



FY 25-26 Pender County Budget in Brief

County Manager's Note

The Pender County Board of County Commissioners approved a \$111.5 million General Fund operating budget for the fiscal year (FY) 2025-2026 on June 26th, a 4.7% increase from the FY 2024-2025 budget. The Board has also approved a \$30.2 million budget for Pender County Utility Funds and combined Special Revenue Fund budgets of over \$48 million. The tax rate is unchanged at \$0.7375 cents per \$100 of valuation. Staff and management believe this budget positions the county well for provision of services by departments and the beginning of preparation for the opening of the Department of Health & Human Services (DHHS) building and Law Enforcement Center (LEC) in 2026. The county is also growing at one of the highest rates in the state and services must adapt to meet needs and the future landscape.

Two main priorities are addressed in the operating budget: maintenance of the tax rate and recruitment and retention of employees. Despite the introduction of new school debt service from the 2024 school bond, as well as debt payments beginning for the DHHS and LEC buildings, the current tax rate remains steady. Proper financial planning has allowed the debt payments to be incorporated into the county's operating budget. Another budget goal was addressing the needs of current employees through improving pay structure and incentivizing hard-to-fill positions. The operating budget includes 4 deputy sheriff and 4 detention officer positions beginning January 1, emphasizing county commitment to public safety and facility preparation. Over 220 total positions are reclassified, improving salaries in social services, Sheriff's Office, E911, and Inspections. Additionally, 24 fleet vehicles meeting county replacement policy are included.

The Pender County Utilities budgets also includes 7 new positions in Water Operations, Inspections, Centralized Maintenance, Water Treatment, and Solid Waste, as well as over two dozen reclassifications for improved departmental structure. Finally, the operating budget funds the purchase of 10 vehicles, including an excavator, dump truck, and vacuum truck for system repairs. We are confident these additions will continue to aid in the expansion of the water and sewer operations and to serve the over 13,000 PCU customers.

Budget At A Glance



73.75 cents per \$100 of value
Maintained Tax Rate



Margaret Blue

Margaret Blue
Interim County Manager



9 new General Fund positions
7 new Utility Fund positions



3% Employee COLA

1 Step Increase for Employees
with 1+ years of service

\$150,000 Employee Merit



GENERAL FUNDS

\$135,037,113

SPECIAL REVENUE FUNDS

\$48,444,953



UTILITY FUNDS

\$30,275,579

To review the full FY 2025-2026 budget document and ordinance, please visit the [County budget portal](#).



General Fund Summary

General Fund Revenue Source	Adopted FY 25-26	% of Budget	General Fund Expenditure	Adopted FY 25-26	% of Budget
Ad Valorem Taxes and Penalties	75,337,936	67.5%	Education	34,515,938	31.0
Sales Tax	19,828,073	17.8	Public Safety	28,854,105	25.9
Sales, Services, and other Revenues	6,700,410	6.0	General Government	19,288,884	17.2
Interest Earned	5,249,618	4.7	Health and Human Services	13,705,427	12.3
Intergovernmental Revenues	3,959,854	3.6	Debt Service	10,323,545	9.3
Sale of Surplus Property, Insurance/Property Loss, Loan Receipts	308,328	0.3	Cultural and Recreational	3,164,239	2.8
Fund Balance Appropriated	150,000	0.1	Economic Development	1,682,081	1.5
TOTAL	111,534,219	100.0%	TOTAL	111,534,219	100.0%

Budget Highlights



Public Safety

4 Deputies beginning 1/1/2026
4 Detention Officers beginning 1/1/2026

Vehicles

24 General Fund replacement vehicles



Public Utilities

7 new positions
10 vehicles (new and replacement)

Reclassifications

Reclassify 220+ Positions in DSS, Elections, Inspections, Sheriff's Office, Jail