

Support for Outside Agencies

The Pender County budget team receives numerous requests from outside agencies, including municipal governments, non-profit organizations, and other non-governmental organizations. These organizations serve populations of Pender County and the region outside and deliver key services to those in need. Below is a breakdown of these expenditures, including some funded by pass-through grant funding:

Outside Agency	FY 2025 Budgeted Amount
Atkinson Library	5,000
Burgaw Chamber of Commerce	2,500
Cape Fear RC&D	9,000
Cape Fear River Program	4,000
Henderson Field Airport	50,000
Medical Examiner	93,500
NC Forest Service	331,344
NC Southeast Reg Economic Development	25,000
Pender Adult Services (HCCBG & NCDOT)	1,249,050
Pender County Historical Society	7,500
Pender Soil & Water Conservation	99,346
SE Economic Development Commission	5,418
Share the Table	10,000
Surf City Beach Re-nourishment	180,000
Topsail Beach Re-nourishment	180,000
Topsail Area Chamber of Commerce	2,500
Trillium	75,000
United Way	20,000
Wilmington Area Rebuild Ministry (WARM NC)	25,000
Willard Outreach	5,000
Wilmington Business Development	200,000
Total	2,579,158

FY 2024-25 Budget in Brief Document

This document was created and released with the adoption of the FY 2024-2025 budget on June 17, 2024. There were no material changes made between the budget proposed by the manager and the adopted budget by the Board of County Commissioners.



FY 24-25 Pender County Budget in Brief

County Manager's Note

The Pender County Board of County Commissioners approved a \$106.3 million operating budget for the fiscal year (FY) 2024-2025, a 5.96% increase from the FY 2023-2024 approved budget. In addition, the Board approved a \$26.6 million budget for Pender County Utility Funds and combined Special Revenue Fund budgets of over \$44 million. The tax rate is unchanged at 0.7375 cents per \$100 of valuation. Pender County's growth is unquestioned, at a rate of 4.3% in the last year according to the US Census Bureau. It is important this budget facilitates and compliments the growth our area will continue to see.

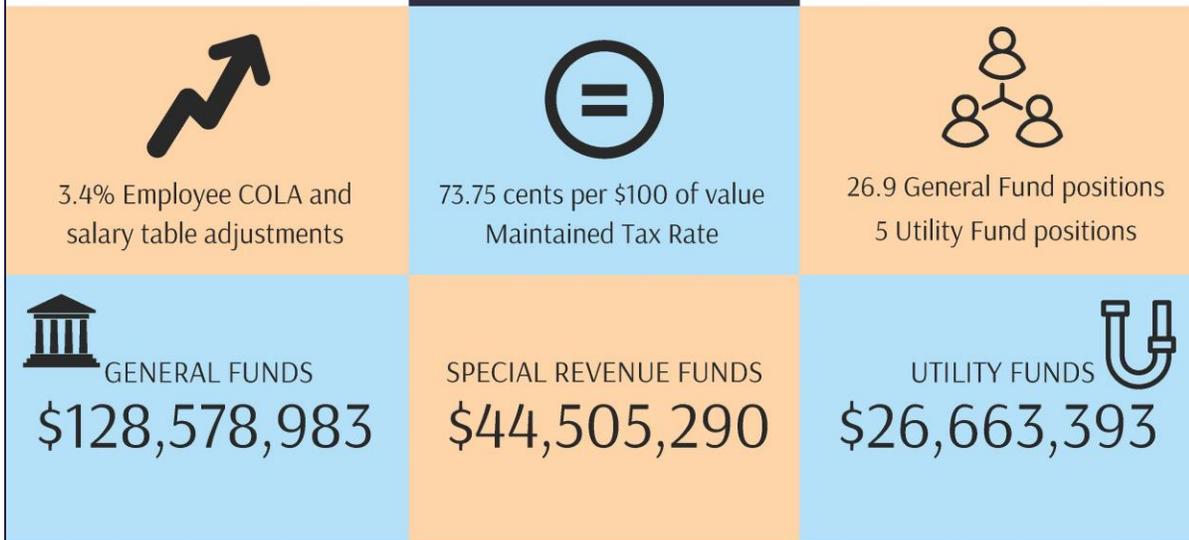
The operating budget focuses on three main priorities: employees, maintaining tax rate, and reorganization of county departments to meet future opportunities, including the 2026 revaluation, expansion of federal and state mandates, and important capital projects.

Several key areas of importance to county management include contributions and additional positions for Public Safety, Education, Parks and Recreation, Tax Administration, and Water Operations. In total, 26.9 new positions in the General Fund and 5 new positions in the Utility Funds are included. The budget includes a 3.4% COLA for all employees and an adjusted salary schedule that offers additional opportunities for progression. Pender County has also committed additional operating funds to Pender County School System and maintenance of the capital contribution given in FY 23-24. The County will continue to prepare for future growth and capital projects while shifting additional funding for replacing aging assets. Sound fiscal policy has allowed Pender County to maintain an Aa bond rating with Standard & Poors and Moody's.

David Andrews

David Andrews
County Manager

Budget At A Glance



To review the full FY 2024-2025 budget document and ordinance, please visit the [County budget portal](#).



25 BUDGET

General Fund Summary

General Fund Revenue Source	Adopted FY 24-25	% of Budget	General Fund Expenditure	Adopted FY 24-25	% of Budget
Ad Valorem Taxes and Penalties	72,134,032	67.8	Education	43,131,358	40.6
Sales Tax	19,109,038	18.0	Public Safety	25,608,650	24.1
Sales, Services, and other Revenues	7,119,129	6.7	General Government	19,617,846	18.4
Interest Earned	5,000,000	4.7	Health and Human Services	12,430,552	11.7
Intergovernmental Revenues	2,667,852	2.5	Cultural and Recreational	3,739,823	3.5
Loan Receipts	200,000	0.2	Economic Development	1,629,264	1.5
Sale of Surplus Property, Insurance/Property Loss	125,000	0.1	Debt Service	754,362	0.7
TOTAL	106,355,051	100.0%	TOTAL	106,355,051	100.0%

Budget Highlights

+3 new positions in Water Operations



Fire & EMS Service
\$22.5M budget

enhanced Tax Administration

+3 new positions
\$204,000 in software improvements



commitment to Public Safety

+8 Sheriff's Deputies
+1 Sheriff's Detective
+4 Jail Detention Officers
\$111,000 in radio improvements



\$2.57M in outside agency funding



25 BUDGET



Capital Projects

The following pages will detail short summaries of key completed and ongoing capital projects in various stages of development by the County, as well as an overview of the Capital Planning process and the General Fund and Utility plans.





Capital Program Overview

Capital programs exist to plan and execute the long-term needs of the county and the Capital Improvement Fund, existing separately from the annually adopted budget. A **capital expenditure** is any project or task that:

- Exceed \$100,000 in total costs
- Span more than one fiscal year in length or scope

The most recent Capital Improvement Plans (General Fund and Utilities) were adopted with the passage of the 2023-2024 annual budget on June 19th, 2023. These plans were developed simultaneously with the annually adopted fiscal year budget process that began in November 2023. The General Fund process was as follows:

1. Department Directors were notified of the creation of a county-wide plan and invited to notify the Budget Committee of capital needs in their department. A series of questions were asked if the department director chose to notify the committee.
 - State the problem or need being addressed with this project.
 - How and when did the problem or need arise?
 - How is the problem or need currently impacting your workload or service delivery?
 - List other alternatives/solutions to the problem which have been implemented or discussed.
 - Projected year of project implementation
 - What are the anticipated outcomes of this project, and how will these outcomes be measured?
 - Total Estimated Project Cost and support attached
 - Preliminary and Implementation Steps described, timeline included, costs included
 - Are funds already set aside for this project?
 - Provide information related to the annual operating costs associated with this project.
 - Describe additional income that the project is expected to generate upon completion.
 - List other organizations, departments, or resources required to implement this request.
2. Capital requests were analyzed and reviewed by the Budget Team during the spring months of budget year 2023-2024 planning

3. Projects were prioritized and sources of funding identified and confirmed, as well as their year on the plan according to estimates. Projects were selected based on their answers provided and the Budget Team used a variety of criteria to do so, including:

- Project Cost
- Department Need
- Space and Asset Needs across the county

The General Fund Capital Improvement Plan adopted in June 2023 will serve the county for two years, and the plan will be updated and reviewed alongside the passage of the FY 2025-2026 budget cycle.

The Adopted Budget this document focuses on does not include the passage of a new or updated Capital Improvement Plan for several reasons. First, the current Capital Improvement Plan and plans moving forward will be adopted on a biennial basis. The current plan will be updated with the subsequent adopted budget that will begin on July 1, 2025.

Secondly, the county is primarily focused on the introduction of several large capital projects listed on the plan and their subsequent debt processes. Law Enforcement Center (now estimated at \$65 million in costs) will be subject to Limited Obligation Bonds (LOB's) and will be required approval through the Local Government Commission. Next, plans for debt and approval will be needed for the Department of Health and Human Services building (now estimated at \$45 million in costs). Finally, the sales of bonds approved in the 2022 Pender County Schools General Obligation bonds will be sold. Due to the depth and breadth of these projects, the county adopted the plan above as a general framework of scope and attention rather than approved funding and defined sources of revenue and spending. These projects were identified in need and are at various stages of development or attention. Several of these projects have even advanced to the construction or building phases, as noticed in the sections below detailing each current or recently completed project. Moving forward, this document will be updated biannually to ensure proper attention to countywide projects and to ensure proper financing, whether pay-as-you-go or debt funded.

The estimates for many of these projects have been increased since they were originally calculated. The debt applied for, in the case of the DHHS and Law Enforcement Center, have not been adjusted on the plan and will be formally adopted with the passage of the next biennial capital plan.

Nonrecurring Capital Expenses: Specific, nonrecurring capital expenses are factored into annual estimates in the tables below. For future updates on these plans and the next addition in 2025, these nonrecurring capital expenses will be separated and defined to track costs and determine if the following associated costs are needed:

- Additional employees or staffing hours
- Capital outlay (equipment, machinery, other large supplies)

Capital Improvement Plan: General Fund

County Projects						
	2024	2025	2026	2027	2028	Total
Parks & Recreation	629,507	1,101,000	2,985,000	5,750,000	195,000	10,660,507
Emergency Management	2,000,000	-	15,000,000	-	-	17,000,000
Information Technology	1,030,000	260,000	500,000	1,260,000	300,000	3,350,000
Utilities Warehouse/Fleet Garage	4,000,000	1,000,000	-	-	-	5,000,000
DHHS Building	28,400,000	-	-	-	-	28,400,000
Law Enforcement Center	44,000,000	-	-	-	-	44,000,000
Library	-	264,052	396,076	7,487,172	-	8,147,300
Animal Shelter	8,000,000	-	-	-	-	8,000,000
Subtotal: County Projects	88,509,507	2,625,052	18,881,076	14,497,172	495,000	124,557,807
Schools (G.O. Bonds)	-	111,000,000	40,200,000	26,800,000	-	178,000,000
Total Projects	88,059,507	113,625,052	59,081,076	41,297,172	495,000	302,557,807

Utility CIP Projects											
		5-Year CIP					Total	Additional Years in CIP			
Project	2023-24	2025	2026	2027	2028	2029		2030	2031	2032	2033
US 421 Sewer Pump Station	13,416,286	-	-	-	-	-	13,416,286	-	-	-	-
SHWSD Elevated Tank & Wells	13,450,740	-	-	-	-	-	13,450,740	-	-	-	-
Water Distribution and Collections Facility	500,000	-	-	2,000,000	-	-	2,500,000	-	-	-	-
Maple Hill WWTP Engineering Evaluation	35,000	-	-	250,000	100,000	-	385,000	-	-	-	-
Maple Hill WWTP office/restroom	141,662	-	-	-	-	-	141,662	-	-	-	-
Pender Commerce Park Water & Sewer extensions	385,600	-	-	-	-	-	385,600	-	-	-	-
CFPUA Interconnection @ US 421	185,000	315,000	-	-	-	-	500,000	-	-	-	-
Booster Station Upgrades/Repairs-Wallace/210/Sloop Point Loop	60,000	180,000	-	-	-	-	240,000	-	-	-	-
WWTP Flood Control Berm & WTP Transfer Switch	886,437	150,000	-	-	-	-	1,036,437	-	-	-	-
High Service Pump Station	288,469	579,019	-	-	-	-	867,488	-	-	-	-
Batson Road Water Extension	-	310,442	-	-	-	-	310,442	-	-	-	-
Rocky Point Collection System Improvements	-	465,000	-	-	-	-	465,000	-	-	-	-

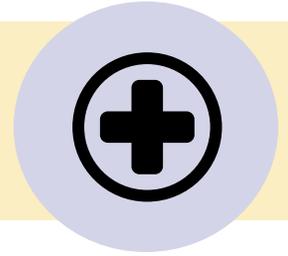
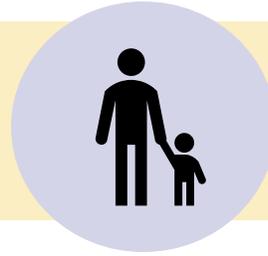
Utility CIP Projects (continued)											
		5 Year CIP					Total				
Project	2023-24	2025	2026	2027	2028	2029		2030	2031	2032	2033
LCFWSA 54" Raw Water Line	-	608,000	608,000	-	-	-	1,216,000	-	-	-	-
Meter Change-Outs in Maple Hill	-	140,000	140,000	140,000	140,000	140,000	700,000	-	-	-	-
Contractor Meter Changeouts	-	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	-	-	-	-
Outfall walkway improvements	-	-	500,000	-	-	-	500,000	-	-	-	-
5 MGD Raw Water Capacity- Purchase from Brunswick County	-	-	-	-	4,000,000	-	4,000,000	-	-	-	-
Membrane Water Treatment Plant	-	-	-	-	150,000,000	-	150,000,000	-	-	-	-
Pender Commerce WWTP Expansion	-	-	-	-	-	20,000,000	20,000,000	-	-	-	-
Western Pender Distribution Expansion	-	-	-	-	-	-	-	37,000,000	-	-	-
Surface Water Treatment Plan Upgrade to 6 MGD	-	-	-	-	-	-	-	-	-	-	1,800,000
Total Projects	29,349,194	2,747,461	2,248,000	3,390,000	155,240,000	21,140,000	214,114,655	37,000,000	-	-	1,800,000

NOTE: Colors in Table match with Project totals in subsequent table "Utility CIP Funding Sources" with sources identified currently

Utility CIP Funding Sources								
Sources of Fund	2024	2025	2026	2027	2028	2029	Total	Grand Total
System Cash	3,387,788	2,747,461	2,248,000	890,000	5,240,000	1,140,000	12,265,461	15,653,249
ARPA Funding	12,248,666	-	-	-	-	-	-	12,248,666
Grants	262,000	-	-	-	-	-	-	262,000
ASADRA Principal Forgiveness	1,985,000	-	-	-	5,000,000	-	5,000,000	6,985,000
ASADRA Loans	11,465,740	-	-	-	15,000,000	-	15,000,000	26,465,740
Revenue Bonds	-	-	-	2,500,000	76,250,000	-	78,750,000	78,750,000
State Revolving Fund Loans	-	-	-	-	53,750,000	-	53,750,000	53,750,000
Loan Proceeds	-	-	-	-	-	20,000,000	20,000,000	20,000,000
Total Sources	29,349,194	2,747,461	2,248,000	3,390,000	155,240,000	21,140,000	184,765,461	214,114,655

NOTE: Colors in Table match with Project totals in previous table "Utility CIP Projects"

DHHS Facility



Project Summary

This 85,000 square foot facility will house both the Pender County Health Department and Social Services. This will relocate both departments and is designed to accommodate an increase in staff over the next two decades as well as proper visitation spaces for DSS. The county is currently under a Design-Build contract with Bobbitt and the county will be approving Limited Obligation Bonds for this debt issuance in fall 2024.

Bidding

- Fall 2024

Complete Planning and Permitting, Design

- June/July 2024

Groundbreaking

- 2026

Grand Opening

- Fall 2026

Total Estimated Project Cost: \$49,000,000



LEFT: Early design images of the future building and surrounding space.

Law Enforcement Center



Project Summary

This facility addresses many of the current needs of both the Sheriff's Office and Pender County jail. The proposed 100,000 square foot facility, under a Design-Bid-Build contract with Moseley Architects, will include administrative offices and space for detectives, patrol, training, and storage. Dispatch and 911 will also have an operations center, radio tower and shelter building. Finally, the Detention Center will include beds for at least 100 inmates and expand current capacity. The LEC will be connected with Pender County Utilities and a lift station. Financing options are currently being explored with the project. An E-911 grant of \$2,548,628 was awarded to the county and will be utilized for this project, along with 2024A LOB's covering \$62.5 million of project costs.

Bidding and Financing

- Summer 2024

Groundbreaking

- Fall 2024

Grand Opening

- Fall 2026

Total Estimated Project Cost: \$65,012,060



LEFT: Early design images of the future building and surrounding

Hampstead Branch Library



Project Summary

A new Library completed on county-owned property next to the Hampstead Branch annex and will replace the current Hampstead Library. The proposed facility will be approximately 20,000 square feet and will include a single-story floor plan, large community meeting room and multiple smaller study rooms, and an expanded children's area to extend space for programming.

Design begins

- April 2024

Design Complete

- September 2025

Permitting

- January-April 2025

Bidding and Financing

- April-July 2025

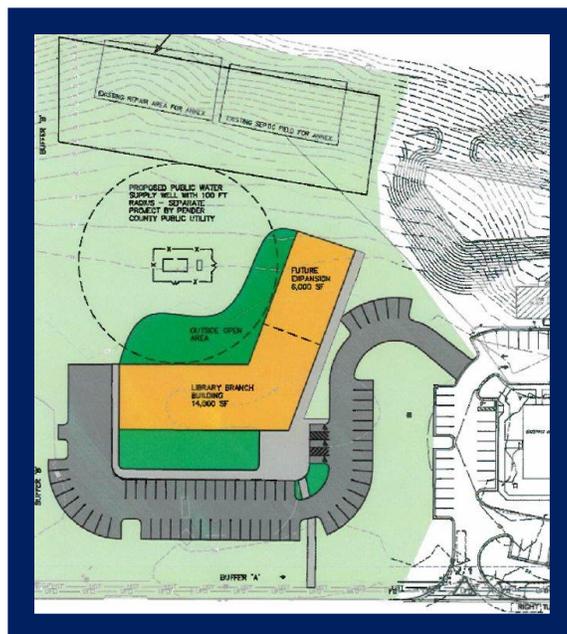
Groundbreaking

- July 2025

Grand Opening

- September 2026

Total Estimated Project Cost: \$15,308,000



LEFT: Early design images of the future building and surrounding space.

Hampstead Kiwanis Park



Project Summary

Phase IV of the Kiwanis Park site in Hampstead will feature numerous upgrades and additions across 26 new acres in the existing 54-acre park. The addition will see two multi-purpose fields, six tennis courts, four pickleball courts, two basketball courts, a multi-use path, playground, lawn game area, and picnic shelter and restroom area. The county is currently under contract with Stroud Engineering for this project.

Design begins

- June 2023

Design Complete

- April 2024

Bidding and Financing

- June 2024

Planning and Permitting

- September 2024

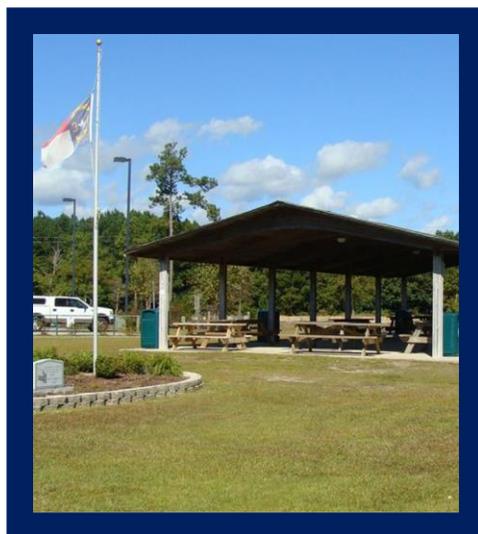
Groundbreaking

- November 2024

Grand Opening

- September 2025

Total Estimated Project Cost: \$3,766,062



Pender Memorial Park



Project Summary

This new project is Phase I of the creation of a new park on HWY 117, outside of Burgaw. The initial phase of development features construction of site utilities, restroom and concession stand, picnic shelter, playground, multi-use path, parking lot, and four multipurpose fields with lights. The county is under contract with Pond & Company for this project.

Design begins

- October 2023

Design Complete

- September 2024

Bidding and Financing

- September 2024

Planning and Permitting

- October 2024

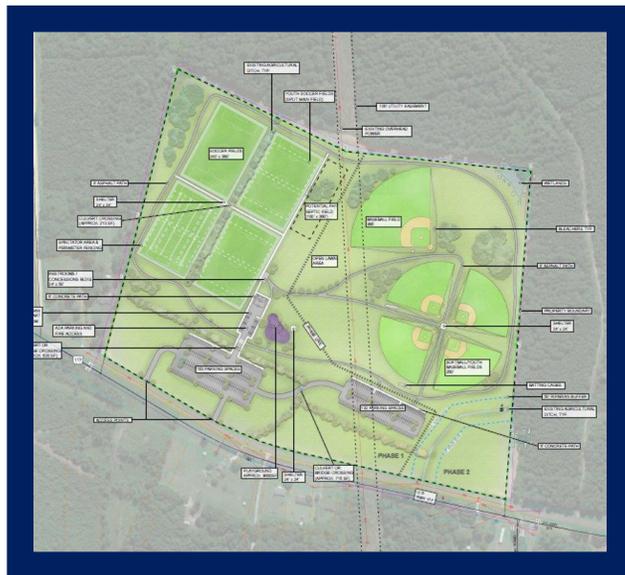
Groundbreaking

- October 2024

Grand Opening

- June 2025

Total Estimated Project Cost: \$5,633,725



LEFT: Early design images of the future building and surrounding space.

Pender County K-8 School



Project Summary

This project is the first major project of the 2022 School Bonds authorized by the county. The 145-acre site, located along NC 210 in Hampstead, will boast a school that serves 2,000 K-8 students, including an elementary school of 800 students and a middle school of 1,200 students to replace Topsail Middle School. Pender County has approved a design-build contract with Bordeaux Construction Company, Inc. Bonds for the entire project scope are scheduled to be sold in October 2024. Pender County will front many of the up-front costs associated with design and early site development until bonds are sold.

Design begins

- July 2023

Design Complete

- July 2024

Bidding and Financing

- October 2024

Groundbreaking

- Winter 2024

Grand Opening

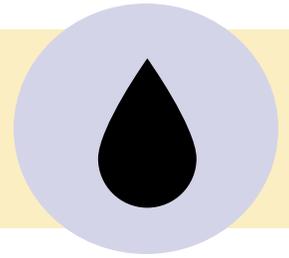
- August 2026

Total Estimated Project Cost: \$135,547,525



ABOVE: Early design images of the future building and surrounding space.

Scott's Hill Water Tank and Wells



Project Summary

This project is a major Pender County Utilities project that involved the construction of three wells and one elevated water tank to bring improved water pressure to the Scott's Hill region of Pender County. The project will be completed using State Revolving Funds. As of May 2024, this project is completed.

Construction began

- April 2023

Elevated tank completed

- August 2023

Wells Completed

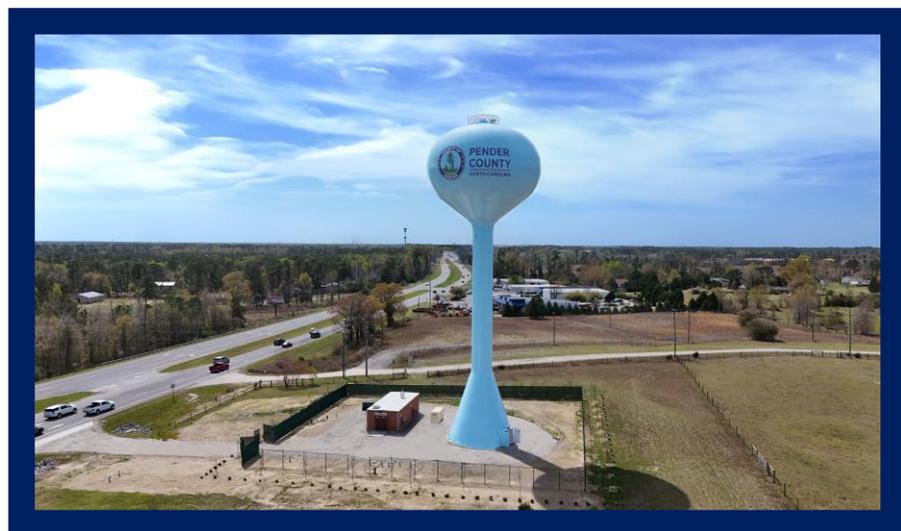
- March 2024

Ribbon Cutting Ceremony

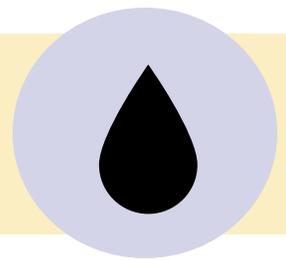
- May 2024

Total Estimated Project Cost: \$13,450,740

RIGHT: Completed aerial view of project.



US 421 Utility Extension



Project Summary

This future project will include a 0.75MGD pump station and approximately 8.5 miles of water and sewer pressure mains. The focus of the project is to expand Western Pender County access to both water and sewer. The project will be completed using American Rescue Plan Act (ARPA) funding.

Contractor approval before Board of County Commissioners

- March 2024

Estimated Project Completion

- October 2025

Total Estimated Project Cost: \$12,819,186

RIGHT: Future placement of project components.





Department Profiles

The following pages will detail short summaries of each county department by function, including budget and actual totals, purpose, highlights, dates, and full-time employees.





**General
Government**





Governing Body

Brad George, Chairman
805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
244,791	229,343	246,876	250,931	362,758	351,387	302,354

Department Purpose

The Pender County Board of County Commissioners was formed in 1875 by order of the North Carolina Legislature. The Board is a body of elected officials that serve the public by executing executive and legislative duties, by enacting local ordinances and administering them. The Board also approves budgets, oversees spending, and hire county employees. Five members, including a Chairperson and Vice Chairperson, are elected at-large to serve four-year terms. Terms are staggered so that every two years, two or three commissioner seats are up for election. Commissioners are required to reside in the districts they represent but serve all Pender County citizens.

Key Dates

Board of Commissioners Meeting Dates: first and third Monday of each month at 4:00pm

- January 2 and 16
- February 5 and 20
- March 11, 14, and 15
- April 2 and 15
- May 6 and 20
- June 3 and 17
- July 15
- August 5 and 19
- September 3 and 16
- October 7 and 21
- November 4 and 18
- December 2

All meetings are open to the public and are held at Public Assembly Hall located at 805 South Walker Street, Burgaw, NC 28425 unless otherwise noted. Public Comment is accepted at all meetings at designated times on the meeting agenda. Meeting agendas are generally posted on the website before 11 a.m. on the Friday preceding the meetings and videos are generally posted the next business day. Questions regarding the meetings can be directed to the County Manager's office at 910-259-1200.

Budget Highlights

The Board of County Commissioners successfully partnered Novant Health and Pender Memorial hospital to ensure access to healthcare and medical advancements for Pender County citizens.

Additionally, the Board of Commissioners is currently working on expanding county water access to rural areas along Highway 421.

The Board will welcome new members in the year 2024, following elections and the retirement of Commissioner Wendy Hardee-Fletcher. Pender County resident Randy Burton replaced Hardee-Fletcher’s seat in District 2 beginning June 17th, 2024.

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	5	5	5

Key Performance Indicators

The Board of Commissioners pays dues to many organizations throughout the year each year. Some of these organizations are the Cape Fear Council of Government, the WMPO, the Burgaw Chamber of Commerce, the NCACC, the NACo, the Greater Topsail Area, and Wilmington Business Development.

The Board uses consultants for various projects to make sure Pender County citizens are receiving the best quotes and deals, including for the agreement for the Pender County hospital.



County Manager’s Office

Michael Silverman, County Manager
 805 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
592,843	588,739	670,181	580,599	1,176,544	1,105,324	1,149,199

Department Purpose

The County Manager's Office includes the County Manager, Assistant County Manager, Clerk to the Board/Administrative Assistant, Assistant to the County Manager, Staff Attorney, Communications Manager, and Project Manager. Through these positions, the office carries out the directives of the Board of County Commissioners, oversees all county departments, manages all capital projects, oversees the annual budget, handles communications with the media, coordinates with other government entities, and research new opportunities for policies, programs, or economic development.

Budget Highlights

- Addition of the Communications Manager, Project Manager, and Assistant to the County Manager positions for ensuring capital projects are managed and information is disseminated to the public
- Continue to improve processes and communications to move Pender County forward and provide necessary support to departments
- Adoption of the new County website, an initiative funding in the previous year’s budget and beginning July 1, 2024, the home of key resources for Pender County citizens and visitors
- The County Manager’s office has also included funding for the contracting of lobbying services in the state’s General Assembly to achieve legislative goals, which are summarized in a document included below
 - These goals and priorities represent only a portion of the overall objectives at the state, federal, and local levels for Pender County staff
- Hiring of the current County Manager, Michael Silverman, who began in June 2023

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	5	7	7

2024 Legislative Agenda

Key County Issues



State funding support for Pender County Law Enforcement Center to mitigate increased construction costs.



Uniform occupancy tax rate of 6% (increase the occupancy tax in unincorporated areas from 3% to 6%, to equal the municipality rate).



Support for additional authority and flexibility for transportation needs in unincorporated areas.



Utility-related issues:

- Support flexibility in grant funding to address water quality concerns in Hampstead for customers of Carolina Water Service.
- Support policy changes that incentivize utility regionalization and consolidation.
- Oppose changes to upstream inter-basin transfers regulations that threaten Pender County's water availability.
- Oppose de-regulation of emerging contaminants (PFAS, PFOA, etc.)

Key Statewide Partnership Issues



Continue support for high-speed internet expansion in underserved areas.



Monitor legislation related to casinos and respond as needed.



Continue streamlining and expediting the state response to emergency management.



Support expanded availability of grant funding to rural census tracks and fast-growing counties.

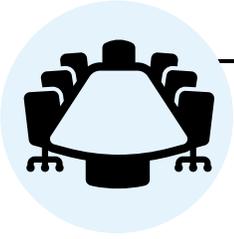


Continue advancing flood resiliency policies.



Oppose unfair and disproportionate increases in insurance rates for coastal properties.





Board of Elections

Greg Jackson, Director of Elections
 807 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
383,192	316,848	365,925	334,512	507,219	499,286	556,804

Department Purpose

Pender County Board of Elections and the Elections Staff conduct local elections, operate voting sites, maintain voter registration lists and handles many other aspects of elections administration. In conjunction with the State Board of Election, the Pender County Elections team works to ensure elections are conducted lawfully and fairly.

Key Dates

- 2024 Election Dates and Board of Elections Meetings are posted on the Pender County website
- Presidential Election: November 5th, 2024

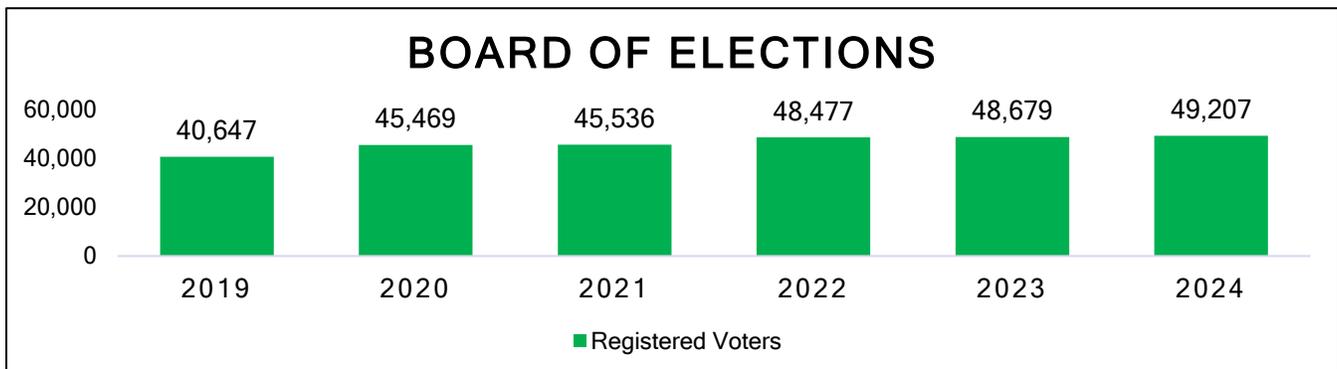
Budget Highlights

- Conducted the 2023 municipal election
- Welcomed two new Board of Election members
- Began the certification process for Election Director and Elections Administrative Assistant as Certified Election Administrators
- Will conduct the 2024 March Primary Election and 2024 November Presidential Election

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	2	2.6	3.0

Key Performance Indicator





Finance

Margaret Blue, Finance Director
 805 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
891,944	872,359	1,012,263	887,395	962,172	937,642	1,020,589

Department Purpose

The Finance Department is responsible for providing financial information and guidance to the Board of County Commissioners and County Manager’s Office in maintaining compliance with applicable regulations and allocating public resources to address the priorities and needs of the community. The department establishes and maintains fiscal policies, procedures, and controls over financial reporting, budgeting, procurement, payroll, assets and risk management. The department works to continuously streamline processes, provide timely and accurate financial information, and maintain fiscal accountability.

Budget Highlights

- Maintained Pender County’s bond rating of Aa2 with Moody’s Investors Service and of AA with Standard & Poor’s.
- Maintained an increasing general fund balance reserve while simultaneously allocating earmarked capital funds to several major projects.
- Continued efforts to generate revenues by auctioning surplus real and personal property to offset acquisition and replacement costs of new assets.

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	9.75	9.75	9.75

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23
Unassigned Fund Balance	\$42,120,524	\$54,619,972	\$63,186,193
Unassigned Fund Balance as a percentage of General Fund Expenditures	60.9%	68.7%	75.7%



Information Technology Services

Marcel Miranda, IT Director
805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
2,375,144	2,437,043	2,284,918	2,134,759	2,313,623	2,078,840	2,187,637

Department Purpose

The Information Technology Services (ITS) Department manages Pender County Government's IT infrastructure and GIS, including hardware, software, networks, and technical support. We focus on providing application support, ensuring data security, implementing solutions, and optimizing IT processes to meet County goals. Our objectives are:

Enhance Security: Protect data and systems from threats and ensure regulatory compliance.

Improve Infrastructure: Upgrade and maintain hardware, software, and networks for reliability and performance.

Enhance User Experience: Deliver user-friendly technology solutions and robust application support.

Enable Innovation: Explore and implement new technologies for a competitive edge.

Optimize Costs: Streamline processes and reduce IT expenses.

Promote Collaboration: Facilitate communication among departments with collaborative tools.

Ensure Compliance: Adhere to laws, regulations, and industry standards.

Budget Highlights

- Enhanced network resiliency with redundant internet circuits across all major County facilities.
- Launched a new automated and enhanced ITS Service Desk solution.
- Upgraded all County firewalls with new hardware and Unified Threat Management, while saving significant County dollars on yearly renewals.
- Revamped all technology for Mobile Dental unit including satellite internet connectivity, computer systems and power management.
- Launched the County website on a new CMS platform.
- Implemented NextRequest for streamlined Public Records Request management.
- Upgraded to a more intuitive Agenda and Meeting Management solution.
- Established a Geo-Distributed Secondary Data Center.

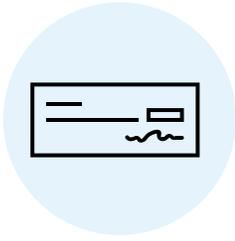
- Improved cybersecurity with a top-tier Endpoint Detection and Response solution and a 24/7 Security Operations Center.
- Deployed an AI-driven cybersecurity solution to protect employees and digital assets.
- Implemented internal and external monitoring for network infrastructure, assets, systems, and services.
- Completed extensive AV system upgrades, including 4K cameras and displays.

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	11	11	13

Key Performance Indicators

- The ITS Department fields an average of 708 service requests a month and 8,496 per year.
- The ITS Service Desk team maintains a yearly overall average satisfaction rating of 98%.
- The GIS Division assigns an average of 1,236 addresses per year.



Tax Office

Melissa Radke, Tax Administrator
 300 E. Fremont Street
 Burgaw, NC 28425

Department Budget Summary: Expenditures

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
1,814,841	1,564,555	1,850,630	1,683,026	2,036,200	2,008,312	2,402,047

Department Purpose

The Tax Department is responsible for listing and appraising all property in Pender County including real and personal as well as appraising all Pender County registered motor vehicles. The Tax department is also responsible for billing and collecting all property in Pender County including the use of enforced collections when necessary.

Key Dates

- January 1: date of determination for personal property to be taxed for the year
- January 5: final day to pay property taxes without interest or penalty
- January 31: final day to list any personal property without a 10% late fee
- 3rd Monday in May:
 - Final day to appeal your current year tax value on real property
 - Adjournment of the Board of Equalization and Review
- June 1: final day to submit any applications for the elderly exclusion, disabled exclusion, or disabled veteran exclusion
- August: Property taxes will be billed, and tax bills mailed in early August. 30 days from the billing date is the final day to appeal any personal property values
-

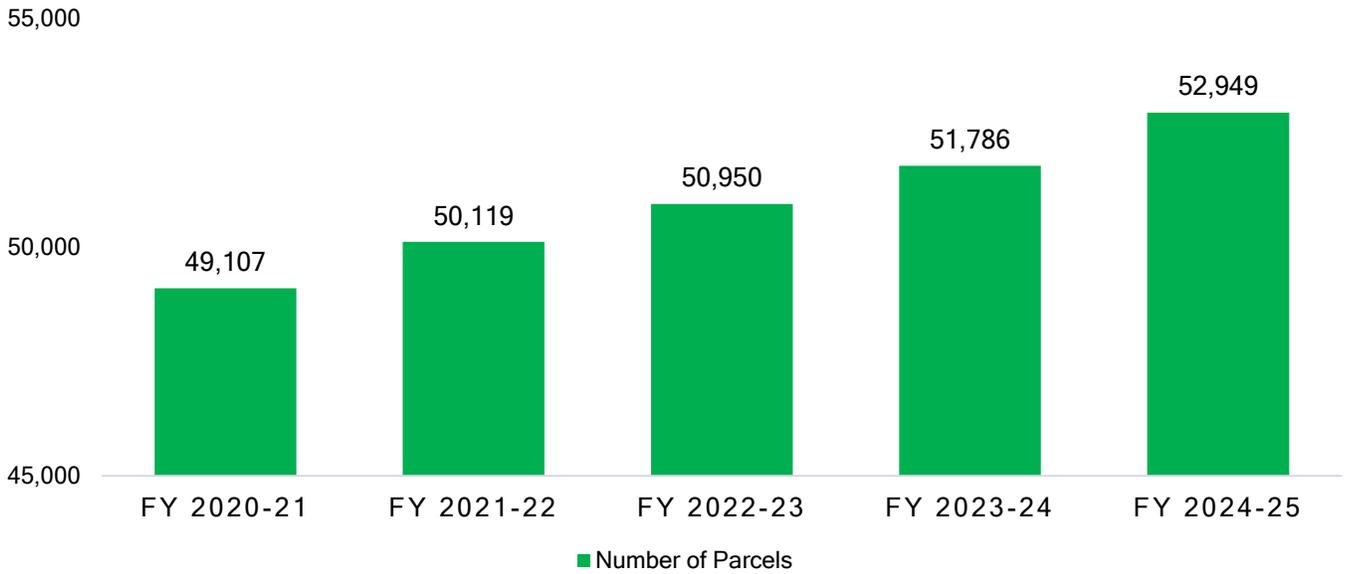
Budget Highlights

- Begin an enforced collections program
- Progress toward completion of field work for the 2026 Reappraisal
- Improve processes and procedures office wide as well as public information to the public to increase transparency of the tax office

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	20	20	23

PENDER COUNTY PARCELS



Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Personal Property Accounts (includes businesses)	13,622	14,754	12,509	11,790	12,015
Exclusions Processed*		154	165	167	180+
Permits Issued	1,653	1,670	1,949	2,317	3,338

*Exclusions: include new elderly exclusion, disabled exclusion, or disabled veteran exclusion applications processed.



Human Resources

Pamela Brame, Human Resources Director
 801 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
409,469	363,954	439,987	395,390	573,122	548,590	683,900

Department Purpose

Pender County’s Human Resources department is aimed at providing personnel services to county employees such as job posting and hiring, orientations, benefits, open enrollment, FMLA and workers compensation. The department also handles coaching/disciplinary issues, terminations, HR payroll, performance appraisals, training and career development, and county events such as the annual Holiday Party and Service Awards, Summer Picnic, and more.

Key Dates

- Performance Appraisals are conducted annually in December and January
- Personnel Requests in budget are submitted January-March
- Open Enrollment during October with an effective date of January

Budget Highlights

- Collaboration with ITS to scan all personnel records
- Collaboration with NC Department of Cultural Resources to shred outdated personnel records after the records are scanned and archived
- Partnership with Cape Fear Community College to train all supervisors/directors on Supervisory Management and all employees on harassment and diversity
- Convert all HR forms from JotForm to Adobe
- Introduction of the Employee Wellness Plan with opportunities for reduced gym memberships, resources available for employees, and benefits for those who take Health Risk Assessments with the Health Department

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	4	5	5



Register of Deeds

Sharon Willoughby, Register of Deeds
Howard Holly Building, 300 E. Fremont Street
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
1,962,953	1,999,217	1,994,641	1,713,054	1,772,217	1,697,378	2,170,919

Department Purpose

The Register of Deeds Office is responsible for recording all real estate transactions that take place within Pender County. All real estate documents are submitted to the office, where they are reviewed for statutory compliance and then scanned and digitally stored in an indexed, searchable database.

This office is dedicated to providing excellent customer service to both the legal community and the public. The Register of Deeds is an elected official who serves a four-year term and is legally obligated to maintain the completeness, accuracy, and safety of all records recorded in the Pender County Register of Deeds office.

The department's main priority is to provide services required by the North Carolina General Statutes, including recording legal documents, issuing marriage licenses/certificates, recording/issuing birth and death certificates, issuing notary public oaths/authentications, imaging recorded documents and maps, and indexing all the above-recorded documents and maps with complete accuracy.

Key Dates

- As per North Carolina General Statutes, the Register of Deeds Office is required to make recorded documents accessible through a temporary or permanent index within 24 hours of recording. These documents must be fully indexed on the permanent index within 30 days of initial recording. This is to ensure that our staff, constituents, and citizens can easily access public records whenever they need them

Budget Highlights

- Ensure the preservation of historical records, continue to rebind and protect old birth, death, and marriage books
- Make the process of obtaining passports easier and more accessible for the public and continue to raise awareness about passport services and the application process
- The NCDAVE death and birth registration system has been fully implemented, which will streamline the registration process and ensure accuracy of records
- To keep up-to-date with the latest developments and best practices in the field, the Register and staff have attended all relevant continuing education classes

- Implementation of an efficient Fraud Alert System to protect against identity theft and fraud
- Cross-training all staff members in various areas of the organization to ensure optimal service delivery

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	7	7	7

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 (Goal)
Maps Recorded	287	306	284	150*	290
Marriage Licenses Issued	727	389	377	163*	380
Notary Oaths	270	256	251	137*	260
Passport Applications	598	934	1,554	718*	1,600
Passport Photos Taken	667	1,042	1,612	733*	1,650
Documents Recorded	20,137	17,610	12,427	5,994*	13,000
Total Fees Collected	\$3,215,746.15	\$3,484,844.00	\$2,756,046.20	\$1,264,191.65	\$3,900,100.00

*FY 2023-24 statistics through January 16, 2024



Facilities Maintenance

Wyatt Richardson, Facilities & Fleet Services Director
 210 S. Bennett Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
4,438,357	4,002,251	2,289,206	2,049,870	2,354,211	1,933,862	2,110,042

Department Purpose

The Pender County Facilities Maintenance department supports forty-seven (47) county-owned buildings and sites with more than 270,000 square feet of working space. Responsibilities of this department include routine functions such as custodial duties, maintenance to county buildings, maintenance and repair of complex electrical, plumbing, HVAC, and building systems.

Budget Highlights

- The completion of the renovation of 301 S. McNeil Street from a dentist’s office into Pender County’s first ever Public Defender’s Office
- Completion of the Biberstein Court Storage facility
- Completion of the Pender County Courthouse HVAC upgrades
- Renovation of the USDA wing at the Pender County Agricultural Building
- Renovation of the Soil and Water wing at the Pender County Agricultural Building

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	9	9	9



Fleet Maintenance

Wyatt Richardson, Facilities & Fleet Services Director
 210 S. Bennett Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
260,724	238,572	264,440	248,336	326,975	289,630	535,997

Department Purpose

The Pender County Fleet Maintenance department maintains all county vehicles, heavy and light equipment, and generators to the best operational condition for the safety of all Pender County employees and citizens.

Budget Highlights

- Implementation of the first ever Motor Pool Program for Pender County
- Department received its 13th year of Gold safety award from the NC Department of Labor
- Certification as an official NC state Inspection site
- Infrastructure updates to access bulk item pricing, saving Pender County citizens money and improving their ability to act in emergency situations

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	3	3	4



Custodial Maintenance

Wyatt Richardson, Facilities & Fleet Services Director
 210 S. Bennett Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	523,903	499,421	491,503	466,032	553,997

Department Purpose

The Pender County Custodial Maintenance department cleans and disinfects all county-owned and operated buildings, including all Pender County Parks facilities and restrooms for safe utilization by Pender County employees and citizens. Aside from routine cleaning, their duties also involve emergency and hazardous waste remediation, preventative maintenance on all flooring, and assisting the Facilities department with all major and minor renovations.

Budget Highlights

- Assisted the Facilities Maintenance department with the remediation of the USDA and Soil and Water wings of the Agriculture Building
- Assisted the Facilities Maintenance department with the remediation of 301 S. McNeil Street Public Defender's Office
- Assists multiple departments by preparing and cleaning Pender County facilities for extracurricular use

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	6.5	7.5	7.5



Grounds Maintenance

Zach White, Parks and Recreation Director
 805 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
606,851	427,135	621,418	507,321	846,079	743,169	1,197,778

Department Purpose

Grounds Maintenance includes eight fulltime staff members. The fulltime staff includes the Parks and Grounds Superintendent, Grounds Crew Leader, park maintenance technician, and 5 grounds workers. The division is responsible for all maintenance of County parks, all County office buildings, and the Pender Commerce Park common areas. The division also handles all road sign repairs and replacements across Pender County. Some of the primary responsibilities of the grounds division are mowing, ferritization, athletic field preparation and maintenance, playground repairs, general park maintenance, and government property landscapes. The grounds division is a crucial component of providing safe, secure and clean facilities for Pender County citizens.

Key Dates

- July is National Parks and Recreation Month

Budget Highlights

- All staff are currently BLS (CPR/AED) Certified
- Parks and Grounds Superintendent and Grounds Crew Leader attended the National Recreation and Park Association (NRPA) Playground Maintenance Course that provided them with an understanding of basic playground hazards, applying safe maintenance practices on equipment, identifying surfacing types and proper maintenance procedures, and establishing proper record keeping practices
- Added an additional crew member to begin in the final quarter of FY 2024-2025 with the introduction of new park area
- Will replace three (3) Grounds vehicles due to meeting the county Fleet Policy
- \$30,000 for Trash Can replacement across county properties
- \$10,000 included for playground mulch and playground resurfacing and patching
- Preparations for future park phases and additional acreage at Hampstead Kiwanis phase 4, Central Pender Park, and Abbey Nature Preserve

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Athletic Facility Hours of Usage	5,384.84	8,243.9	6,449.5	6,921.5	7,000*
Road Signs Replaced	177	103	79	35	40*



Additional Park Land being added in FY 24-25



Hampstead Kiwanis Park



Central Pender Park



Abbey Nature Preserve

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	6	7	10



Non-Departmental

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
3,438,771	3,172,881	2,105,141	2,054,061	10,880,347	9,448,349	2,031,598

Department Summary

This department contains services and expenditures that do not fit within the work of one department or span throughout many county services. These include:

- \$125,000 to merit pay, to selected employees based on their annual performance evaluations
- Retiree Health Insurance
- Financial Advising with Davenport and Company, LLC.
- Annual Audit contract with Martin Starnes & Associates
- General Liability and Property insurance coverage with North Carolina Association of County Commissioners
- Workers Compensation insurance coverage with North Carolina Association of County Commissioners
- Economic Development
- Capital Outlay- Land purchases (see 2024 totals)



Outside Agencies

Department Budget Summary

2022 Revised	2023 Revised	2024 Revised	2025 Budgeted
1,507,935	1,872,451	1,852,583	1,954,314

Key Dates

- Outside agencies receiving funding from the County are required to apply through submission of an outside agency Intend to Fund form. This details their fiscal year funding request, their fiscal year total budget, their use of the proposed funds, and their annual audit report.
- Outside agencies include but are not limited to nonprofits, agencies, chambers, and state organized groups.
- Outside agency requests are then reviewed by the budget team and added to the appropriation list below.

2024-2025 Appropriations

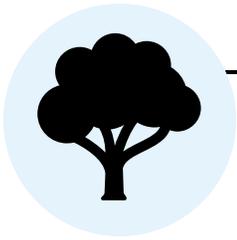
Outside Agency	FY 2025 Budgeted Amount
Atkinson Library	5,000
Burgaw Chamber of Commerce	2,500
Cape Fear RC&D	9,000
Cape Fear River Program	4,000
Henderson Field Airport	50,000
Medical Examiner	93,500
NC Forest Service	331,344
NC Southeast Reg Economic Development	25,000
Pender Adult Services (HCCBG & NCDOT)	1,249,050
Pender County Historical Society	7,500
Pender Soil & Water Conservation	99,346
SE Economic Development Commission	5,418

Share the Table	10,000
Surf City Beach Re-nourishment	180,000
Topsail Beach Re-nourishment	180,000
Topsail Area Chamber of Commerce	2,500
Trillium	75,000
United Way	20,000
Wilmington Area Rebuild Ministry (WARM NC)	25,000
Willard Outreach	5,000
Wilmington Business Development	200,000
Total	2,579,158



Culture and Recreation





Parks and Recreation

Zach White, Parks and Recreation Director
 805 S. Walker Street
 Burgaw, NC 28425

Department Purpose: Expenditures

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
1,044,073	831,200	867,698	476,184	619,435	582,221	737,161

Department Purpose

The Parks and Recreation department offers nine (9) parks and recreational facilities located across Pender County. The facilities include active and passive amenities which include lighted sports fields, picnic shelters, playgrounds, and walking trails. Some other facilities offered include the Pender County Courthouse Square, 782-seat historic Penderlea Auditorium, the historic Penderlea Gymnasium, the 244-seat Hampstead Annex Auditorium, and the Holly Shelter Shooting Range.

The Pender County Parks and Recreation department is the primary source for providing a better quality of life for the citizens of Pender County. The department takes great pride in offering clean parks, high-quality recreation programs, and memorable special events. The Parks and Recreation department offers a variety of recreation programs and special events to address the recreational needs of the community. Some of the current partners of the department include the Town of Burgaw, Town of Topsail Beach, Pender County Schools, Untitled Theater Productions, North Carolina Wildlife Resources Commission, and our various youth athletic recreation partner programs. These partnerships are essential to the continued success of the Parks and Recreation department.

Key Dates

- July: National Parks and Recreation Month

Budget Highlights

- All full-time recreation staff have obtained the Certified Park and Recreation Professional (CPRP) or the Certified Park and Recreation Executive (CPRE) certifications
- Park Projects:
 - Started construction on the picnic shelter and restroom at Penderlea Community Park
 - Begun design and engineering work for Abbey Nature Preserve, Central Pender Park Phase 1, and Hampstead Kiwanis Park Phase 4
- Budgeted funds for Summer Concerts in Burgaw, Hampstead, and Topsail
- Budgeted funds for continued park supplies, athletic equipment replacement, and recreational programs
- Budgeted funds for the purchase of a replacement vehicle according to Fleet Policy
- Budgeted funds for the purchase of two (2) UTV's at Pender County Park facilities

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	3	4	5

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24*	FY 2024-25
Facility Rentals	191	336	370	180*	375
Programs Offered	20	57	109	197*	200
Athletic Facility Hours of Usage	7,493.38	6,500.1	6,594.44	5,740.14*	7,000
Recreation Partner Participation Numbers	2,290	3,091	3,791	2,041*	4,300

*FY 2024-25: numbers as of January 2024

Facility Rentals: include the four (4) county-owned picnic shelters, Pender County Courthouse Square, historic Penderlea Auditorium, and the 244-seat Hampstead Annex Auditorium

Programs: includes summer camps, special events, and athletic programs

Athletic Facility Hours of Usage: includes all athletic fields and Penderlea Community Park Gymnasium

Recreation Partner Participation Numbers: includes Burgaw Dixie Youth, Port City Soccer, Pender Youth Football & Cheer, Pender Youth Soccer Association, NFL Flag, Topsail Baseball Club, Topsail Girls Softball, Topsail Junior Pirates Football & Cheer, and Topsail Youth Lacrosse



Holly Shelter Shooting Range

Zach White, Parks and Recreation Director

8718 Shaw Highway

Rocky Point, NC 28457

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
168,245	148,716	165,070	144,511	145,000	139,841	165,000

Department Purpose

The Holly Shelter Shooting Range opened in November 2016 in partnership with NC Wildlife Resources Commission. For firearms, it offers a 200-yard range with twelve (12) shooting lanes and a 50-yard range with thirteen (13) shooting lanes, of which one is for patterning shotguns. These ranges are staffed with part-time NRA-certified Range Safety Officers which enforce the rules to ensure the safety of all patrons. Holly Shelter Shooting Range also offers a two (2) lane archery practice range and a 20-station 3D archery course. The archery facilities are self-regulated and guided.

Budget Highlights

- Construction of a restroom facility by the ranges was completed and opened in November 2023 funded by the NC Wildlife Resources Commission
- Construction of two (2) 5-stand shotgun ranges is near completion, funded by the NC Wildlife Resources Commission
- Construction of an additional lane on the 50-yard range for patterning shotguns was completed and opened in December 2023, funded by NC Wildlife Resources Commission
- Budgeted funds for the continued operation of the range, including range stands, shooting supplies, merchandise, and concessions

Full Time Employees

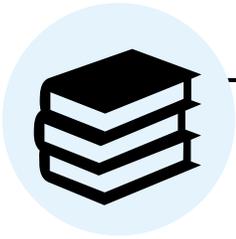
	FY 2023	FY 2024	FY 2025 Approved
FTE	0	0	0

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24*
Total Range Shooters	4,893	9,508	9,648	6,200
Range Days Open	155	257	254	119
Average Number of Shooters/Day	31.6	37.4	38.6	52.1
Annual Passes Sold	13	25	27	18

*FY 2023-2024 performance is from July 2023 through December 2023

*FY 2024-2025 goals are to increase shooter patronage by 5%, increases annual pass sales by 10%



Library

Allen Phillips-Bell, Library Director
103 S. Cowan Street, P.O. Box 879
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
954,391	921,934	993,002	955,048	1,022,108	1,013,882	1,146,320

Department Purpose

Pender County Library aims to stimulate imagination and lifelong learning, nurture young readers, preserve and promote knowledge of local history and genealogy, and foster connections in the community. We do this by offering our community access to books and audiobooks (physical and digital), story time programs, arts and crafts programs for children, teens, and adults, and guest speakers presenting on a variety of topics, with a focus on local history and genealogy. We provide free internet access and offer one-on-one assistance for people who need a little help with technology. We foster community through offering meeting rooms for the public to book for free to host community meetings. Pender County Library delivers curated bags of books on a monthly basis to daycares and preschools on both sides of Pender County. Each bag contains around 15 books on topics relevant to the time of year and typical curricula. In short, we strive to meet the informational, educational, and recreational needs of Pender County residents and to serve as the community's living room where people can gather, meet, and collaborate.

Key Dates

Pender County Library offers programs for all ages every week! See what's happening this week by visiting penderpubliclibrary.org and click on Events. You can also follow us on Facebook or Instagram to keep up with upcoming happenings at the library!

Budget Highlights

Hampstead Branch Library added a seed library in May 2023, in partnership with the Pender County Master Gardeners. Between launching the service in May through the end of December, the public picked up 400 seed packets, and many patrons have donated additional seeds to help keep the service going.

The Board of County Commissioners gave their approval to post a Request for Qualifications for architectural design for a new 20,000 square foot library in Hampstead to replace the existing library. The site for the proposed new library is next to the Pender County Government Annex in Hampstead. Pender County Library's Early Literacy Outreach service delivers curated bags of books on a monthly basis to daycares and preschools on both sides of Pender County. Each bag contains around 15 books on topics relevant to the time of year and typical curricula. In 2023, we loaned 6,800 books to 58 classrooms in 19 daycares and preschools. We added eight home daycare centers to our delivery route in 2023, made possible by making the program's procedures more efficient.

Pender County Library partners with Pender County Parks and Recreation to offer monthly programs for children at parks throughout the county. The programs typically include a story time at the park followed by a fun activity such as a scavenger hunt.

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	10.4	10.4	10.4

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 (Goal)
Library Visitors	63,350	85,395	102,273	106,000	110,000
Loans of Materials*	226,446	259,511	292,823	310,000	320,000
Program Attendance (including children, teen, adult, and all-ages programs)	1,880	7,645	9,859	11,000	12,000

*Loans of Materials includes physical and digital (books, eBooks, DVD's, physical and downloadable audiobooks, science kits for children, board games, and more



PENDER COMMERCE PARK

EMPIRE
DISTRIBUTORS
OF NORTH CAROLINA, INC.

ACME SMOKED FISH
OF NORTH CAROLINA



FedEx Freight

COASTAL BEVERAGE CO.



Economic and Physical Development





Tourism

Olivia Dawson, Tourism Director
 106 E. Wilmington Street, P.O. Box 177
 Burgaw, NC 28425

Department Budget Summary: Expenditures

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
243,486	236,694	243,180	248,094	230,752	228,118	239,467

Department Purpose

The Pender County Tourism office along with our county Tourism Development Authority’s objective is to enhance and stimulate the economy of Pender County through the advancement of tourism activities within Pender County recognizing tourism as an economic base. Tourism strengthens the local economy and fosters regional development. Tourism includes accommodations, adventure and recreation, attractions, events, entertainment and conferences, food and beverage, tourism services, transportation, travel trade, and economic development.

Key Dates

- 2025 will celebrate Pender County’s 150th anniversary
- Key Events:
 - Blueberry Festival
 - Spot Festival
 - Ocean Fest
 - Autumn With Topsail
 - New Year’s Eve Blueberry Drop

Budget Highlights

- Elevated branding and evolve creative messaging to reflect the destination’s unique value
- Increasing market research, visitation data, and insights to target new geographic and interest-based audiences and drive incremental overnight stays during the off-season
- Work to engage and empower local tourism partners
- Establish a better perception of the tourism department among local area residents and businesses, and work more closely with our accommodations

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	3	3	3

Key Performance and Statistics

What is Tourism tracking?

- Who are our visitors?
- Where are our visitors coming from?
- What are they doing while here?

Performance Indicators

- Visitation & Visitor Spending
- Occupancy
- Email Database Subscribers
- Generated Leads
- Tax Collections
- Website Traffic and Engagement
- Visitor Guide Requests
- Social Media Engagement

2022 Visitor Spending in Pender County (in millions)

Lodging	Food & Beverage	Recreation	Retail	Transport	Total	Growth Rate (2021-22)
\$50.71	\$56.61	\$27.12	\$16.43	\$38.79	\$189.66	14.7%

2023 Visitor Spending in Pender County (in millions)

Lodging	Food & Beverage	Recreation	Retail	Transport	Total	Growth Rate (2022-23)
\$52.21	\$60.13	\$30.33	\$16.77	\$39.69	\$199.12	5.0%



Cooperative Extension

Mark Seitz, Extension Director
 801 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
182,713	168,651	184,325	210,249	205,116	206,609	249,097

Department Purpose

The N.C. Cooperative Extension office in Pender County provides research-based information to citizens of Pender County with a focus on youth education, agriculture and food, consumer horticulture and storm water production.

Key Dates

- Cooperative Extension Master Gardener Volunteer Plant Sale: April 12-13, 2024
- 4-H Achievement Night: March 14, 2024
- 4-H Summer Day Camps and Overnight Camps
- Expanded Family Nutrition Extension Program Adult Classes: starting January 22nd and then quarterly following
- Horticulture Crops Research Farm Tours: June 15th, 2024 during NC Blueberry Festival
- Pesticide Applicator Re-Certification Training: March and September 2024

Budget Highlights

- Employees are all currently up to date on data security training, emergency management training, civil rights training, OSHA training, and program area certificates

Full Time Employees*

	FY 2023	FY 2024	FY 2025 Approved
FTE	0	0	0

*NC Cooperative Extension employees are considered state employees, with the county subsidizing a certain portion of salaries and benefits for those employees.

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
4-H Summer Day Camp and 4-H Camp Participation, Community Service, Community Leadership, Agriculture and Food and STEM	1,086	1,513	1,153	2,722	3,000
Master Gardener Volunteer Hours/Value	3,790 / \$113,511	3,475 / \$94,281	3,903 / \$116,895	5,311 / \$159,064	4,000 / \$119,800
Horticulture Crops Research Farm Tour Participation	N/A	N/A	110	94	200



Planning and Community Development

Daniel Adams, Planning Director
805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
668,486	571,980	557,764	478,045	786,970	639,131	1,077,288

Department Purpose

The mission of the Planning and Community Development department is to work with citizens and stakeholders to provide a range of planning and technical services aimed at enhancing the health, safety, and well-being of all citizens and visitors of Pender County. Within the unincorporated areas of Pender County, our department administers the functions of Planning, Land Use, Zoning, Code Enforcement, and Flood Preparedness.

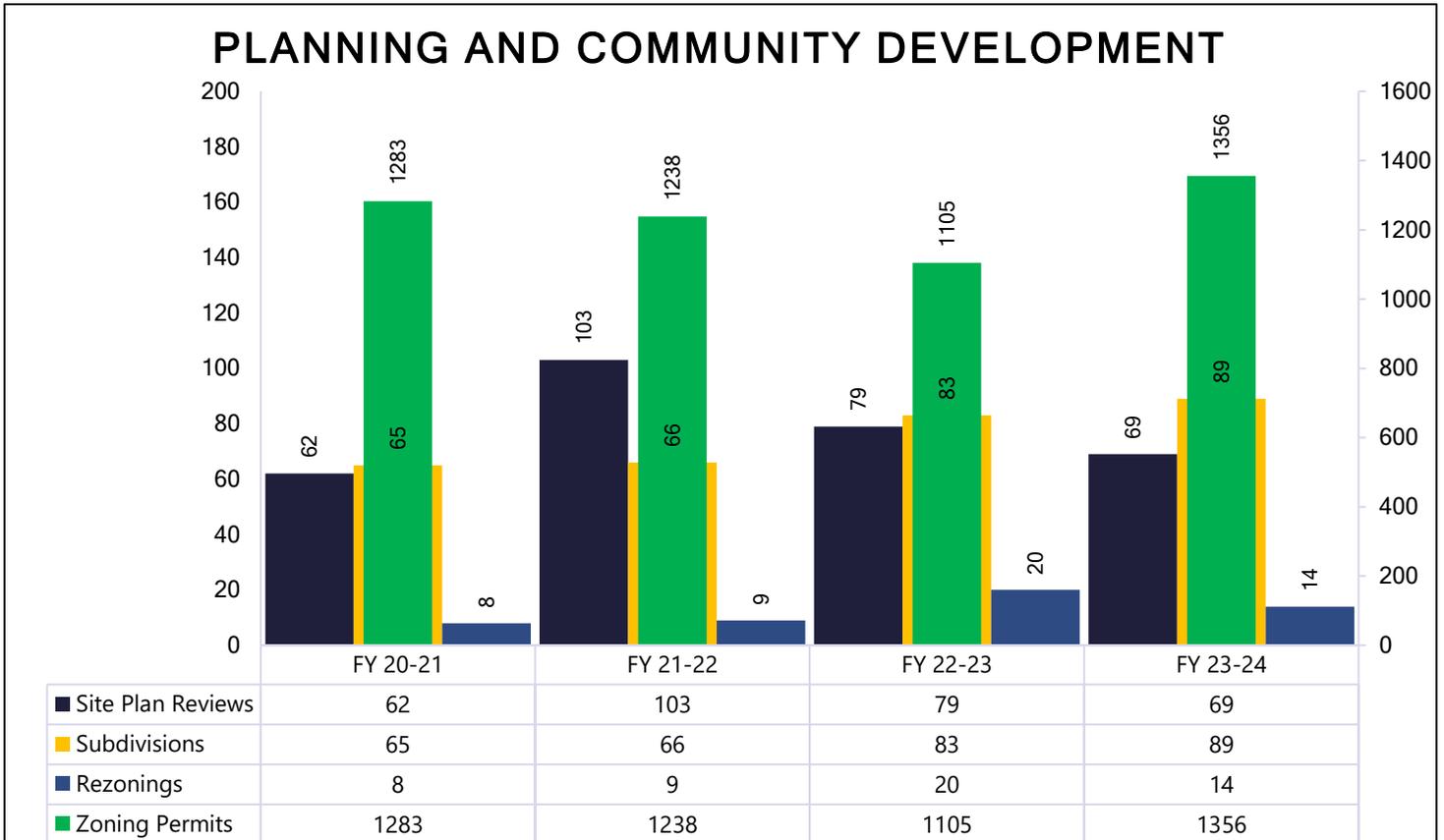
Budget Highlights

- The department is currently in the process of creating a new Comprehensive Land Use Plan through a partnership with a hired consultant. The goal of the Comprehensive Land Use Plan is to establish a vision for the community by outlining goals, policies, and priorities that help guide land use decisions that will be instrumental to achieving the County's vision over the next 20+ years. The comprehensive planning process will involve significant public engagement over the next 12-18 months.
- Staff will continue seeking continuing education opportunities, such as the Certified Zoning Official (CZO), Certified Floodplain Manager (CFM), and American Institute of Certified Planners (AICP) certifications in the coming year. It is expected that four of our staff will pursue their CZO certifications and at least three of our staff will be pursuing their CFM this coming year.
- On October 16, 2023, the Pender County Board of County Commissioners adopted a county Bicycle and Pedestrian Plan that identifies existing bicycle and pedestrian infrastructure in the County as well as the needs and desires of the community for this type of infrastructure. The plan identifies recommendations for bicycle and pedestrian facilities, as well as policies and programs to implement these recommendations.
- On December 4, 2023, the Pender County Board of County Commissioners adopted a Resiliency Analysis of the NC Highway 210 corridor between US Highway 17 in Hampstead and Interstate 40 in Rocky Point. The goal of the analysis was to identify barriers to resiliency and make recommendations to improve resiliency on this corridor. This is a critical transportation route for the County, as further evidenced by NC DOT designating this corridor as a Hurricane Evacuation Route. The results of the analysis showed potential improvements at two bridges as well as culvert improvements in multiple locations along the study corridor.

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	7.5	9.5	11

Statistics and Performance



*Site Plan Reviews: includes site plans and master plans

*Subdivisions: includes minor, major, revisions and limited subdivisions

*FY 23-24 is actual numbers as of 6/3/2024

Imagine Pender 2050 for Comprehensive Land Use Planning

Pender County is embarking on an exciting new chapter with the launch of the Imagine Pender 2050 Comprehensive Land Use Plan, a major effort to develop a cohesive, countywide vision for future land use, growth, and conservation through the year 2050. As part of this initiative, the County invites residents, business owners, and community stakeholders to participate in shaping the future of Pender County by attending a series of community meetings and sharing their ideas.

If you have questions, contact the county email dedicated to the project:

Imagine@pendercountync.gov

The Imagine Pender 2050 plan will guide land use, development, and conservation decisions by setting goals and objectives that will help County officials and policymakers make informed choices for sustainable growth. This process will ensure that Pender County remains a great place to live, work, and play for generations.

Community Input Opportunities

The first round of community engagement will take place this fall, starting the week of September 16th. Residents are encouraged to attend one of the upcoming community meetings to learn more about the Imagine Pender 2050 plan and share their vision for the county's future. Spanish-language materials will be available at all meetings.

Community Meeting Schedule:

Tuesday, September 17th, 3-5 PM
Penderlea Auditorium
220 C R Dillard Road, Willard, NC 28478

Tuesday, September 24th, 4-6 PM
Surf City Municipal Complex
214 W Florence Way, Hampstead, NC 28443

Tuesday, September 17th, 6-8 PM
Burgaw Rail Depot
115 S Dickerson St, Burgaw, NC 28425

Wednesday, September 25th, 6-8 PM
The Barn at Poplar Grove
10200 US 17, Wilmington, NC 28411

Wednesday, September 18th, 2-4 PM
Atkinson Town Hall
207 N Town Hall Ave, Atkinson, NC 28421

Thursday, September 26th, 6-8 PM
Maple Hill Community Center
4840 NC Hwy 50, Maple Hill, NC 28454

Wednesday, September 18th, 6-8 PM
Willard Outreach Community Center
9955 NC Hwy 11, Willard, NC 28478

Wednesday, October 2nd, 6-8 PM
Heide Trask High School Cafeteria
14328 NC 210, Rocky Point, NC 28457

Thursday, September 19th, 6-8 PM
Hampstead Auditorium Annex
15060 US 17, Hampstead, NC 28443

Thursday, October 3rd, 6-8 PM
Moore's Creek Missionary Baptist Church
60 Minuteman Rd, Currie, NC 28435

Online Survey Available

For those unable to attend a meeting in person, there will be an opportunity to provide input online. An online survey will be available on the [Imagine Pender 2050 project website](#) starting September 17th and will remain open until October 22nd.

Stay Informed and Get Involved

To stay updated on the Imagine Pender 2050 Comprehensive Land Use Plan and receive future notifications about the project, please visit the [Imagine Pender 2050 project website](#). For additional information, contact Pender County Planning at imagine@pendercountync.gov or call 910-259-1408.

Help shape the future of Pender County by sharing your vision and ideas. Your participation is vital to creating a sustainable and prosperous future for our community!



Public Safety





Inspections & Permitting

Daniel Adams, Planning Director
805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary: Expenditures

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
1,550,500	999,258	1,853,887	1,355,831	1,455,810	1,370,704	1,677,138

Department Purpose

The Inspections and Permitting Division is dedicated to contributing to public safety by ensuring compliance with the North Carolina Building Code including plumbing, mechanical, and electrical installations. This Division works closely with the public to ensure permits are issued in timely manner and that construction is completed in compliance with applicable standards.

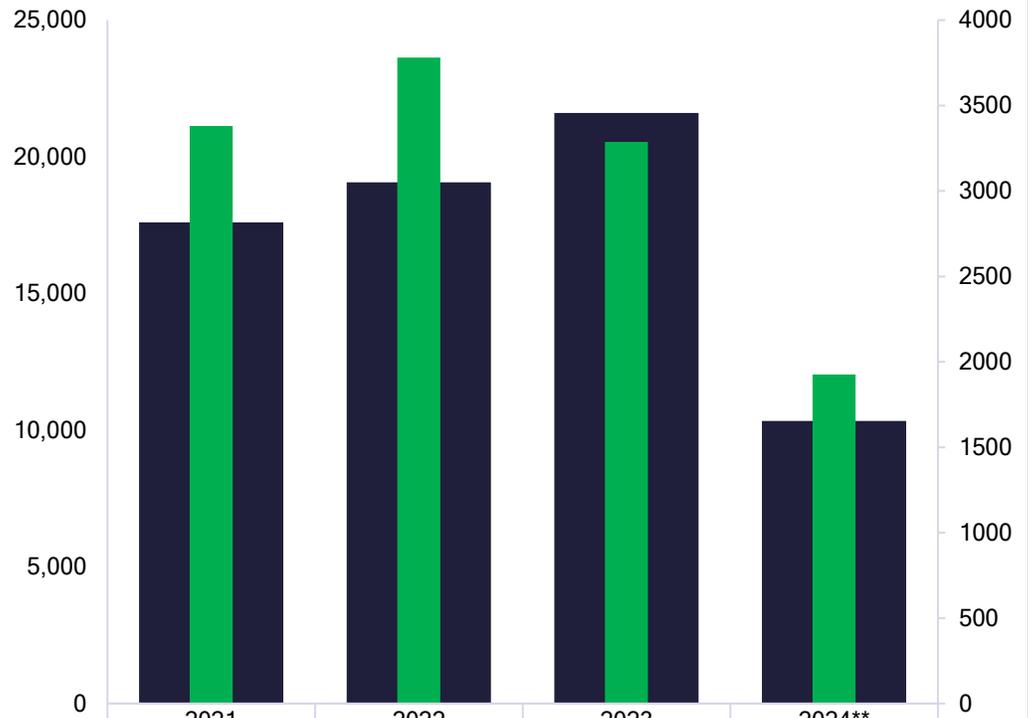
Budget Highlights

- Our building inspectors have continued to grow their knowledge and skills through obtaining certifications issued by the North Carolina Department of Insurance. We have multiple inspectors that have obtained Level 1 and Level 2 standard certifications this year.
- Our Permit Technicians have also continued their career development by completing the North Carolina Law and Administration class and passing the subsequent test.

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	19.15	18.35	19.85

INSPECTIONS AND PERMITTING



■ Total Number of Inspections Conducted	17,603	19,066	21,604	10,340
■ Total Permits Issued*	3,381	3,781	3,288	1,926

*Total permits issued does not include Environmental Health Permits. FY 23-24 numbers are as of 1/11/24

**FY 23-24 numbers as of 1/11/24



Hazard Mitigation

Daniel Adams, Planning Director
 805 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	203,317	112,036	121,957	98,604	123,967

Department Purpose

The Hazard Mitigation Division within the Planning Department was created as part of the FY 21-22 budget. This division was created in response to the significant flood events that occurred in the preceding years, namely Hurricane Matthew in 2016 and Hurricane Florence in 2018. The goal of this division is to take a proactive approach to improving drainage to reduce the impact of flood events. This division includes one employee who helps manage several grant programs related to hurricane recovery and flood reduction. This employee is also a trapper and manages the County's Beaver Bounty program.

Budget Highlights

In the first two and a half years of the division's establishment, we have:

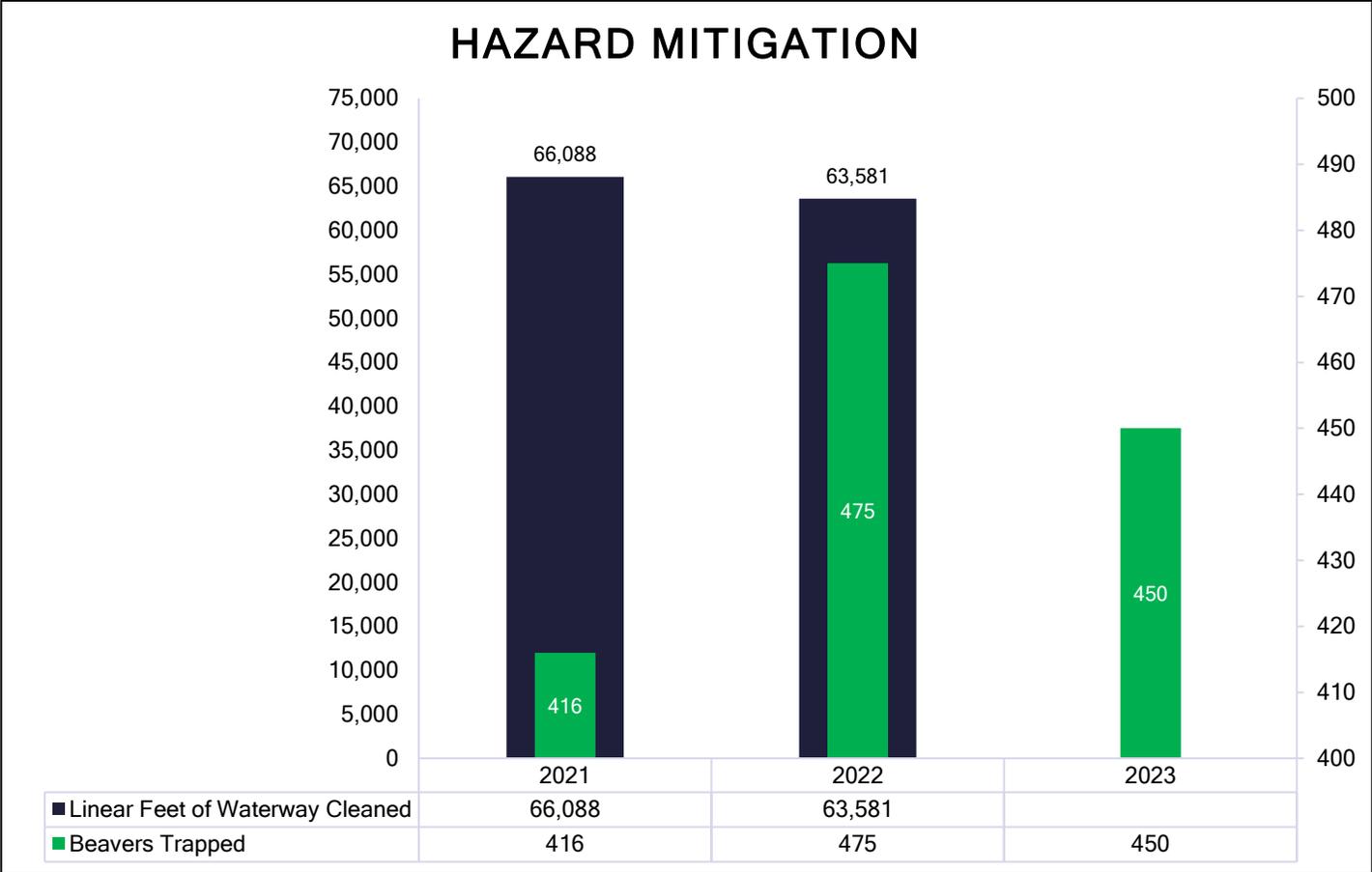
- Trapped and removed 891 beavers through our staff trapper and Beaver Bounty program
- Secured over \$1 million in funding to repair streambanks that eroded during Hurricane Florence. The funding has also improved the drainage of several waterways in the county by removing debris from 24.5 miles of county waterways.

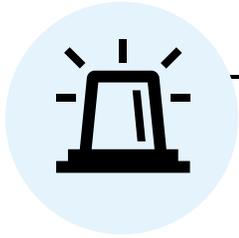
Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	2	1	1

Statistics and Performance

HAZARD MITIGATION





Emergency Management

Tommy Batson, EM Director
 805 Ridgewood Avenue
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
881,473	778,528	412,880	384,894	781,995	754,262	462,656

Department Purpose

The purpose of the Pender County Emergency Management & Fire Marshal Office is set forth in North Carolina General Statutes, Pender County Emergency Management Ordinance, Pender County Fire Ordinance, North Carolina Fire Code, and the County Emergency Operations Plan.

- (1) Reduce the vulnerability of people and property of this County to damage, injury, and loss of life and property.
- (2) Provide for cooperation and coordination of activities relating to emergency and disaster mitigation, preparedness, response and recovery among agencies and officials of this County and with similar agencies and officials of other states, with local and federal governments, with interstate organizations and with other private and official organizations.
- (3) Enforce and uphold the laws and ordinance set forth by the State of North Carolina and the County of Pender

Key Dates

- Severe Weather Events on January 4th, March 26th, May 25th, July 9th, August 7th, November 21st
- Activations for Hurricane Haraway exercise, Tropical Storm Idalia in August, and Tropical Cyclone 16 in September
- Major Field Events on February 28th, March 1st, April 19th, August 16th, and August 10th Deployment to over 25 events since July 2023

Budget Highlights: 2023

Grants

- \$38,000 Emergency Management Performance Grant
- \$90,000 Rescue 42 CRD (State Grant Funding)
- \$90,000 Prime Mover (NC State Budget funds)
- \$18,000 M.E.R.T. trailer (Disaster Preparedness Region-3 Grant)
- \$236,000 Total grant funding & equipment in 2023

New Equipment and Employees

- Hired new EM Specialist in May 2023
- Two vehicles added to fleet
- Used forklift, M.E.R.T. (Multiple Event Response Trailer), and two mobile message boards

Support and Activations

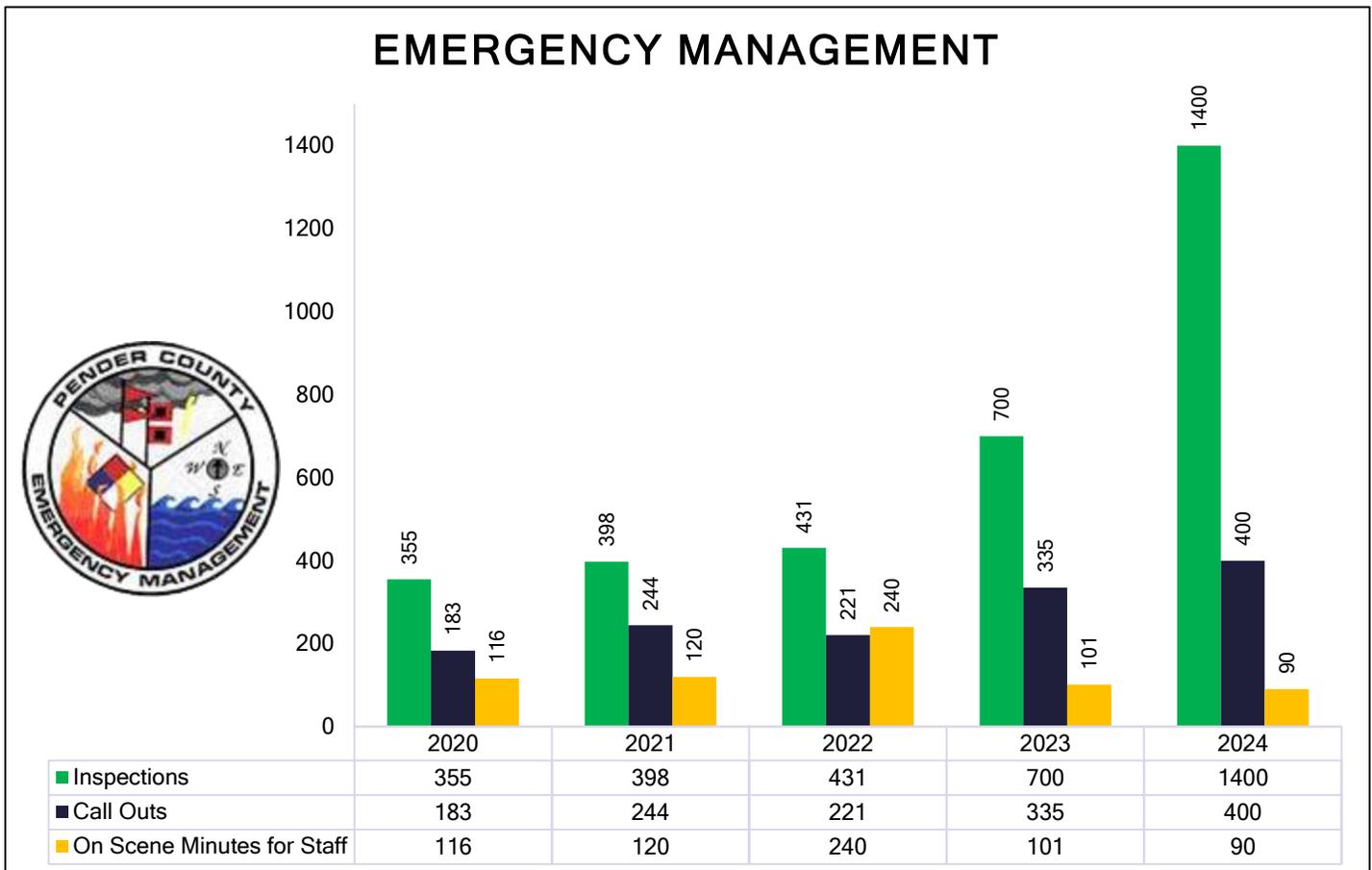
- Severe weather events
- Support for Pender County Sheriffs, Burgaw Police, Pender County Utilities
- Countywide Radio Project replacement

Budget Highlights: 2024

- Pender County Emergency Management App for Apple & Android (First EM App in NC)
- Hiring an additional Deputy Fire Marshal to begin March 2024
- EOC & ICS training
- \$25,000 Disaster Preparedness Grant for Mobile Generator/Light Tower
- \$41,250 Emergency Management Performance Grant
- Host Duke Energy Meeting Day at Pender County EOC, Pyrotechnic Awareness and Operator class, and Full Scale 2024 Swamp Stomp Exercise
- Continued acceptance of the NC Emergency Management Grant in the amount of \$38,000
- Budgeted funds for the purchase of two (2) message boards for county information

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	2.8	3.6	2





Fire Marshal Office

Amy Burton, Fire Marshal
805 Ridgewood Avenue
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	-	-	-	-	246,930

Department Purpose

The Pender County Fire Marshal’s Office has a primary responsibility of enforcing the North Carolina Fire Prevention Code that requires commercial occupancies be inspected on an arranged schedule depending on the occupancy type.

In addition, the Fire Marshal’s Office handles safety concerns reported by the public and reviews building plans and fire protection equipment. During the building process, we work closely with our Building Code Enforcement Division.

The Fire Marshal’s Office also conducts investigations into the origin and cause of fires. During investigations we may work with a number of different agencies that include: local Fire Departments, Sheriff’s Office, local Police Departments, North Carolina State Bureau of Investigation and the Bureau of Alcohol, Tobacco, Firearms and Explosives.

Significant Dates

- October: Fire Prevention Month
- October 6-12: Fire Prevention Week
 - 2025 theme: “Smoke Alarms: make them work for you”
 - Established after the Great Chicago Fire of 1871 which killed more than 250 people and left 100,000 homeless

Budget Highlights

- All team members are actively pursuing Certified Fire Investigator recognition and are NC Fire Investigative Technician Certified.
- The Fire Marshal's Office is currently repurposing a trailer to use as a Public Education/Investigations Unit. This trailer will house our Public Education supplies and serve as a mobile investigation unit for large-loss fires, extensive arson investigations, or the like.
- The Fire Marshal's Office is undergoing an emergency reporting software change. This process will take 4 months minimum for implementation. We are shooting to be live by January 2025! In addition, we are also partnering with a separate compliance engine software to ascertain inspection and testing info from commercial kitchens, fire alarms, and sprinkler systems.

- In conjunction with the Burgaw and Surf City Fire Marshal's Offices, the Fire Marshal's Office will meet with the Pender County Schools Superintendent over the summer break to implement our expectations and Fire Code Requirements for School Inspections and Safety. This program will work with the superintendent, principals, teachers, and support staff alike to maintain the utmost safety and accessibility for our students while on education campuses.

	FY 2023-24
New Construction, Sprinkler, Fire Alarm, BDA Plan Reviews	225
Annual Inspections	1,194
Public Education Events and People Reached	7 events, 320 reached
Training Hours Completed	982.5

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	0	0	1.6

*This department was formed with employees previously included within Emergency Management



Sheriff's Office

Alan W. Cutler, Sheriff
605 E. Fremont Street
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
9,333,808	9,945,822	10,808,369	10,506,726	12,046,834	11,993,780	12,368,787

Department Purpose

The Pender County Sheriff's Office is the lead law enforcement agency for Pender County. Sheriff Alan Cutler leads an office with seven different divisions, each with its own challenges. The Sheriff's Office consists of approximately 150 full-time employees and many part-time employees across the various divisions and Pender's 871 square miles.

The Pender County Sheriff's Office is responsible for providing security to all of Pender's County citizens and increasing population. This represents one deputy on patrol daily being responsible for more than 13,000 citizens per shift. This does not exclude increasing populations in beach and coastal communities for vacationers and part-time residents or those commuting through Pender borders daily on major thoroughfares. Per the Federal Bureau of Investigation (FBI), the national average for county agencies is 2.8 officers per 1,000 citizens per shift.

Patrol Division: the face of Pender County Sheriff's Office. These officers answer calls across the entire county, including response to emergencies for major crimes such as homicide and rape, medical calls, domestic violence, larceny, traffic-related incidents, and many other incidents

Court/Civil Division: law requires officers to be present in providing court security and bailiffs for the two court houses in Pender County. The Civil Division is responsible for serving all criminal and civil processes presented to the Sheriff's Office for service. The Court Division also maintains the Transportation Section for transporting inmates between detention facilities, court appearances, and hospital security for inmates in custody

Investigations Division: Investigations is responsible for taking the reports forwarded to them by the Patrol Division and completing any investigations needed to solve crimes and pursue charges. These investigations include all major crimes and misdemeanors, a Special Victims Unit for rapes and child sex crimes or exploitation, and fraud.

School Resource Officer/Training Division: SRO's are provided for every school in Pender County for security during school hours and for after-hours and extracurricular activities when needed. Currently, each school in Pender County is covered by the Sheriff Office's except for CF Pope Elementary, Burgaw Middle, and Surf City Middle School. Cape Fear Community College (Burgaw Campus) also contracts a

deputy for their institution. All training for the Sheriff’s Office is also handled by the captain of this division. This Captain is the custodian for all training records and scheduling the required in-service to maintain certifications

Jail: another duty required by law by the Sheriff’s Office. The Pender County Jail is the facility where all inmates arrested in Pender County are brought to and processed for holding until court proceedings. The Pender County jail must house male and female inmates in their 92-bed facility. This facility was constructed in the 1970’s, with an addition in 2001

Animal Control: this division is responsible for enforcing the animal ordinances and laws in Pender County. These officers collect animals which need to be housed at the shelter as well as investigating animal bites, rabid animals, and animal cruelty

911 Dispatch Center: this division accepts calls for any emergency when call in on the 911 line or administrative lines. These calls are then dispatched via radio to all emergency services organizations in Pender County to include law enforcement, fire, EMS, and Emergency Management. In addition to emergency calls and radio dispatch, the 911 center answers calls for the Sheriff’s Office after hours as well as towns located in Pender County. These telecommunicators also maintain all “hot” files for the Sheriff’s Office when contacted about any warrants or other DCI entries needing verification 24 hours a day from our agency

Key Dates

The Sheriff’s Office provides support and assistance with various events throughout the county:

- NC Blueberry Festival (3rd weekend in June)
- Surf City Fourth of July Fireworks (July 3)
- NC Spot Festival (1st weekend in November)
- Parades and festivals

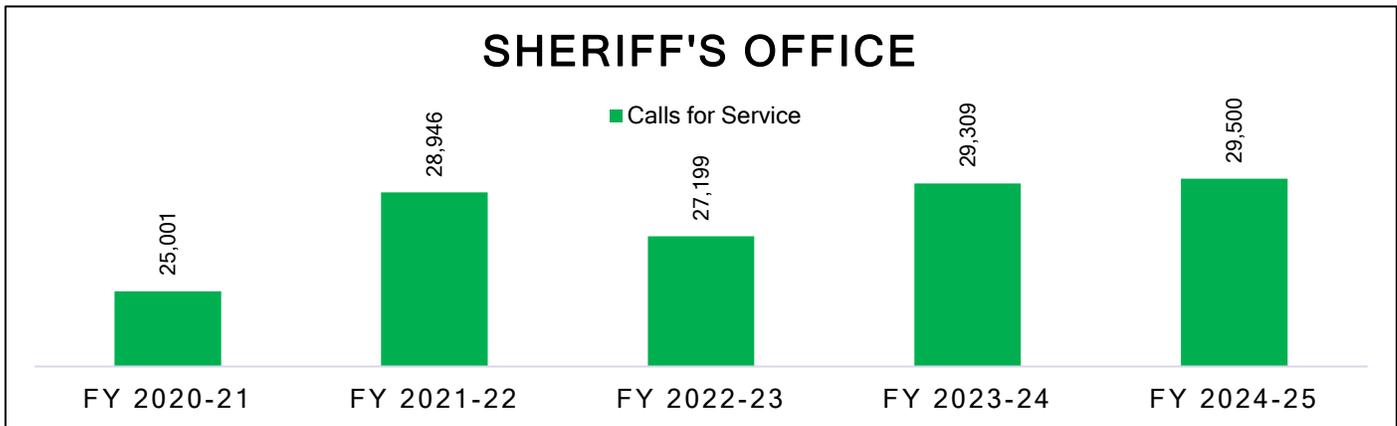
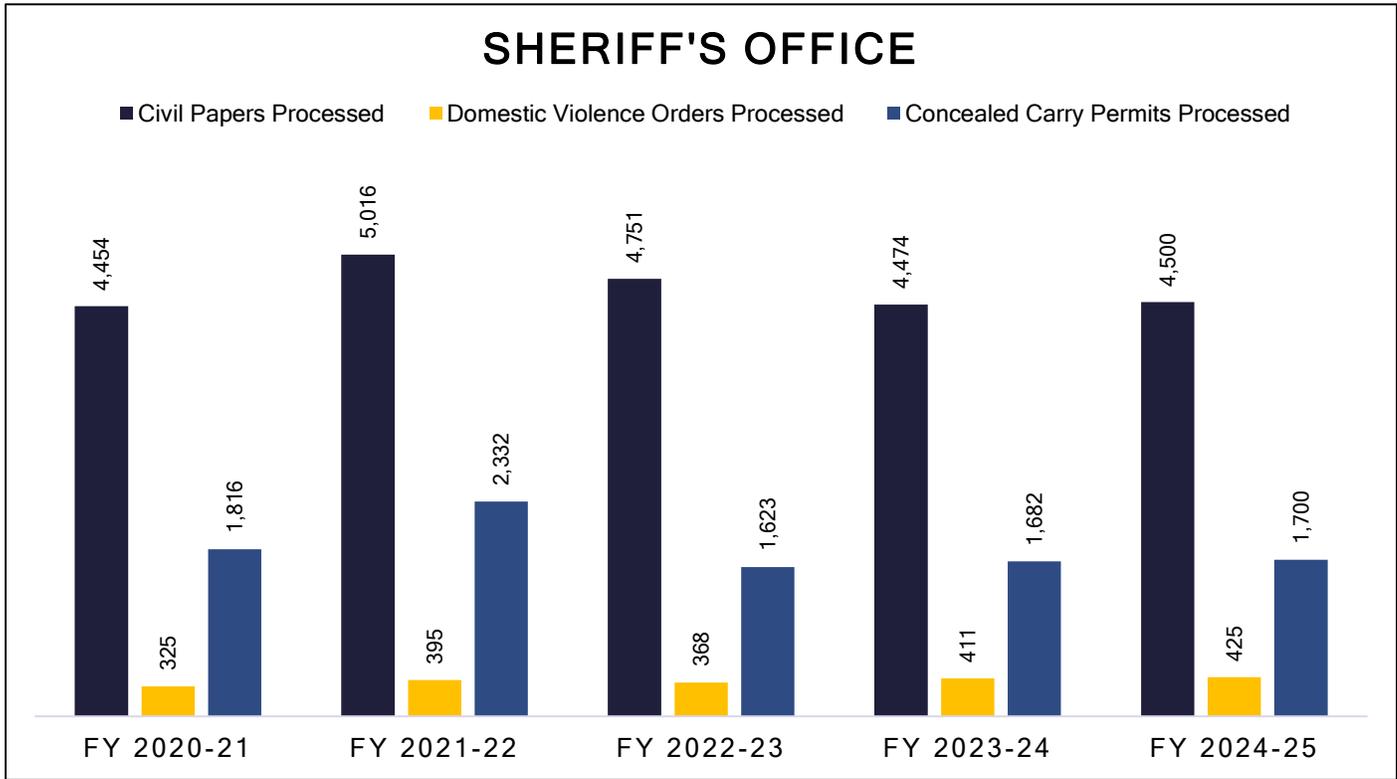
Budget Highlights

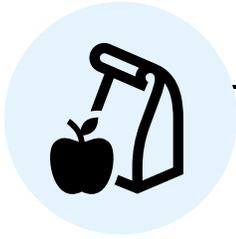
- Construction of the new Pender County Law Enforcement Center and Detention Center located on Old Savannah Rd. Currently, the project is in the final stages of construction documents and funding. A groundbreaking is expected in 2024
- The Pender County Sheriff’s Office certified seven Drone Operators in 2023 and purchased three drones through our budget and outside donations. We are working to expand this fleet of drones and bring the drone team up to an on-call status to respond to emergencies when needed. This would not require the assistance of outside agencies to be contacted unless necessary
- Purchase of equipment for the Special Response Team
- Each year, every law enforcement officer, detention officer, and 911 telecommunicator must complete required in-service training to maintain their certification. This consists of a minimum of 24 hours of training.
- Budgeted funds for the firearm replacements of sworn members
- Budgeted funds for the purchase of portable radio chargers in vehicles

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	102	110	124

Statistics and Performance Measures





School Resource Officer Division

Captain Keith Wells, Uniform Patrol

605 E. Fremont Street

Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
675,708	725,901	1,136,367	964,987	1,138,787	1,091,323	1,215,589

Department Purpose

The School Resource Officer division of the Pender County Sheriff's Office is tasked with protecting, mentoring, counseling, and educating over 11,000 students and 2,000 faculty and staff in partnership with the Pender County School District. 87% of Pender County's school-aged children are entrusted to our care and we take this responsibility seriously.

An SRO is a comprehensive resource in the schools to which they are assigned. Pender County's SRO's work in concert with the school's guidance counselors to assist students when there is something that they have seen, or when there is something that is happening to them that they feel is inappropriate. Our SRO's address bullying, peer to peer relationships, arguments, domestic violence, child abuse, neglect, suicidal thoughts, unsafe behaviors, drugs and internet safety. SRO's also work diligently to support students and motivate them to make positive choices. An SRO works in concert with the school's administration to maintain an orderly and safe learning environment. Visibility in the hallways, administrative conferences for disciplinary issues and responding to disturbances are all part of our daily responsibilities. An SRO partners with the school nurse as a trained first responder addressing any health and safety emergencies that may occur during the school day.

An SRO is the first line of defense in a school. Officers are continually training to recognize, intercept, mitigate and neutralize threats on school campuses. The mission of addressing threats to the school is not a "during normal business hours" undertaking. Often an SRO will be alerted to a threat the middle of the night or on weekends, being immediately dispatched to complete a threat assessment and investigation.

An SRO also addresses any crimes that may occur on our school campuses and works diligently to prevent criminal behavior. As a sworn law enforcement officer, every SRO has the authority and ability to investigate crimes and make arrests.

You will see officers in the schools, at sporting events, at special events such as graduations and concerts, and in the community providing outreach during local festivals and speaking engagements. A School Resource Officer is one of the most visible positions in the Sheriff's Office.

Key Dates

- National School Resource Officer Appreciation Day: February 15th, 2024

Budget Highlights

- The School Resource Officer Division does not just train to become better and more effective, SRO's provide training to the schools in which they work
- The Pender County Sheriff's Office and SRO division recently completed ALICE Critical Incident Response Training to all of the schools in the Pender County School District including bus drivers and Aramark staff. We have also completed this training at several private schools including Penderlea Christian Academy and Scott's Hill Christian Academy
- In the past year the SRO division has also presented training to the Pender County School District's faculty and staff on how to recognize and intervene when a student is on the path to violence
- The SRO Division has worked with the Pender County School District, Pender County Fire and EMS, and Pender County Emergency Management over the past year to evaluate and update the County's Critical Incident Response Plan for any event occurring on a PCSD campus. As an integral part of the Pender County School District's Safety Committee, the SRO division has been called on to assist in evaluating proposed capital projects for safe design and compatibility with an SRO's ongoing mission to ensure a safe and secure learning environment

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	15	15	15



Emergency/911 Communications

Jackie Ezzell, 911 Communications Director
605 E. Fremont Street
Burgaw, NC 28425

Department Purpose

As the first link in the chain of public safety, it is the mission of Pender County 911 Communications to provide courteous, trustworthy, and professional service to the citizens and visitors of Pender County.

Pender 911 will accomplish this by providing timely, lifesaving assistance in all emergencies while also supporting all public safety agencies with professional communications services. This support is maintained through the use of state-of-the-art equipment, effective ongoing training, and caring and dedicated employees. We will handle non-emergency calls efficiently and provide accurate information to all callers.

All telecommunicators are required to obtain and maintain valid certifications through employment/ These certifications include NC Telecommunicator Certification, NC DCI (Division of Criminal Investigation), EMD (Emergency Medical Dispatch) both national and by the state of NC. All certifications are maintained through yearly and on-going continuing education.

Key Dates

- National Public Safety Telecommunicators Week: April 14-April 20
- Submission and Approval of Fiscal Year Expenditure Report to NC 911 Board: September 1
- Submission and Approval of Financial Spending Tool/Form to NC 911 Board: September 1
- PSAP Assessment by NC 911 Board: May 2024

Budget Highlights

- Granted three new telecommunicator positions and one shift supervisor position
- Currently operate with four shifts of four telecommunicators with a split shift telecommunicator on both shift rotations from 1pm-1am
- Awarded a grant in the amount of \$2,548,628 for the relocation of the Pender County 911 facility to a new facility, to include associated building systems, technology systems, and outfitting for new facility

Full Time Employees

Emergency/911 Communications employees are included within the Sheriff’s Office.

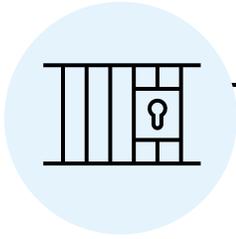
Statistics and Performance Measures

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24*

911 Calls Answered	107,210	114,294	104,899	59,015*
Calls for Service Entries in CAD*	63,641	63,933	68,900	40,015*
EMS and Fire CAD Entries and Dispatches	28,327	31,928	31,720	18,023*
Law CAD Entries and Dispatches	41,981	40,535	41,323	24,574*

*FY 2023-24: actual numbers are of January 16, 2024

*CAD: Computer-Aided Dispatch



Jail

Captain Margaret Strickland, Jail Administrator
 605 E. Fremont Street
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
2,685,227	2,489,240	2,713,442	2,637,055	2,828,732	2,638,694	3,438,262

Department Purpose

The mission of the Pender County Jail, in partnership with our community, is to provide a safe, secure, and constitutional detention facility in the most respectful, professional, and fiscally responsible manner possible.

Key Dates

- National Correctional Officer Week: May 5-11, 2024
- North Carolina Jail Conference: September 23-26, 2024

Budget Highlights

- Hired 5 current Pender County employees for work in detention
- Engagement with Coastal Horizons with the Medication Assisted Treatment (MAT) program. This provides care to people struggling with addiction to opiate based substances. MAT is a medical procedure of replacing an illicit or addicting opioid with a longer acting but less euphoric opioid. Methadone or Buprenorphine are two commonly used drugs and are taken under medical supervision.
- Continuing to build on our Field Training Officer program for both new employees and supervisors
- Budgeted funds for the addition of three (3) Detention Officers in the Pender County Jail
- Budgeted funds for the addition of a new camera system

Full Time Employees

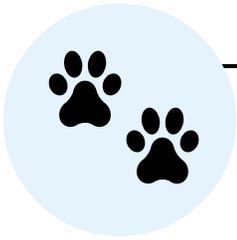
	FY 2023	FY 2024	FY 2025 Approved
FTE	28	23	28

Statistics and Performance

	2022	2023
Jail Admissions	1463	1608
Jail Releases	1466	1404
Total Number of Watches (medical, behavior, suicide)	338	334
Average Days on Watch	3	5
Percentage of Days a year with at least 1 watch	93%	92%
Medical Intakes	Data not tracked	279
Sick Calls	Data not tracked	153
Mental Health	Data not tracked	70

- Jail Admissions – That is the number of people that were brought into the Pender County Jail (new arrestee, writs, safekeeping)
- Jail Release – The number of persons released from the Pender County Jail (time served, release per order, bonded, sent to Prison)
- Number of watches – This is the number of persons that are medical, behavior, or suicide watch.
 - North Carolina General Statute 10A NCAC 14J .0601states:
 - A jail shall have an officer make supervision rounds and observe each inmate at least two times within a 60 minute time period on an irregular basis with not more than 40 minutes between rounds. Supervision rounds shall be conducted 24 hours a day, 7 days per week. The supervision rounds shall be documented and maintained as written or electronic records.
- Medical History and Physicals, Sick Calls, Mental Health, Intake Screenings:
 - All data completed since August 25, 2023. Data not tracked before this date
 - North Carolina General Statute 10A NCAC 14J .1001
 - The medical plan shall include a description of the health services available to inmates.
 - (b) The written plan shall include policies and procedures that address the following areas:
 - (1) screening of inmates upon admission as set forth in Rule .1002(a) of this Section.
 - (2) handling routine medical care.
 - (3) handling routine care for an inmate's needs related to:
 - (A) mental health.
 - (B) a developmental or intellectual disability; and

- (C) a substance uses disorder.
 - 4) the handling of inmates with chronic illnesses or communicable diseases or conditions.
 - (5) administration, dispensing, and control of prescription and non-prescription medications.
 - (6) handling emergency medical needs, including dental care, substance use disorder, pregnancy, and mental health.
 - (7) maintenance, preservation, and confidentiality of medical records; and
 - (8) privacy during medical examinations and conferences with medical or mental health personnel.
- (c) Inmates shall be provided with an opportunity each day to communicate their health complaints to medical personnel, mental health personnel, or an officer. Medical personnel or mental health personnel shall be available to evaluate the needs of inmates related to medical care, mental health care, substance use disorder, and a developmental or intellectual disability. A jail shall maintain a written record of an inmate's health complaints and the action taken by the jail. The jail shall make these records available to the Construction Section during an inspection upon request. (d) Inmates shall not render medical care or routine care for mental health, substance use disorders, and developmental or intellectual disabilities to anyone in jail.



Animal Control

Lieutenant Keith Ramsey, Unit Supervisor
 3280 New Savannah Road
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
345,782	263,619	267,493	258,556	323,620	303,344	380,360

Department Purpose

The primary job of the Pender County Animal Control is rabies control in the county. We investigate all animal bites that occur, whether the bite was from a domesticated animal or wildlife. If the bite was from a domesticated animal, it will be quarantined and monitored by staff for 10 days. If the bite is from wildlife, we attempt to locate the animal and euthanize it so that it can be sent off for testing. We will then complete our animal bite reports and forward them to the Pender County Health Department for follow-up with the victim. We also enforce the county ordinances and NC general statutes that pertain to animal welfare. We are the voice for the animals in the county.

Key Dates

- Animal Control Officer Appreciation Week: April 7th-April 13th
- Free Rabies Vaccinations during the month of April

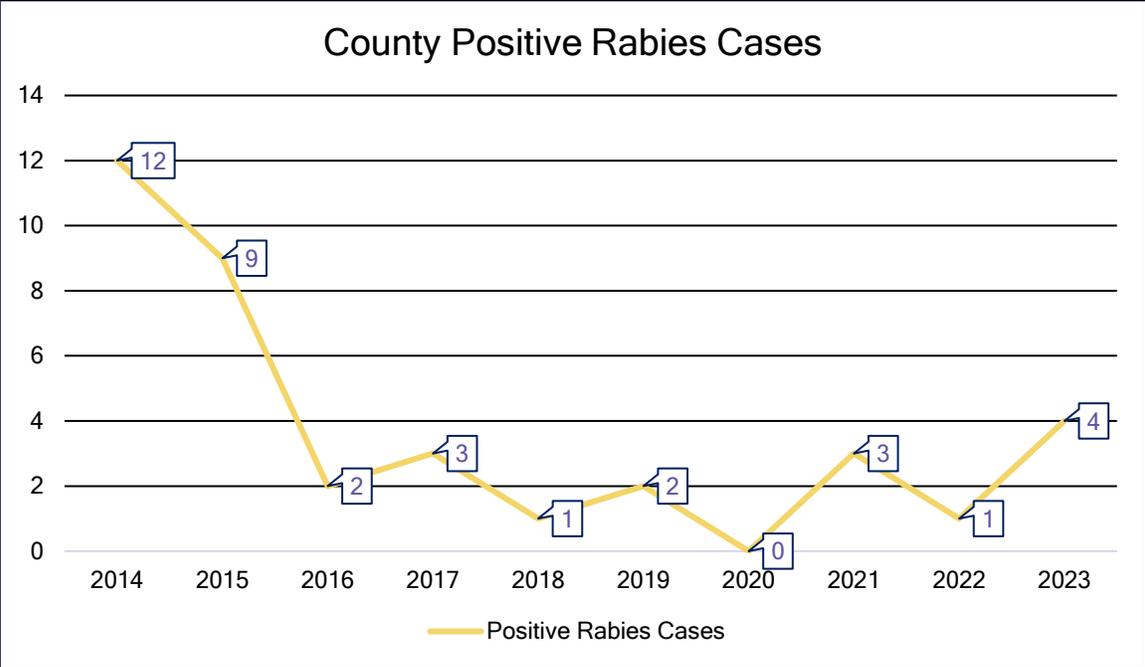
Budget Highlights

- Hiring an additional Animal Control Officer in FY 2023-2024
- Assessment of county ordinances for the benefit of animals in the county

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	4	5	5

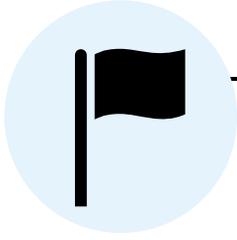
Statistics and Performance Measures





Human Services





Veteran Services

Michelle Leach, Veteran's Services Director
 805 S. Walker Street, P.O. Box 1373
 Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
211,090	178,318	146,487	117,395	213,208	211,533	240,758

Department Purpose

The Pender County Veteran Services office assists veterans and their families with local, state, and federal benefits. This may include submitting claims for disability compensation or pension, enrolling in the health care system, and applying for entitlements such as educational benefits. A Veteran Service Officer (VSO) serves as an advocate for the veteran and their family and is a liaison between them and the Department of Veterans Affairs. Our office holds accreditations through the North Carolina Department of Military and Veterans Affairs (NCDMVA), American Legion (AL), Veterans of Foreign Wars (VFW), Disabled American Veterans (DAV), and National Association of County Veterans Service Officers (NACVSO).

Key Dates

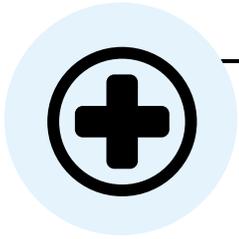
- May 27, 2024: Memorial Day
- November 11, 2024: Veterans Day
- June 14, August 4, September 18, October 13, November 10, December 20 (Army, Coast Guard, Air Force, Navy, Marine Corps, and Space Force Branch Birthdays)
- Property Tax Exemption Paperwork deadline: June 1, 2024
- Operation Green Light to celebrate Pender County's 6,000+ veterans

Budget Highlights

- Established a quarterly Veterans Coffee in both Burgaw and Hampstead
- Joined with other offices in celebrating Operation Green Light from 11/6/23 to 11/12/23
- Attended the National Defense Summit and North Carolina Association of County Veterans Service Officers Conference, as well as the Cape Fear VRP events and meetings
- Screening of the film "Veterans Battlefield" at the Hampstead Auditorium on 1/17/24
- Establishment of a committee focused on Veterans Homelessness and Veterans Counsel
- The Department of Veterans Affairs survey completed in FY21 showed that Pender had 5,137 veterans, and that the department paid over \$75 million in benefits to those veterans

Full Time Employees

	FY 2023	FY 2024 Current	FY 2025 Approved
FTE	2	3	3



Health and Human Services

Carolyn Moser, Health and Human Services Director
803 S. Walker Street
Burgaw, NC 28425

Department Budget Summary: General Fund Transfer to Health

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
2,942,568	2,476,373	3,541,856	2,704,375	3,743,949	3,234,027	4,440,261

Department Purpose

The future of the Pender County Health Department began with Dr. Solomon Sampson Satchwell, who had a private practice in Rocky Point, located in Pender County. In 1822, he became Superintendent of Public Health for Pender County. In 1879, he helped in the creation of the NC State Board of Health and was the board's first president. A street in Burgaw is named after Dr. Satchwell. Later, in 1940, the Onslow-Pender Health District was established, with the counties forming their own health departments in 1954.

Today, the Pender County Health Department promotes disease prevention, provides health services, and health education programs to protect our communities from communicable disease, epidemics, and contaminated food and water. Our mission is "Building a Healthier Tomorrow."

Key Dates

- Heart Health Month: February 2024
- Public Health Month: April 2024
- Breast Cancer Awareness Month: October 2024
- Drug Take-Back Days in April and October 2024

Budget Highlights

- Construction of a new HHS facility
- Public Health Re-accreditation
- Implementation of new Environmental Health rules and regulations
- Participation in a HIPAA/Security IT Assessment
- Participation in the development of an active shooter vulnerability assessment and training

Budgeted Functions within the Health Department:

- Environmental Health
- Women's Health
- Communicable Disease/TB/AIDS
- Child Health
- Local Workforce Development
- Child Service Care Coordinators
- Animal Shelter

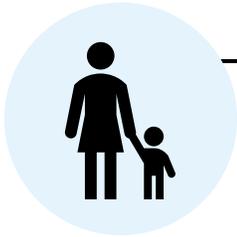
- Immunization
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- Maternity Care
- Mobile Health Clinic
- Maternal Health
- Health Promotion
- Breast/Cervical Cancer
- Dental Health
- Pender County School Nurses
- Bioterrorism
- Adult Public Health
- Laboratory
- Mosquito Control

Budget Goals

- Reduce the rate of repeat pregnancies in women ages 17 and younger
- Increase the number of infants on WIC that continue to breastfeed for 6 months
- Complete quarterly call down drills with all staff as a public health preparedness requirement
- 100% of all tuberculosis will receive Direct Observation Therapy per NC Communicable Disease policies
- Increase the number of children at age 2 years that have received all required vaccinations

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	70.5	69.7	70.2



Social Services

Wes Stewart, Social Services Director
 810 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary: General Fund Transfer to Social Services

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
4,772,629	4,588,938	5,414,383	3,598,281	5,522,469	5,259,283	6,198,548

Department Purpose

The Department of Social Services is tasked with providing the following services: Child Protective Services (including Investigation, In-Home Services, Foster Care, LINKS, and Adoptions), Adult Protective Services (including investigations, representative payee, and guardianship), Child Support Enforcement, Food and Nutrition Services, Family and Children's Medicaid, Adult Medicaid (including Special Assistance and Long Term Care), Non-Emergency Medical Transportation (NEMT), Subsidized Child Care, Low Income Energy Assistance (LIEAP), Crisis Intervention Payments (CIP), and Work First programming.

Key Dates

- FNS Expedited - Eligibility Determination within 4 days
- FNS - Eligibility Determination within 30 days
- Medicaid - Eligibility Determination within 45 days
- Work First, NEMT, Child Care Subsidy - Eligibility Determination within 30 days
- LIEAP and CIP - Eligibility Determination within 5 days
- CPS Investigation - Case decision within 45 days
- Foster Care - Permanency (Reunification with family of origin, Guardianship, or Adoption) from date of entering Foster Care state guidelines are 12 months
- APS Investigation - Case decision within 45 days
- Guardianship - Lifetime (unless another interested party petitions the court to become Guardian)
- Representative Payee - Lifetime (unless another interested party petitions the court to become Payee)

DSS also recognizes:

Foster Care Awareness Month
 APS Awareness Month

Budget Highlights

- 21 new positions approved
- Budgeted funds for the creation of two Assistant Director positions: Income Maintenance and Child Welfare and Adult Services
- Beginning stages of new joint Health/DSS building

- Scanning project is scheduled for completion in 2024

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	112.3	127.7	138.2

Statistics and Performance Measures

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24*
Permanency for Children within 12 months	32.3%	17.4%	28.6%	38%
Permanency for Children within 24 months**	68.4%	70%	30.8%	75%
Permanency for Children over 24 months***	70.6%	0%	50%	75%
Screened-In Reports	463	516	504	

*FY 23-24: goal for this fiscal year

**Only number of children still in care in the past 12 months

***Only number of children still in care past 24 months



Housing

E. Sue Sava, Housing Director
 805 South Walker Street
 Burgaw, NC 28425

Department Budget Summary: Transfer to Housing

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
25,938	40,320	32,692	-	105,334	105,334	138,435

Department Purpose

Pender County Housing Authority operates the Section 8 Housing choice voucher program and also a 40-unit project based property. The Authority is regulated by the U.S. Department of Housing and Urban Development and assists families in achieving affordable, safe housing, complying with all equal housing and fair housing guidelines.

Budget Highlights

- Reduced waiting lists
- Issued vouchers after a 2-year hold to house about 25 families in 2023
- Hired a new employee who has achieved certification as an Occupancy Technician
- Working to achieve 100% home inspection by February 2024

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	4	3	3



Business-Type Activities





Pender County Water

Anthony Colon, Utilities Director
605 E. Fremont Street
Burgaw, NC 28425

Fund Budget Summary

This fund consists of several departments that all exist to provide Pender County customers with safe, drinkable water to each of the water district areas. This fund includes the Pender County Water Plant, Water Operations, and the Maple Hill water district, broken out separately below.

Water Plant

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	2,988,737	3,141,658	2,901,306	1,819,091	2,147,050

Water Operations

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
6,847,877	5,675,971	18,309,907	15,913,450	33,511,631	19,977,767	8,628,155

Maple Hill Water

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	-	-	-	-	1,152,561

Department Purpose

Pender County Utilities processes, treats, and distributes potable drinking water within Pender County through one primary system and three emergency connection systems. The primary source of water is surface water from the Cape Fear River purchased from the Lower Cape Fear River and Sewer Authority and then treated at the Pender County Utilities Water Treatment Plant. Additional emergency water supply is groundwater provided from the Pee Dee and Black Creek Aquifers, including purchased water from the Town of Wallace. The Hampstead Annex (well #6) and Kiwanis (well #4) wells were added water sources in the Hampstead area. Water from the wells is combined with the water from the Surface Water Plant up to seven days per week to serve the Hampstead/Topsail areas.

Plans are underway to additional sources of water in the Hampstead/Scott's Hill areas. Plans include three operational wells by Spring 2024 and an additional 500,000-gallon elevated tank. These water supply additions are necessary for the future population growth in eastern Pender County.

A staff if highly trained, state-certified water treatment operators, a state-certified laboratory manager, and a team of skilled maintenance technicians keep all facilities fully operational 24 hours per day, 7 days per week to ensure safe, high quality, and reliable drinking water sources.

Key Dates

- U.S. Highway 421 Water Treatment Plant High Service Pump installation: May 2024
- Three new Hampstead wells and new Scotts Hill tank online: March 2024
- Water and Sewer Extensions on Highway 421: March 2024
- CFPUA and PCU Highway 421 interconnection: December 2024
- Batson Road Watermain Extension: December 2024

Budget Highlights

- Work Zone Supervisor training for staff members
- New Personal Protective Equipment implemented for staff members
- NCDOT Flagger Certification Training to be completed on February 9th for staff members
- First Aid/CPR training for all staff members in February 2024
- Budgeted funds for the addition of a new crew of three to service the Water Operations of the county
- Budgeted funds for repairs to Wells and Booster stations across the county
- Budgeted funds for three (3) new county trucks
- Budgeted funds for a Ford F750 Dump Truck, Skid Steer and Vacuum Trailer

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	27.2	31.35	38.3

Statistics and Performance Measures

	2021	2022	2023	2024*
Number of Water Accounts	10,852	11,409	11,893	11,378
Total Gallons of Water Billed	541,425,231	567,923,457	598,954,417	179,151,030
Total Revenue Generated	\$8,277,095.12	\$8,464,310.75	\$12,336,871.28	\$4,370,318.12

*FY 24: Actual numbers are through April 2024



Pender County Sewer

Anthony Colon, Utilities Director
 605 E. Fremont Street
 Burgaw, NC 28425

Fund Budget Summary

This fund consists of several departments that all exist to treat domestic and industrial wastewater across the county. This fund includes the Pender County Wastewater Plant, Sewer Operations, and the Maple Hill sewer district, broken out separately below.

Wastewater Plant

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	2,194,894	2,264,473	2,045,121	1,936,389	2,141,414

Sewer Operations

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
81,901	81,864	375,393	261,579	457,421	338,536	868,881

Maple Hill Sewer

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
-	-	-	-	-	-	131,850

Department Purpose

The Maple Hill WWTP, located at 306 Maple Hill School Rd, Maple Hill, NC, was created in the summer of 2011. The funding was predominantly from NC Rural Center and NC Clean Water Management Trust Fund. The cost of the facility and sewer system was at a cost of 4.2 million dollars. This was created due to high water table, and an impoverished community. The facility consists of a 40,076-gallon equalization basin, two 8078-gallon aeration basins with two rotating trickle filters. The disinfection system is from two 200gpm ultraviolet disinfection units, and a 3063-gallon aerobic digester to hold sludge. The plant has a 60-kilowatt backup generator and a 5.6 million gallon synthetically lined effluent lagoon. The lagoon water is pumped to a 19-acre spray irrigation system permitted by NC. There are more than 8 miles of sewer lines that feeds the water plant and approximately 12 air relief valves throughout the system. In 2022/2023 the Timmons group was contracted to do an assessment of the in-efficiencies for the Maple Hill Sewer system. A report was provided that addressed the infiltration of rainwater into the sewer system, that hydraulically overloads the WWTP during high rain events, The septic tank risers are the cause, and quotes were given for

capital expenditures for future capital to solve this issue. The report also addressed the UV system and the inoperable valves to the spray irrigation system.

Budget Highlights

- Passed the 2023 NC State inspections with no environmental deviations or violations
- Hired a second employee to work in Maple Hill for safety and coverage during vacations and holidays
- Approved funding for significant upgrades to office space and on-site facilities
- Budgeted funds for the addition of a Chief Wastewater Operator at the PCU Wastewater Plant
- Budgeted funds for important materials and services to Regional Lift Stations, services, and several replacement vehicles that meet Fleet Policy

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	3.7	3.85	5.5



Pender County Solid Waste

Anthony Colon, Utilities Director
605 E. Fremont Street
Burgaw, NC 28425

Department Budget Summary

2022 Revised	2022 Actuals	2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Budgeted
6,678,669	6,092,921	7,005,042	6,233,289	7,268,934	6,765,854	7,370,047

Department Purpose

Pender County Utilities operates multiple transfer stations across the county whose primary purpose is to accept municipal solid waste (MSW) generated by the incorporated and unincorporated establishments and citizens of Pender County. All MSW is collected at the Transfer Station and transported to a Subtitle D Landfill. Pender Solid Waste serves as the management and administrative organization responsible for the collection, hauling, and proper disposal of approximately 35,000 tons per year of municipal solid waste and construction and demolition debris.

The Solid Waste department works with GFL Environmental, Inc. to dispose of all county solid waste properly. Pender County does not have a landfill; therefore, all solid waste must be hauled by GFL to the Sampson County Regional Landfill. Pender County pays GFL to haul solid waste to this site 80 miles away. Recycling is co-mingled and sent to a materials separation center in Jacksonville, NC for sorting and shipping to recycling markets. Lastly, the county partners with SONOCO to receive, sort, package, and send off recycling materials to manufacturers that are collected in Pender County. It is important to follow all guidelines when disposing of materials to ensure the proper bins are used at the convenience sites and transfer station.

Key Dates

- Annual Hazardous Waste Event: Spring 2024
- Solid Waste Decals Renewed: August 2024

Budget Highlights

- Pender Solid Waste hosted its first annual Household Hazardous Waste event, an event that will continue to be an annual and hopefully semiannual event
- Creation of a new ordinance (No. 26) that allows an enforcement officer and a single decal to enter the convenience centers throughout the county. This should ease residents' confusion as well as help decrease out-of-county trash

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	8.4	8.1	5.5

Statistics and Performance Measures

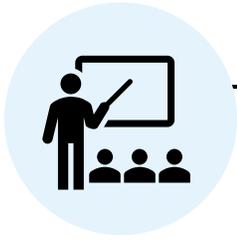
	FY 2021-22	FY 2022-23	FY 2023-24 (Actual)
Household Waste (in tonnage)	30,055.86	29,026.79	16,417.33
Construction and Debris (in tonnage)	7,060.63	6,489.60	2,996.18
Recycling (in tonnage)	1,354.18	1,283.61	577.06
Tires (in tonnage)	685.08	636.41	248.41

*FY 23-24 numbers are as of 1/26/24



Education





Pender County School System

Dr. Brad Breedlove, Superintendent of Schools
925 Penderlea HWY
Burgaw, NC 28425

Department Budget Summary: Operating Expense

2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual	2024 Budgeted	2024 Actual	2025 Budgeted
21,740,842	21,740,842	23,497,509	23,497,509	25,041,519	25,041,519	28,866,270

Department Budget Summary: Capital Outlay

2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual	2024 Budgeted	2024 Actual	2025 Budgeted
2,917,084	2,917,084	2,917,084	2,917,084	2,917,084	2,917,084	2,900,000

Department Budget Summary: Cape Fear Community College

2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual	2024 Budgeted	2024 Actual	2025 Budgeted
620,286	620,286	620,286	620,286	671,277	671,277	708,900

Department Purpose

The County has a single public school system. An elected, non-partisan, five-member Board of Education serves as its policy making authority. The administrative responsibility is vested in a Board-appointed superintendent, who is the chief executive officer and secretary to the Board of Education.

The Pender County School System operates 19 buildings and facilities across the county, including eight elementary schools, five middle schools, one K-8 school, one early college high school, and Pender Innovative Learning Academy, as well as two central services sites, a maintenance department, and a transportation department. There are 68 permanent buildings and 69 modular classrooms located on a combined 703 acres of land.

The county maintains communication with the school system throughout the budget process. Education is the number one expenditure for the county. Funds are dedicated to operating expense, based largely on the number of students on the 20th day of school. Capital outlay funds are dedicated to technology, buses, and repairs and maintenance done on county assets. Additionally, an annual appropriation is made to Cape Fear Community College.



Appendix





Supplemental Information



Pender County Facts

Demographics, Population, and Unemployment

Fiscal Year Ended June 30	(1) Population	(1) Median Household Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
2015	57,463	44,828	41.6	8,794	6.0%
2016	58,829	46,580	41.7	8,849	5.3%
2017	60,787	49,357	41.9	8,987	4.6%
2018	62,121	52,989	42.0	9,274	4.2%
2019	63,046	57,240	42.2	9,229	3.9%
2020	60,639	60,044	42.2	9,212	6.4%
2021	63,020	65,681	42.2	9,584	4.3%
2022	65,698	76,922	42.2	9,344	3.5%
2023	68,521	n/a	42.3	10,113	3.5%

Source:

(1) US Census Bureau, annual estimates

(2) Pender County School System (Actual ADM)

(3) North Carolina Employment Security Commission, not seasonally adjusted

Principal Property Taxpayers

Taxpayer	Type of Business	2023 Assessed Valuation	2023 Total Levy	Percentage of Total Assessed Valuation
Duke Energy Progress Inc.	Utilities	73,754,360	\$589,106.31	0.81%
Four County EMC	Utilities	31,515,366	\$234,958.51	0.35%
LL Building Products Inc.	Retail	18,696,799	\$227,452.23	0.28%
Crooked Run Solar LLC	Utilities	25,853,916	\$216,526.56	0.23%
Red Mountain Timber Co.	Timber Production	21,289,775	\$178,005.28	0.21%
Filmwerks LLC	Film Industry	16,980,123	\$142,208.52	0.20%
HM Bend LLC	Property Management	16,674,456	\$138,814.84	0.19%
Surf City Crossing LLC	Retail	18,301,660	\$134,974.75	0.18%
Piedmont Natural Gas Co. LLC	Natural Gas	15,146,539	\$132,148.10	0.17%
Tamarack Timber NC LLC	Timber Production	12,420,614	\$111,397.85	0.14%
Totals		250,633,608		\$250,633,608

Source: Pender County Tax Department

Principal Employers: 2023

Pender County

Name of Employer	Type of Business	Number of Employees	Rank
Pender County Schools	Educational Services	1000+	1
Pender County, NC	Public Administration	500-999	2
Wal-Mart Associates, Inc.	Retail Trade	250-499	3
Pender Memorial Hospital Inc.	Health Care and Social Assistance	250-499	4
Pender EMS and Fire Inc.	Health Care and Social Assistance	100-249	5
Food Lion	Retail Trade	100-249	6
Lowes Home Centers Inc.	Retail Trade	100-249	7
NC Department of Adult Corrections	Public Administration	100-249	8
Woodbury Wellness Center Inc.	Health Care and Social Assistance	100-249	9
Harris Teeter	Retail Trade	100-249	10
Total, All Industries Jobs		13,997	

Source: NC Department of Commerce, Labor and Economic Analysis, 2023

A list of top employers in New Hanover County, the neighboring county to the south and home of the city of Wilmington (population of 120,000+) and the University of North Carolina Wilmington (approximately 18,000 students), is also included below.

New Hanover County

Name of Employer	Type of Business	Number of Employees	Rank
Novant Health New Hanover Regional	Healthcare and Social Assistance	1000+	1
New Hanover County School System	Educational Services	1000+	2
University of North Carolina Wilmington	Educational Services	1000+	3
County of New Hanover, NC	Public Administration	1000+	4
PPD Development, LLC	Professional & Technical Services	1000+	5
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	1000+	6
Mastec Services Company Inc.	Construction	1000+	7
City of Wilmington, NC	Public Administration	1000+	8
Payroll Department	Educational Services	1000+	9
Harris Teeter	Trade, Transportation & Utilities	1000+	10



Approved Ordinance and Fee Schedule





**FISCAL YEAR 2024-2025
PENDER COUNTY BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of Pender County, North Carolina as follows:

Section 1A. The following amounts are hereby appropriated in the **General Fund (Fund #10)** for the operation of the County Government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for Pender County:

Pender County Schools	28,866,270
Pender County Schools Capital Outlay	2,900,000
Cape Fear Community College	708,900
Board of Commissioners	302,354
County Manager	1,149,199
Human Resources	683,900
County Attorney	73,095
Finance	1,020,589
Information Technology	2,187,637
Board of Elections	556,804
Register of Deeds	2,170,919
Tax Administration	2,402,047
Planning & Community Development	1,077,288
Permitting & Inspections	1,677,138
Hazard Mitigation	123,967
Parks & Recreation	737,161
JCPC Programs	153,959
Shooting Range	165,000
Library	1,146,320
Facilities Maintenance	2,110,042
Fleet Maintenance	535,997
Grounds Maintenance	1,197,778
Custodial Maintenance	553,997
Fire Marshal's Office	246,930
Emergency Management	462,656
Sheriff/Jail/Animal Control/SRO/GCC/Opioid	17,689,962
Tourism	239,467
Veterans Service Office	240,758
Transfer to Health Department	4,400,261
Transfer to Public Assistance	6,198,548
Clerk of Superior Court	15,100



Division of Forest Resources	331,344
NC Cooperative Extension Services	249,097
Outside Agencies-Economic Development	790,264
Outside Agencies – Health & Human Services	1,159,050
Outside Agencies – Cultural & Recreational	5,000
Option 4 Sales Tax	839,000
Medical Examiner	93,500
Debt Service	754,362
Non-Departmental	2,031,598
EDTAP Transportation	200,000
Transfer to Countywide Fire	6,877,758
Transfer to Revaluation	235,500
Transfer to Housing	138,435
Transfer to Public School Capital Fund	10,656,188
TOTAL GENERAL FUND	106,355,051

Section 1B. It is estimated that the following revenues will be available in the **General Fund (Fund #10)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Property Taxes – Current Year	64,404,880
Property Taxes – Penalties & Interest, etc.	642,887
Property Taxes – Motor Vehicles	7,086,265
Interest Earned	5,000,000
Loan Receipts	200,000
Sale of Surplus Property	100,000
Insurance/Property Loss	25,000
Sales Tax	19,109,038
Sales, Services, and Other Revenues	7,119,129
Intergovernmental Revenues	2,667,852
Total Revenues	106,355,051

Section 1C. There is hereby levied a tax at the rate of seventy-three-point-seven-five (\$.7375) per one hundred dollars (\$100) valuation of property listed as of January 1, 2024, for the purpose of raising revenue included in "Property Taxes" in the General Fund in Section 1B of this ordinance.



Section 1D. The following amounts are hereby appropriated in the **Public Health Department (Fund #11)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Health Program & Administration	8,365,023
Total Expenditures	8,365,023

Section 1E. It is estimated that the following revenues will be available to the **Public Health Department (Fund #11)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fees & Services	1,469,350
State & Federal Funds	2,495,412
Transfer from General Fund	4,400,261
Total Revenues	8,365,023

Section 1F. The following amounts are hereby appropriated in the **Department of Social Services (Fund #12)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Social Services Program & Administration	12,772,881
Trust Fund Disbursements	250,000
Total Expenditures	13,022,881

Section 1G. It is estimated that the following revenues will be available to the **Department of Social Services (Fund #12)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Federal & State Funding	6,551,464
Donations	22,869
Trust Fund Receipts	250,000
Transfer from General Fund	6,198,548
Total Revenues	13,022,881



Section 2A. The following amounts are hereby appropriated in the **Public-School Capital Special Revenue Fund (Fund #28)** for the expenditures associated with the debt service and other school capital projects funded by the County for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Debt Service Expenditures – 2012	3,147,775
Debt Service Expenditures -- 2016	6,622,713
Reserves	8,927,496
Total Expenditures	18,697,984

Section 2B. It is estimated that the following revenues will be available to the **Public-School Capital Fund (Fund #28)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Transfer from General Fund	10,656,188
Sales Tax	7,406,796
Lottery Funds	635,000
Total Revenues	18,697,984

Section 3A. The following amounts are hereby appropriated in **the E911 Fund (Fund #25)** for the emergency telephone system during the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

E911 Operating	234,400
Total Expenditures	234,400

Section 3B. It is estimated that the following revenues will be available to the **E911 Fund (Fund #25)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

911 Fees	111,184
Fund Balance Appropriated	123,216
Total Revenues	234,400



Section 4A. The following amounts are hereby appropriated in the **Fire District Fund (Fund #26)** for the operation of fire departments for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Fire Districts	13,571,174
Total Expenditures	13,571,174

Section 4B. It is estimated that the following revenues will be available to the **Fire District Fund (Fund #26)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fire District Taxes	6,693,416
Contributions from General Fund to Long Creek Grady, Sloop Point, Hampstead, & Scotts Hill	4,971,148
Contribution from General Fund to Maple Hill	675,000
Contribution from General Fund to Penderlea	555,610
Contribution from General Fund to Shiloh	188,000
Contribution from General Fund to Atkinson	138,000
Total Revenues	13,571,174

Section 4B1. There is hereby levied a tax at the rate of **\$0.070** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Maple Hill Fire Tax District** to operate the **Maple Hill Volunteer Fire Department**.

Section 4B2. There is hereby levied a tax at the rate of **\$0.100** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Rocky Point Fire Tax District** to operate the **Rocky Point Volunteer Fire Department**.

Section 4B3. There is hereby levied a tax at the rate of **\$0.080** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Atkinson Fire Tax District** to operate the **Atkinson Volunteer Fire Department**.

Section 4B4. There is hereby levied a tax at the rate of **\$0.100** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Northeast Pender Fire Tax District** to operate the **Town of Surf City Fire Department**.

Section 4B5. There is hereby levied a tax at the rate of **\$0.100** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Penderlea Fire Tax District** to operate the **Penderlea Volunteer Fire Department**.



Section 4B6. There is hereby levied a tax at the rate of **\$0.100** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Shiloh Fire Tax District** to operate the **Shiloh Volunteer Fire Department**.

Section 4B7. There is hereby levied a tax at the rate of **\$.070** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **Penderlea-Duplin Fire Tax District** to the **Wallace Fire Department**.

Section 4B8. There is hereby levied a tax at the rate of **\$.095** per \$100 valuation of property listed for taxes as of January 1, 2024, located within the **Sloop Point Fire Tax District** to operate the **Sloop Point Fire Department**.

Section 4B9. There is hereby levied a tax at the rate of **\$.110** per \$100 valuation of property listed for taxes as of January 1, 2024, located within the **Long Creek Grady Fire Tax District** to operate the **Long Creek Fire Department**.

Section 4B10. There is hereby levied a tax at the rate of **\$.095** per \$100 valuation of property listed for taxes as of January 1, 2024, located within the **Hampstead Fire Tax District** to operate the **Hampstead Fire Department**.

Section 4B11. There is hereby levied a tax at the rate of **\$.095** per \$100 valuation of property listed for taxes as of January 1, 2024, located within the **Scotts Hill Fire Tax District** to operate the **Scotts Hill Fire Department**.

Section 4B12. There is hereby levied a tax at the rate of **\$.110** per \$100 valuation of property listed for taxes as of January 1, 2024, located within the **Pender Central Fire Tax District** to operate the **Burgaw Fire Department**.

Section 5A. The following amounts are hereby appropriated in the **Emergency Medical Service Fund (Fund #27)** for the operation of rescue services for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Operating-EMS	8,951,008
Total Expenditures	8,951,008

Section 5B. It is estimated that the following revenues will be available to the **Emergency Medical Service Fund (Fund #27)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

EMS Tax	8,951,008
Total Revenues	8,951,008



Section 5B1. There is hereby levied a tax at the rate of **\$0.0925** per \$100.00 valuation of property listed for taxes as of January 1, 2024, located within the **County** to fund **Emergency Medical Services** throughout the County.

Section 6A. The following amounts are hereby appropriated in the **Revaluation Fund (Fund #29)** for the revaluation of property in Pender County for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this County:

Reserves	235,500
Total Expenditures	235,500

Section 6B. It is estimated that the following revenues will be available to the **Revaluation Fund (Fund #29)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Transfer from General Fund	235,500
Total Revenues	235,500

Section 7A. The following amounts are hereby appropriated in the **Automation Enhancement & Preservation Fund (Fund #49)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County.

Supplies & Materials	5,000
Contracted Services	50,000
Total Expenditures	55,000

Section 7B. It is estimated that the following revenues will be available to the **Automation Enhancement & Preservation Fund (Fund #49)** for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Fees Collected	55,000
Total Revenues	55,000



Section 8A. The following amounts are hereby appropriated in the **Solid Waste Management Fund (Fund #75)** for the operation of the collection and disposal of solid waste for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Collection and Disposal	7,370,047
Total Expenditures	7,370,047

Section 8B. It is estimated that the following revenues will be available to the **Solid Waste Management Fund (Fund #75)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Solid Waste User Fees	5,049,666
Landfill Fees	1,577,481
Recycling and Other Revenues	742,900
Total Revenues	7,370,047

Section 9A. The following amounts are hereby appropriated in the **Pender County Sewer Fund (Fund #71)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Sewer Operating	1,768,217
Debt Service	1,373,928
Total Expenditures	3,142,145

Section 9B. It is estimated that the following revenues will be available to the **Pender County Sewer Fund (Fund #71)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Sewer Fees	744,135
Transfer from System Development Fees	2,398,010
Total Revenues	3,142,145



Section 10A. The following amounts are hereby appropriated in the **Pender County Water Fund (Fund #72)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Debt Service	2,323,352
Operating Costs	9,604,414
Total Expenditures	11,927,766

Section 10B. It is estimated that the following revenues will be available to the **Pender County Water Fund (Fund #72)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water Fees	10,966,766
Connection Fees	777,000
Late fees, reconnection fees and other charges	184,000
Total Revenues	11,927,766

Section 11A. The following amounts are hereby appropriated in the **System Development Fees Fund (Fund #59)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Transfer to Sewer Fund (Fund #71)	2,398,010
Reserves	426,990
Total Expenditures	2,825,000

Section 11B. It is estimated that the following revenues will be available to the **System Development Fees Fund (Fund #59)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Water Development Fees	2,825,000
Total Revenues	2,825,000

Section 12A. The following amounts are hereby appropriated in the **Housing Authority (Fund #73)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Section 8 HAP Fees	1,020,000
Admin Fees	120,000
Program Administration	258,435
Total Expenditures	1,398,435



Section 12B. It is estimated that the following revenues will be available to the **Housing Authority (Fund #73)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Section 8 HAP Payments	1,020,000
Admin Fees	240,000
Transfer from General Fund	138,435
Total Revenues	1,398,435

Section 13A. The following amounts are hereby appropriated in the **Fuel Depot Fund (Fund #53)** for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Fuel Depot Operations	836,028
Total Expenditures	836,028

Section 13B. It is estimated that the following revenues will be available to the **Fuel Depot Fund (Fund #53)** for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Sales to Departments	525,250
Overhead Fee	75,000
Sales to Outside Agencies	235,778
Total Revenues	836,028

Section 14A. The following amounts are hereby appropriated in the **Tourism Development Authority Fund (Fund #44)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the Chart of Accounts heretofore established for this County:

Promotions	65,000
Total Expenditures	65,000

Section 14B. It is estimated that the following revenues will be available to the **Tourism Development Authority (Fund #44)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Occupancy Tax	65,000
Total Revenues	65,000



Section 15A. It is estimated that the following distributions will be made from the **Municipal Tax Collection fund (Fund #51)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Municipality Tax Distributions	2,495,224
Total Distributions	2,495,224

Section 15B. It is estimated that the following Collections will be made into the **Municipal Tax Collection fund (Fund #51)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Ad-Valorem Collections	2,495,224
Total Collections	2,495,224

Section 16A. It is estimated that the following disbursements will be made from the **Jail's Inmate Trust Account (Fund #45)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Inmate Disbursements	200,000
Total Disbursements	200,000

Section 16B. It is estimated that the following Deposits will be made into the **Jail's Inmate Trust Account (Fund #45)** for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Inmate Deposits	200,000
Total Deposits	200,000

Section 17. The FY 2024-2025 budget includes a 3.4% COLA and a one step increase for county employees hired before July 1, 2023 for \$2,732,519.63. In addition, to reward productivity and service excellence, \$125,000 has been set aside for a merit pool increase. The 2023 consumer price index rose 5.5%; and in 2024, the consumer price index has risen 3.4% to date. Also included are 31.9 new positions and 14 reclassifications.

The North Carolina Department of State Treasurer Retirement Systems Division has notified the county that employer contribution rates have increased from 12.89% to 13.64% for general employees and from 14.04% to 15.04% for Law Enforcement in FY 2024-2025.



Section 18. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. They may transfer amounts between line-item expenditures within a department without a limitation and report requirement.
- b. They may transfer amounts up to \$10,000 between departments, including contingency appropriations, within the same fund. They must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. They may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 19. The following are in effect for expenditure control:

Emergency approval of purchase orders exceeding \$30,000 may be conveyed by the County Manager in consultation with the Chair of the Board of County Commissioners and subsequent notification of the Board.

Section 20. The Finance Director is authorized to transfer amounts up to \$7,500 between line-item expenditures within a department without limitation, without Budget Officer approval, and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

Section 21: The County Manager is authorized to exempt the County from the requirements of G.S. 143-64.32 (commonly referred to as the Mini-Brooks Act). This exemption provides the county with the ability to select an architect, engineer, surveyor, or alternative construction delivery method firm by whatever method it chooses (or no method at all). This exemption is capped at \$50,000, meaning the estimated cost of the contract cannot exceed this amount. Contracts with an estimated cost of \$50,000 must be procured via Qualification Based Selection (QBS). This exemption does not preclude or waive any other county, state, or federal procurement requirement.

Section 22: The County Manager is authorized to negotiate and conduct private sales of personal property valued at less than \$30,000, without board approval, upon the condition that the property is sold at fair market value. The County manager must keep a record of all property sold and the sale price. This provision does not apply to real property.

Section 23: Formal Board approval is required for all “non-routine expenditures exceeding \$30,000. Routine expenditures have historically included utilities, legally required advertising, postage, fuel, and water or sewer purchase contracts. This list has been expanded to include fee distributions, detention assignments, and direct benefit payments (foster care, child support, and retiree benefit payments), as well as County support for outside agencies as specified herein.



Section 24: Purchases of goods and services over \$1,000 require a purchase order to encumber funds necessary to cover the purchase.

Section 25: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds. The approved Budget Ordinance will also be made available on Pender County's Official website.

Section 26: There is hereby established various fees and charges, as outlined in the attached – Fiscal Year 2024-2025 Pender County Fee Schedule, effective July 1, 2024.

MOVED _____ SECONDED _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: George _____ Newton _____ McCoy _____ Groves _____ Burton _____

Brad George, Chair
Pender County Board of Commissioners

Date

ATTEST

Date

FY 2024-2025 Adopted Budget Fee Schedule



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Library		
MATERIAL	FINE	MAXIMUM FINE
Adult Books	\$0.10 / day	\$5.00 / title
Juvenile Books	\$0.05 / day	\$2.50 / title
Paperback, Fiction, Magazines	\$0.10 / day	\$2.00 / title
Interlibrary Loans	\$1.00 / day	\$20.00 / title
Family Theme Bags	\$0.05 / day / title, \$0.25 / day / bag	\$2.50 / title, \$3.00 / bag
Kits and Board Games	\$0.25 / day	\$3.00 / kit or game
Books on CD	\$1.00 / day	\$5.00 / title
Children's Books on CD	\$0.50 / day	\$2.50 / title
Music CDs	\$0.20 / day	\$5.00 / title
DVDs	\$1.00 / day	\$5.00 / title
Children's DVDs	\$0.50 / day	\$2.50 / title
Audio Visual Equipment	\$2.00 / day	\$6.00 / item
Lost and/or Damaged Items	Market price for item	Market price for item

CHARGE	FEE
Black & White Copies / Prints	\$0.10 / page
Color Copies / Prints	\$0.25 / page
Replacement Library Card	\$1.00 (first card is free)



Tax	
Map Prices	
8X11 Tax Map (Property Boundary)	\$5.00
8 X 11 Specialty Maps (Aerial, Soils, FEMA, Zoning, etc.)	\$5.00
17 X 22 Tax Map (Property Boundary)	\$5.00
17 X 22 Specialty Maps (Aerial, Soils, FEMA, Zoning, etc.)	\$10.00
Data	
Tax Ownership on CD	\$25.00
Tax Ownership Plus Building Data on CD	\$35.00
Reports (Price Per Item Count)	\$0.10
Electronic Media Set-Up/Processing Fee (Plus Cost of Tax CD)	\$25.00
Tax Office Services	
Courtesy Copy Simple Document (no more than 5 copies)	\$0.00
Photocopies B&W	\$0.25
Photocopies Color	\$0.50
Parcel Cards	\$0.25
Parcel Cards Mailed	\$0.75
Faxed Copies	\$3.00
Property Maps Mailed (Fee Plus Map Price)	\$5.00
Computer Printouts (Per Record: \$5.00 Minimum Charge)	\$0.25



Register of Deeds

DOCUMENT TYPE	
Instruments - Includes Assumed Business Names, Assignments, Contracts, Deeds, Powers of Attorney, etc.	\$26.00 for the first 15 pages, \$4.00 for each additional page beyond 15 pages
Deeds of Trust and Mortgages	\$64.00 for the first 35 pages, \$4.00 for each additional page beyond 35 pages
Satisfactions	No Fee
State excise tax on real estate conveyances: Paid by person selling property	\$2.00 per thousand (\$1.00 up to \$500.00)
Multiple instruments in one document	\$10.00 each additional instrument
Nonstandard document: Those not in compliance with N.C. Recording Standards.	\$25.00 in additional to all other applicable recording fees.
Additional subsequent instrument index reference	\$10.00 each additional reference (assignments only)
Maps (Plats): Must be 18"x24" or 24"x36" on Mylar	\$21.00 per page
D.O.T. right-of-ways plans	\$21.00 for the first page, \$5.00 each additional page
Uniform Commercial Code (UCC): Effective July 1, 2001	\$38.00 one or two pages, \$45.00 three to ten pages, \$2.00 per additional page over ten
COPIES	
Certified copy of an instrument	\$5.00 first page, \$2.00 each additional page
Uncertified copy	25¢ per page
Copy of a map	\$5.00 each page
VITAL RECORDS: must show valid government issued, picture ID	
Marriage License	\$60.00 each
Marriage: certified copy	\$10.00 each
Military discharge: recording and copies	No charge but must be eligible person
Notary oath	\$10.00 each
Certified copy: birth, death, or marriage certificate	\$10.00 each – Must be eligible person
VRAS birth copy–From another county, DOB after 1971, via NC Vital Records Automated System	\$24.00 each (includes \$14.00 non-refundable search fee and \$10.00 copy fee)
Uncertified copy of birth, death, or marriage certificate	\$1.00 per page
PASSPORT	
Application Fee	\$35.00 per person
Photo	\$10.00 per person
Priority Mail Express	\$30.45 per application



Planning, Permitting, & Inspections

Zoning and Subdivision Charges	
Zoning Verification Letter	\$25.00
Zoning Permit- Residential	\$25.00
Temporary Event Permit	\$25.00
ALE Zoning Verification Site Visit	\$50.00
Sign Zoning Approval	\$50.00 up to 100 square feet
	\$75.00 greater than 100 square feet
General Use and Conditional Rezoning	\$500.00 for the first 5 acres, \$10 per acre thereafter up to 1,000 acres; \$5 per acre thereafter
Ordinance Text Amendment	\$250.00
Comprehensive Plan or Any Plan Amendment	\$250.00
Variance	\$250.00
Appeal of Administrative Decision	\$250.00
Appeal to PB or BOCC (as authorized)	\$250.00
Administrative Adjustment	\$50.00
Master Development Plan	\$500.00 plus \$10 per acre for the first 100 acres; \$5 per acre thereafter
Master Development Plan- revision	\$250.00
Site Development Plan- Major	\$250.00
Site Development Plan- Minor	\$50.00
Changes of Use Zoning Permit	\$50.00
Major Subdivision Preliminary Plat	\$500 plus \$10 per lot-unit for the first 100 lots/units; \$5 per lot-unit thereafter
Minor Subdivision Preliminary Plat	\$150.00 plus \$10 per lot-unit
Major Subdivision Preliminary Plat (revision)	\$250.00
Major Subdivision Final Plat	\$250 plus \$10 per lot-unit for the first 100 lots/units; \$5 per lot-unit thereafter
Minor Subdivision Final Plat	\$100.00 plus \$10 per lot-unit
Exempt Subdivision	No charge
Limited Subdivisions	\$25.00 per lot including remnant
Manufactured Home Park Preliminary Plan	\$150.00 plus \$10 per lot
Manufactured Home Park Final Plan	\$100.00 plus \$10 per lot
Recreational Vehicle Park Preliminary Plan	\$150.00 plus \$10 per lot



Recreational Vehicle Park Final Plan	\$100.00 plus \$10 per lot
Limited License- FEMA Buyout Property	\$50.00
Permit and Miscellaneous Charges	
Special Use Permit	\$300.00 for the first 5 acres; \$10 per acre over 5 acres of the project area
Special Use Permit (Major Revisions)	Same As Special Use Permit
Special Use Permit (Minor Revisions)	\$100.00
Flood Hazard Verification Letter	\$35.00
Floodplain Development Review	\$50.00
Stormwater Review Fee	Cost recovery fee passed on to applicant
Home Occupation Permit	\$25.00
Tower Co-Location	\$100.00
Determination of Vested Rights	\$250.00
Notary Fee	\$5.00
Unified Development Ordinance Text Copy	\$35.00
Any Other Plan Text Copy	\$50.00
Copies	8.5 X 11 = \$.05 (B&W) \$.10 (Color)
	11 X 17 = \$.15 (B&W) \$.25 (Color)
	> Than 11 X 17 refer to GIS fees
Building Permits	
Manufactured Homes Placement or Relocation	\$300.00
Modular Homes	\$350.00
Conventional Structure Relocation	\$200.00
Sign Permit (excluding temporary signs)	Cost up to \$500.00 = \$75.00
	Cost from \$500.01 and over = \$100.00
Residential Conventional Construction Charges	
New Construction and Additions	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .0067
Major Remodel	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .0067
Decks/Porches-Uncovered	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .00175
Commercial Construction Charges	
New Construction and Additions	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .0067
Major Remodel/Uplift	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .00175
Shell Buildings	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .0028 (80% of new construction fee)
Decks/Porches-Uncovered	Total sq. ft. X ICC value per sq. ft. X PC cost recovery factor .00175
Stand Alone Permits (All Trades)	
Residential	\$75.00
Commercial	\$100.00



Other Permits and Miscellaneous Charges	
Demolition Permit (residential)	\$75.00
Demolition Permit (commercial)	\$100.00
Construction Trailer Setup (includes trades)	\$200.00
Administrative Fee	\$25.00
Change of Contractor Fee	\$25.00
Residential Plan Review Exceeding 2,000 sq. ft.	\$10.00 per hour
Commercial Plan Review	\$10.00 per hour
ALE Building Inspection	\$50.00
Day Care Building Inspection	\$75.00
Insulation Permit	\$60.00 (energy code requirements)
Pool (Residential- Includes Trades)	\$175.00
Pool (Commercial- Includes Trades)	\$250.00



Emergency Management

Fire Inspections and Permits

All Businesses will be permitted and placed on an inspection schedule set by the North Carolina Fire Code Section 106. The Pender County Fire Marshal's Office will respond to any complaint made to the office. Otherwise, inspections of occupancies will be provided on the following schedule: Once Every Year: Hazardous, Institutional, High Rise, Assembly, Common Areas of Residential (multi-family dwelling and townhouses). Once Every Two Years: Industrial and Educational (except public schools). Once Every Three Years: Business, Mercantile, Storage, Churches, Synagogues, and miscellaneous Group U occupancies. This is the minimum required schedule for inspections. This does not prevent the authority having jurisdiction from conducting more frequent inspections than the above listed schedule.

Fire Inspections and Permits

Annual Inspection	\$0.00
Fire Marshall Stand By	\$50.00 / hour
Re-Inspection	\$75.00
After Hours Inspection (after 4pm, Weekend, or Holiday)	\$50.00

New Business Inspections and Permits

Plan Review and Additions	\$50.00 + \$0.06 SQ FT
Additions, Upfits & Shell	\$50.00 + \$0.06 SQ FT
Compressed Gas	\$75.00
Hazardous Materials Install, Repair, Abandon Plan Review	\$50.00 + \$0.06 SQ FT
Industrial Ovens- Install	\$75.00
Any other Special Function Requiring Fire Inspection or Approval	\$50.00
ALE Inspection	\$50.00
Fireworks	\$200.00

Special Testing, Inspections & Permits

New Fire Alarm	\$50.00 + \$0.02 SQ FT
Fire Alarm Upfit	\$50.00
BA System	\$50.00
Fire Alarm Inspection (Alteration No Permit)	\$50.00
New Sprinkler System	\$100.00 + \$0.04 SQ FT
Sprinkler Upfit	\$100.00
Sprinkler Inspection (Alteration No Permit)	\$50.00
Standpipe System Install/Modify	\$75.00
Hood System and Fixed Fire Suppression Testing	\$100.00 + \$0.02 SQ FT
Tanks, Pumps, Backflow Preventers and Piping	\$100.00
Above Ceiling Inspection	\$50.00
Spray Booth, Rooms Dip Operations	\$100.00
Gate Installation (Plan Review & Inspection)	\$100.00

Storage Tanks (above ground and underground tanks)

Removal	\$75.00 / tank
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Installation	\$100.00 / tank
Pipe Inspection and Pressure Test	\$50.00
Fire Code Violation	
1 st Offense per day (non-life-safety)	\$100.00
2 nd Offense per day (non-life-safety)	\$250.00
3 rd Offense per day (non-life-safety)	\$300.00
Life-Safety Offense per day	\$250.00
Parking or Obstruction of a Fire Lane	\$100.00
Occupying a Building with C/O or CC	\$250.00 / day
Overcrowding	\$100.00 / person
<p>A condition that exists when either there are more people in a building, structure, or portion thereof than have been authorized or posted by the fire code official, or when the fire code official determines that a threat exists to the safety of the occupants due to persons sitting and/or standing in locations that may obstruct or impede the use of aisles, passages, corridors, stairways, exits, or other components of the means of egress.</p>	
Operational Permits	
Aerosol Products	\$75.00
Amusement Buildings	\$50.00
Aviation Facilities	\$75.00
Battery Systems	\$50.00
Bonfires	\$25.00
Carnivals/Fairs	\$50.00
Cellulose Nitrate Film	\$50.00
Combustible Dust Producing Operations	\$50.00
Combustible Fibers	\$50.00
Compressed Gases	\$75.00
Covered Mall Buildings	\$75.00
Cryogenic Fluids	\$75.00
Dry Cleaning Plants	\$50.00
Day Care/Group Home/Institutional Group 0-25	\$50.00
Day Care/Group Home/Institutional Group 26-50	\$75.00
Day Care/Group Home/Institutional Group 50-100	\$100.00
Day Care/Group Home/Institutional Group 101-150	\$125.00
Day Care/Group Home/Institutional Group 151-175	\$150.00
Day Care/Group Home/Institutional Group 176+	\$175.00
Hospitals	\$500.00
Exhibits and Trade Shows	\$25.00
Exhibits and Trade Shows After Hours	\$75.00



Explosives 30 Day	\$150.00
Explosives 90 Day	\$300.00
Explosives Division 1.1, 1.2, 1.3	\$200.00
Explosive Transporting Division 1.1, 1.2, 1.3	\$200.00
Explosives Division 1.4, 1.5	\$100.00
Flammable & Combustible Liquids by Vessel Capacity	
Flammable & Combustible Liquids Class I 5-25 Gallons	\$50.00
Flammable & Combustible Liquids Class I, II 25-1,000 Gallons	\$250.00
Flammable & Combustible Liquids Class I, II, III >1,000 Gallons	\$450.00
Flammable/Combustible/Hazardous Liquids by SQ FT Storage Area (Tank Farm or Interior Storage)	
Flammable/Combustible/Hazardous Liquids <2,500 SQ FT	\$75.00
Flammable/Combustible/Hazardous Liquids 2,501-10,000 SQ FT	\$125.00
Flammable/Combustible/Hazardous Liquids 10,001-20,000 SQ FT	\$175.00
Flammable/Combustible/Hazardous Liquids 20,001-40,000 SQ FT	\$250.00
Flammable/Combustible/Hazardous Liquids 40,001-80,000 SQ FT	\$350.00
Flammable/Combustible/Hazardous Liquids 80,001-120,000 SQ FT	\$450.00
Flammable/Combustible/Hazardous Liquids 120,001-150,000 SQ FT	\$550.00
Flammable/Combustible/Hazardous Liquids 150,001-200,000 SQ FT	\$650.00
Flammable/Combustible/Hazardous Liquids 200,001-300,000 SQ FT	\$750.00
Flammable/Combustible/Hazardous Liquids >300,000 SQ FT	\$800.00
Flammable/Combustible Change in Contents	\$75.00
Hazardous Materials Business (Group H)	Inspection based on Occupancy SQ FT
Hazardous Materials Industrial (Group H)	Inspection based on Occupancy SQ FT
Hazardous >501 SQ FT	\$50.00
Hazardous 501-2,500 SQ FT	\$75.00
Hazardous 2,501-10,000 SQ FT	\$125.00
Hazardous 10,001-20,000 SQ FT	\$175.00
Hazardous 20,001-40,000 SQ FT	\$225.00
Hazardous 40,001-80,000 SQ FT	\$275.00
Hazardous 80,001-120,000 SQ FT	\$325.00
Hazardous 120,001-150,000 SQ FT	\$375.00
Hazardous 150,001-200,000 SQ FT	\$425.00
Hazardous 200,001+ SQ FT	\$500.00



Underground Tank Removal	\$75.00 / Tank
Underground Tank Installation	\$100.00 / Tank
Underground Tank Testing	\$75.00
Above Ground Tank Removal	\$75.00 / Tank
Above Ground Tank Installation	\$100.00 / Tank
Operation of Fuel Dispensing Facility	\$75.00
Floor Finishing	\$50.00
Fruit & Crop Ripening	\$50.00
Fumigation & thermal Insecticide Fogging	\$50.00
High Piled Storage	\$50.00
Hot Work Operations	\$35.00
Industrial Ovens	\$65.00
Lumber Yards/Woodworking Plants	\$50.00
Liquid or Gas Fueled Vehicles/Equipment (Interior Static Display)	\$25.00
Magnesium	\$50.00
Misc Combustible Storage	\$50.00
Open Flames & Candles	\$25.00
Place of Assembly 50-99	\$50.00
Place of Assembly 100-200	\$100.00
Place of Assembly 201-300	\$150.00
Place of Assembly 301-400	\$200.00
Place of Assembly 401-500	\$250.00
Place of Assembly 501-600	\$275.00
Place of Assembly 601+	\$300.00
Private Hydrant Systems	\$50.00
Pyrotechnic Special Effects Material- Indoors	\$200.00
Pyrotechnic Special Effects Material- Outdoors	\$200.00
Pyrotechnics/Fireworks Storage	\$200.00
Pyroxylin Plastics	\$50.00
Repair Garage/Service Station <5,000 SQ FT	\$50.00
Repair Garage/Service Station >5,000 SQ FT	\$100.00
Rooftop Heliports	\$75.00
Spraying or Dripping, Flammable Finishes	\$100.00
Storage of Scrap Tires/Byproducts	\$75.00
Tent/Canopies/Air Supported Structures	\$25.00
Tire Rebuilding Plants	\$75.00
Waste Handling/Junkyard, Waste Facility	\$50.00
Wood Products	\$50.00



Environmental Health			
Services	Improvement	Construction Permit	Fee
New Construction, Expansion, Relocation (<600GSD)	\$300.00	\$300.00	\$500.00
New Construction, Expansion, Relocation (>600GSD)	\$500.00	\$500.00	\$1,000.00
Septic System Expansion			\$250.00
Repair	NO FEE	NO FEE	NO FEE
Replacement Well Fee			\$100.00
New Private Well Permit			\$320.00
Well Panel Sampling Test			\$100.00
Well Abandonment			NO FEE
Existing System Inspection (Field Visit Required)			\$100.00
In-Office Existing System Authorization			\$25.00
Mobile Home Park Space Reconnection			\$100.00
Revisit Fee			\$50.00
Public Swimming Pool Permit			\$300.00
Public Swimming Pool Plan Review			\$300.00
Food Service Establishment Plan Review			\$250.00
Temporary Food Establishment			\$75.00
Tattoo Artistry Permit (Annually)			\$250.00
Engineered Option Permits (EOP)			\$35 max fee
Copies			\$0.25 / page
Microbiology			
Total Coliform/E. coli, P/A- Enzymatic			\$50.00
Total Coliform/E. coli MPN- Enzymatic			\$50.00
Fecal Coliform, MPN (Quantitray)- Enzymatic			\$50.00
Enterococcus, MPN (Quantitray)- Enzymatic			\$50.00
Iron Bacteria			\$50.00
Sulfur/Sulfate- Reducing bacteria			\$70.00
Pseudomonas- MTF or MPN (Quantitray) Enzymatic			\$50.00
Heterotrophic Plate Count			\$50.00
Inorganic Chemistry			
Inorganic Panel (Metals, Anions, Nitrate/Nitrite)			\$125.00
Inorganic Panel (Metals, Anions)			\$125.00
Inorganic Panel (Coal Ash Testing)			\$100.00
Hexavalent Chromium			\$75.00
Metals Panel			\$100.00



Individual Metals (1-3 maximum from above, plus Uranium)	\$75.00
Lead follow-up testing (up to 3 samples from the same location)	\$100.00
Anions- Fluoride, Chloride, and Sulfate	\$65.00
Disinfection by Products- Bromide, Bromate, Chlorite, Chlorate	\$50.00
Fluoride- Physician, Dentist	\$35.00
Nitrate/Nitrite	\$50.00
Organic Chemistry	
Chlorinated Pesticides	\$125.00
Nitrogen-Phosphorus Pesticides	\$125.00
Glyphosate	\$125.00
EDB, DBCP and TCP	\$125.00
Carbamates	\$125.00
Chlorinated Acid Herbicides	\$125.00
Synthetic Organic Chemicals (SOC) scan	\$125.00
Petroleum Products	\$125.00
Volatile Organic Chemicals	\$125.00



Animal Shelter

Adoption	Fee
Dogs	\$80.00
Cats	\$20.00
Livestock (Goats, Sheep, Pigs, etc.)	\$50.00
Livestock- Age Less Than One Year	\$25.00
Avian- Agriculture	\$10.00
Avian- Exotic	\$20.00
Bovine	\$100.00
Rabbits	\$20.00
Exotic Pets- ferrets, chinchillas, etc.	\$50.00

****Includes:**

Dogs: Age-Appropriate Rabies Vaccine, Distemper/Parvo and Bordetella Vaccines, deworming, external parasite treatment, DVM exam, microchip, and spay/neuter if age/weight appropriate

Cats: Age-Appropriate Rabies Vaccine, Distemper and Vaccines, deworming, external parasite treatment, DVM exam, microchip, and spay/neuter if age/weight appropriate

Registered Rescue Organization Adoption	Fee
Unsterilized Dogs	\$50.00
Unsterilized Cats	\$10.00
Sterilized Dogs	\$80.00
Sterilized Cats	\$20.00

Miscellaneous	Fee
1 Year Rabies	\$5.00
Owner Surrender Per Animal	\$10.00
Owner Surrender Per Litter	\$20.00
Quarantine	\$10.00 / day

Redemption*	Fee
1 st Offense Microchipped	\$25.00
1 st Offense Non-Microchipped	\$40.00
2 nd Offense	\$60.00
3 rd Offense	\$100.00
Each Additional Offense	\$50.00



*Exemption: Hunting Dogs picked up during hunting season, with collar or microchip, rabies tag, owner name, and phone number are exempt from the redemption fees

Equine	Fee
Boarding	\$20.00 / day
Surrender	\$50.00
Running at Large	Fee
1 st Offense	\$50.00 + \$20.00 / day
2 nd Offense	\$100.00 + \$20.00 / day
3 rd Offense	\$200.00 + \$20.00 / day
Increases by \$100.00 Each Additional Offense	
Adoption	Fee
Senior/Pasture Horse	\$150.00
Unbroken Horse	\$200.00
Green-Broke Horse	\$250.00
Pleasure Broke Horse	\$300.00 minimum
Finished Horse	\$400.00 minimum depending on training

*Assessment of Horse will be made by Shelter Manager and then placed in adoption tier

Adoption Refund Policy

- Refunds for returned adopted animals may be granted if the following occurs:
 - The adopted animal is examined by a veterinarian within 5 working days from the adoption date and a health problem is identified. This requires a handwritten or computer-generated note from the veterinarian.

****Adoption Fees Apply to All- Including Rescue Agencies****



Health Clinic

CPT Code	Description	Fee
10060	Drainage of skin abscess	\$100.00
11981	Insertion of implant	\$150.00
11982	Removal of implant	\$175.00
11983	Removal & Insertion of implant	\$225.00
15852	Dressing change not for burn	\$50.00
29131	Application of finger splint	\$50.00
30300	Removal foreign body, intranasal; office type procedure	\$230.00
36415	Veni-puncture	\$10.00
57061	Destroy vaginal lesions	\$135.00
57150	Treat vaginal infection	\$60.00
57452	Colpo w/o biopsy	\$150.00
57454	Colpo w/ biopsy	\$200.00
57505	Endocervical curettage	\$140.00
58100	Endometrial biopsy	\$150.00
58300	IUD Insertion	\$130.00
58301	IUD Removal	\$150.00
59425	Antepartum Care Only	\$575.00
59426	Antepartum Care Only	\$1,200.00
59430	Care after delivery	\$200.00
69200	Clear out ear canal	\$100.00
69210	Remove Impacted Ear Wax	\$55.00
76801	Ob us < 14 weeks, single fetus	\$0.00
76805	Ob us /= 14 weeks, single fetus	\$0.00
76830	Transvaginal us, non-ob	\$0.00
77065	Diagnostic mammography unilateral	\$0.00
80047	Basic metabolic panel	\$10.00
80048	Basic metabolic panel calcium total	\$15.00
80051	Electrolyte panel	\$15.00
80053	Comprehensive Metabolic Panel	\$10.00
80061	Lipid	\$25.00
80074	Acute hepatitis panel	\$50.00
80076	Hepatic Function Test	\$15.00



80164	Assay, dipropylacetic acid	\$35.00
80185	Assay of phenytoin, total	\$20.00
80307	Drug of abuse screen-10 panel	\$60.00
81001	UA w/ mico	\$15.00
81003	Urine Dipstick	\$10.00
81025	Urine Pregnancy Test	\$15.00
82017	Acylcarnitines, quant	\$0.00
82043	Urine (e.g., Microalbumin), quantitative	\$25.00
82105	AFP Serum	\$50.00
82017	Amines, vaginal fluid qual	\$10.00
82043	Assay of amylase	\$10.00
82105	Assay of androstenedione	\$140.00
82120	Bilirubin, total	\$10.00
82150	Occult Blood, Feces	\$10.00
82157	Assay test for blood, fecal	\$30.00
82247	Vitamin D	\$30.00
82270	Assay of calcium	\$15.00
82274	Chemiluminescent Assay	\$160.00
82306	Cholesterol	\$15.00
82310	Total Cortisol	\$40.00
82397	Assay of Creatine	\$45.00
82465	Assay of CK (CPK)	\$80.00
82533	Creatinine, MB fraction	\$75.00
82540	Assay of creatinine	\$15.00
82550	Assay of urine creatinine	\$30.00
82553	Vitamin B-12	\$15.00
82565	Dehydroepiandrosterone	\$75.00
82570	Assay of estradiol	\$100.00
82607	Assay of Estriol	\$35.00
82627	Assay of ferritin	\$55.00
82670	Blood folic acid serum	\$20.00
82677	Glucose Random	\$15.00
82728	Glucose Tolerance Test (GTT)- 1 hour	\$20.00
82746	Glucose Tolerance Test- 2 hour	\$30.00
82947	Glucose Tolerance (each additional hour)	\$10.00
82950	Glucose blood test	\$10.00
82951	FSH	\$40.00
82952	LH	\$0.00
82962	Hemoglobin Electrophoresis	\$20.00



	(Sickle Cell)	
83001	Hgb A1c	\$20.00
83002	Assay of progesterone	\$75.00
83020	Immuno for analyte	\$100.00
83036	Immunoassay for analyte other than infectious agent antibody or infectious agent antigen; quantitative, not otherwise specified	\$0.00
83498	Assay of Insulin	\$15.00
83540	Assay of Iron	\$15.00
83550	Iron Binding Test	\$15.00
83615	Lactate (LD) (LDH) enzyme	\$15.00
83655	Lead	\$20.00
83690	Assay of lipase	\$10.00
83735	Assay of magnesium	\$10.00
84030	PKU	\$10.00
84144	Progesterone	\$50.00
84146	Prolactin	\$50.00
84153	Assay of PSA	\$15.00
84154	Assay of PSA, free	\$5.00
84156	Assay of protein, urine	\$15.00
84402	Assay of testosterone	\$20.00
84403	Assay of total testosterone	\$100.00
84436	Assay of total thyroxine	\$20.00
84439	Assay of Free thyroxine	\$30.00
84443	TSH	\$35.00
84479	Assay of Thyroid (T3 or T4)	\$20.00
84480	Assay of troopdpthyrone (T3)	\$40.00
84550	Assay of blood/uric acid	\$10.00
84702	HCG Quantitative	\$30.00
84703	Serum Pregnancy	\$30.00
85014	Hematocrit	\$5.00
85018	Hemoglobin (finger stick)	\$10.00
85025	CBC with diff	\$20.00
85027	Complete CBC, automated	\$15.00
85045	Automated reticulocyte count	\$15.00
85302	Blood clot inhibitor antigen	\$0.00
85303	Blood clot inhibitor test	\$0.00
85384	Fibrinogen	\$80.00
85610	Prothrombin time	\$15.00
85652	RBC sed rate, automated	\$10.00



85660	RBC sickle cell test	\$70.00
85730	Thromboplastin time, partial	\$15.00
86038	Antinuclear antibodies	\$30.00
86140	C-reactive protein	\$25.00
86304	Immunoassay, Tumor, CA125	\$55.00
86308	Rapid Mono Spot	\$15.00
86317	Hepatitis B Antibody	\$20.00
86336	Inhibin A	\$0.00
86376	Microsomal Antibody	\$25.00
86382	Rabies Neutralization Test, Viral	\$75.00
86480	Tuberculosis Test Cell Mediated Immunit	\$65.00
86431	Rheumatoid factor, quant	\$15.00
86580	TB Skin Test	\$15.00
86592	Syphilis Antibody	\$20.00
86593	Syphilis Quantitative	\$20.00
86602	Antinomyces antibody	\$0.00
86615	Bordetella antibody	\$20.00
86618	Lyme disease antibody	\$230.00
86677	Helicobacter pylori	\$120.00
86695	Herpes simplex test	\$100.00
96696	Herpes simplex type 2	\$100.00
86704	Hep b core antibody, total	\$0.00
86705	Hep b core antibody, igm	\$0.00
86706	Hepatitis B Titer	\$25.00
86735	Mumps antibody	\$20.00
86757	Rickettsia Antibody	\$130.00
86762	Rubella Antibody	\$40.00
86765	Rubeola Antibody	\$40.00
86769	Antibody; severe acute respiratory syndrome coronavirus 2	\$50.00
86777	Toxoplasma Antibody	\$50.00
86787	Varicella antibody	\$30.00
86803	Hepatitis C	\$30.00
86850	RBC antibody screen	\$20.00
86870	RBC antibody identification	\$40.00
86900	Blood Grouping	\$20.00
86901	Blood Typing	\$20.00
87045	Enteric Stool Culture	\$55.00
87046	Stool Culture Bacteria, each	\$55.00



87070	Other bacteria culture	\$25.00
87071	GC Culture	\$15.00
87075	Stat Male Smear	\$20.00
87081	GBBS Culture	\$45.00
87086	UA Culture	\$20.00
87101	Skin fungi culture	\$20.00
87116	TB sputum	\$20.00
87205	Smear, gram	\$25.00
87210	Wet Mount/ Ferning	\$15.00
87253	Herpes Culture	\$10.00
87340	Hepatitis B Surface	\$35.00
87389	HIV	\$0.00
87427	Shiga-like Toxin Ag, EIA	\$55.00
87491	Chlamydia Probe	\$40.00
87591	GC Probe	\$40.00
87624	HPV High-Risk Types	\$65.00
87625	HPV Types 16 & 18 Only	\$55.00
87635	Covid Test	\$60.00
87661	Infectious agent detection trichomonas vaginalis	\$45.00
87798	Detect agent nos, dna, amp	\$105.00
87804	Rapid Flu A	\$25.00
87804	Rapid Flu B	\$25.00
87807	RSV Assay w/ Optic	\$105.00
87880	Rapid Strep	\$25.00
88175	Pap Smear	\$40.00
88300	Surgical path, gross	\$55.00
88302	Tissue exam by pathologist	\$55.00
88304	Tissue exam by pathologist	\$55.00
88342	Immunohistochemistry	\$225.00
89055	Leukocyte Assessment, Fecal	\$50.00
90375	Rabies IG	Based on weight
90384	Rh ig, full-dose, im	\$85.00
90471	Immunization administration- 1 Vaccine	\$30.00
90472	Immunization administration- 2 or more vaccines	\$20.00
90473	Immunization administration oral/nasal	\$30.00
90474	Immune admin oral/nasal	\$30.00
90480	Immunization Administration- Covid Vaccine	\$30.00



90619	Meningococcal conjugate vaccine, serogroups A, C, W, Y, quadrivalent, tetanus toxoid carrier	\$140.00
90620	Meningococcal recombinant protein and outer membrane vesicle vaccine, serogroup B (MenB), 2 dose schedule, for intramuscular use	\$200.00
90632	Hep A Vaccine- Adults	\$85.00
90633	Hep A Vaccine- Ped/Adol	\$45.00
90636	Hep A/Hep B Vaccine Adult	\$120.00
90647	HIB Vaccine 2 months-5 years	\$35.00
90648	Hib Vaccine prp-t IM	\$30.00
90651	Gardasil 9	\$250.00
90662	Influenza Virus Vaccine Split	\$75.00
90670	Pneumococcal Vaccine, Ped <5	\$295.00
90672	FLUMIST	\$35.00
90675	Rabies Vaccine	\$325.00
90677	Prevnar 20 Vaccine IM	\$300.00
90680	Rotavirus Vaccine- 3 dose	\$120.00
90681	Rotavirus Vaccine- human, attenuated	\$125.00
90682	FLUBLOK	\$75.00
90686	Influenza virus vaccine, quadrivalent, split virus, preservative free, when administered to individuals 6 months of age and older, for intramuscular use	\$30.00
90688	Influenza virus vaccine, quadrivalent, split virus, when administered to individuals 6 months of age and older, for intramuscular use	\$30.00
90696	Dtap/Polio Vaccine	\$70.00
90698	HIB/Dtap/Polio Vaccine	\$105.00
90700	Dtap Vaccine < 7 years	\$35.00
90707	MMR Vaccine	\$90.00
90710	MMRV Vaccine, sc	\$245.00
90713	Polio Vaccine	\$45.00
90714	Td Vaccine no prsrv	\$40.00



90715	Tdap Vaccine > 7	\$50.00
90716	Varicella Vaccine	\$150.00
90717	Yellow Fever	\$150.00
90723	Dtap hep b-ipv IM	\$75.00
90732	Pneumonia Vaccine	\$115.00
90734	Meningococcal Vaccine	\$175.00
90736	Zoster Vacc, SC	\$220.00
90739	Heplisav B 2-dose	\$120.00
90744	Hep B- Ped/Adol Vaccine	\$35.00
90746	Hep B- Adult Vaccine 3-dose	\$60.00
90750	Shringrix	\$175.00
91300	COVID vaccine	\$0.00
91301	COVID vaccine	\$0.00
91303	COVID vaccine	\$0.00
91306	COVID vaccine	\$0.00
91307	COVID vaccine	\$0.00
92551	Hearing screening	\$15.00
92587	Distortion product evoked otoacoustic emissions	\$35.00
94150	Vital Capacity Test	\$5.00
94640	Nebulizer Treatment	\$20.00
94760	Pulse Oximetry	\$5.00
95115	Allergy- single injection	\$20.00
95117	Allergy- 2 or more injections	\$25.00
96110	Developmental Test, limited	\$15.00
96127	Social/Emot & Mntl Brief-CRAFFT <21 years- EP mod (can be done w/ postpartum visit) (if score 2 or >, use 99408 or 99409)	\$10.00
96160	Health Risk Assessment- Patient Focused (<21 years)	\$10.00
96161	Health Risk Assessment- Maternal Depression- done at child's visit (questions for caregiver)	\$10.00
96372	THER/PROPH/Diag Inj, SC/I>	\$25.00
97597	Debridement (eg. High pressure waterjet with/without suction, sharp selective debridement with scissors, scalpel and forceps), open	\$60.00



	wound, (eg. Fibrin, devitalized epidermis and/or dermis, exudate, debris, biofilm) including topical application(s), wound	
97598	Debridement (eg. High pressure waterjet with/without suction, sharp selective debridement with scissors, scalpel and forceps), open wound, (eg. Fibrin, devitalized epidermis and/or dermis, exudate, debris, biofilm) including topical application(s), wound	\$80.00
97802	Medical Nutrition Initial	\$40.00
97803	Medical Nutrition Re-Assessment	\$35.00
99000	Specimen Handling Fee	\$10.00
99173	Vision Screening	\$15.00
99202	Office/Outpatient Visit, New	\$100.00
99203	Office/Outpatient Visit, New	\$140.00
99204	Office/Outpatient Visit, New	\$200.00
99205	Office/Outpatient Visit, New	\$250.00
99211	Office/Outpatient Visit, EST	\$40.00
99212	Office/Outpatient Visit, EST	\$65.00
99213	Office/Outpatient Visit, EST	\$85.00
99214	Office/Outpatient Visit, EST	\$130.00
99215	Office/Outpatient Visit, EST	\$190.00
99381	INIT PM E/M, NEW, PAT INF	\$120.00
99382	INIT PM E/M, NEW, PAT AGE 1-4	\$130.00
99383	PREVENTIVE VISIT, NEW, AGE 5-11	\$160.00
99384	PREVENTIVE VISIT, NEW, AGE 12-17	\$175.00
99385	PREVENTIVE VISIT, EST AGE 18-39	\$175.00
99386	PREVENTIVE VISIT, EST AGE 40-64	\$210.00
99387	INIT PM E/M, NEW PAT 65+ years	\$225.00



99391	PER PM REVAL, EST PAT, INF	\$100.00
99392	PREVENTIVE VISIT, EST AGE 1-4	\$110.00
99393	PREVENTIVE VISIT, EST AGE 5-11	\$130.00
99394	PREVENTIVE VISIT, EST AGE 12-17	\$150.00
99395	PREVENTIVE VISIT, EST AGE 18-39	\$155.00
99396	PREVENTIVE VISIT, EST AGE 40-64	\$170.00
99397	PER PM REVAL, EST PAT 65+ years	\$185.00
99406	Smoking and tobacco cessation	\$15.00
99407	Smoking and tobacco cessation	\$25.00
99408	+Alcohol/Sub Cons. 15-29 min.	\$35.00
99409	+Alcohol/Sub Cons. >30 min.	\$70.00
99501	Home Visit, Postnatal	\$135.00
99502	Home Visit, NB Care	\$190.00
D0145	Oral Hygiene Evaluation	\$40.00
D1206	Topical Application of fluoride varnish	\$20.00
G0008	Administration of Influenza Vaccine Medicare	\$25.00
G0009	Administration of Pneumococcal Vaccine Medicare	\$25.00
G0010	Admin hepatitis B Vaccine Medicare	\$25.00
G0101	CA Screen; Pelvis/Breast Exam	\$60.00
G0108	Diabetes management	\$40.00
G0109	Diabetes Management	\$25.00
J0561	Penicillin G Benzathine 100,000 units	\$5.00
J0696	Ceftriaxone Sodium, Per 250 mg	\$10.00
J1050	Depo Provera-340B (acquisition cost)	\$51.00
J1050	Depo Provera-Private	\$75.00
J2790	Rhogam	\$95.00



J7298	IUD 5 YR (MIRENA)	\$1,100.00
J7298-FP, UD	IUD 5 YR (MIRENA)- 340B (acquisition cost)	\$382.00
J7300	PARAGARD IUD (Copper)	\$780.00
J7300-FP, UD	PARAGARD IUD (Copper)- 340B (acquisition cost)	\$296.00
J7303	NUVARING	\$10.00
J7307	Nexplanon Implant- Private	\$800.00
J7307-FP, UD	Nexplanon Implant-340B (acquisition cost)	\$552.00
LU002	Lice Treatment	\$10.00
LU100	HIV Pre Counsel	\$0.00
LU101	HIV Results Post Counsel	\$0.00
LU102	Annual TB Screen	\$0.00
LU114	PPD State	\$0.00
LU120	PPD Negative	\$0.00
LU232	Test Lab Results	\$0.00
LU240	DOT TB	\$0.00
LU242	STD Treatment Only	\$0.00
LU247	Non-billable maternity health contact	\$0.00
LU257	AH Non-Billable	\$0.00
S0280	OB First Visit Risk Screening	\$75.00
S0281	Postpartum Visit	\$230.00
S4993	Contraceptive Pills for BC	\$15.00
S5001	Plan B	\$40.00
T1002	RN Services up to 15 minutes	\$25.00



Dental Clinic

Code	Description	Fee
D0120	Periodic Exam	\$45.00
D0140	Limited oral evaluation	\$70.00
D0145	Oral evaluation, pt <3 years	\$70.00
D1050	Comp oral Eval-new/estab patient	\$75.00
D0160	Detail/extensive oral eval, B/R	\$125.00
D0170	Limited re-evaluation estab patient	\$60.00
D0180	Comprehensive Periodontal Eval	\$65.00
D0190	Screening of patient	\$35.00
D0191	Assessment of patient	\$35.00
D0210	Intraoral- complete series (bw)	\$130.00
D0220	Intraoral periapical 1 st film	\$30.00
D0230	Intraoral periapical ea add'l fun	\$30.00
D0240	Intraoral occlusal film	\$30.00
D0250	Extraoral 1 st film	\$35.00
D0260	Extraoral ea add'l film	\$30.00
D0270	Dental Bitewings single film	\$30.00
D0272	Dental Bitewings 2 films	\$40.00
D0273	Bitewings- 3 films	\$50.00
D0274	Dental Bitewings 4 films	\$60.00
D0277	Vertical Bitewings- 7 to 8 films	\$90.00
D0290	Skull & facial bone survey film	\$85.00
D0310	Saliography	\$160.00
D0320	TMJ arthrogram, including injection	\$320.00
D0321	Other TMJ films, by report	\$150.00
D0322	Tomographic survey	\$260.00
D0330	Panoramic film	\$100.00
D0340	Cephalometric film	\$100.00
D0350	Oral/Facial photographic images	\$40.00
D0391	Interpretation of diag image	\$45.00
D0417	Collection of saliva sample	\$15.00
D0418	Analysis of saliva sample	\$15.00
D0425	Caries susceptibility tests	\$10.00



D0460	Pulp vitality tests	\$40.00
D0470	Diagnostic casts	\$65.00
D0472	Accession of tiss, gr exam/rpt	\$55.00
D0473	Acc of tissue, gr mic exam/rpt	\$75.00
D0474	Acc of tiss- gr mic ex surg mar	\$90.00
D0475	Decalcification procedure	\$75.00
D0476	Special stains for microorg	\$100.00
D0477	Special stains- not for microorg	\$105.00
D0478	Immunohistochemical stains	\$80.00
D0479	Tissue in- situ hybrid- incl int	\$100.00
D0480	Process/interpret exf cyt smear	\$100.00
D0481	Electron microscopy- diagnostic	\$90.00
D0482	Direct immunofluorescence	\$75.00
D0483	Indirect immunofluorescence	\$75.00
D0484	Consult on slides prp elsewhere	\$100.00
D0485	Consult inc prep/slides biop mt	\$110.00
D0486	Brush biopsy sample, exam, report	\$110.00
D0501	Histopathologic examinations	\$25.00
D0502	Other oral path procedure, B/R	\$120.00
D0601	Caries risk assess risk low	\$35.00
D0602	Caries risk assess risk mod	\$40.00
D0603	Caries risk assess risk high	\$45.00
D0999	Unspecified diag procedure, B/R	\$30.00
D1110	Prophylaxis- adult	\$85.00
D1120	Prophylaxis- child	\$65.00
D1201	Prophylaxis with Fluoride- child	\$45.00
D1203	Topical application fluoride- child	\$45.00
D1204	Topical application fluoride- adult	\$35.00
D1205	Prophylaxis with Fluoride- adult	\$45.00
D1206	Topical Fluoride Varnish	\$45.00
D1208	Topical Application of Fluoride	\$45.00
D1234	Referral Consult	\$40.00
D1310	Nutritional counseling	\$35.00
D1320	Tobacco counseling	\$45.00
D1330	Oral hygiene instruction	\$30.00
D1351	Sealant-per tooth	\$50.00
D1352	Preventive Resin Restoration	\$60.00



D1510	Space maintainer-fixed-unilateral	\$310.00
D1515	Space maintainer-fixed-bilateral	\$420.00
D1520	Space maint-remov-unilateral	\$375.00
D1525	Space maint-remov-bilateral	\$400.00
D1550	Recementation of space maint	\$65.00
D1555	Removal of Fix Space Maintainer	\$45.00
D1575	Fixed distal	\$310.00
D2110	Amalgam- 1 surfaces, primary	\$80.00
D2120	Amalgam- 2 surfaces, primary	\$100.00
D2130	Amalgam- 3 surfaces, primary	\$115.00
D2131	Amalgam- 4 surfaces, primary	\$80.00
D2140	Amalgam- one surface, primary or permanent	\$100.00
D2150	Amalgam- two surfaces. Primary or permanent	\$130.00
D2160	Amalgam- three surfaces, primary or permanent	\$175.00
D2161	Amalgam- four or more surfaces, primary or permanent	\$190.00
D2210	Silicate cement-per restorat	\$105.00
D2330	Resin-based composite- one surface, anterior	\$125.00
D2331	Resin-based composite- two surfaces, anterior	\$150.00
D2332	Resin-based composite- three surfaces, anterior	\$175.00
D2335	Resin-based composite- four + invol incisal angle (anterior)	\$200.00
D2390	Composite Crown	\$300.00
D2391	Resin-one surface, Posterior	\$140.00
D2392	Resin-two surfaces, Posterior	\$160.00
D2393	Resin-three surfaces, Posterior	\$225.00
D2394	Resin-four + surfaces, Posterior	\$250.00
D2410	Gold foil- one surface	\$315.00
D2420	Gold foil- two surfaces	\$380.00
D2430	Gold foil- three surfaces	\$455.00
D2510	Inlay-metallic- one surface	\$500.00
D2520	Inlay-metallic- two surfaces	\$575.00
D2530	Inlay-metallic- three+ surfaces	\$600.00



D2542	Onlay-metallic- two surfaces	\$600.00
D2543	Onlay-metallic- three surfaces	\$650.00
D2544	Onlay-metallic- four+ surfaces	\$775.00
D2610	Inlay-porcel/ceramic- 1 surface	\$525.00
D2620	Inlay-porcel/ceramic- 2 surface	\$600.00
D2630	Inlay-porcel/ceramic- 3+ surface	\$700.00
D2642	Onlay-porcel/ceram- 2 surface	\$725.00
D2643	Onlay-porcel/ceram- 3 surface	\$775.00
D2644	Onlay-porcel/ceram- 4+ surface	\$775.00
D2650	Inlay-resin based composite- 1s	\$450.00
D2651	Inlay-resin based composite- 2s	\$575.00
D2652	Inlay-resin based composite- 3+s	\$625.00
D2662	Onlay-resin based composite- 2s	\$575.00
D2663	Onlay-resin based composite- 3s	\$600.00
D2664	Onlay-resin based composite- 4+s	\$625.00
D2710	Crown-resin composite (indirect)	\$350.00
D2712	Crown-3/4 resin-based comp- ind	\$600.00
D2720	Crown-resin w/ high noble metal	\$700.00
D2721	Crown-resin w/ most base metal	\$700.00
D2722	Crown-resin with noble metal	\$700.00
D2740	Crown-porcelain/ceramic substr	\$800.00
D2740.2	Deliver Crown	\$0.00
D2750	Crown-porc high noble mtl	\$825.00
D2751	Crown-porc fused to base metal	\$750.00
D2752	Crown-porc fused noble metal	\$650.00
D2780	Crown 3/4 Cast High Noble Metal	\$675.00
D2781	Crown 3/4 Predom. Bae Metal	\$700.00



D2782	Crown 3/4 Noble Metal	\$725.00
D2783	Crown 3/4 porcelain/ceramic	\$800.00
D2790	Crown- full cast high noble mtl	\$750.00
D2791	Crown- full cast base metal	\$750.00
D2792	Crown- full cast noble metal	\$800.00
D2794	Crown- titanium	\$800.00
D2799	Provisional crown	\$225.00
D2810	Crown-3/4 cast metallic	\$900.00
D2910	Recement inlay-onlay-partial	\$80.00
D2915	Recement cast or prefab pst/cor	\$80.00
D2920	Recement Crowns	\$80.00
D2921	Reattach tooth fragment	\$175.00
D2929	Prefab porc/cerm crn Primary	\$300.00
D2930	Prefabricated stainless steel crown primary tooth	\$225.00
D2931	Prefabricated stainless steel crown permanent tooth	\$250.00
D2932	Prefabricated resin crown	\$250.00
D2933	Prefab stl crown w/ resin window	\$310.00
D2934	Prefab esth ctd stnl stl crn-prm	\$310.00
D2940	Protective Restoration	\$90.00
D2941	Interim Rest Primary	\$60.00
D2949	Rest Foundation for indirect	\$175.00
D2950	Crown buildup, include any pins	\$250.00
D2951	Pin retention-/tooth, (+rest)	\$50.00
D2952	Cast post & core in add to crown	\$275.00
D2953	Each add'l cast post-same tooth	\$100.00
D2954	Prefab post & core- in add to crn	\$225.00
D2955	Post removal (not with endo)	\$175.00
D2957	Each & prefab post-same tooth	\$80.00
D2960	Labial veneer (laminare)- chairsd	\$375.00
D2961	Labial veneer (resin lamin)- lab	\$575.00
D2962	Labial veneer (porceln lam)- lab	\$700.00
D2970	Temporary crown (fractured th)	\$200.00
D2971	Add'l prc-new crn under exs	\$75.00



	dent	
D2975	Coping	\$300.00
D2980	Crown repair, by report	\$150.00
D2981	Inlay Rpr Material Failure	\$150.00
D2982	Onlay Rpr Material Failure	\$150.00
D2983	Veneer Rpr Material Failure	\$150.00
D2990	Rsn incipient smooth surface	\$65.00
D3110	Pulp cap-direct, (+rest)	\$65.00
D3120	Pulp cap-indirect, (+rest)	\$65.00
D3220	Therapeutic pulptomy (exc rest)	\$150.00
D3221	Pulpal debridement-prim/perm th	\$110.00
D3222	Pulpal pulpototomu apexogen	\$130.00
D3230	Pulpal therapy- anterior, primary	\$235.00
D3240	Pulpal therapy- posterior, prim	\$310.00
D3310	Root canal therapy- anterior	\$500.00
D3320	Root canal therapy- bicuspid	\$600.00
D3330	Root canal therapy- molar	\$700.00
D3331	Treatment of root canal obstruct	\$200.00
D3332	Incomplete endo ther- inopbl/unres	\$250.00
D3333	Int root repair of perf defects	\$150.00
D3346	Retreat, prev RCT- anterior	\$555.00
D3347	Retreat, prev RCT- bicuspid	\$630.00
D3348	Retreat- prev RCT- molar	\$775.00
D3351	Apexification/recalcif, initial	\$210.00
D3352	Apexification/recalcif, interim	\$150.00
D3353	Apexification/recalcif, final	\$330.00
D3410	Apicoectomy/Periradic surg- ant	\$375.00
D3421	Apicoect/Perirad-bicus/1 st root	\$500.00
D3425	Apicoect/Perirad-molar/1 st root	\$535.00
D3426	Apicoect/Perirad (each + root)	\$215.00
D3430	Retrograde filling- per root	\$150.00
D3450	Root amputation- per root	\$315.00
D3460	Endodontic endosseous implant	\$660.00
D3470	Intentional replant, inc splint	\$500.00
D3910	Surg isolation of th w/rub dam	\$135.00
D3920	Hemisection, no root can ther	\$275.00



D3950	Canal prep/fit of dowel/post	\$150.00
D3960	Bleaching of discolored tooth	\$185.00
D4210	Gingivectomy- 4+ per quadrant	\$400.00
D4211	Gingivectomy- 1-3 contiguous/quad	\$125.00
D4212	Gingivectomy/plasty for restore	\$125.00
D4220	Gingiv curettage, surgical/quad	\$130.00
D4230	Anatomical crown exp, 4+teeth/qu	\$500.00
D4231	Anatomical crown exp, 1-3 teeth	\$350.00
D4240	Ging flap, root plan, 4+ per quad	\$500.00
D4241	Ging flap root plan 1-3 contiguous/qu	\$425.00
D4245	Apically positioned flap	\$520.00
D4247	Guided tissue regen-nonresorb-per	\$620.00
D4249	Crown lengthen-hard tissue	\$550.00
D4260	Osseous surgery- 4+ per quad	\$740.00
D4261	Osseous surgery- 1-3 contiguous/quad	\$500.00
D4263	Bone replacement graft- 1 st site/qu	\$350.00
D4264	Bone replacement graft- each add/qu	\$285.00
D4265	Bio mat, soft&osseous tissue regen	\$250.00
D4266	Guided tissue regen-resorb-per	\$450.00
D4267	Guided tissue regen-nonresorb-per	\$525.00
D4268	Surg revision proc, per tooth	\$450.00
D4270	Pedicle soft tissue graft proc	\$510.00
D4271	Free soft tissue graft procedure	\$525.00
D4273	Subepithelial connective tissue graft/th	\$665.00
D4274	Distal/proximal wedge procedure	\$400.00
D4275	Soft tissue allograft	\$630.00
D4276	Comb connective tissue&double pedicle graft	\$715.00
D4277	Free Soft Tissue Graft 1 st site	\$450.00
D4278	Soft Tissue Graft each add	\$110.00
D4320	Provisional splinting- intracor	\$200.00
D4321	Provisional splinting- extractor	\$250.00



D4341	Perio scale & root pin- 4+ per quad	\$160.00
D4342	Scaling/root planning 1-3 teeth	\$130.00
D4346	Scaling in presence of mod-severe inflammation	\$115.00
D4355	Full mouth debridement eval/diag	\$120.00
D4381	Local deliv antimicrb ag-th B/R	\$70.00
D4910	Periodontal maintenance	\$80.00
D4920	Unscheduled dressing change	\$60.00
D4921	Gingival Irrigation	\$40.00
D5100.1	Master Cast IMP	\$0.00
D5100.3	Try In	\$0.00
D5100.4	Delivery Rem Pros	\$0.00
D5100.5	Post Del Check	\$0.00
D5110	Complete upper denture	\$1,100.00
D5110.2	Frame-Bite-Shade	\$0.00
D5120	Complete denture- mandibular	\$1,100.00
D5130	Immediate denture- maxillary	\$1,250.00
D5140	Immediate denture- mandibular	\$1,250.00
D5211	Maxillary partial- resin base	\$750.00
D5212	Mandibular partial- resin base	\$750.00
D5213	Maxil partial- metal base w/ scls	\$1,200.00
D5214	Mand partial- metal base w/ scls	\$1,200.00
D5221	Immediate part maxillary resin	\$750.00
D5225	Maxil partial- flex base incl cl	\$900.00
D5226	Mand partial- flex base incl cl	\$900.00
D5281	Removal unilat part denture	\$450.00
D5410	Adjust complete denture- maxil	\$50.00
D5411	Adjust complete denture- mand	\$50.00
D5421	Adjust partial denture- maxil	\$65.00
D5422	Adjust partial denture- mand	\$65.00
D5510	Repair complete denture base	\$130.00
D5520	Replace teeth- comp dent (each)	\$125.00
D5610	Repair resin denture base	\$130.00
D5620	Repair cast framework	\$200.00
D5630	Repair or replace broken clasp	\$245.00



D5640	Replace broken teeth- per tooth	\$125.00
D5650	Add tooth to exist part denture	\$125.00
D5660	Add clasp, exist part denture	\$245.00
D5670	Replace all th&acrylic- maxil	\$500.00
D5671	Replace all th&acrylic-mand	\$550.00
D5710	Rebase complete maxil denture	\$400.00
D5711	Rebase complete mand denture	\$350.00
D5720	Rebase maxil partial denture	\$400.00
D5721	Rebase mand partial denture	\$400.00
D5730	Reline complete maxil- chairside	\$225.00
D5731	Reline complete mand- chairside	\$225.00
D5740	Reline maxil partial- chairside	\$205.00
D5741	Reline mand partial- chairside	\$205.00
D5750	Reline complete maxillary (lab)	\$325.00
D5751	Reline complete mand (lab)	\$300.00
D5760	Reline maxillary partial (lab)	\$300.00
D5761	Reline mandibular partial (lab)	\$300.00
D5810	Interim comp denture (maxil)	\$650.00
D5811	Interim comp denture (mand)	\$650.00
D5820	Interim partial denture (maxil)	\$400.00
D5821	Interim partial denture (mand)	\$400.00
D5850	Tissue condition, maxillary	\$105.00
D5851	Tissue condition, mandibular	\$105.00
D5860	Overdenture complete	\$1,280.00
D5861	Overdenture partial	\$1,280.00
D5862	Precision attachment, B/R	\$400.00
D5863	Overdenture- Max complete	\$1,680.00
D5864	Overdenture- Max Partial	\$1,680.00
D5865	Overdenture- Mand Complete	\$1,680.00
D5867	Replacement of replacement parts of semi precision attachment	\$90.00
D5875	Modification of removable prosthesis following imp surgery	\$215.00
D5876	Add metal	\$120.00
D5911	Facial moulage (sectional)	\$0.00
D5912	Facial moulage (complete)	\$0.00



D5913	Nasal prosthesis	\$0.00
D5914	Auricular prosthesis	\$0.00
D5915	Orbital prosthesis	\$0.00
D5916	Ocular prosthesis	\$0.00
D5919	Facial prosthesis	\$0.00
D5922	Nasal septal prosthesis	\$0.00
D5923	Ocular prosthesis, interim	\$0.00
D5924	Cranial prosthesis	\$0.00
D5925	Facial augmentat implant prosth	\$0.00
D5986	Fluoride gel carrier	\$110.00
D5988	Surgical splint	\$110.00
D5991	Topical medicament carrier	\$110.00
D6010	Surg place implant; endosteal	\$1,420.00
D6012	Picmnt of intrm impl: endosteal	\$500.00
D6013	Sx placement mini implant	\$500.00
D6020	Abut place/subst:endost implant	\$470.00
D6040	Surgical place: eopsteal implant	\$3,400.00
D6050	Surg place: transosteal implant	\$3,550.00
D6051	Interim Abutment	\$375.00
D6055	Dent implant sup connecting bar	\$1,675.00
D6056	Prefab abutment-incl placement	\$450.00
D6057	Custom abutment-incl placement	\$575.00
D6058	Abutment supported proc/cer cm	\$1,000.00
D6059	Abtmt supp proc fused to hi- nob	\$900.00
D6060	Abtmt supp porc fused-based meti	\$825.00
D6061	Abmt supp proc fused- mlt crown	\$850.00
D6062	Abutmt supp cast metal crown	\$900.00
D6063	Abtmt supp cast mtl crown- base	\$925.00
D6064	Abtmt supp cast mtl crown- noble	\$950.00
D6065	Implant supp corc/cer crown	\$1,000.00
D6066	Implant supp proc fused mtl	\$925.00



	crn	
D6067	Implant supported metal crown	\$900.00
D6068	Abtmt supp ret for porc/cer FPD	\$850.00
D6069	Aubt sup ret- porc fsd mtl FPDhn	\$840.00
D6070	Aubt sup ret- porc fsd mtl FPDbm	\$775.00
D6071	Aubt sup ret- porc fsd mtl FPDno	\$800.00
D6072	Aubt sup ret- cast mtl FDP- hinob	\$850.00
D6073	Aubt sup ret- cast mtl FDP- base	\$700.00
D6074	Aubt sup ret- cast mtl FDP- noble	\$850.00
D6075	Implant supp ret- ceramic FPD	\$950.00
D6076	Implant supp ret- prc fuse mtlFPD	\$850.00
D6077	Implant supp ret-case metal FPD	\$925.00
D6078	Implant/aubt supp fxd comp edent	\$980.00
D6079	Implant/aubt supp fxd part edent	\$980.00
D6080	Implant maintenance procedures	\$150.00
D6090	Repair implant sup prosth, B/R	\$150.00
D6091	Rpl atthcmt imp/abt sup prosth	\$200.00
D6092	Recement impl/abut sup crown	\$70.00
D6093	Recement impl/abut sup FPD	\$85.00
D6100	Implant removal, by report	\$600.00
D6190	Radiograph/sug impl index B/R	\$175.00
D6194	Abut sup ret-cast mtl FPD-titan	\$850.00
D6205	Pontic-indirect res based comp	\$750.00
D6210	Pontic-cast high noble metal	\$730.00
D6211	Pontic-cast predominantly base	\$700.00
D6212	Pontic-cast noble metal	\$700.00
D6214	Pontic-titanium	\$775.00
D6240	Pontic-porcelain fused to hnob	\$950.00
D6241	Pontic-porcelain fused to base	\$600.00
D6242	Pontic-porcelain fused to nobl	\$650.00



D6245	Pontic-porcelain/ceramic	\$800.00
D6250	Pontic-resin w/ high noble met	\$750.00
D6251	Pontic-resin w/ predomnt base	\$1,075.00
D6252	Pontic-resin with noble metal	\$1,125.00
D6253	Provisional pontic	\$400.00
D6254	Interim pontic	\$0.00
D6520	Inlay-metallic-two surfaces	\$650.00
D6530	Inlay-metallic-three+ surfaces	\$650.00
D6543	Onlay-metallic- three surfaces	\$900.00
D6544	Onlay-metallic-four+ surfaces	\$900.00
D6545	Retainer-cast for resin bonded	\$750.00
D6548	Ret-porc/cer-resin bnd fxd pros	\$775.00
D6600	Inlay-porcelain/ceramic, 2 surf	\$975.00
D6601	Inlay-porcelain/ceramic, 3+ surf	\$1,000.00
D6602	Inlay-cast high noble met, 2 surf	\$975.00
D6603	Inlay-cast high nob met, 3+ surf	\$1,025.00
D6604	Inlay-cast predomnt base, 2 surf	\$1,060.00
D6605	Inlay-cast predomnt base, 3+ surf	\$1,050.00
D6606	Inlay-cast noble metal, 2 surf	\$1,000.00
D6607	Inlay-cast noble metal, 3+ surf	\$1,075.00
D6608	Onlay-porcelain/ceramic, 2 surf	\$1,075.00
D6609	Onlay-porcelain/ceramic, 3+ surf	\$1,010.00
D6610	Onlay-cast high noble met, 2 surf	\$980.00
D6611	Onlay-cast high nob met, 3+ surf	\$1,050.00
D6612	Only-cast predomnt base, 2 surf	\$875.00
D6613	Onlay-cast predomnt base, 3+ surf	\$915.00
D6614	Onlay-cast noble metal, 2 surf	\$885.00
D6615	Onlay-cast noble metal, 3+ surf	\$925.00
D6624	Inlay-titanium	\$900.00
D6634	Onlay-titanium	\$900.00
D6710	Retainer crn-indir res-bas comp	\$600.00
D6720	Retainer crn-res w/ hi nob met	\$875.00
D6721	Retainer crn-resin w/ base met	\$855.00



D6722	Retainer crn-resin w/nob met	\$895.00
D6740	Crown-porcelain/ceramic	\$925.00
D6750	Retainer crn-porc fused-hi nob	\$875.00
D6751	Retainer crn-porc fuse-base met	\$875.00
D6752	Retainer crn-porc fused-nob met	\$700.00
D6780	Retainer crn-3/4 cast j nob met	\$725.00
D6781	Crown ¾ cast most base metal	\$900.00
D6782	Crown ¾ cast noble metal	\$930.00
D6783	Crown ¾ porcelain/ceramic	\$980.00
D6790	Retainer- crn- full cast hi nob	\$1,000.00
D6791	Retainer- crn- full cast base	\$950.00
D6792	Retainer- crn- full cast nob met	\$990.00
D6793	Provisional retainer crown	\$450.00
D6794	Retainer crown titanium	\$875.00
D6795	Interim Retainer crown	\$0.00
D6920	Connector bar	\$560.00
D6930	Recement fixed partial denture	\$85.00
D6940	Stress breaker	\$190.00
D6950	Precision attachment	\$300.00
D6970	Cast post/core, + brdg retainer	\$300.00
D6971	Cast post/part, + brdg retainer	\$265.00
D6972	Prefab post/core+ brdg retainer	\$250.00
D6973	Core buildup for retain, inc pin	\$200.00
D6975	Coping- metal	\$300.00
D6976	Each add'l cast post- same tooth	\$173.00
D6977	Each + prefab post-same tooth	\$82.00
D6980	Fixed partial repair	\$200.00
D6985	Pediatric part'l denture, fixed	\$650.00
D6999	Unspec fixed prosth proced, B/R	\$750.00
D6999.1	Section FB	\$150.00
D7111	Extraction crn; remnts-decid th	\$90.00
D7120	Tooth Extraction- each additional	\$75.00
D7130	Root removal- exposed roots	\$95.00
D7140	Extraction, erupted tooth or exposed root	\$110.00
D7210	Extraction- surgical/erupt tooth	\$250.00



D7220	Extraction- impacted/soft tis	\$250.00
D7230	Extraction- impacted/part bony	\$275.00
D7240	Extraction- impacted/compl bony	\$325.00
D7241	Remov impact- comp bony w/ compy	\$400.00
D7250	Surgical removal resid tooth root	\$200.00
D7251	Coronectomy	\$300.00
D7260	Oral antral fistula closure	\$560.00
D7261	Prim closure sinus perforation	\$150.00
D7270	Reimplantation/stabilization	\$350.00
D7280	Surgical access unerupted tooth	\$315.00
D7281	Expos impact/unerupt-aid erupt	\$285.00
D7282	Mobilize erupt/malpos th-erupt	\$285.00
D7283	Plcmnt of devc fo facil erup th	\$350.00
D7285	Biopsy of oral tissue-hard	\$200.00
D7286	Biopsy of oral tissue-soft	\$170.00
D7288	Brush biopsy-transepith sample	\$180.00
D7290	Surgical reposition of teeth	\$285.00
D7291	T/SC Fiberotomy, B/R	\$80.00
D7292	Screw retained plate	\$750.00
D7293	Temp. anchorage device w/ flap	\$700.00
D7294	Plcmnt: temp anch w/o surg flpa	\$150.00
D7310	Alveoloplasty w/ extract- /quad	\$160.00
D7311	Alveoloplasty w/ ext 1-3 th/quad	\$160.00
D7320	Alveoloplasty w/o extract/quad	\$200.00
D7321	Alveoloplasty w/o ex 1-3 th/quad	\$175.00
D7340	Vestibuloplasty-ridge ext -2 nd	\$850.00
D7350	Vestiplasty-ridge ext (inc)	\$1,750.00
D7410	Excision benign lesion <-1.25cm	\$250.00
D7411	Excision benign lesion >-1.25cm	\$300.00
D7412	Excision benign lesion complicated	\$460.00
D7413	Excision malig lesion <=1.25cm	\$380.00
D7414	Excision malig lesion >=1.25cm	\$600.00



D7415	Excision malig lesion, complic	\$800.00
D7440	Excision of malig tumor-lesion diameter <=1.25cm	\$310.00
D7441	Excision of malig tumor-lesion diameter>1.25cm	\$550.00
D7450	Rem benign odont-diam <=1.25cm	\$290.00
D7451	Rem benign odont-diam>1.25	\$370.00
D7460	Removal of benign nonodontogenic cyst/tumor-lesion diameter <=1.25cm	\$390.00
D7461	Removal of benign nonodontogenic cyst/tumor-lesion diameter>1.25cm	\$580.00
D7465	Lesion destruction	\$230.00
D7471	Removal of exostosis-per site	\$370.00
D7472	Removal of torus palatinus	\$430.00
D7473	Removal of torus mandibularis	\$400.00
D7485	Sug reduc, osseous tuberosity	\$350.00
D7490	Radical resection of mandible with bone graft	\$4,800.00
D7510	Incis&drain abscess- intra soft	\$185.00
D7511	Incis&drain abscess- int soft comp	\$185.00
D7520	Incis&drain abscess- extra soft	\$390.00
D7521	Incis&drain abscess- extra soft comp	\$275.00
D7530	Remove foreign body from tissue	\$200.00
D7540	Remove foreign body from bone	\$380.00
D7550	Partial ostectomy/sequestrectomy for removal on non-vital bone	\$500.00
D7560	Maxillary sinusotomy for removal of tooth fragment of foreign body	\$620.00
D7610	Mxl op rd in maxilla-op	\$2,480.00
D7620	Mxl op rd in maxilla-clo	\$1,950.00
D7630	Man Op Rdl Mandible-	\$2,450.00
D7640	Man Cl Rd in Madible-c	\$1,920.00
D7650	MI Zy Ar Op Malr/zygc	\$2,200.00



D7660	MIZyArCIR	\$1,890.00
D7670	AlvStab Op Alveolus-cl	\$780.00
D7680	Fac BnCmR Facial Bone	\$3,720.00
D7710	Mxl Op Rd Maxilla-op	\$2,610.00
D7720	MxlClrd Maxilla-clo	\$1,910.00
D7730	Man Op Rd Madible-	\$2,650.00
D7740	Man CI Rd Mandible-	\$2,060.00
D7750	MalZYArOR Malar/zygc	\$2,340.00
D7760	MalZYArCR Malar/zygc	\$2,590.00
D7770	AlvStbThO Alveolus-st	\$1,520.00
D7780	Fac BN Cmpl Facial Bone	\$4,460.00
D7810	Op Rd Dsloc Open Redu	\$2,420.00
D7820	CIRdDsloc Closed Redu	\$300.00
D7830	ManipAnes Manipulation	\$390.00
D7840	Cndylctmy Condylecto	\$3,130.00
D7850	Surg Disc Surgical dis	\$3,160.00
D7858	Joint Recn Joint recon	\$2,170.00
D7860	Arthrtomy arthrotomy	\$970.00
D7865	Arthplst Arthroplast	\$1,635.00
D7872	ArthrsopD Arthroscop	\$760.00
D7873	ArthrSrAd Arthroscop	\$900.00
D7880	Occlusal orthotic appliance	\$200.00
D7910	Suture of small wounds to 5cm	\$280.00
D7911	Complicated suture- up to 5cm	\$425.00
D7912	CompSut>Complicate	\$530.00
D7920	SkinGraft Skin grafts	\$1,390.00
D7940	OstpOrtDf Osteoplast	\$2,250.00
D7941	OsteRam CI Osteotomy	\$5,880.00
D7943	OstRmOpG Osteotomy	\$5,420.00
D7944	OstSgSbps Osteotomy	\$4,500.00
D7945	ObstBdMan Osteotomy	\$4,670.00
D7946	LeFrtIMxT LeFort I	\$5,480.00
D7947	LeFrtIMxS LeFort I	\$5,540.00
D7948	LeFrt2&3 LeFort II/III	\$6,340.00
D7949	LeFrt2&3B LeFort II/III	\$7,285.00
D7950	OstCrtGrMr Osseous/	\$1,560.00
D7953	Bone repl grft ridge prsc/site	\$150.00
D7955	RpMxfcSH1 Rep Maxill	\$1,990.00
D7960	Frenulectomy-separate procedure	\$290.00
D7963	Frenulop Frenulopla	\$440.00
D7970	Excision, hyperplast tiss-arch	\$300.00



D7971	Excision, pericoronal ging/arch	\$250.00
D7972	SrgRedFib Surg reduc	\$420.00
D7980	Sialoltho surgical Sia	\$500.00
D7981	ExcSalGld Excision of	\$880.00
D7982	Sialodoch Sialodocho	\$950.00
D7983	ClSrSalvF Closure of	\$630.00
D7990	EmerTrach Emergency	\$705.00
D7991	Cornoidct Coronoidc	\$2,230.00
D8010	Limited ortho trt, primary dent	\$1,200.00
D8020	Limited ortho trt, transitional	\$1,200.00
D8030	Limited ortho treat, Adolescent	\$1,200.00
D8040	Limited ortho treat, adult dent	\$1,200.00
D8050	Intercept orth trt, primary dent	\$700.00
D8060	Intercept orth trt, transitional	\$2,400.00
D8070	Comprehensive orth, transitional	\$4,800.00
D8080	Comprehensive ortho, adolescent	\$5,000.00
D8090	Comprehensive ortho, adult dent	\$5,200.00
D8210	Removable appliance therapy	\$375.00
D8220	Fixed appliance therapy	\$450.00
D8660	Pre-orthodontic treatment visit	\$175.00
D8670	Periodic ortho visit (contract)	\$160.00
D8680	Orthodontic retention	\$0.00
D8690	Ortho treatment (bill/contract)	\$0.00
D8691	Repair of orthodontic appliance	\$120.00
D8692	Retainer replacement- lost/broken	\$295.00
D8693	Rebond/repair of fixed retainer	\$150.00
D8694	Repair of fixed retainer	\$175.00
D9110	Emerg treatment, palliative	\$65.00
D9120	Fixed partl denture sectioning	\$120.00
D9210	Local anesthesia not op/surg	\$50.00
D9211	Regional block anesthesia	\$50.00
D9212	Trigeminal division blk anesth	\$50.00
D9215	Local anesthesia	\$0.00
D9220	Deep sedat/gen anesth- 1 st 30m	\$0.00
D9221	Deep sedat/gen anesth-ea+ 15m	\$0.00
D9222	Deep seda	\$110.00



D9223	Genanesth Deep seda	\$110.00
D9230	Analgesia	\$75.00
D9239	Intravenou	\$120.00
D9243	Ivsedmod IV conscious	\$120.00
D9248	Non IV conscious sedation	\$110.00
D9310	Consultation-per session	\$70.00
D9410	House/extended care facility	\$140.00
D9420	Professional hospital call	\$200.00
D9430	Office visit for observation	\$40.00
D9440	Office visit- after regular hrs	\$140.00
D9450	Case present, detailed/extens tx	\$40.00
D9610	Therapeutic drug injection, B/R	\$60.00
D9612	Therap parenteral drugs, 2+	\$100.00
D9630	Other drugs/medicaments, B/R	\$30.00
D9910	Application of desensitize med	\$25.00
D9911	Apply desensitize resin, per th	\$25.00
D9920	Behavior management, by report	\$20.00
D9930	Treat complications- postsurgical	\$60.00
D9940	Occlusal guards, by report	\$350.00
D9941	Fabricate athletic mouth guards	\$110.00
D9942	Repair/Reline of occlusal guard	\$260.00
D9950	Occlusal analysis-mounted case	\$200.00
D9951	Occlusal adjustment-limited	\$125.00
D9952	Occlusal adjustment-complete	\$900.00
D9970	Enamel micro abrasion	\$200.00
D9971	Odontoplasty 1-2 teeth-rmv enam	\$80.00
D9972	External bleaching-per arch	\$175.00
D9974	Internal bleaching- per tooth	\$125.00
D9975	External Bleaching @ Home/Arch	\$140.00
D9995	Teledentist	\$100.00



Social Services

Child Support Application Fee	\$25.00
Child Support Filing Fee	\$7.00
Adoption Fee	\$300.00
North Carolina Health Choice- Adult	\$50.00
North Carolina Health Choice- Family	\$100.00



Sheriff's Office

Concealed Handgun Permit	\$90.00
Renewal Concealed Permit	\$75.00
Civil Process Fee	\$30.00 / defendant
Fingerprints	\$10.00
Animal Control Citation	\$50.00 / offense
Inmate Non-Emergency Medical	\$20.00
Inmate Issued Property	Charges based on replacement costs



Holly Shelter Shooting Range

Adult Daily Pass	\$13.00 per day
Youth Daily Pass	\$0.00 per day
Spectator Daily Pass	\$1.00 per day
Adult Annual Pass	\$260.00 per year
Shooting Supplies	Price based on cost recovery
Merchandise	Price based on cost recovery
Concession Items	Price based on cost recovery
Classes/Special Events	Price based on cost recovery



Parks & Recreation

Program fees will be based on the cost of programs

Facility Attendant (as required by Parks & Rec department, after hours, minimum of 3 hours)	\$20.00 / hour
Rental Fee for all facilities used by Youth Recreation Partner Leagues & Pender County Schools	\$0.00
Athletic Tournament Out of Town Team	\$20.00 / team / tournament

Picnic Shelters

Small Picnic Shelter Rental - Resident	\$10 Per hour
Small Picnic Shelter Rental – Non-Profit	\$10 Per hour
Small Picnic Shelter Rental – Non-Resident	\$15 Per hour
Small Picnic Shelter Rental – For Profit	\$20 Per hour
Large Picnic Shelter Rental - Resident	\$15 Per hour
Large Picnic Shelter Rental – Non-Profit	\$15 Per hour
Large Picnic Shelter Rental – Non-Resident	\$20 Per hour
Large Picnic Shelter Rental – For Profit	\$30 Per hour

Athletic Facilities

Athletic Field/Ballfield Rental - Resident	\$10 Per hour
Athletic Field/Ballfield Rental – Non-Profit	\$10 Per hour
Athletic Field/Ballfield Rental – Non-Resident	\$15 Per hour
Athletic Field/Ballfield Rental – For Profit	\$20 Per hour
Athletic Field/Ballfield Rental – Tournament by Non-Profit	\$100 per day per field
Athletic Field/Ballfield Rental – Tournament by For Profit	\$200 per day per field
Athletic Field/Ballfield Light Rental - Resident	\$10 Per hour
Athletic Field/Ballfield Light Rental – Non-Profit	\$10 Per hour
Athletic Field/Ballfield Light Rental – Non-Resident	\$10 Per hour
Athletic Field/Ballfield Light Rental – For Profit	\$10 Per hour
Athletic Event Facility Attendant (as required by Parks and Recreation Department)	\$20 Per hour
Athletic Field/Ballfield Light Rental – Tournament by Non-Profit	\$15 Per hour
Athletic Field/Ballfield Light Rental – Tournament by For Profit	\$20 Per hour
Sand Volleyball Court Rental - Resident	\$5 Per Hour



Sand Volleyball Court Rental – Non-Profit	\$5 Per Hour
Sand Volleyball Court Rental – Non-Resident	\$10 Per Hour
Sand Volleyball Court Rental – For Profit	\$10 Per Hour
Sand Volleyball Court Rental – Tournament by Non-Profit	\$50 per day per court
Sand Volleyball Court Rental – Tournament by For Profit	\$100 per day per court

Hampstead Annex Facilities	
First Floor Meeting Room (Room #102) - Resident	\$10.00 per hour
First Floor Meeting Room (Room #102) – Non-Profit	\$10.00 per hour
First Floor Meeting Room (Room #102) – Non-Resident	\$15.00 per hour
First Floor Meeting Room (Room #102) – For Profit	\$15.00 per hour
Hampstead Annex Auditorium Rental - Resident	\$45.00 per hour
Hampstead Annex Auditorium Rental – Non-Profit	\$45.00 per hour
Hampstead Annex Auditorium Rental – Non-Resident	\$75.00 per hour
Hampstead Annex Auditorium Rental – For Profit	\$75.00 per hour
Parking Lot Rental - Resident	\$25.00 per hour
Parking Lot Rental – Non-Profit	\$25.00 per hour
Parking Lot Rental – Non-Resident	\$35.00 per hour
Parking Lot Rental – For Profit	\$35.00 per hour

Penderlea Facilities	
Penderlea Classroom Rental – Resident	\$10.00 per hour
Penderlea Classroom Rental – Non-Profit	\$10.00 per hour
Penderlea Classroom Rental – Non-Resident	\$15.00 per hour
Penderlea Classroom Rental – For Profit	\$15.00 per hour
Penderlea Auditorium Rental - Resident	\$45.00 per hour
Penderlea Auditorium Rental – Non-Profit	\$45.00 per hour
Penderlea Auditorium Rental – Non-Resident	\$75.00 per hour
Penderlea Auditorium Rental – For Profit	\$75.00 per hour
Penderlea Auditorium/Classrooms Rental - Resident	\$450.00 per day
Penderlea Auditorium/Classrooms Rental – Non-	\$450.00 per day



Profit	
Penderlea Auditorium/Classrooms Rental – Non-Resident	\$630.00 per day
Penderlea Auditorium/Classrooms Rental – For Profit	\$630.00 per day
Facility Attendant (minimum three hours)	\$20.00 per hour
Penderlea Gym Rental - Resident	\$55.00 per hour
Penderlea Gym Rental – Non-Profit	\$55.00 per hour
Penderlea Gym Rental – Non-Resident	\$75.00 per hour
Penderlea Gym Rental – For Profit	\$75.00 per hour
Penderlea Gym Rental - Resident	\$330.00 per day
Penderlea Gym Rental – Non-Profit	\$330.00 per day
Penderlea Gym Rental – Non-Resident	\$450.00 per day
Penderlea Gym Rental – For Profit	\$450.00 per day
Penderlea Gym Setup Fee (If Necessary)	\$25.00 per occurrence
Facility Attendant (minimum three hours)	\$20.00 per hour

Special Events	
Special Event 1-500 Attendees	\$50.00 per day
Special Event 501-1,000 Attendees	\$100.00 per day
Special Event 1,001-2,000 Attendees	\$200.00 per day
Special Event 2,001-3,000 Attendees	\$300.00 per day
Special Event 3,001-4,000 Attendees	\$400.00 per day
Special Event 4,000+ Attendees	\$500.00 per day
Special Event Facility Attendant (as required by Parks and Recreation Department)	\$20.00 per hour



Film Permit	
Low Impact	\$250.00 per day
Medium Impact	\$500.00 per day
High Impact	\$1,000.00 per day
Pender County Courthouse Square	\$1,000.00 per day
Pender Memorial Park	\$1,000.00 per day
Hampstead Kiwanis Park	\$1,000.00 per day
Millers Pond Park	\$1,000.00 per day
Pender County Government Annex	\$1,000.00 per day
Penderlea Gym	\$1,000.00 per day
Penderlea Auditorium	\$1,000.00 per day
Penderlea Grounds	\$1,000.00 per day
Special Event Facility Attendant (as required by Parks and Recreation Department)	\$20.00 per hour

Concession and Vendor Fees	
Food Vendors	\$25.00 per day

Independent Contractor	
Contracted Instructor	75/25 split



Pender County Utilities				
Water				
Based on Meter Size		System Development Fees	Monthly Service Availability Fee	
		3/4" Meter	\$3,432.00	\$32.50
		1" Meter	\$5,720.00	\$36.00
		1 1/2" Meter	\$11,440.00	\$37.00
		2" Meter	\$18,304.00	\$40.00
		3" Meter	\$40,040.00	\$61.25
		4" Meter	\$57,199.00	\$101.25
		6" Meter	\$114,399.00	\$202.50
	8" Meter	\$183,038.00	\$325.00	
Usage Rate		\$7.50 / 1,000 gallons		
		\$11.00 / 1,000 gallons if over 10,000 gallons / month		
Irrigation Setup				
Water System Development Fee, Tap Fee (3/4" Meter), Inspection Fee			\$5,382.00	
Irrigation Base Fee			\$32.50 / month	
Usage Rate			\$8.00 / 1,000 gallons	
			\$11.95 / 1,000 gallons if over 10,000 gallons / month	
Fire Line Service	Fixed Fire Line Fee		\$20.00 / month	
Tap Fees	3/4" Meter		\$1,925.00	
	1" Meter		\$2,125.00	
	1 1/2" Meter		\$3,425.00	
	2" Meter		\$4,525.00	
	Fire Line Only <2"		\$2,500.00	
Fire Line Only >2"		\$3,000.00		



(Paid for by owner and installed by Utility Contractor)

*Note that water and/or sewer services crossing 4-lane or wider highways shall be installed by a licensed utility contractor at the customer's expense.

Meter Fees	3/4" Meter Only Fee	\$400.00
	1" Meter Only Fee	\$500.00
	1 1/2" Meter Only Fee	\$900.00
	2" Meter Only Fee	\$1,300.00
	3" Meter Only Fee	\$3,325.00
	4" Meter Only Fee	\$4,200.00
	6" Meter Only Fee	\$7,000.00
	8" Meter Only Fee	\$10,750.00
Sewer		
System Development Fee Based on meter size	3/4" Meter	\$7,107.00
	1" Meter	\$11,845.00
	1 1/2" Meter	\$23,960.00
	2" Meter	\$37,904.00
	3" Meter	\$82,915.00
	4" Meter	\$118,450.00
	6" Meter	\$236,900.00
	8" Meter	\$379,040.00
Commercial Rate	Fixed and usage rate	\$15.00 / 1,000 gallons
Other Charges		
Late Payment Fee (applied on the 15 th of the month)		10% of past due balance
Inspection Permit Fee		\$25.00
Deposit- Tenants Only		\$200.00
Transfer Fee- Change in Ownership		\$25.00
Returned Check Fee		\$25.00
Account Activation Fee		\$25.00
Administrative Disconnect Fee (Terminated for non-payment)		\$65.00
After Hours Fee		\$25.00
Broken Lock Fee		\$25.00
Backflow Test Processing Fee		\$10.00
Tampering Charge (water service, other than broken lock)		\$200.00 minimum*
Tampering Charge (hydrant, tank, pumps, etc.)		\$1,000.00 minimum*
*Per NCGS 14-151€- Triple the amount of losses & damages sustained or \$5,000, whichever is greater		



Maple Hill Water & Sewer

Water			
System Development Fee: Based on Meter Size	3/4" Meter	\$3,432.00	
	1" Meter	\$5,720.00	
	1 1/2" Meter	\$11,440.00	
	2" Meter	\$18,304.00	
	3" Meter	\$40,040.00	
	4" Meter	\$57,199.00	
	6" Meter	\$114,399.00	
	8" Meter	\$183,038.00	
Residential Base Fee	Per residential unit	\$19.50 / month	
Residential Usage Rate	\$6.00 / 1,000 gallons		
Commercial Base Fee	Per commercial unit	\$21.50 / month	
Commercial Usage Rate	\$6.50 / 1,000 gallons		
Tap Fees	3/4" Meter	\$1,925.00	
	1" Meter	\$2,125.00	
	1 1/2" Meter	\$3,425.00	
	2" Meter	\$4,525.00	
	Fire Line Only <2"	\$2,500.00	
	Fire Line Only >2"	\$3,000.00	
	(Paid for by owner and installed by Utility Contractor)		
	3/4" Meter Only Fee	\$400.00	
	1" Meter Only Fee	\$500.00	
	1 1/2" Meter Only Fee	\$900.00	
	2" Meter Only Fee	\$1,300.00	
	3" Meter Only Fee	\$3,325.00	
	4" Meter Only Fee	\$4,200.00	
	6" Meter Only Fee	\$7,000.00	
	8" Meter Only Fee	\$10,750.00	
Sewer			
System Development Fee (based on meter size)	3/4" Meter	\$7,107.00	
	1" Meter	\$11,845.00	
	1 1/2" Meter	\$23,690.00	
	2" Meter	\$37,904.00	
	3" Meter	\$82,915.00	
	4" Meter	\$118,450.00	
	6" Meter	\$236,900.00	
	8" Meter	\$379,040.00	
Commercial Rate (fixed and usage rate)		\$11.50 / 1,000 gallons	



Other Charges	
Late Payment Fee (applied on the 15 th of the month)	10% of past due balance
Inspection Permit Fee	\$25.00
Deposit- Tenants Only	\$200.00
Transfer Fee- Change in Ownership	\$25.00
Returned Check Fee	\$25.00
Account Activation Fee	\$25.00
Administrative Disconnect Fee (Terminated for non-payment)	\$65.00
After Hours Fee	\$25.00
Broken Lock Fee	\$25.00
Backflow Test Processing Fee	\$10.00
Tampering Charge (water service, other than broken lock)	\$200.00 minimum*
Tampering Charge (hydrant, tank, pumps, etc.)	\$1,000.00 minimum*
*Per NCGS 14-151€- Triple the amount of losses & damages sustained or \$5,000, whichever is greater	

Pretreatment	
Wastewater treatment evaluation assumes that the influent wastewater characteristics are equivalent to typical domestic strength wastewater as shown in Table 1. A Pretreatment Permit will be required for stronger strength effluent and a surcharge rate will be assessed for exceedance of any pretreatment permit limit.	
Influent Parameter	Concentration
Organic Loading, BODs	250 mg/l
Total Suspended Solids, TSS	220 mg/l
Nitrogen, TKN	40 mg/l
Ammonia, NH3	25 mg/l
Other Charges	
Late Payment Fee (applied on the 15 th of the month)	10% of past due balance
Inspection Permit Fee	\$25.00
Deposit- Tenants Only	\$200.00
Transfer Fee- Change in Ownership	\$25.00
Returned Check Fee	\$25.00
Account Activation Fee	\$25.00
Administrative Disconnect Fee (Terminated for non-payment)	\$65.00
After Hours Fee	\$25.00
Broken Lock Fee	\$25.00
Backflow Test Processing Fee	\$10.00
Tampering Charge (water service, other than broken lock)	\$200.00 minimum*
Tampering Charge (hydrant, tank, pumps, etc.)	\$1,000.00 minimum*
*Per NCGS 14-151€- Triple the amount of losses & damages sustained or \$5,000, whichever is greater	



Solid Waste	
Transfer Station Tipping Fee	\$78.00 per ton
Non-Pender County Resident Tipping Fee	\$162.00 per ton
User Fee (Household Waste Disposal and Recycling)	\$220.00 per ton
Availability Fee (Recycling Only)	\$110.00 per ton
Construction and Demolition Waste	
<p>Small quantities of construction debris such as roofing material, wood, wood pallets (must be broken down), sheetrock, and other similar materials may be disposed of at the Rocky Point, Burgaw, and Willard Convenience Centers. Large loads, in excess of 200 lbs., must be taken to the Hampstead Transfer Station (250 Transfer Station Road) and will be charged the current per ton rate (first 200 lbs. free for county residents). This service is for residential purposes only.</p>	
<p>Contractors with large quantities of debris can make disposal arrangements with the Sampson County Landfill (910-525-4132).</p>	
Bulky Furniture	
<p>Couches, mattresses, box springs, and similar items may be brought to the Convenience Centers at Rocky Point, Burgaw, Willard or the Transfer Station for disposal. These items should be placed in the construction and demolition debris (C&D) containers. Large loads, in excess of 200 lbs., must be taken to the Transfer Station (250 Transfer Station Road) and will be charged the current per ton rate. This service is for residential purposes only (first 200 lbs. free for county residents).</p>	
<p>Tires originating from site clean-ups or land clearing, tires generated from businesses without the required paperwork/tire documentation, stockpiled tires, tires generated out-of-state, and tires from the general public in excess of five (5) per day ALL will be accepted at the Transfer Station off Highway 17 in Hampstead at a charge of \$78 per ton.</p>	



Glossary

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a two digit fund number, a three digit department and a six digit object number

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - taxes levied on real and personal property based on assessed value.

Allocate - to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget - a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment - the process of determining the value of real and personal property for taxation purposes.

Assessment Roll - an official list of real and personal property containing legal descriptions, ownership and assessed values.

Asset - a resource owned or held by a government which has monetary value.

Audit - a formal examination of the organization's accounts or financial situation.

Authority - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

Authorized Bonds - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions - employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - current operating revenues will be sufficient to support current operating expenditures.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

Budgetary Basis - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

Capital Asset - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project - major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation - debt that is secured by the capital project itself and is issued without voter authorization.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

Continuation - budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

Debt Service - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

Deficit - an excess of expenditures over revenue receipts.

Department - an organizational unit responsible for carrying out a major government function.

Depreciation - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

Disbursement - expenditure of monies from an account.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund - funds generally used to account for tax supported activities. The county has a general operating fund, special revenue funds and capital projects funds.

Grants - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Interest and Penalties Receivable on Taxes - uncollected interest and penalties on property taxes.

Interfund Accounts - accounts that reflect transfers between funds.

Intergovernmental Revenues - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lease-Purchase Agreement - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Levy - the amount of tax, service charges and assessments imposed by a government.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Modified Accrual Accounting Basis - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

Municipal Bond - a bond issued by a state or local government.

Non-operating Revenues - income received by a government not directly attributable to providing a service. An example would be interest on investments.

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Shared Revenues - revenues levied and collected by one government and shared with another on a pre-determined basis.

Service Area - a title for the grouping of departments according to common areas of service.

Special Assessment - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - a written law enacted by a duly organized and constituted legislative body.

Tax Base - the total assessed valuation of real property within the County.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

Taxes - compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Trust and Agency Fund - a fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.