

2025-2026 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. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Pender County, NC, for its 2024 Budget for the fiscal year beginning July 1, 2024. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications guide.

This award is valid for a period of 2024-2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



2025

BUDGET DOCUMENT

BOARD OF COMMISSIONERS



Randy Burton
Chairman
District 2



Brent Springer
Vice Chairman
District 5



Jerry Groves
Commissioner
District 3



Jimmy Tate
Commissioner
District 4



Brad George
Commissioner
District 1

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



Pender County Officials and Officers

Board of County Commissioners

Randy Burton, Chairman, District 2
Brent Springer, Vice Chairman, District 5
Jerry Groves, Commissioner, District 3
Dr. Jimmy Tate, Commissioner, District 4
Brad George, Commissioner, District 1

County Leadership and Budget Team Members

Margaret Blue, Interim County Manager
Margaret Blue, Finance Director
Angela Miller, Assistant Finance Director
Jacob Orman, Budget and Contracts Analyst
Sarah Fulton, Strategy Director

Department Directors

Anthony Colon, Public Utilities Director
Alan Culter, Sheriff
Gregory Jackson, Board of Elections Director
Tommy Batson, Emergency Management Director
Amy Burton, Fire Marshal
Carolyn Moser, Health and Human Services Director
Brianna Martindale, Housing Director
Pamela Brame, HR Director
Marcel Miranda, ITS Director
Zach White, Parks and Recreation Director
Allen Phillips-Bell, Library Director
Sharon Willoughby, Register of Deeds
Mark Walker, Tax Administrator
Michelle Leach, Veteran's Services Director
Rich Blakenship, Social Services Director
Wyatt Richardson, Facilities & Fleet Services Director
Mark Seitz, Cooperative Extension Director

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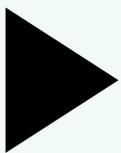
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Introduction

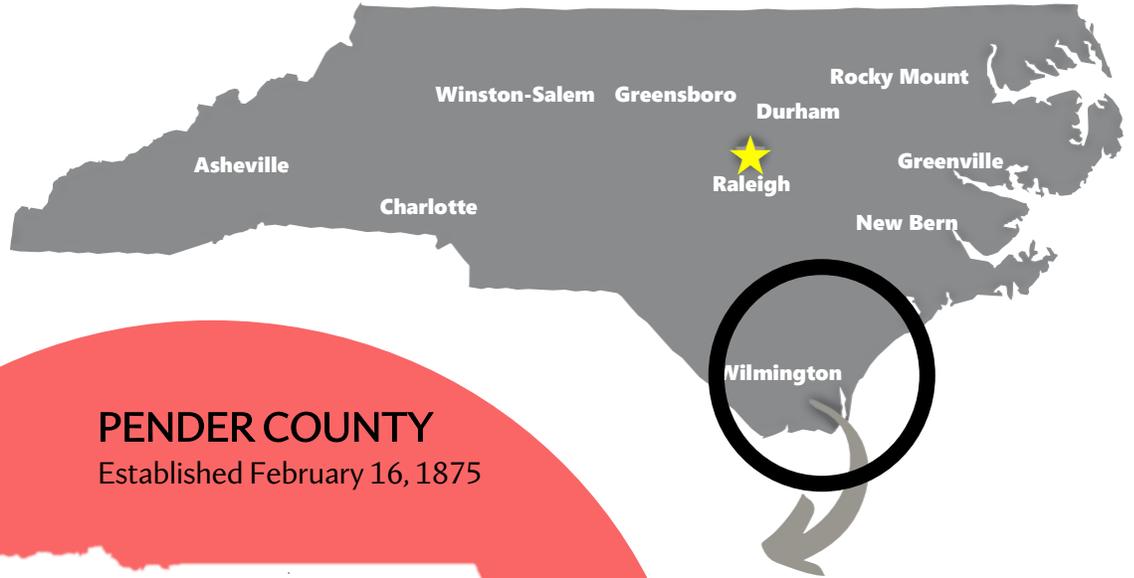




COUNTY PROFILE

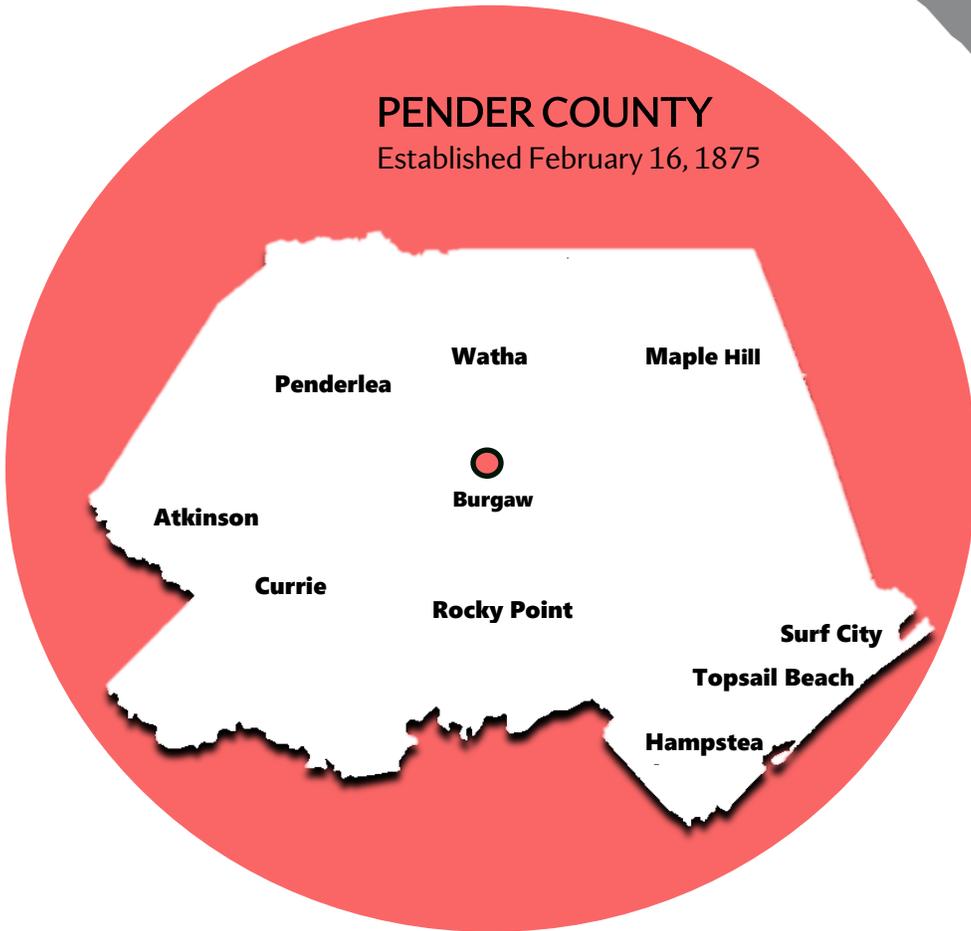
NORTH CAROLINA

Population: 11,210,910



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.

Pender County Fast Facts

Population Estimate, 2024

70,777

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 (2023)

88.0%

ACS Community Survey/Census Bureau/NCACC County Map Book

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. 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
	ADM	ADM
2019-20	6,398	3,007
2020-21	6,921	3,052
2021-22	6,649	3,073
2022-23	7,222	3,302
2023-24	7,887	3,581
2024-25	7,338	3,513
2025-26	7,248	3,489

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:

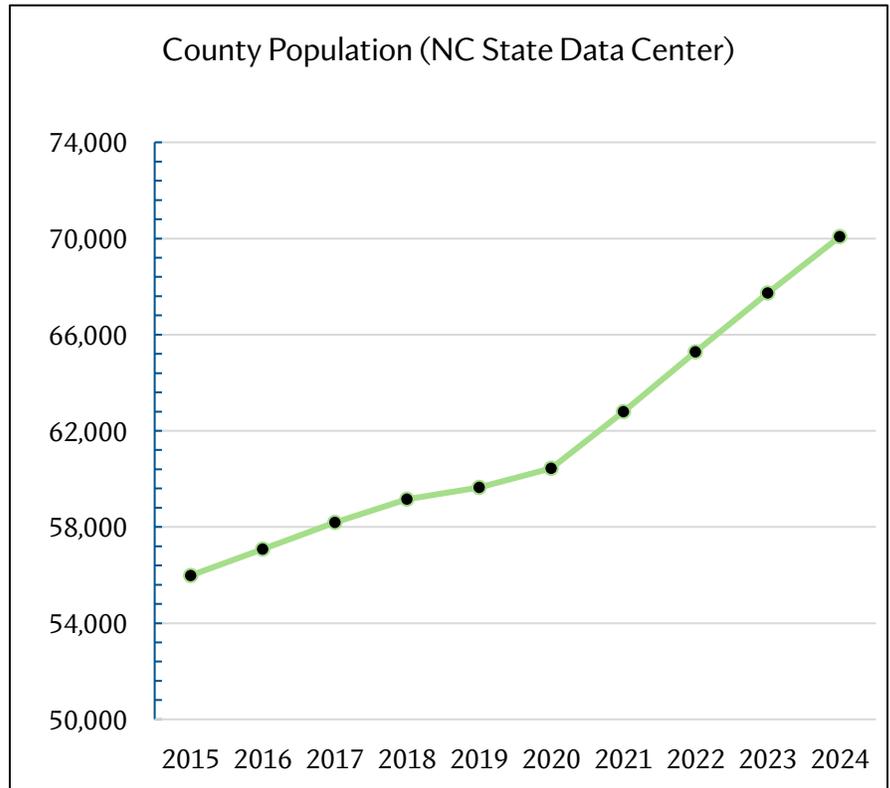
- University of North Carolina at Wilmington
- Cape Fear Community College (two campuses in Pender County: Alston W. Burke in Surf City and Burgaw Center in Burgaw)
- University of North Carolina at Pembroke
- Methodist University
- James Sprunt Community College
- Miller-Motte Business College
- The 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. Since transitioning services to Novant at the Pender Memorial Hospital, Novant has

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 70,077 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:

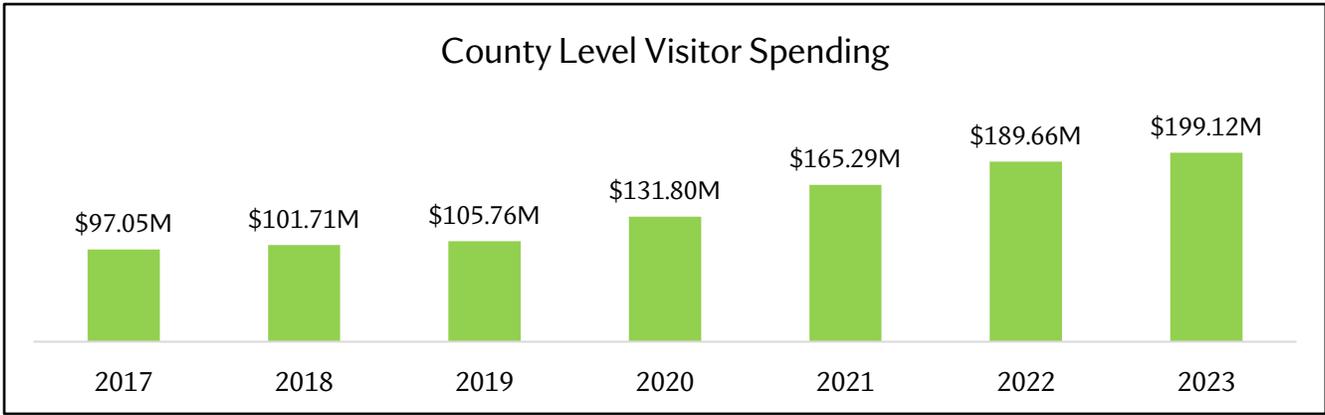
- Acme Smoked Fish
 - Founded in 1906, Acme Smoked Fish is the largest producer of smoked salmon in North America, and the facility is the largest fish processing facility in the US.
- Amazon
 - Broke ground on a long-awaited 3.2 million square foot robotics fulfillment facility in March 2025
 - Will employ over 1,000 jobs when completed

- 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

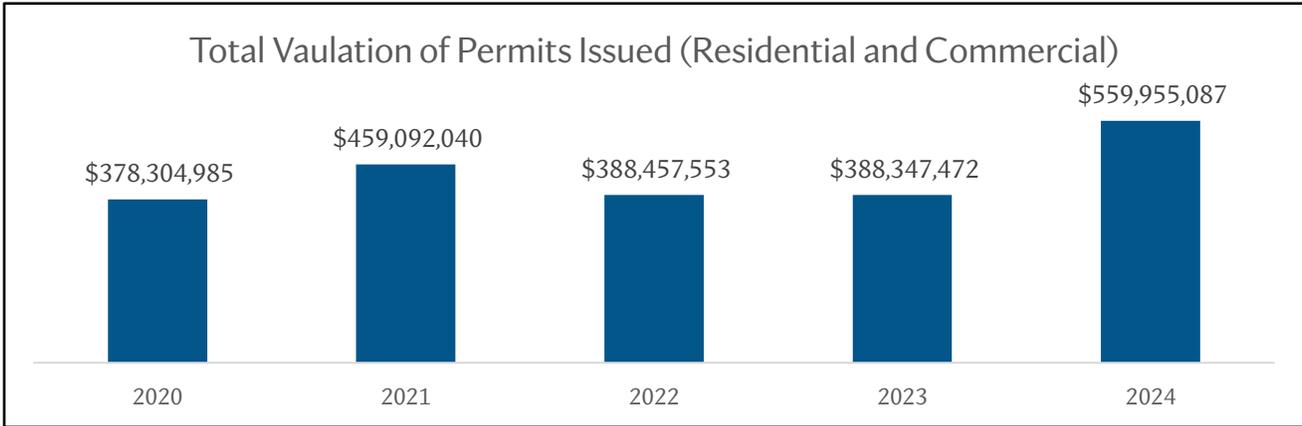
The County also maintains contacts and partnerships within the Pender Industrial Park, located within the Town of Burgaw. Top employers in the park include Mojotone (manufacturing), Cardinal Foods, LLC (food processing), Hood Container (manufacturing), American Skin (food processing), and more. Finally, 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	3,153	316	3,469
2024	3,150	328	3,478

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
- Various studies focused on water quality throughout the county

These projects and more are detailed in the "[Capital Projects](#)" section of this report.

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

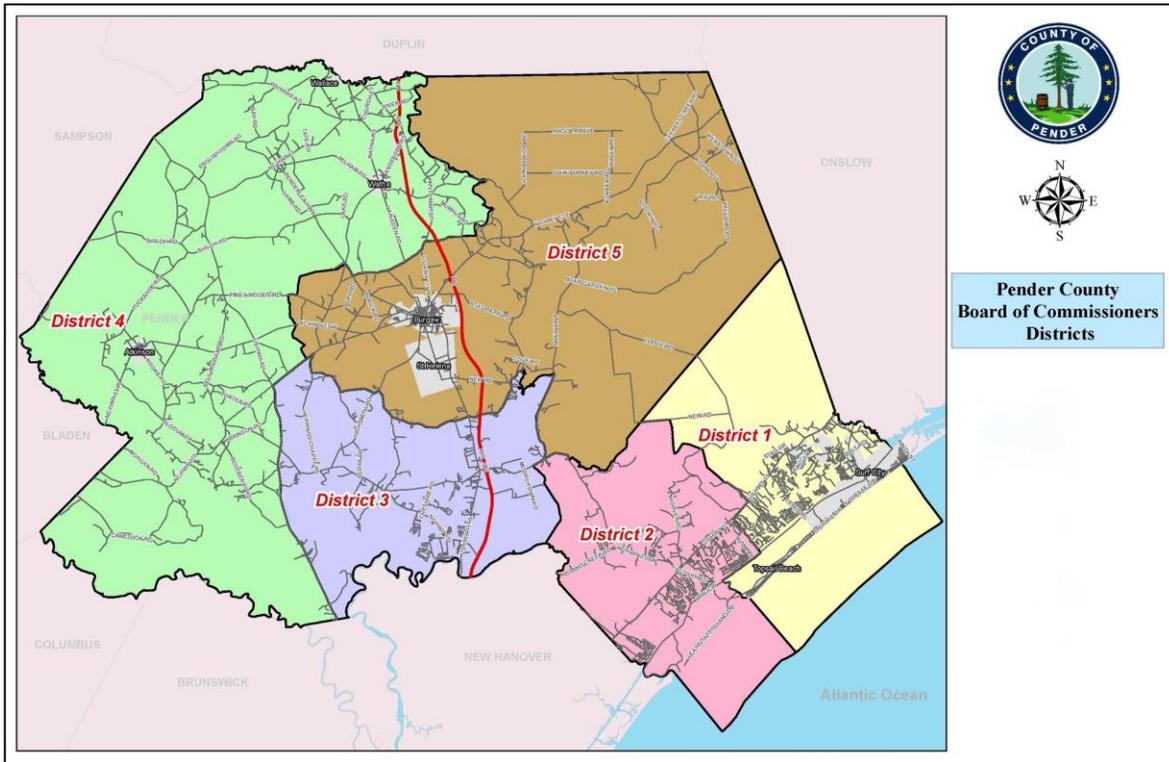
The County participates in the North Carolina Local Governmental Employees' Retirement System ("LGERS"). LGERS is a service agency administered through a board of trustees by the State for public employees of counties, cities, boards, commissions and other similar governmental entities. While the State 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. Chairman Randy Burton, of District 2, 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.

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.

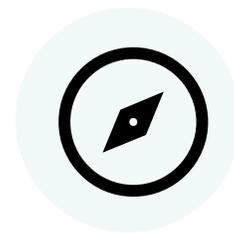
The annual budget is the foundation for the County’s financial planning and control, and is completed by the Budget Team for the county, consisting of staff from the Finance and County Manager’s departments. There is also a dedicated budget analyst. Agencies and departments are required to submit their first requests for appropriation to the Budget Team by the end of calendar year 2024. 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](#).



2025 Blueberry Festival, Burgaw, NC



Guide to the Budget Document



Purpose

This budget document provides summary information for the allocation of County resources and financial operations. This budget represents a period from July 1, 2025, to June 30, 2026.

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 on 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

This section describes the capital planning process and details Fiscal Year 2024-25 ongoing projects not funded by an operating budget.

Department Profiles

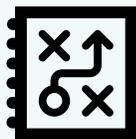
Each department, grouped by their function, includes a budget and actuals snapshot, purpose, budget highlights, and performance metrics.

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.



Five Year Strategic Planning Process



FY 2025-2026 Strategic Goals



Pender County does not currently, and has not historically, had a Board approved strategic plan in place. However, the County is currently undergoing a strategic planning process that will guide priorities and decisions through 2030. The 5-Year Strategic Plan process began in January 2025 and will hope to be adopted by the end of 2025 or beginning of 2026. The plan incorporates direction from staff, commissioners, and the public, and is being managed internally by Strategy Director Sarah Fulton.

January 21, 2025

- First engagement with Board of Commissioners about the strategic planning process and kickoff of the Strengths, Weaknesses, Opportunities, and Challenges/Threats.

February 2025

- Survey available for public and staff to complete SWOC/T and meetings with staff in small groups. There were 127 survey responses and 54 staff involved in small group meetings discussing each category.

March 21, 2025

- Strategy Director Sarah Fulton first presents the Mission Statement and Values of Community, Strategic Growth, Stewardship, Transparency, Professionalism, and Excellence presented to Board during Day 2 of Board Retreat.

April 7, 2025

- Pender County Board of County Commissioners presented with Mission Statement and Values at board meeting on April 7th. Increased public engagement requested.

April 2025

- Steering Committee publishes 7 draft goals, and the Public Engagement survey becomes available regarding the strategic goals.

April 28, 2025

- Public engagement window with strategic goals through Jotform survey ends after over 600 submissions. Survey asked respondents to rank the goals by priority and offer their opinions on the wording and the values/mission statement.

April 29 and 30th,
2025

- Public engagement meetings held from 5pm-7pm in Hampstead and Burgaw, where conversation is held on the strategic goals and mission/values.

June 2, 2025

- Pender County Board of County Commissioners adopts updated Mission Statement and Values at board meeting.

July-September
2025

- Work groups begin for each of the strategic goals, identifying priorities and issues involved with each. These work groups consist of key staff and public from across the county with experience, vision, or expertise in the related goal. Ultimately, the goal of the groups is to set measurable objectives and actions.

October 2025

- Draft Goals and Objectives are completed and will be presented and discussed at five Public Engagement/Town Hall meetings throughout the county.

The Strategic Planning process began in January 2025 with a Strengths, Weaknesses, Opportunities, and Challenges/Threats assessment completed by over 120 members of the public and staff in an open survey. Additionally, Strategy Director Sarah Fulton assembled over 50 staff members in various small group discussions with multiple departments present for each meeting for discussions on these ideas.

The most common responses for each category are in bold.

<u>Strengths</u>	<u>Weaknesses</u>
<ul style="list-style-type: none"> • Pender County's employees work hard, going above and beyond while juggling numerous responsibilities. They always come together in events to get the job done. • The County is fiscally sound with a solid fund balance & debt ratio. • Pender County still has a small-town, community feel. • Pender County has a diverse landscape with beaches, rivers, and forests. • The County is moving in positive direction with CIP projects to address growth and with other processes. • HR has been doing a lot with events, career progression plans, and benefits. • IT has greatly improved over the past few years and has great customer service. • The County Manager makes it a point to meet staff and listen to employees. • Insurance and extra holidays are good. • The people of Pender County go above and beyond to help each other in times of need. 	<ul style="list-style-type: none"> • Internal communication between departments is lacking, both in coordination and collaboration as well as understanding processes. • County buildings are inadequate in terms of size, quality, and ability to meet citizen needs. • External communication and education for the public results in poor relationship with citizens. We often do not reach most of the County and many citizens do not understand processes or roles. • The County has not adequately managed land-use, controlled growth, or planned for growth. • A lack of raises for longevity over many years has resulted in salary compression and relatively low salaries for employees compared to surrounding counties. Much of the turnover has been blamed on the lack of upward mobility in salary, not the salary ranges themselves. Turnover in key positions results in problems with continuity and institutional knowledge. [Note: Many of these concerns are being addressed in the new personnel policy] • There is little accountability for issues that are brought to management's attention. Studies are done or meetings are held, but no action is taken. • There is a lack of written policies and procedures which leads to confusion among employees and citizens.

	<ul style="list-style-type: none"> • There is a lack of Spanish-speaking staff to assist citizens, despite the growth in the Spanish-speaking population. • There has been a general unwillingness by management and citizens to accept we are growing, which has resulted in failure to keep up with the growth. • There is a lack of inclusion for minorities or citizens in the western and central portions of the county in many county-sponsored events or public engagement sessions.
<p style="text-align: center;"><u>Opportunities</u></p> <ul style="list-style-type: none"> • Provide services outside of Burgaw/Hampstead or more use of Hampstead Annex • Services for the aging population • Events/ Community Center • Long-term planning and development • Public transportation, bike paths, pedestrian routes • More parks and greenspace • More technology use/ online services • Intranet for county staff • Improved public services: more law enforcement presence, emergency services and healthcare access in rural areas; mental health services • Teleworking options or more flexible hours • Apply for more grants • Town Hall meetings for public or staff 	<p style="text-align: center;"><u>Challenges/Threats</u></p> <ul style="list-style-type: none"> • Incredible growth/ traffic • Infrastructure is not keeping pace with growth • Loss of green space/ wildlife habitats/ rural charm • Overcrowded schools • Building in floodplains • Lack of healthcare • Lack of affordable or workforce housing • Lack of public transportation • Natural disasters- more people and less resources • Cybersecurity

Mission Statement (adopted June 2, 2025)

Pender County is committed to delivering exceptional public service through the responsible stewardship of resources in order to build a safe, healthy, and vibrant community where anyone can thrive.

Values (adopted June 2, 2025)

<p style="text-align: center;">Community</p>	<p>Through collaboration and engagement, we ensure all perspectives are considered, from citizens and community stakeholders to employees and partners, in order to better serve the community.</p>
<p style="text-align: center;">Stewardship</p>	<p>We embrace our role as stewards of the community’s resources and its future. We are committed to sustainability through responsible management of fiscal and local resources, guided by strong policies and procedures, to serve and support the well-being of all residents.</p>
<p style="text-align: center;">Transparency</p>	<p>We are committed to delivering exceptional services with fairness, consistency, and openness. By ensuring information is clear and accessible, we encourage active participation, empowering our community to help shape the decision-making process.</p>
<p style="text-align: center;">Professionalism</p>	<p>We maintain accountability and integrity, ensuring responsiveness to our citizens by holding ourselves to the highest standards in order to fulfill community expectations.</p>
<p style="text-align: center;">Excellence</p>	<p>Through continuous improvement we strive to provide effective public servants and efficient public service. We support each other in being knowledgeable, responsible, and exemplary.</p>

Strategic Issues and Goals

After adopting the mission statement, the Strategic Plan Steering Committee chose six strategic goals to prioritize and to identify issues and objectives alongside them. Each strategic goal has a subcommittee comprised of staff and key leaders that will begin meeting in July 2025 to further break down and set objectives for each strategic goal. The five strategic goals are as follows:

- Support Schools and Education
- Enhance Public Safety
- Strategic Growth & Infrastructure Planning
- Enhance Public Communication
- Internal Development and Retention

The following is a summary of each strategic goal, the issues identified by the Steering Committee, and goals and members of the subcommittees.

Support Schools and Education

- What is the issue?
 - Over 40% of Pender County's annual budget goes towards education. With the significant growth the county has seen, the school system capacity has been outpaced by the rise in the school-aged population.
- Why is this an issue? What are the consequences of not addressing the issue?
 - Pender County has an obligation to provide for the education of its youth. This includes providing adequate facilities, providing funding for educational programs, and ensuring the safety of students and staff.
 - Failing to provide school resources and facilities of an adequate size and number can hinder student success by resulting in environments with a high number of distractions, large class sizes where students have difficulty in getting the amount of support they need, or limit the types of extracurricular activities students may participate in.
- What should our goals be in addressing the issue?
 - To build an educated and skilled workforce by supporting the development of future-driven and accessible education opportunities for students of all ages and backgrounds.
- Who should be involved in the group formulating strategies to reach this goal?
 - Finance
 - Jacob Orman, Budget and Contracts Analyst
 - Pender County Schools
 - Brad Breedlove, Superintendent
 - Kevin Taylor, Assistant Superintendent
 - Mike Taylor, Chief of Student Support Services
 - Dr. Brandy Sawyer, Chief Academic Officer
 - Jill Robertson, 2025 Principal of the Year
 - Brian Allen, Burgaw Middle Principal
 - Michelle Lee, 2025 Teacher of the Year
 - Sheriff's Office School Resource Officer
 - Hal Blake
 - County Manager's Office
 - Sarah Fulton, Strategy Director
 - Meg Blue, Interim County Manager

- Draft Strategies: (to be discussed at Town Hall public engagement meetings)
 1. Support Planned Infrastructure Improvements and Growth
 - Increase annual capital fund contribution each year in order to repair, renovate, and provide the necessary maintenance and facility upgrades needed in the school system.
 - Acquire land for future school sites.
 2. Support staff supplements, benefits, and additions
 - Increase per pupil spending to match or exceed our surrounding counties by increasing incrementally each year, starting at a 3% increase in FY26-27 and 5% in FY 29-30.
 - Increase the local salary supplement to match or exceed the surrounding counties. Our local salary supplement is 10.5% and ranges from \$4,285 to \$6,652. Our surrounding counties have supplement ranges from \$6,200 to \$12,000. The goal is to increase by 1% each year until we reach 15.5% supplement or until we are comparable to our surrounding counties.
 3. Expand the School Resource Officer Division to ensure safer schools
 - Maintain SRO levels at schools based on a minimum of 2 SROs per High School or 1 SRO per 1,000 students maximum in any level school. Add SRO positions as schools expand or are added.
 - Add supervisory structure to the SRO division to allow for appropriate supervision and training. Add 2 Sergeants (for a total of 3) and 1 Lieutenant (for a total of 2) over the next 5 years. The current span of control for a supervisor in the SRO division is 1:20. The ideal span of control is 1: 5 to 1:7.
 - Set a dedicated SRO training budget to ensure SROs are able to train with the specialized equipment used in their daily jobs as well as train for critical incidents.
 4. Assist Pender County Schools in locating additional funding streams
 - Add a Grants Manager to staff to be housed in the Finance Department.
 - Advocate for school needs with state and federal elected officials.

Enhance Public Safety

- What is the issue?
 - Pender County is a geographically large county at an increased risk for natural disasters. Due to its size, it is a challenge to ensure enough personnel and resources to provide law enforcement, fire, and EMS coverage and maintain adequate resources for disaster response. Additionally, there are numerous departments and agencies providing public safety services which can lead to deficiencies in communication and efficiency.

- Why is this an issue? What are the consequences of not addressing the issue?
 - Pender County has an obligation to its citizens to provide public safety in both everyday situations and natural disasters.
 - Failing to maintain adequate resources, both in personnel and equipment, will jeopardize the County's ability to adequately respond to complex incidents.

- What should our goals be in addressing the issue?
 - To support the advancement and continuous improvement of safety and preparedness efforts in our county that incorporate current best practices and anticipate the county's future growth and development.

- Who should be involved in the group formulating strategies to reach this goal?
 - Emergency Management
 - Tommy Batson, EM Director
 - James Horne, Surf City EM
 - Sheriff's Office
 - Lieutenant Lazaro Ramos
 - Detention
 - Assistant Administrator Myra Seabrooks
 - Fire Marshal's Office
 - Townsend Link, Deputy Fire Marshal
 - 911
 - Sharon Rowell, Assistant Director
 - Fire and EMS
 - Jonathan Prevatte, Town of Burgaw Fire Chief
 - Trey Mintz
 - Randy Brinckman

- Draft Strategies: (to be discussed at Town Hall public engagement meetings)
 1. Increase the presence of law enforcement
 - Increase patrol staffing to two deputies per area per shift. This can be accomplished by adding an average of one position per shift (4 positions total) per year.
 - Improve retention and recruitment by creating a career development ladder within the Sheriff's Office to allow for growth outside of the supervisory chain.
 2. Expand hazard education and resources
 - Create maps of detour routes for routes that are commonly flooded. Provide on the county website as well as paper versions available throughout the county.
 - Place flood level signs on strategic public properties throughout the County showing prior flood water depths to educate residents.
 - Expand Emergency Management staffing to mirror growth in the County to match the NC average ratio of 1 EM staff to 20,000 population. This will allow for more public education and preparedness tasks.
 - Acquire the FEMA recommended food and water supply for 72 hours for 20% of the County's population. These are freeze-dried meal options with a 15-year shelf-life.
 3. Increase the availability and capabilities of EMS units
 - Add two additional transport units and continue to add units as needed to follow growth and call volume while accounting for the geographical size of the county for response times.
 - Work with Novant Pender Medical Center to add security and the ability to handle more EMS transports to reduce travel time to New Hanover and decrease the amount of time a transport unit is out of service.
 - Investigate the introduction of a Community Paramedicine Program.
 4. Expand existing Special Teams abilities
 - Provide the opportunity for training for agricultural/ heavy machinery rescue for all departments.
 - Create Unified Special Operations Teams consisting of all departments from the County, Towns, and non-profits for a more collaborative response to specialized incidents.
 5. Complete the Emergency Services Merger
 - Conduct monthly meetings post-merger with all divisions to ensure efficient operation and identify any difficulties in response. These meetings will alternate between discipline-specific and multi-discipline.

- Write a comprehensive 5-year plan for Emergency Services to include capital outlay, operations, staffing, and training.
- Complete a full Community Risk Assessment to identify hazards, high risk populations, and service demands for Emergency Services.

Strategic Growth & Infrastructure Planning

- What is the issue?
 - High growth has exceeded the capacity of existing infrastructure such as water, sewer, and communications networks, as well as school and county facilities. Greenspace is beginning to diminish, something that is highly valued in an urban-rural county.
- Why is this an issue? What are the consequences of not addressing the issue?
 - Pender County has an obligation to ensure adequate infrastructure exists to support program delivery. Reaching capacity in water, sewer, and communications networks prevents future economic development, limiting opportunities for residents in employment and leisure. Many residents value the existing greenspace in the county and do not want to see it diminish further.
- What should our goals be in addressing the issue?
 - It is our duty to develop a plan for managed growth and provide infrastructure to direct the vision of a thriving community by maintaining access to public services that support future generational prosperity.
- Who should be involved in the group formulating strategies to reach this goal?
 - Planning Department
 - Justin Brantley, Assistant Planning Director
 - Planning Board/Public
 - Damien Buchanan
 - Parks and Recreation
 - Zach White, Parks and Recreation Director
 - Utilities
 - James Proctor, Chief Treatment Officer
 - ITS
 - Christopher Hewett, Network Engineer II
 - County Manager's Office
 - Sarah Fulton, Strategy Director
 - Pender County Schools
 - Michael Taylor, Chief of Student Support Services

- Draft Strategies: (to be discussed at Town Hall public engagement meetings)
 1. Implement the Imagine Pender 2050 Comprehensive Plan
 - Update the existing UDO with text amendments or updates for immediately pressing items for process improvements.
 - Conduct a full rewrite of the UDO by a consultant with clear density expectations to guide development, address flood mitigation concerns, and input requirements for recreational space, school construction, and other infrastructure.
 2. Provide adequate staffing and resources to support and manage growth
 - Add a Grants Manager to staff to be housed in the Finance Department
 - Add an environmental/ stormwater engineer to staff to be housed in the Planning Department
 - Create an engineering department to include a Chief Engineer and two engineers (environmental, stormwater, or civil). This would absorb the position added in Action Item #2.
 3. Proactive Infrastructure Planning
 - Create an existing infrastructure map with layers for water and sewer, schools, parks, emergency services stations, public safety radio infrastructure, and private utilities.
 - Identify locations and create a future infrastructure map with layers for future water and sewer, schools, parks, emergency services stations, public safety radio infrastructure, and private utilities. This will be based on existing or updated facilities and master plans.
 - Create Water/ Sewer Master Plan to include funding sources
 - Acquire land for near-future infrastructure including schools, parks, and emergency services stations. Some will be direct acquisition and some will be through development.
 - Promote bicycle and pedestrian infrastructure through the UDO, grants, and partnerships with municipalities or other organizations.
 4. Actively encourage economic development
 - Identify future commercial corridors.
 - Encourage desired development by making appropriate UDO changes and text amendments. This include identifying barriers such as reuse and adaptation of existing buildings or creating new zoning districts. Larger changes will be incorporated into the full UDO rewrite.
 - Investigate incentives for commercial development.
 - Promote zoning districts, changes to UDO, and incentive packages to commercial brokers to attract desired commercial business.

Enhance Public Communication

- What is the issue?
 - It is difficult to provide easy access to digestible information for the public on a consistent basis for all functions of County government. There are many missed opportunities for public education and engagement regarding services, processes, and County responsibilities.

- Why is this an issue? What are the consequences of not addressing the issue?
 - Pender County has a responsibility to be transparent in its operations, provide information to the public in a timely manner, and provide education for the public on services, programs, and processes within local government. Citizen engagement is vital for a responsive local government, but citizens cannot become engaged without access to information.
 - Without proactively providing information to the public, the County is often reactive and spends considerable time answering the same questions or providing similar information. There is misinformation about County functions and misunderstandings related to various processes.

- What should our goals be in addressing the issue?
 - To strengthen community relationships, public trust, and understanding of county government's roles and responsibilities using proactive, strategic, and inclusive efforts and initiatives.

- Who should be involved in the group formulating strategies to reach this goal?
 - Brandi Cobb, Communications Manager
 - Pender County Schools
 - Bob Fankboner
 - County Manager's Office
 - Sarah Fulton, Strategy Director
 - ITS
 - Connie Rivenbark, Administrative Specialist
 - Marcel Miranda, ITS Director
 - Public
 - Cheryl Highsmith
 - Cynthia Tart

- Char McClain
 - Rick Constantine
 - John Shakespeare
- Draft Goals: (to be discussed at Town Hall public engagement meetings)
 1. Clarify the information provided by being clear and consistent
 - Standardize agenda items for Board of County Commissioners' meetings so that wording is consistent for similar types of items and so that descriptions provide enough context and information for the general public.
 - Clearly state what is occurring in Board meetings to clarify whether an item is approved, why there is or is not a conflict for a Board member to vote on an item, or why an item that was approved during the budget process is being delayed or denied.
 - Provide staff training on the use of branding and consistent messaging.
 - Create informational videos for FAQ, how-to guides, or important recurring information.
 - Proactively reach out to the media on pressing issues with on-camera interviews with the appropriate staff.
 - Add additional Communications staff as the County grows to be able to consistently provide information and messaging.
 2. Make information more accessible
 - Provide more quality information on departmental pages to include FAQs, how-to guides, why certain policies or laws exist, and which appropriate state or federal agency handles a particular issue that is often attributed to the County.
 - Provide hard copies of certain information or publications at libraries, senior centers, or community centers.
 - Create a "How to Stay Informed" campaign utilizing local TV news stations, radio stations, flyers, real estate offices and home builders to reach new residents, as well as social media to reach as many residents as possible to ensure people know how to stay connected.
 3. Have meaningful interactions with the public
 - Schedule Town Hall meetings on the regular Board of County Commissioners annual meeting schedule so the meetings are planned for the year.
 - Have key departments, personnel, and commissioners attend large events to be available to have important conversations with citizens.
 - Provide more opportunities for departments or key personnel to visit large groups such as senior centers, civic group meetings, or churches to provide education around a particular subject.

Internal Development and Retention

- What is the issue?
 - An inability to retain and develop employees can impact the County's capacity to provide core services to citizens while also affecting implementation of internal projects and programs. Internal communication methods could be improved to further increase efficiency and employee experience.

- Why is this an issue? What are the consequences of not addressing the issue?
 - Pender County provides a number of services to its citizens. Although employees have been identified as one of the County's greatest strength, the inability to retain those employees, recruit others, and develop employees affects the County's ability to fulfill its various missions. Internal communication methods also impact efficient collaboration between departments.
 - Failing to retain and develop employees can result in high turnover, creating disruptions in service delivery and inefficiencies within the organization.

- What should our goals be in addressing the issue?
 - To demonstrate forward-thinking and high-performing standards within county government through exceptional leadership, planning, communication, and customer service.

- Who should be involved in the group formulating strategies to reach this goal?
 - Human Resources
 - Lisa Miller, HR Analyst II
 - County Manager's Office
 - Meg Blue, Interim County Manager
 - Sarah Fulton, Strategy Director
 - DSS
 - Heather Venecia, IM Caseworker III
 - Sheriff's Office
 - Jail- Corporal Kenra Williams
 - 911- Supervisor Linzey Cottle
 - Deputy Johnny Sanderson
 - Facilities
 - Lloyd Mitchell, Maintenance Technician
 - Health Department

- English Robbins, Public Health Nurse II
 - Register of Deeds
 - Sheila Green, Deputy Register of Deeds
 - Library
 - Erin Crites, Youth Services Librarian
 - Permitting
 - Tasha Herring, Permitting and Customer Experience Manager
 - Planning
 - Lee Duncan, Resilience Planner
- Draft Goals: (to be discussed at Town Hall public engagement meetings)
 1. Offer competitive salary, benefits, and learning opportunities
 - Review all job descriptions. Have both the supervisor and the employee review the descriptions to ensure “added hats” are included in the responsibilities so the position can be properly graded.
 - Conduct internal review of salary ranges for every position based on industry standard, surrounding counties, the education and certifications required, and the difficulty in keeping the position filled.
 - Ensure every department has career development plans for each position class and a career growth ladder if applicable
 - Provide more supervisor training, including training for those aspiring to be supervisors but who are not yet.
 - Offer mental health training for supervisors and forward-facing positions.
 - Consider additional changes in the surrounding areas when determining the annual COLA
 2. Improve relationships between management and employees
 - Introduce scheduled work sessions with the Board where departments can discuss ongoing projects outside of agenda items.
 - CMO members will attend some departmental staff meetings to understand more day-to-day activities and challenges.
 - Continue having Human Resources visit departments to meet staff.
 - Improve the supervisory position hiring process by including HR staff on every interview panel for supervisory positions and ensuring questions are chosen from an approved bank of questions regarding supervisory style and situational questions regarding supervision.
 - Increase or improve the quality of communications surrounding changes in benefits, processes, or policies. Provide summaries of BOCC decisions, department head meetings, and current events that are relevant to all or most staff.

3. Give employees the resources and knowledge they need to grow

- Improve County Intranet (MyPender) so that it functions more like a website and less like file storage. Organize the files needed in a more intuitive manner and remove obsolete information.
- Create a booklet and video of departmental services. Many employees do not know what services the county does and does not provide. This can also be beneficial for the public.
- Have a second day of orientation within the department where new employees meet with departments with which they will regularly interface to understand how their role fits into various processes.
- Increase Human Resources staff to an industry standard ratio of one (1) HR staff person to 100 employees. This will ensure there are enough HR staff to oversee payroll, FMLA, benefits enrollment, onboarding, worker's comp, retirement, and other processes).
- Create a mentorship program for new supervisors

4. Expand employee recognition

- Recognize part-time years of service for longevity and County functions.
- Maintain reimbursement and step increases for education and certifications.
- Make Service and Recognition Awards meaningful to staff. The Retention & Recruitment Committee should take a more active role in choosing service awards and methods to recognize employees that will feel meaningful.

Strategic Goal Presentation- September 2025

Support Schools & Education

Goal	Strategy	Action
Support Schools & Education	Support planned infrastructure improvements & growth	Increase annual capital fund contribution each year
		Acquire land for future school sites*
	Support staff supplements, benefits, and additions	Increase per pupil spending to match or exceed the state average.
		Increase the teacher salary supplements to match or exceed the surrounding counties.
	Expand the SRO Division to ensure safer schools	Maintain SRO levels at 2/HS and 1/1,000 students.
		Add supervisory structure to the SRO division to allow for appropriate span of control.
		Set a dedicated SRO training budget.
	Assist PCS in locating additional funding streams	Add a Grants manager to County finance staff. *
Advocate for school needs with state/federal elected officials.		

Enhance Public Safety

Goal	Strategy	Action
Enhance Public Safety	Increase the presence of law enforcement	Increase patrol staffing to 2 deputies per area per shift.
		Improve retention and recruitment by creating a career development ladder within the Sheriff's Office to allow for growth outside of the supervisory chain. *
	Expand hazard education and resources	Create detour maps for commonly flooded routes.
		Place historic flood level signs on public property.
		Expand EM staffing to match growth and standard staffing ratio.
		Acquire FEMA recommended food and water supply for public use.
	Increase the availability and capabilities of EMS units	Add additional transport units according to call volume and growth.
		Work with Novant Pender Medical Center to be able to handle more transports to reduce travel time to New Hanover.
		Investigate the possibility of a Community Paramedicine Program.
	Expand existing Special Teams abilities	Provide agricultural/ heavy machinery rescue training.
		Create Unified Special Operations for a more collaborative response.
	Complete the Emergency Services Merger	Conduct monthly meetings post-merger with all divisions.
		Write a comprehensive 5-year plan for Emergency Services.
Complete a full Community Risk Assessment.		

Strategic Growth & Infrastructure

Goal	Strategy	Action
Strategic Growth & Infrastructure	Implement the Imagine 2050 Comprehensive Plan	Update the existing UDO with text amendments for process improvements. *
		Conduct a full rewrite of the UDO.
	Provide adequate staffing to support and manage growth	Add a Grants Manager to staff to be housed in Finance. *
		Add an environmental/ stormwater engineer.
		Create an engineering department.
	Proactive Infrastructure planning	Create an existing infrastructure map with layers.
		Identify locations to create a future infrastructure map.
		Create a Water/ Sewer Master Plan
		Acquire land for near-future infrastructure*
	Actively encourage economic development	Promote bicycle & pedestrian infrastructure through the UDO, grants, and partnerships.
		Identify future commercial corridors
		Encourage desired development through the UDO by identifying barriers to reuse/adaptions or new zoning districts. *
		Investigate incentives for commercial development.
Promote zoning districts, UDO changes, and incentive packages to commercial brokers to attract commercial business.		

Enhance Public Communications

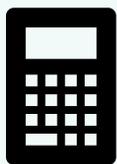
Goal	Strategy	Action
Enhance Public Communication	Clarify the information provided by being clear and consistent.	Standardize agenda items so wording is consistent, and descriptions provide enough context and information for the public.
		Clearly state what is occurring in Board meetings and the reasons for taking certain actions.
		Provide staff training on branding and consistent messaging.
		Create informational videos for FAQ, how-to guides, or recurring items.
		Proactively reach out to the media on pressing issues.
	Make information more accessible	Add additional Communications staff.
		Provide more information on website with FAQ, how-to, other resources.
		Provide hard copies of certain info/publications at various locations.
	Have meaningful interactions with the public	Run a "How to Stay Informed" campaign
		Have scheduled Town Hall meetings on regular BOCC calendar.
		Have key departments/ personnel/ commissioners attend large events to be able to have conversations with citizens about pressing issues.
		Provide more opportunities for personnel to visit large groups such as senior centers, civic group meetings, etc. to provide education.

Internal Development & Retention Pt 1

Goal	Strategy	Action
Internal Development & Retention	Offer competitive salary, benefits, and learning opportunities	Review all job descriptions with employee, supervisor, and HR.
		Conduct internal review of salary ranges for every position based on industry standards, surrounding counties, education and certifications required, and the difficulty in keeping the position filled.
		Ensure every department has a career development plan/ career ladder.
		Provide more supervisor training.
		Offer mental health training for supervisors and forward-facing positions.
	Improve the relationships between management and employees	Consider additional changes in the surrounding areas when determining annual COLA.
		Introduce scheduled workshops with the Board and departments.
		CMO members will attend some departmental staff meetings.
		Continue having HR visit departments to meet staff.
		Improve the supervisory position hiring process by including HR staff on every interview panel and using pre-approved questions.
	Increase or improve the quality of communications surrounding changes in benefits, processes, or policies. Provide summaries of BOCC decisions, department head meetings, and current events relevant to most staff.	

Internal Development & Retention Pt 2

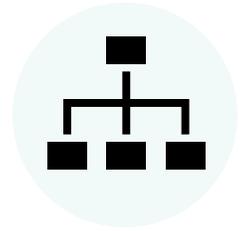
Goal	Strategy	Action
Internal Development & Retention	Give employees the resources & knowledge they need to grow	Improve the County Intranet (MyPender) so it functions more like a website and less like file storage.
		Create a booklet and video of departmental services for orientation, new employees, and the public. *
		Have a second day of orientation within the department where new employees meet with departments with which they will regularly interface to understand their individual roles.
		Increase HR staff to an industry standard of 1 HR: 100 employees.
		Create a mentorship program for new supervisors.
	Expand employee recognition	Recognize part-time years of service for longevity and at County functions.
		Maintain reimbursement and step increases for education and certifications.
		Make Service and Recognition Awards meaningful to staff. The Retention & Recruitment Committee should take a more active role in choosing service awards and methods to recognize employees that will feel meaningful.



County Finance and Budget Process



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 maintains 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.

Budget Calendar for Fiscal Year 2026



FY 2025-2026 Budget Calendar

Pender County, NC



Contact jorman@pendercountync.gov with questions

December

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2025

2nd: Departmental Forms and Instructions Released
5th: Budget Training Day, Cooperative Ext. Building, 8am-1pm

January

S	M	T	W	T	F	S
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

31st: Department Workbook and Profile Due (Enhancements only, Positions must be coordinated with HR)

February

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

21st: IT Department Figures due to Departments
28th: MUNIS Level 1 Budget due

March

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

17th: MUNIS Department Level 2
20th-21st: BOCC Budget Retreat, Hampstead Annex
24th-28th: Week 1, Department Meetings

April

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

31st-4th: Week 2, Department Meetings
11th: County Manager Level 3
14th-15th: Meetings with Fire and EMS
18th: Level 3 Balanced, roll to Level 4
28th: 1st Budget Work Session, 4pm

May

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st, 8th, 12th: Budget Work Sessions, 4pm
15th: Budget Rolled to Level 5
22nd: Budget Balanced and Advertised

June

S	M	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2nd or 16th: Potential Budget Adoption Dates

- = Department Tasks
- = Finance Tasks

Key Notes

- December 5th Budget Training: will include information and steps regarding forms, MUNIS Next Year Budget, quotes and purchasing, salary projections, and also lunch provided
- Workbook and Profile due January 31st includes information on positions, vehicles, capital outlay, and contract services. Positions must be vetted with HR before being included in this submission
- Budget process works through 5 "levels," beginning with department directors entering budget numbers in Level 1, balancing in Level 3, and finalizing the balanced budget in Level 5 to be adopted in June
- Week of March 24th and 31st: department directors will sign up for a time slot to meet with Budget Team
- First three budget work sessions will include directors speaking on their budget, fourth is "If Needed"
- May 22nd: NC General Statutes requires the balanced and proposed budget to be posted and advertised to the public for 10 days before adoption, which could be at the June 2nd or 16th BOCC meeting



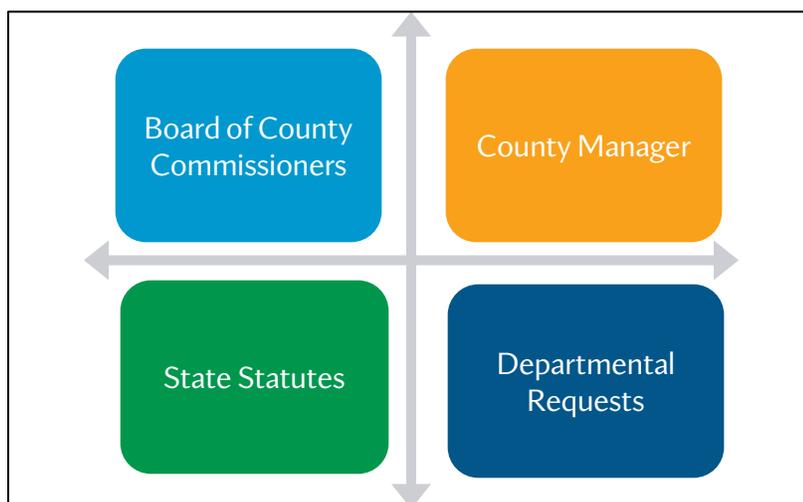
Annual Budget Process

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.

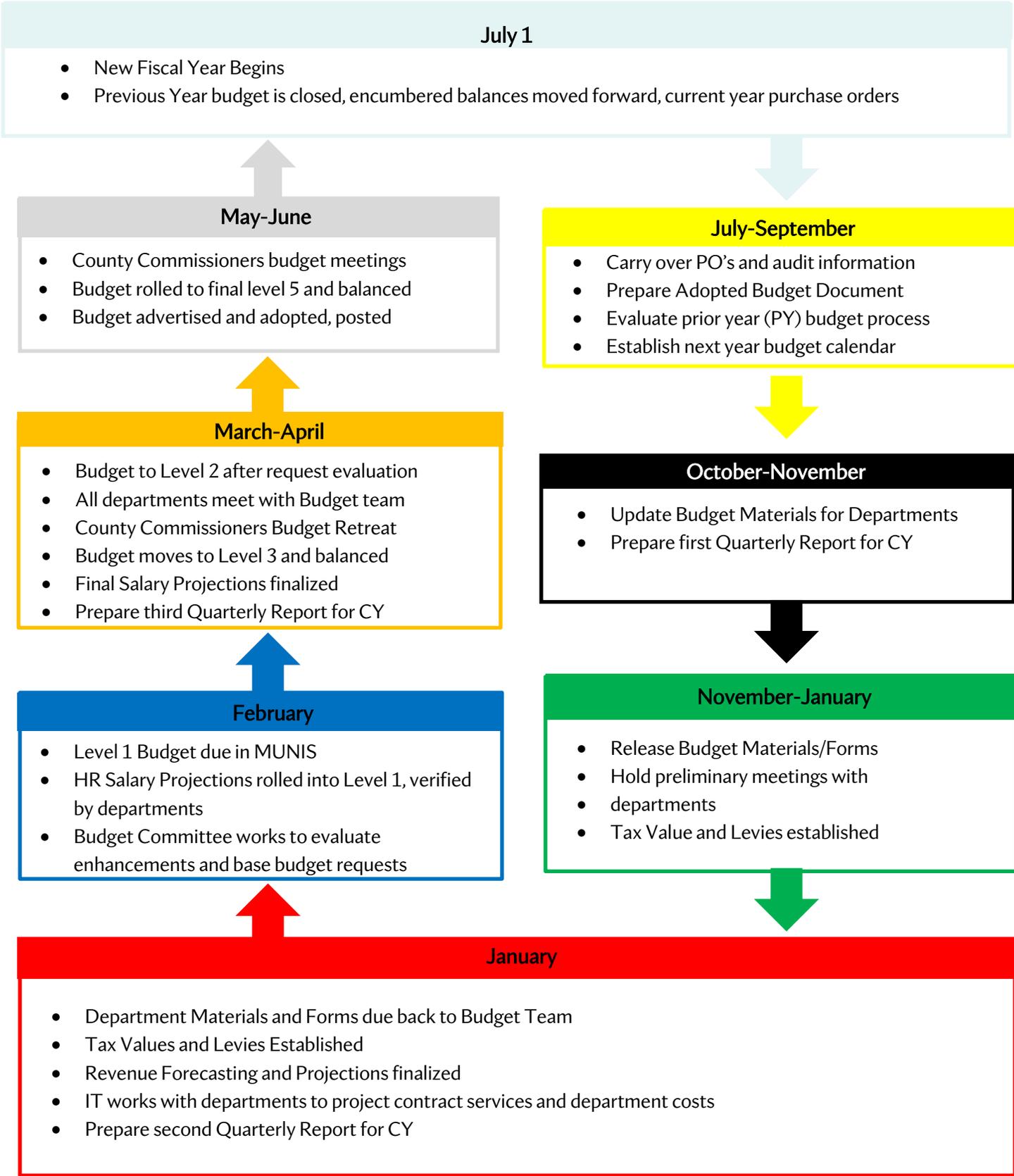
Information to department heads is relayed in an early November meeting and documents are distributed to begin both the Capital Improvement Planning (CIP) requests as well as operational budgets. These requests will be due back to the Budget Team by the end of the calendar year. Through these two months, 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.

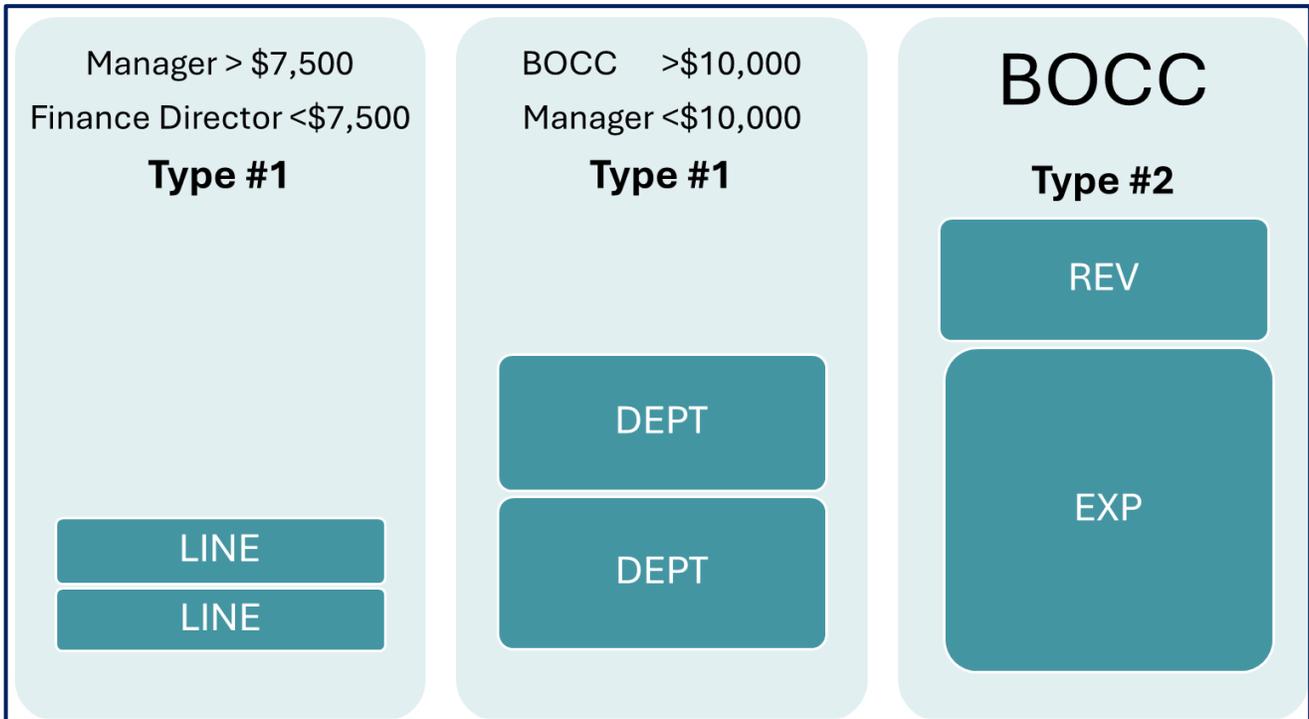
As the finalized budget nears the time for adoption, meetings with the Board of County Commissioners will solidify the document. With special attention to the legal deadlines of local government budgets, the budget will be adopted in early June and published for seven days, before it comes into effect 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 16th, 2024. The budget was formally approved at the June 26th meeting. The public must sign up to speak and they are limited in time available for comment.



Budget Amendments



Budget amendments are entered and 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 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.

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 and capital outlay. Education expenditures consist of 30.9% of General Fund expenditures in FY 2025-2026. This General Fund percentage has decreased due prior planning for school debt payments being moved into the regular School Debt Service fund.

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 2025-2026 Fiscal Year appropriates around 25.9% 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 toward county insurance and other employee benefits. The 2025-2026 Fiscal Year budget appropriates 17.3% 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 12.3% of the FY 2025-2026 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 2.8% of the 2025-2026 Fiscal Year General Fund expenditures.

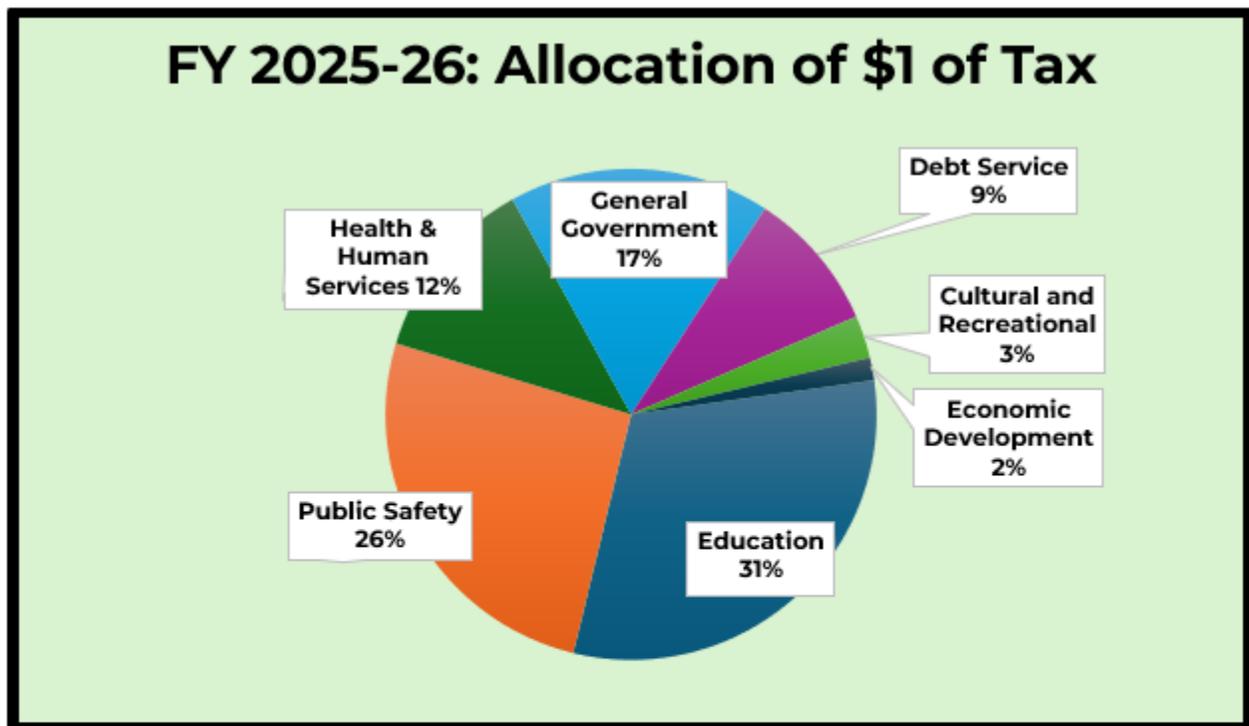
Economic Development

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 2025-2026 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. Beginning this year, this category includes debt service for both the Department of Health and Human Services building and Law Enforcement Center scheduled to open in 2026, as well as the future K-8 school in Hampstead. This accounts for 9.3% of the FY 2025-2026 expenditures.

Below is a chart summarizing these expenses for FY 2025-2026 through the allocation of \$1 of tax.



Top 3 Functions	Amounts
Education	34,515,938
Public Safety	28,854,105
General Government	19,138,884
Total	82,508,927

FY 2025-26 Budget in Brief Document

This document was created and released with the adoption of the FY 2025-2026 budget on June 26, 2025, summarizing key characteristics of the recently adopted budget.



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.

Margaret Blue

Margaret Blue
Interim County Manager

Budget At A Glance



73.75 cents per \$100 of value
Maintained Tax Rate



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](#).



26 BUDGET

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



26 BUDGET

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](#).

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. 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.

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								

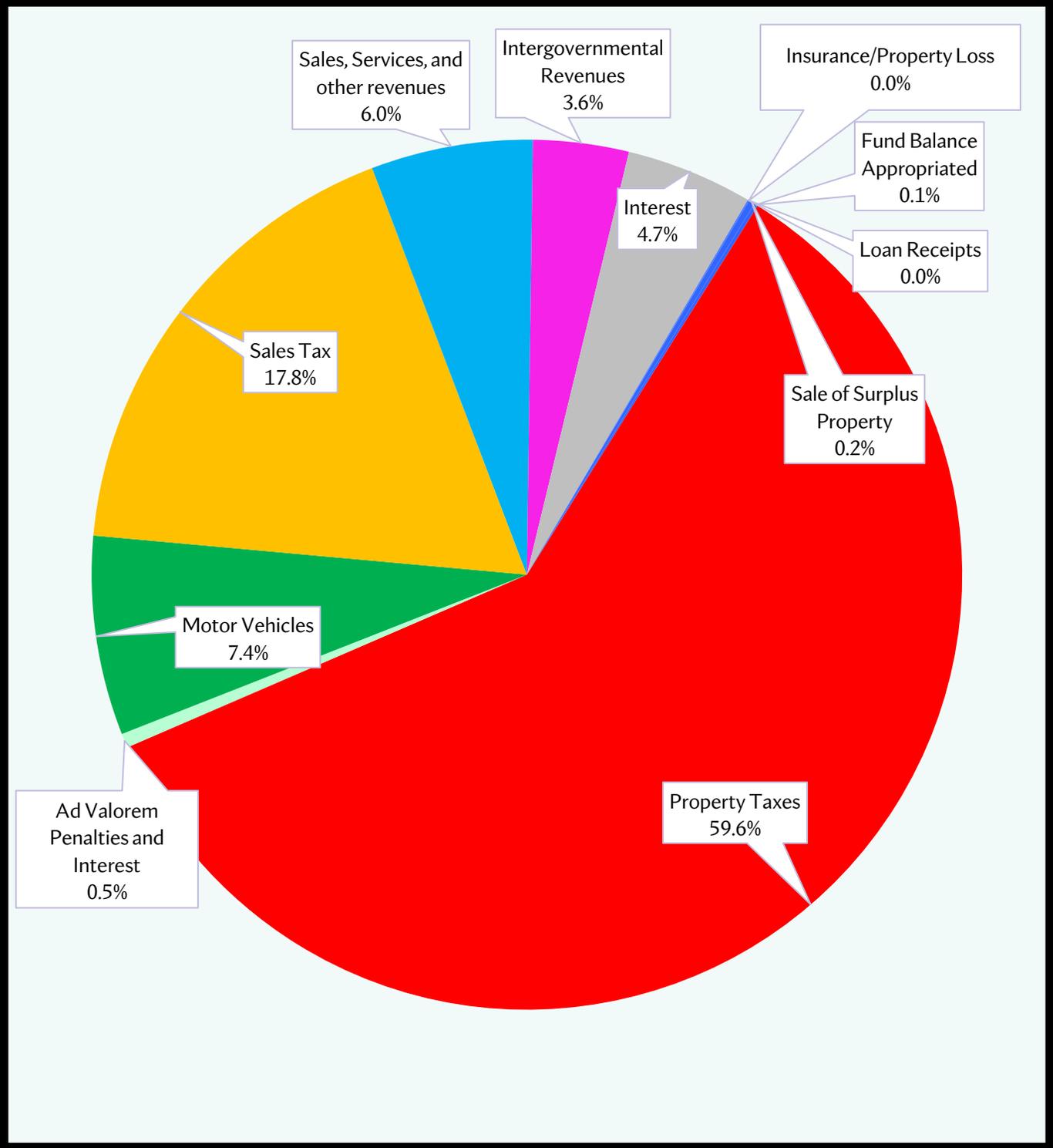
- G: General Fund
- P: Proprietary Fund
- SR: Special Revenue Fund
- CP: Capital Project Fund
- C: Custodial Funds
- IS: Internal Service Funds

Budgeted General Fund Revenues

FY 2023-2026: General Fund

Revenue Source	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Approved
Property Taxes (Current Year)	51,801,750	62,462,602	64,404,880	66,489,513
Property Taxes (Penalties and Interest)	1,760,454	407,600	642,887	590,057
Property Taxes (Motor Vehicles)	5,326,796	7,463,900	7,086,265	8,258,366
Sales Tax	15,242,833	18,078,919	19,109,038	19,828,073
Sales, Services, and other Revenues	5,670,070	6,512,222	7,119,129	6,700,410
Intergovernmental Revenues	4,137,981	2,454,131	2,667,852	3,959,854
Interest	70,000	2,560,673	5,000,000	5,249,618
Receipts	200,000	200,000	200,000	33,328
Insurance/Property Loss	400,000	100,000	25,000	25,000
Sale of Surplus Property	115,000	125,000	100,000	250,000
Fund Balance Appropriated	-	-	-	150,000
TOTAL	\$84,724,884	\$100,365,047	\$106,355,051	\$111,534,219

FY 2025-2026: 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 2025-2026 is unchanged at 0.7375 cents per \$100 of ad valorem value. The total projected tax base is \$9,269,935,835, which represents the combined real estate taxable total (\$8,745,575,098), personal property taxable total (\$382,582,437), and the utility taxable total, \$141,778,300. Finally, the projected tax base is combined with the projected values from NC DMV, which have a total value of \$1,119,778,483. The total budgeted taxable base from Pender County is \$10,389,714,318.

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 97.97% for real estate and 94.35% for personal property, an aggregate rate of 97.82%. 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, and values will be updated prior to the FY 2026-2027 budget process. 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.

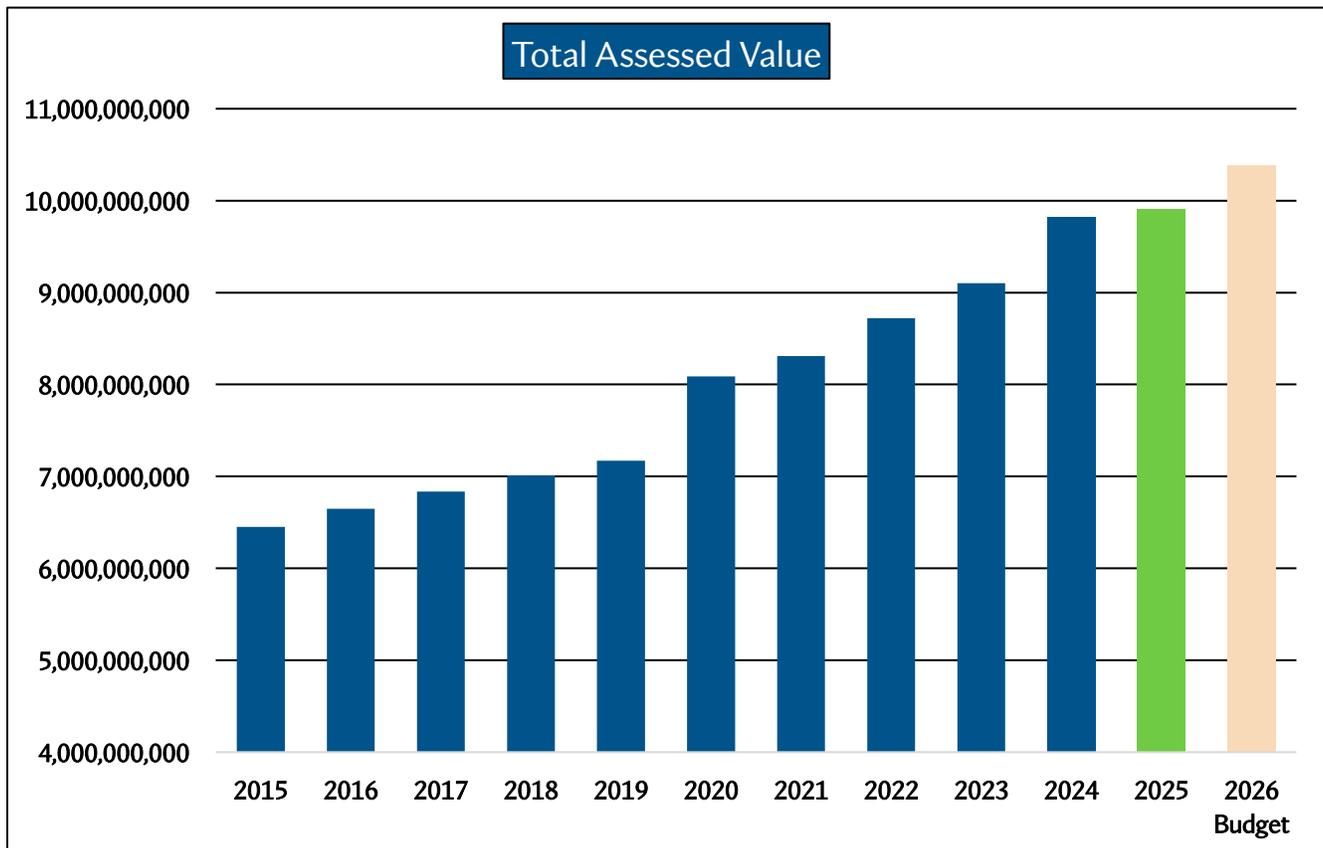
Personal Property

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 Projected 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 the tax rate by 9.25 cents.

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	96.83%
2025	97.82%

*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.

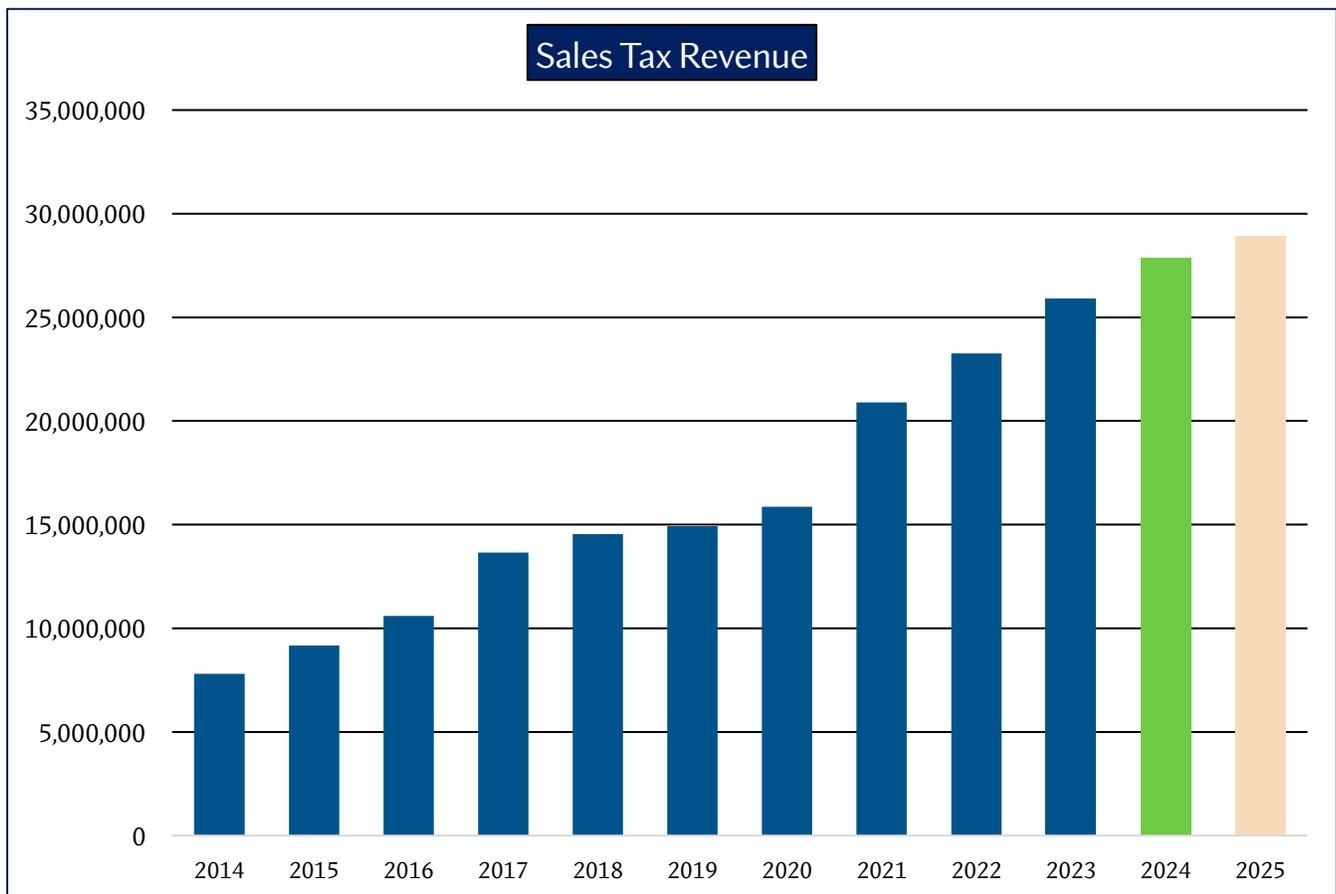
- **60%** of total Article 42 collections are required to be set aside for public school capital outlay purposes, including school debt.

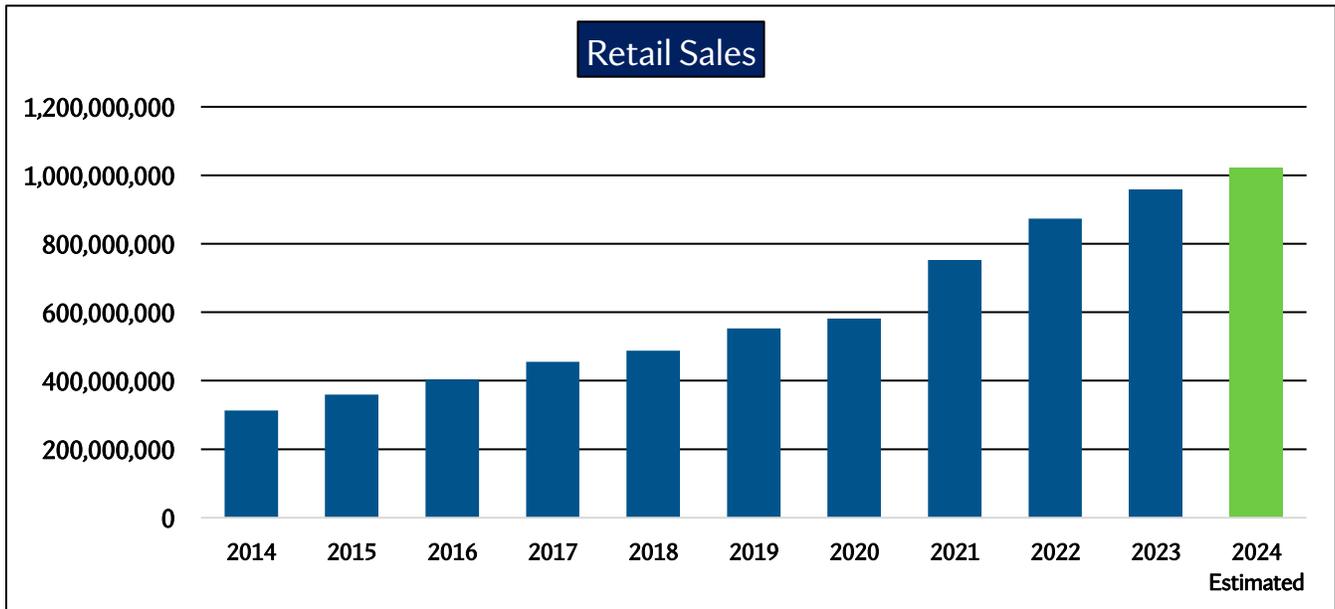
Article 44: This article was originally established to offset local tax base losses and leakage that occurred because of legislature repeals in the 1980's. In 2007, as a result of the Medicaid swap with the state government assuming non-administrative Medicaid costs, counties ceded this one-half percent 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.

In total, sales tax collected by the County is estimated to be \$19,828,073 in the General Fund and FY 2025-2026.





Other Taxes and Revenues

Occupancy Tax: Pender County occupancy tax is levied 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, at 6%. The Town of Burgaw levies a rate of 6% within town limits, with 3% payable to the County and 3% to the Town. This 3% and that levied in the unincorporated areas is used through the Pender County Tourism Development Authority (TDA) to promote travel and tourism and related expenditures. In 2024, the NC State Legislature approved a change (due to NC Session Law 2024-21 HB911 Section 14.1(b)) in Pender County's unincorporated areas, shifting tax from 3% to 6%, with all tax payable to the County.

FY 2025-2026 budgeted revenue for occupancy taxes is \$65,000.

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 \$159,296
- ABC Profits directed toward Law Enforcement of \$16,000
- Handicap Transportation from the Department of Transportation for \$200,000
- Home and Community Care Block Grant in the amount of \$600,000
- NC Emergency Management Grant in the amount of \$38,000
- JCPC Funding in the amount of \$153,959
- 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. For more information on forecasting, see section titled "Revenue Forecasting." 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 \$19,280
 - Legitimation of records in the amount of \$126,321
 - Recording of deeds in the amount of \$308,011
 - Excise tax in the amount of \$2,507,138
- 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 \$9,000
 - Fire Inspections in the amount of \$196,363
 - Inspection Fees in the amount of \$2,411,608
 - Planning Fees in the amount of \$115,048
- Parks and Recreation
 - Rental Fees in the amount of \$13,000
 - Program Fees in the amount of \$64,160
- Holly Shelter Shooting Range
 - Range fees in the amount of \$140,000
 - Concession sales in the amount of \$25,000
 - Recycling/metal distribution in the amount of \$6,400

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 2025-2026 budgeted totals are \$5,249,618.

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 2025-2026 budgeted totals are \$33,328.

Insurance/Property Loss

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

FY 2025-2026 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 and the Asset Manager. Assets surplus to requirements are either sold online through GovDeals or real property and land through the upset bid process.

FY 2025-2026 budgeted totals are \$250,000.

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. Beginning with FY 2024-2025, 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.

The FY 2024-25 fee schedule also revised service availability fees for the standard ¾ inch residential meter from \$27.50 to \$32.50 per month. The water rate per 1,000 gallons also increased from \$6.50 to \$7.50 across various meter sizes, from one-inch to eight-inch meters.

For the FY 2025-2026, several changes were adopted. On the water system, there are increases on the monthly service availability fees charged for meters size 1.5 inch to 8 inch. On the sewer system, a monthly base sewer charge was added for all size meters, from \$30 to 0.75 inch meters to \$8,500 to 8 inch meters. To better quantify costs related to project management, a section of fees related to plans and inspection was added. Finally, a service and repair fee section was added to better quantify equipment and labor costs for repairs to lines completed by PCU staff.

The adoption of the FY 2025-2026 includes no changes 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 budget years. While this chart does not encompass all available revenues, 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	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Revised Budget	24-25 Actuals	25-26 Original Budget
Ad Valorem Taxes	53,177,604	52,387,489	63,637,602	63,575,948	65,031,066	65,896,957	66,489,513
Tax Penalties & Interest	305,000	359,641	430,000	476,727	491,589	360,520	452,170
Tax Foreclosure Fees Reimbursed	40,000	66,567	71,100	82,455	74,850	26,016	45,000
Motor Vehicle Taxes (DMV)	5,326,796	5,929,865	7,613,900	7,105,628	7,086,265	8,240,782	8,258,366
Sale of Surplus Property	471,909	675,379	586,269	723,592	7,794,673	7,841,071	250,000
Insurance/Property Loss	482,717	135,360	153,202	84,471	76,607	87,886	25,000
Interest Earned	70,000	4,038,775	5,060,673	5,420,509	5,000,000	4,870,131	5,249,618
Rents	53,940	53,940	122,556	130,515	95,502	97,102	95,502
ABC Profits-General Fund	666,000	601,319	350,000	286,511	-	228,592	480,000
ABC Profits- Law Enforcement	40,000	51,433	40,000	30,385	40,000	10,564	16,000
Handicap Transport/DOT	190,000	164,003	200,000	168,705	200,000	171,422	200,000
Home & Community Care Block Grant	466,152	586,736	700,000	543,097	700,000	-	600,000
FEMA Reimbursement	256,000	983,275	2,396,748	3,061,704	27,700	121,314	-
Community College- SRO	55,631	31,416	55,000	92,142	55,000	-	55,000
Court Facilities Fees	95,000	88,941	87,461	81,313	87,461	75,703	64,673

Revenue Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget	24-25 Actuals	25-26 Original Budget
Civil License Revoked	5,300	5,626	8,300	8,218	6,290	5,980	6,747
Collection Fees- Burgaw	24,000	29,745	31,000	36,689	24,000	36,169	35,000
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
Interest Earned	12,000	60,565	86,500	81,214	76,448	107,518	92,887
Recording	400,000	290,217	380,747	288,077	296,754	301,394	308,011
Legitimation	65,000	110,955	99,838	107,589	131,814	127,559	126,321
Marriage License	121,980	21,267	24,305	17,857	21,958	17,461	19,280
State Vitals Record Searches	2,000	4,142	3,000	3,295	2,500	5,393	2,500
Excise Tax	2,500,000	2,273,423	2,804,748	2,176,935	2,734,229	2,411,300	2,507,138
Misc Revenues	9,000	6,808	6,000	6,667	6,000	6,948	6,000
NC Emergency Management Grant	38,000	39,032	38,000	39,698	38,000	21,892	38,000
Fire Inspections	40,000	96,362	117,864	121,266	110,000	352,139	196,363
Veterans Service/State of NC	2,100	2,083	2,173	2,174	2,000	2,273	2,000
Fines & Fees- Library	5,800	6,740	5,950	6,748	5,100	6,588	5,100
Copier Fees- Library	6,000	8,712	8,865	9,681	7,500	8,992	7,500
State- Library	105,000	113,502	132,597	132,599	132,000	134,817	132,000
Inspection Fees	1,800,000	1,915,947	2,225,887	2,422,001	2,866,887	2,704,580	2,411,608
Fire Marshal's Inspections	-	-	-	-	-	-	90,000
Fire Permits	-	-	-	-	-	-	5,000

Revenue Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget	24-25 Actuals	25-26 Original Budget
Recovery Fee- Inspections	6,000	6,093	9,297	10,197	6,000	8,712	9,000
Planning Fees	70,000	111,852	90,000	104,311	97,662	127,685	115,048
Parks and Recreation- Program Fees	134,000	50,430	90,224	66,496	64,160	91,596	87,142
Parks and Recreation- Rental Revenue	8,000	18,960	19,500	20,950	13,000	26,525	29,539
HSSR Range Fees	115,000	120,524	145,000	143,289	165,000	158,449	140,000
HSSR Recycling/Metal	-	-	-	-	10,341	10,341	6,400
HSSR Concession Sales	-	-	-	-	11,100	22,959	25,000
Sheriff Fees	17,000	2,074	99,582	7,902	8,863	16,750	4,253
Execution- Sheriff	2,000	3,324	2,300	59,585	2,400	90,428	2,500
Civil- Sheriff	30,000	47,450	41,539	43,470	50,129	54,063	47,359
Concealed Weapon Permits	30,000	128,415	109,975	118,225	127,000	107,698	127,000
DEA Overtime Reimbursement	-	-	-	-	-	-	15,000
Fingerprints- Sheriff	3,800	3,888	4,176	4,446	3,620	1,539	4,000
SRO Grant Agreement	227,839	235,031	227,839	300,771	227,839	228,032	227,839
Board of Education Ball Game Reimbursement	15,000	32,096	20,000	-	20,000	-	30,000
Jail Commission Fees	43,800	44,072	43,800	42,202	43,800	26,830	43,800
Jail Fees- Sheriff	1,500	2,837	3,800	3,842	1,500	2,060	1,500
Opioid Settlement Funds	-	-	-	-	-	-	159,296
Officer & Jail Fees- Court	-	76,045	64,400	57,779	64,400	45,452	60,526
Beer and Wine Tax	232,000	242,625	268,780	268,780	249,939	230,721	239,566

Revenue Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget	24-25 Actuals	25-26 Original Budget
Local 1% Tax- Article 39	9,958,058	10,046,410	10,091,484	10,451,394	10,637,477	11,198,585	11,540,902
Franchise & Utility Tax District	255,000	236,720	260,790	221,919	227,816	208,781	216,968
Medicaid Hold Harmless	1,500,000	2,156,282	2,000,000	1,509,633	2,200,000	1,073,604	1,509,633
1/2% Sales Tax- Article 40	3,915,372	4,282,683	4,431,348	4,430,788	4,440,554	4,523,261	4,810,492
Sales Tax- Article 44-524	2,152,514	2,088,310	2,233,472	2,232,074	2,227,023	2,322,110	2,410,512
Article 40/Mandatory	1,775,348	1,835,435	1,860,575	1,898,909	1,880,678	1,938,540	2,160,094
Article 42/Mandatory	3,030,144	3,132,715	3,169,564	3,270,266	3,266,349	3,513,745	3,613,477
Article 42/Non-Mandatory	1,600,000	2,088,476	2,113,044	2,180,177	2,259,769	2,342,497	2,485,028
Lottery Funds	635,000	1,150,711	770,408	770,408	635,000	851,613	961,911

Enterprise Funds Revenues

Revenue Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Original Budget	24-25 Actuals	25-26 Original Budget
Water Development Fees	2,500,000	2,447,927	2,500,000	3,425,852	2,825,000	2,588,299	2,993,074
<u>Sewer</u>							
School Fees	18,000	12,994	12,000	13,902	13,000	10,393	13,000
Commercial Fees	95,000	550,506	68,000	422,361	650,000	393,543	650,000
Residential Fees	59,000	56,318	60,000	53,986	61,135	54,103	61,135
Wastewater Capacity Fees	-	70,650	50,000	11,845	20,000	236,900	27,700
<u>Water</u>							
Late Fees	19,000	21,334	19,000	25,485	20,000	32,048	20,000
Water Fees	9,173,892	7,922,641	8,300,000	7,759,015	10,966,766	10,561,633	14,061,442
Bad Check and Reconnections	152,800	136,455	150,000	129,389	150,000	159,720	150,000
Connection Fees	600,000	698,295	700,000	668,378	777,000	637,046	827,254
Inspection Fees*	-	-	-	-	-	-	52,375
Plan Review Fees*	-	-	-	-	-	-	17,000
<u>Solid Waste</u>							
Tax Penalties & Interest	20,000	53,901	40,000	69,603	40,000	55,552	40,000
Transfer Station Fees	1,900,707	1,679,727	1,950,000	2,124,749	1,577,481	2,366,430	2,000,000
Recycling/Metal	180,000	158,319	190,000	150,031	209,000	129,171	110,000
Scrap Tire Fee/State	90,000	118,831	120,000	94,553	132,000	92,012	100,000
Solid Waste Disposal Tax Distribution	52,000	57,680	53,000	43,994	58,300	46,310	58,300
Recycling/Electronics	3,500	20,972	22,000	9,673	24,200	23,034	24,200
School Reimbursement	220,000	305,072	240,000	320,124	264,000	205,715	264,000

User Fees	4,524,835	4,257,778	2,639,934	4,937,294	5,049,666	5,075,034	5,014,519
Housing Fund	1,421,225	1,298,208	1,375,326	1,352,002	1,398,435	1,349,066	1,393,140

*New fees being charged as result of changes to the Utilities Fee Schedule in FY 2025-2026.

Health and Human Services Revenues (by Department)

Revenue Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals*	24-25 Original Budget	24-25 Actuals**	25-26 Original Budget
General Health	535,961	79,599	643,536	3,311,138	570,042	188,432	689,109
Environmental Health	792,237	729,047	894,222	277,880	998,233	319,287	1,134,108
Women's Health	405,250	398,333	479,682	215,938	532,590	198,638	602,355
Communicable Disease	226,212	180,973	233,630	61,804	174,192	69,338	192,695
Child Health	521,123	360,094	411,944	126,955	620,997	187,100	624,971
Workforce Development	-	-	207,202	-	207,202	6,384	207,660
CC4C	95,054	86,277	106,130	96,246	134,193	95,412	124,203
Animal Shelter	632,823	579,208	701,070	87,708	882,094	97,716	893,812
Immunization	267,091	271,313	302,495	182,016	498,892	314,406	569,154
WIC	392,494	390,929	413,952	297,693	452,204	288,344	447,118
PMHP	106,837	112,042	92,734	183,088	128,136	214,435	218,543
Mobile Dental	380,705	362,915	434,831	80,842	414,879	83,780	408,586
Maternity	72,829	334,902	255,990	114,077	325,877	90,959	375,028
Health Promotion	120,551	121,119	129,003	35,062	187,516	35,005	201,924
BCCCP	11,925	11,375	11,875	10,725	11,875	11,525	11,625
Dental Health	586,843	541,376	589,837	242,211	638,614	210,572	681,212
School Nurse	150,000	150,000	150,000	150,000	150,000	150,000	150,000

Bioterrorism	69,003	65,466	76,252	28,325	78,697	30,899	82,267
COVID-19	774,710	537,775	718,157	595,637	-	-	-
ARPA School Health	-	-	-	-	86,528	86,528	-
Adult Health	374,400	688,897	660,687	602,121	591,552	761,525	635,821
Laboratory	226,516	213,806	191,547	-	232,356	-	192,522
Mosquito & Vector Control	323,488	350,713	396,680	55,385	534,882	23,564	472,846
DSS	10,342,847	8,857,825	12,179,057	10,559,044	13,445,333	5,725,689	13,823,335

*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.

**As of September 22, 2025, department contributions from the General Fund have not been made. These will be completed with final closeout of the FY 24-25. These figures reflect all other Health and Human Services revenues such as fees, services and intergovernmental grants.

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 adjust all Pender County property to true value.

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 90-98%) 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
- Changes to the fee schedule/structure
- 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
- Solid Waste Fees

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.

Projections for the rest of the current year (marked in orange) will be made based on:

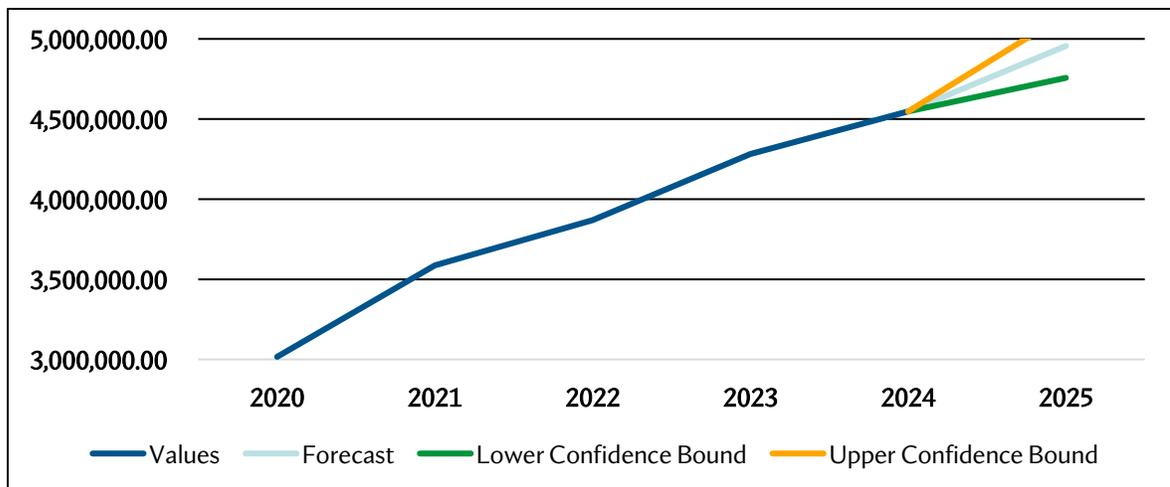
- Current actual collections as of the budget planning period
- Prior years collection history and timing

1. 1/2% Sales Tax: Article 40

Timeline	Actuals	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	4,457,198.00			
2025 (Projected)	4,674,042.95			
2026		4,974,948.10	4,810,492.00	5,113,594.06

Selected Budgeted Total: \$4,810,492 (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 has slowed slightly. Growth has been steady at 3-4%, with many years and months averaging even more than previous years. The collected totals, along with the forecasting done above, led the budget team to select the lower confidence bound, believing previous growth would slow but still lead to some growth from previous year totals due to current economic trends. It is important to be conservative when projecting sales tax revenue increases.



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 (Projected)	2,336,783.00			
2026		2,673,801.25	2,507,138.37	2,840,464.14

Selected Budgeted Total: \$2,501,138 (Lower Confidence Bound)

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. 2025 actuals have also fallen short of budgeted totals, finishing at \$2,411,300. Therefore, 2026 budgeted totals have been conservatively calculated at the lower confidence level.

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	2,422,001.00			
2025 (Projected)	2,330,200.00			
2026		2,218,639.26	1,757,714.52	2,679,563.99

Selected Budgeted Total: \$2,411,607 (90% of 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. This was largely due to several very large projects. Confidence in 2026 is still high, but the returned values led the team to take a smaller increase in projection due to no projects of similar size being on the horizon. Therefore, taking 90% of the upper confidence fit projections most accurately.

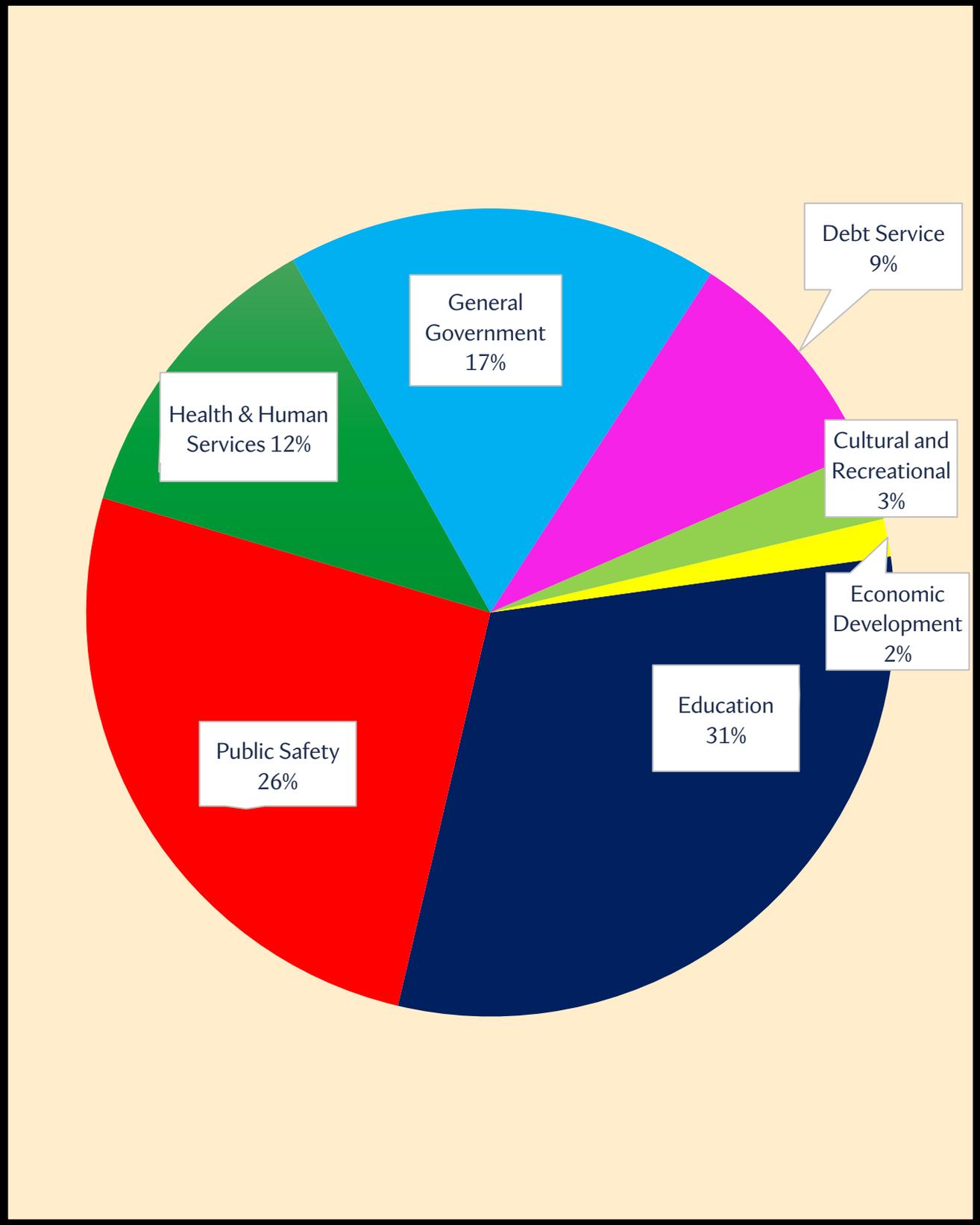
General Fund Expenditures

FY 2023-2026: Budgeted By Function

Expenditure Source	FY 2022-23 Budgeted	FY 2023-24 Budgeted	FY 2024-25 Budgeted	FY 2025-26 Budgeted
Education	\$32,536,220	\$43,131,358	\$44,336,203	\$34,515,938*
Public Safety	18,371,695	21,527,900	25,608,650	28,854,105
General Government	19,689,725	17,821,929	19,617,846	19,288,884
Health and Human Services	9,833,685	10,921,050	12,430,552	13,705,427
Cultural and Recreational	2,021,122	3,739,823	3,411,519	3,164,239
Economic Development	1,513,776	1,601,084	1,629,264	1,682,081
Debt Service	758,661	754,362	754,362	10,323,545
TOTAL	\$84,724,884	\$100,365,047	\$106,355,051	\$111,534,219

*Since 2022 and prior to the FY 2025-2026 budget, a transfer from the General Fund (which had dedicated cents on the tax dollar) to the School Debt Service was budgeted. In FY 25-26, debt payments will begin out of the School Debt Service fund and a transfer is not included in this value.

FY 2025-26: 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	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Revised Budget	24-25 Actuals	25-26 Original Budget
Governing Body	246,876	250,931	362,758	351,387	302,354	338,650	408,586
County Manager	670,181	580,599	1,176,544	1,105,324	1,149,199	1,094,847	1,235,168
County Attorney	65,000	66,463	77,677	77,767	73,095	73,095	73,095
Board of Elections	365,925	334,512	507,219	499,286	556,804	512,025	523,907
Finance Office	1,012,263	887,395	962,172	937,642	1,020,589	1,076,487	1,097,947
Information Technology	2,284,918	2,134,759	2,313,623	2,078,840	2,973,744	2,701,129	2,422,615
Tax Administration	1,850,630	1,683,026	2,036,200	2,008,312	2,402,047	1,900,784	2,145,473
Human Resources	439,987	395,390	573,122	548,590	683,900	651,403	701,968
Register of Deeds	1,994,641	1,713,054	1,772,217	1,697,378	2,170,919	1,835,707	2,247,357
Facilities Maintenance	2,289,206	2,049,870	2,354,211	1,933,862	2,110,042	2,164,713	2,160,627
Fleet Maintenance	264,440	248,336	326,975	289,630	535,997	182,556	374,015
Custodial Maintenance	523,903	499,421	491,503	466,032	553,997	468,162	555,657
Grounds Maintenance	621,418	507,321	846,079	743,169	1,197,778	978,570	857,273
Parks & Recreation	867,698	476,184	619,435	582,221	737,161	736,458	692,175
Shooting Range	165,070	144,511	145,000	139,841	187,465	174,508	171,400
JCPC Programs	153,959	148,301	153,959	154,203	153,959	143,282	153,959
Tourism	243,180	248,094	230,752	228,118	270,521	259,822	-
Cooperative Extension	184,325	210,249	205,116	206,609	249,097	218,919	277,115

Expenditure Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Revised Budget	24-25 Actuals	25-26 Original Budget
Veteran Services	146,487	117,395	213,208	211,533	240,758	205,273	257,015
Library	993,002	955,048	1,022,108	1,013,882	1,146,320	1,093,832	1,161,276
Inspections	1,853,887	1,355,831	1,455,810	1,370,704	1,677,138	1,430,414	1,998,804
Planning	557,764	478,045	786,970	639,131	1,077,288	928,441	984,197
Hazard Mitigation	203,317	112,036	121,957	98,604	123,967	93,871	109,884
Emergency Management	412,880	384,894	781,995	754,262	462,656	411,610	438,400
Fire Marshal's Office	-	-	-	-	246,930	235,793	260,806
Sheriff's Office*	10,806,369	10,506,726	12,046,834	11,993,780	14,626,285	14,173,260	10,522,605
911 Operations	-	-	-	-	-	-	2,358,141
Investigations Unit	-	-	-	-	-	-	1,465,898
Narcotics/VICE Unit	-	-	-	-	-	-	692,102
School Resource Officers	1,136,367	964,987	1,138,787	1,091,323	1,215,589	1,228,976	1,255,349
Jail	2,713,442	2,367,055	2,828,732	2,638,694	3,438,262	2,960,077	3,433,628
Animal Control	267,493	258,556	323,620	303,344	380,360	404,372	392,893
Opioid Grant	-	-	-	-	210,142	205,027	160,320
Governor Highway Safety Grant	186,688	93,622	126,654	134,729	143,121	30,415	-
Division of Forest Services	279,537	226,510	311,993	292,215	331,344	275,174	277,115
Option 4 Sales Tax	968,726	717,569	1,005,654	1,005,654	839,000	883,884	839,000
Medical Examiner	85,000	81,945	85,000	53,825	93,500	125,235	93,500
Non-Departmental	2,105,141	2,054,061	10,880,347	9,448,349	5,394,671	5,243,369	2,080,525
Transfer to Countywide Fire	918,860	918,860	5,122,233	5,122,233	6,877,758	6,877,758	7,499,055
Revaluation Fund	235,500	235,500	1,351,650	1,351,650	2,408,149	1,262,829	-

Expenditure Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Revised Budget	24-25 Actuals	25-26 Original Budget
Debt Service	758,661	759,271	754,362	756,218	3,263,986	3,146,107	10,323,545
EDTAP							
Transportation	190,000	164,003	200,000	168,705	200,000	171,422	200,000
Outside Agencies: Health & Human	877,446	941,236	1,085,500	923,597	1,159,050	421,550	1,180,550
Outside Agencies: Economic Development	990,005	939,130	762,083	650,418	800,264	797,764	843,801
Outside Agencies: Cultural & Recreational	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Health	3,541,856	2,704,375	3,743,949	3,234,027	4,440,261	-	4,860,390
Transfer to DSS	5,414,383	3,598,281	5,522,469	5,259,283	6,198,548	-	6,983,832
Pender County Schools Operating	23,497,509	23,497,509	25,041,519	25,041,519	29,197,270	29,197,270	29,789,270
Pender County Schools Capital	4,049,084	4,049,084	2,917,084	2,917,084	3,900,000	3,900,000	4,017,768
Cape Fear Community College	620,286	620,286	671,277	671,277	708,900	708,900	708,900
Transfer to Rescue Squad Fund	3,615,431	3,615,431	172,000	172,000	-	-	-
Transfer to CIP Fund	4,364,793	4,364,793	4,844,845	4,844,845	-	-	-
Transfer to CIP-Other Projects	-	-	-	-	-	-	-
Transfer to Housing	32,692	-	105,334	105,334	138,435	-	130,140

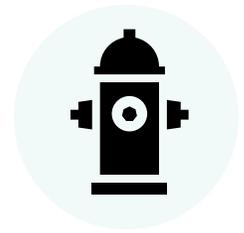
Enterprise Sources

Expenditure Source	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Revised Budget	24-25 Actuals	25-26 Original Budget
Water Plant	2,988,737	3,141,658	2,901,306	1,819,091	2,147,050	1,759,984	2,276,267
Wastewater Plant	2,194,894	2,264,473	2,045,121	1,936,389	2,195,114	2,100,255	2,066,749
Water Operations	18,309,907	15,913,450	33,511,631	19,977,767	9,786,669	7,665,664	7,624,310
Sewer Operations	375,393	261,579	457,421	338,536	1,104,237	952,633	776,054

Utilities Admin	-	-	-	-	-	-	2,162,465
Lab Operations	-	-	-	-	-	-	601,035
Project Management	-	-	-	-	-	-	342,121
Centralized Maintenance	-	-	-	-	-	-	1,732,092
Maple Hill Water	-	-	-	-	1,152,561	516,426	403,781
Maple Hill Sewer	-	-	-	-	124,350	122,923	293,472
Solid Waste	7,005,042	6,233,289	7,268,934	6,765,854	8,107,874	7,892,353	7,611,019
System Development Fees	2,930,000	2,160,493	2,650,000	3,425,852	2,825,000	2,398,010	2,993,074
Expenditure Source	22-23 Budgeted	22-23 Actuals	23-24 Budgeted	23-24 Actuals	24-25 Revised Budget	24-25 Actuals	25-26 Original Budget
Housing Fund	1,421,225	1,347,699	1,375,326	1,352,398	1,398,435	1,245,473	1,393,140
Tourism Development Authority	32,000	30,875	94,622	95,247	87,000	86,862	65,000

*Beginning FY 25-26, some operations of the Sheriff's Office will be separated by budget. This is to improve financial tracking and costs. These separations follow different functions and units of the Sheriff's Office, including:

- 911 Operations
- Investigations Unit
- Narcotics/VICE Unit



Fire and EMS Service

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 2025-2026 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 25-26 are \$7,054,621. 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 25-26.

Total budgeted General Fund contributions to fire districts are \$7,499,306.

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 25-26. Emergency medical ambulances are staffed by one EMT-paramedic and one EMT-Intermediate or Basic. Total budgeted tax revenues for EMS Services in FY 25-26 are \$9,407,354.

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	22-23 Revised Budget	22-23 Actuals	23-24 Revised Budget	23-24 Actuals	24-25 Revised Budgeted	24-25 Actual	25-26 Budgeted
EMS Taxes	8,611,465	8,381,611	8,966,455	8,942,328	10,095,008	9,340,783	9,407,354
Pender Central	458,867	435,229	430,420	430,420	702,695	482,236	473,404
Sloop Point	2,400,000	2,266,729	3,037,629	3,038,178	5,161,582	4,870,288	4,875,621
Maple Hill	354,277	335,171	387,966	387,966	791,478	747,478	781,000
Rocky Point	813,861	783,005	777,680	777,533	1,211,696	1,043,217	925,669
Long Creek	550,000	494,509	1,314,532	1,314,352	1,204,745	1,109,026	1,105,970
Penderlea-Shiloh	296,624	286,574	283,332	154,211	825,784	553,242	-
Penderlea	775,297	668,208	761,332	761,904	1,040,242	1,038,683	876,792
Atkinson	331,488	315,392	337,630	317,502	394,846	343,580	331,586
Hampstead	1,400,000	1,343,570	3,489,089	3,489,391	2,882,286	2,887,395	2,961,521
Penderlea-Shiloh*	-	-	-	-	380,000	220,000	779,277
Scotts Hill	350,000	289,983	841,526	823,642	757,068	745,259	799,363
Northeast Pender	697,339	360,330	332,752	331,870	399,630	374,839	623,891
Penderlea-Duplin	32,790	15,102	20,010	15,666	22,304	21,117	19,833

*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.

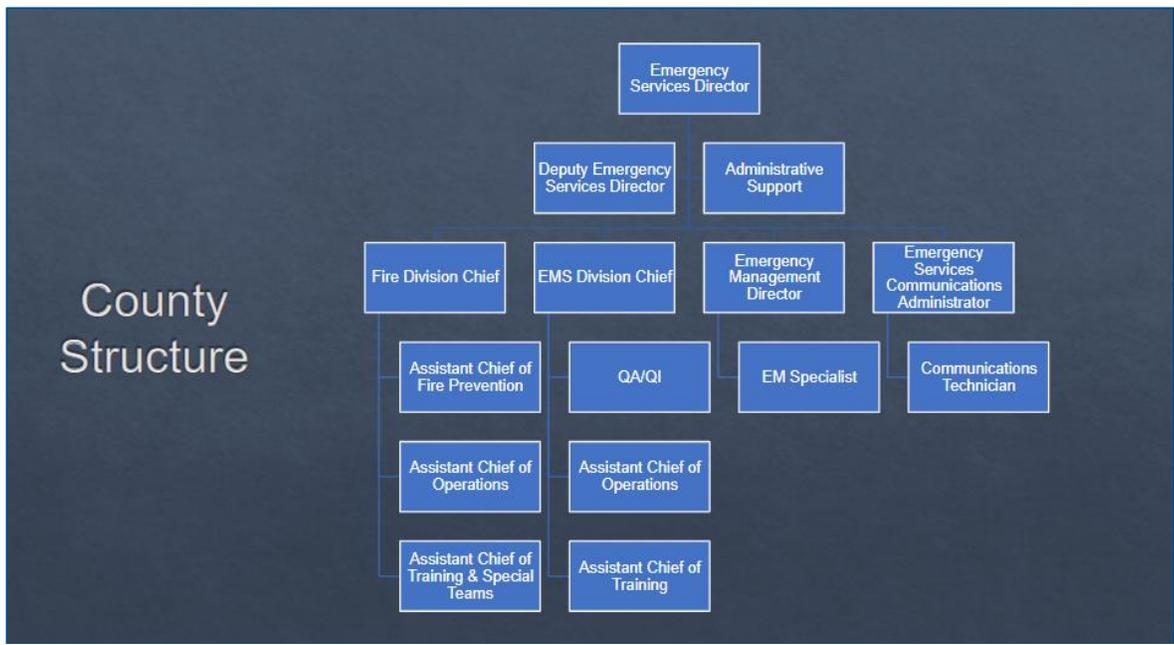
Emergency Services Merger

As previously mentioned, Emergency Services across Pender County are divided across multiple organizations and areas covered. EMS services are provided by Pender EMS and Fire, a non-profit organization that has over 200 employees. EMS taxes across the county are used for this service. Additionally, the County contracts with Union Rescue Squad to provide first response to the Willard and Watha area. This contract, agreed on August 4th, is budgeted for FY 25-26 at \$777,000.

Fire services are provided by both Pender EMS and Fire and volunteer fire departments across the county. Pender EMS and Fire provides fire service to the Fire Districts of Sloop Point, Hampstead, Scotts Hill, and Long Creek Grady. In addition, volunteer departments (with some paid staff) provide services in Penderlea, Maple Hill, Atkinson, Rocky Point, Pender Central (Burgaw), Northeast Pender (Surf City), and Penderlea Duplin. Pender EMS and Fire also provides staffing for stations in Penderlea and Maple Hill. However, the fire district tax and EMS tax no longer cover services. These fire services are all financed through a combination of fire tax revenue and General Fund dollars.

A merger of these services operated through the County has been discussed for over 10 years. The Board of County Commissioners began discussing the merger again in January 2025. In March 2025, a resolution was passed to produce a plan for merger by June 1, 2025. This merger has been managed by Strategy Director Sarah Fulton. On June 16, 2025, a merger document was approved by the BOCC. On September 2, 2025, a memorandum of understanding was signed by the BOCC. Details of the merger are summarized below, and key dates for the final merger date, June 2026, are also included.

The county structure will be as follows:



Key Milestones

Milestone	Begin	Completion Goal
Merger MOUs signed	-	July 15, 2025
Identify Emergency Services Director	July 1, 2025	October 15, 2025
Staff Town Hall meetings	September 2025	November 30, 2025
Inspect all buildings	October 2025	December 31, 2025
Final Merger Agreement	-	December 31, 2025
Finalize Operational details	-	January 31, 2026
Rewrite EMS system plan	January 2026	May 1, 2026
Public Town Hall meetings	February 2026	May 1, 2026
Payroll & Benefit informational sessions	March 2026	May 30, 2026
Dispatch/CAD updates	June 2026	June 26, 2026
Transition to the County (Operations, Supervision, Payroll, etc.)	-	July 1, 2026
Onboarding for benefits/employment	June 29, 2026	July 1, 2026
First Payroll	-	July 10, 2026
Deed Transfers & Re-Title Assets	July 1, 2026	July 31, 2026
IT Integration	July 1, 2026	December 31, 2026
Re-brand Vehicles & Stations	July 2026	June 30, 2027

Estimated Costs Associated

	Estimated One-time Costs	Estimated Recurring Costs	Notes
Additional Personnel		\$2,606,858	Includes FTE Salary & Benefits w/ 3% COLA, not PT
Debts & Liabilities	\$15,631,598		Alt. Annual Debt Service, Assets to offset
Asset Costs	\$436,160		Rebranding and IT hardware
Operational Costs	\$14,500	\$441,460	Mowing, Internet, Licensing, Other Minor Adjustments +/-
Legal Costs	\$100,000		Asset Retitle/Deeds
Capital Costs	\$9,000,000		New fleet garage (partial cost attributed to emergency services; partial regular fleet)

Other Key Merger Details

- Emergency Services employees will have their existing 401k rolled into the County 401k, with accruals and longevity being accounted for their years of service. For payroll, existing salaries were used to place employees in an appropriate grade
- Human Resources will also offer informational sessions prior to the transition, as well as Town Hall meetings across the County
- Finance will assume total debt and leases, existing contracts, billing, current grants, fixed assets, and payroll. The EMS and Fire tax will be absorbed into the Ad Valorem tax
- The construction of a new Fleet Garage will be necessary for the transition
 - Will need at least five acres of land, around ten bays, 25 ft. ceilings, and cost an estimated \$9 million
- Technology infrastructure, vehicle technology, staff support, integration with county software and hardware, and communication support will all be necessary
- No changes to current fire and response districts
- Update to EMS System Plan required

Town Halls Meetings (confirmed at BOCC Meeting on September 2, 2025)

- Weeks of September 29th through October 17th
 - Pender County Administration Building
 - Hampstead Annex
 - Penderlea Auditorium
 - Surf City Town Hall
 - Currie Community Building/Moore's Creek
- Advertised on social media, local TV media, flyers
- Will include discussions on:
 - Strategic Plan
 - Emergency Service Merger

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

Tax Information



General Information

	2021	2022	2023	2024
Assessed Valuation:				
Assessment Ratio ¹	100%	100%	100%	100%
Real Property	\$7,545,526,353	\$7,451,320,135	\$7,679,174,509	\$8,141,962,180
Personal Property	622,327,379	314,800,556	1,260,770,969	1,325,750,017
Public Service Companies ²	142,787,053	956,503,024	162,043,364	135,346,564
Total Assessed Valuation	\$8,310,640,785	\$8,722,623,715	\$9,101,988,842	\$9,603,058,761
Rate per \$100	0.645	0.645	0.645	0.7375
Levy	\$53,603,633	\$56,260,923	\$58,707,828	\$70,822,558

¹Percentage of appraised value has been established by statute.

²Valuation 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:

	2020	2021	2022	2023	2024
County-wide	\$48,773,105	\$53,603,633	\$56,260,923	\$58,707,828	\$70,822,558
Special Fire Districts	12,351,250	13,204,334	14,001,912	14,636,201	15,804,712
Total Levy	\$61,124,355	\$66,807,967	\$70,262,835	\$73,344,029	\$86,627,270

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
2024			

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.

	2020	2021	2022	2023	2024
General Fund Operations					
Revenues	\$79,130,917	\$93,601,503	\$91,761,732	\$99,680,035	\$117,750,447
Expenditures	70,151,845	69,107,771	79,499,832	83,481,431	\$97,398,026
General Fund Balance					
Nonspendable	\$24,888	\$854,979	\$677,326	\$435,282	\$302,286
Restricted- Other	5,173,819	5,066,347	4,999,824	2,707,115	2,718,084
Restricted- by State Statute	13,848,209	10,835,906	7,426,853	7,368,140	8,910,884
Committed	-	645,145	671,985	907,485	1,142,985
Assigned	15,241	42,040	40,139	-	-
Unassigned	22,024,565	42,120,524	54,619,972	63,186,193	58,028,196
Total General Fund Balance	41,086,722	59,564,941	68,436,099	74,604,215	71,102,435
Unassigned in Excess of Policy	7,994,196	28,298,970	38,720,006	46,489,907	38,548,591
General Fund Balance Ratios					
Unassigned as % of Revenues	27.83%	45.00%	59.52%	63.39%	49.28%
Unassigned as % of Expenditures	31.40%	60.95%	68.70%	75.69%	59.58%
Total as % of Revenues	51.92%	63.64%	74.58%	74.84%	60.38%
Total as % of Expenditures	58.57%	86.19%	86.08%	89.37%	73.00%

Total fund balance- General Fund	\$71,102,435
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	3,572,720
End of year, June 30	12,324,255

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							
Prepaid Items	42,082						42,082
Inventory	43,543	-	-	-	-	-	43,543
Notes receivable	216,661	-	-	-	-	-	216,661
Restricted							
Stabilization by state statute	8,910,884	2,046,670	-	179,006	-	274,495	11,411,055
Health and Human Services	2,058,502	-	-	-	1,197,952	-	3,256,454
Public Safety	-	-	-	316,295	-	619,608	935,903
Sheriff's seizures	70,159	-	-	-	-	-	70,159
Automation enhancement and preservation	589,423	-	-	-	-	-	589,423
Committed							
Tax revaluation	956,501	-	-	-	-	-	956,501
Cultural and recreation	186,484	-	-	-	-	-	186,484
Capital Outlay and Improvement	-	10,277,585	-	-	-	11,540,978	21,818,563
Assigned							
Economic and Physical Development	-	-	-	-	-	10,533	10,533
Unassigned							
Total Fund Balances	71,102,435	12,324,255	-	323,301	489,061	12,445,614	97,565,557
Total liabilities, deferred inflows of resources, and fund balances	78,055,113	12,324,255	11,439,076	919,927	5,435,581	15,084,745	123,258,697

Total fund balance- Rescue District Fund

Beginning of year, July 1	323,301
End of year, June 30	495,301

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	498,061
End of year, June 30	1,197,952

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

Total fund balance- Cooperative Extension Fund

Beginning of year, July 1	7,437
End of year, June 30	10,593

Total Net Position- Business-Type Activities

	Solid Waste Fund	Combined Sewer Fund	Combined Water Fund
Beginning of year, July 1	6,852,461	17,132,469	30,905,487
End of year, June 30	7,707,595	17,211,920	31,323,976

Total Fund Balance- Nonmajor Governmental Fund

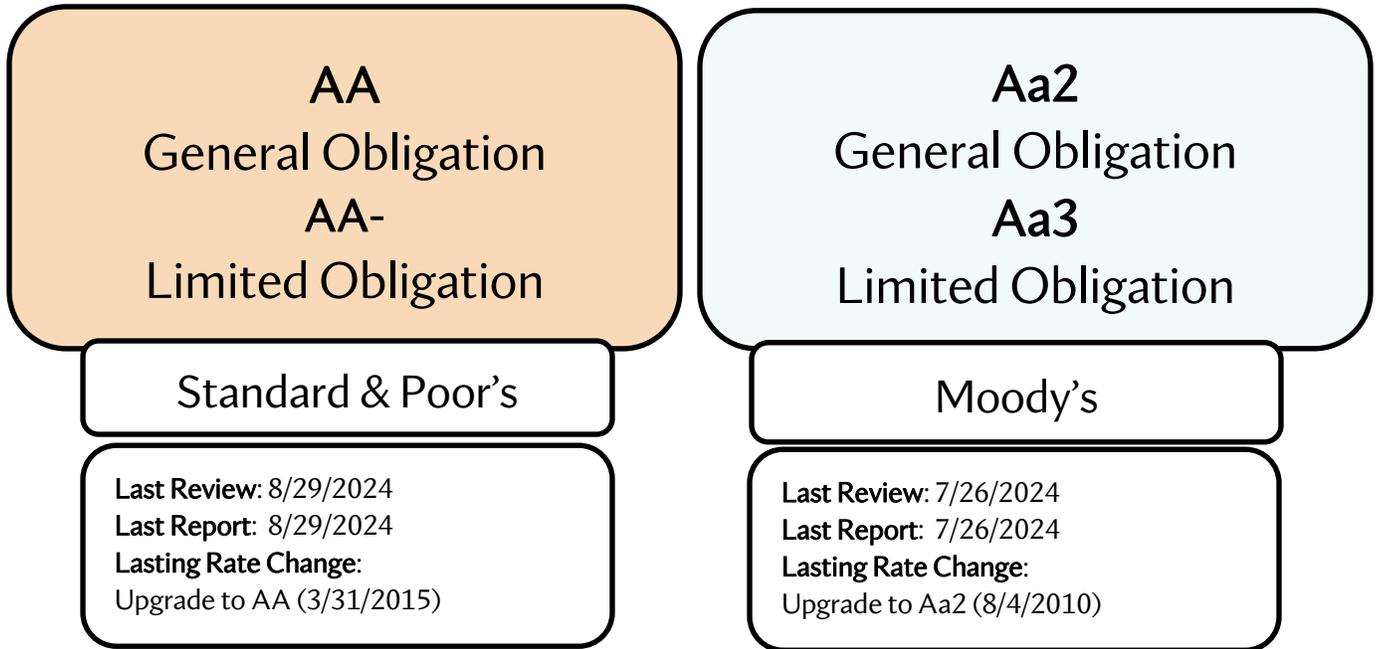
	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Restricted:			
Stabilization By State Statute	82,789	191,766	274,495
Public Safety	619,608	-	619,608
Committed:			
Capital Outlay and improvements	-	11,540,978	11,540,978
Assigned:			
Cooperative Extension programs	10,533	-	10,533
Total fund balances	712,870	11,732,744	12,445,614
Total liabilities, deferred inflows of resources, and fund balances	1,325,134	13,759,611	15,084,745

Total Fund Balance- Nonmajor Governmental Funds

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Beginning of year, July 1	716,652	10,369,378	11,086,030
End of year, June 30	712,870	11,732,744	12,445,614

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 \$642,635,236 as of June 30, 2024. The County has \$178 million in voter approved school bonds that remain unissued at June 30, 2024.

Outstanding General Obligation Debt

General Obligation Bonds	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
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

Fiscal Year Ending <u>June 30</u>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
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.

Existing Tax-Supported Debt

Par Outstanding (Estimated as of 6/30/2024):

Type	Par Amount
Schools	\$200,870,000
County	102,610,050
Total	\$303,480,050

Fiscal Year	Principal	Interest	Total
2025	\$7,971,078	\$6,481,497	\$14,452,574
2026	18,731,018	13,020,444	31,751,462
2027	18,014,593	12,128,964	30,143,556
2028	18,046,205	11,253,484	29,299,689
2029	16,372,075	10,413,174	26,785,249
2030	16,383,688	9,656,570	26,040,258
2031	16,394,558	8,890,386	25,284,943
2032	16,406,170	8,138,914	24,545,084
2033	16,411,750	7,391,342	23,803,092
2034	16,427,330	6,649,722	23,077,052
2035	16,431,588	5,908,447	22,340,035
2036	16,015,000	5,167,075	21,182,075
2037	14,790,000	4,441,325	19,231,325
2038	12,270,000	3,790,200	16,060,200
2039	12,270,000	3,176,700	15,446,700
2040	12,270,000	2,707,200	14,977,200
2041	12,270,000	2,237,700	14,507,700
2042	12,270,000	1,768,200	14,038,200
2043	12,265,000	1,349,400	13,614,400
2044	12,265,000	858,800	13,123,800
2045	9,205,000	368,200	9,573,200

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	<u>0</u>	<u>273,025</u>	<u>273,025</u>
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.

Pender County General Fund

	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited
Revenues					
Ad valorem taxes	51,526,383	53,908,293	56,231,708	58,804,857	71,879,461
Other taxes	-	-	-	-	-
Unrestricted intergovernmental	12,346,656	15,109,532	16,951,569	18,847,522	18,832,954
Restricted intergovernmental	9,712,335	17,570,048	10,965,524	11,039,544	14,360,470
Permits and Fees	1,894,990	2,609,080	2,427,055	2,153,886	2,686,075
Charges and Services	2,938,532	4,239,417	4,867,130	4,276,448	4,196,701
Investment Earnings	524,610	10,197	148,896	4,038,775	5,420,509
Miscellaneous	187,411	154,936	169,850	519,003	374,307
Total Revenues	\$79,130,917	\$93,601,503	\$91,761,732	\$99,680,035	\$117,750,477
Expenditures					
General Government	12,231,821	13,113,283	17,474,405	16,832,847	23,814,238
Public safety	14,799,299	12,005,288	14,205,678	15,328,569	17,791,462
Economic and Physical Development	3,306,286	3,139,485	3,437,883	3,651,360	4,070,494
Human Services	14,022,826	14,350,299	15,525,925	15,426,500	18,315,475
Cultural and Recreational	1,881,561	1,844,967	2,502,798	2,257,637	2,604,778
Education	21,909,041	23,369,092	25,258,212	28,166,879	28,629,880
Contingency					
Debt Service					
Principal	1,757,179	1,055,383	875,859	1,615,723	1,916,556
Interest and other charges	243,832	229,974	219,072	201,916	255,143
Total Debt Service	2,001,011	1,285,357	1,094,931	1,817,639	2,171,699
Total Expenditures	\$70,151,845	\$69,107,771	\$79,499,832	\$83,481,431	\$97,398,026
Revenues Over (Under) Expenditures	\$8,979,072	\$24,493,732	\$12,261,900	\$16,198,604	\$20,352,451

Other Sources (uses)					
Lease liabilities issued	-	-	-	-	1,418,775
Subscription liabilities issued	-	-	-	-	39,450
Sale of Surplus Property	1,012,770	76,054	4,088,215	675,379	723,592
Insurance Proceeds	388,950	70,596	245,084	135,360	91,864
Transfers to other funds	(12,619,397)	(6,834,684)	(8,352,483)	(15,256,066)	(26,604,269)
Transfers from other funds	-	45,873	-	1,566,149	476,357
Bond Proceeds	300,000	597,852	628,442	2,848,690	-
Other Category #1					
Other Category #2					
Total Other Sources	\$(10,917,677)	\$(6,044,309)	\$(3,390,742)	\$(10,030,488)	\$(23,854,231)
Change in Fund Balance	\$(1,938,605)	\$18,449,423	\$8,871,158	\$6,168,116	(3,501,780)
Fund Balance, as restated	\$43,025,327	\$41,115,518	\$59,564,941	\$68,436,099	\$74,604,215
Fund Balance Ending	\$41,086,722	\$59,564,941	\$68,436,099	\$74,604,215	\$71,102,435

*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	2024 Audited	2025 Adopted Budget
Operating Revenues	\$8,161,169	\$9,095,066	\$10,950,956	\$10,961,335	\$9,530,126	\$9,014,952	\$12,671,901
System Development Fees	1,640,590	2,277,626	1,276,018	2,690,943	2,447,927	3,425,852	2,825,000
Total Revenues	9,801,759	11,372,692	12,226,974	13,652,278	11,978,053	12,440,804	15,496,901
Operating Expenses	5,283,736	6,048,898	6,033,332	7,102,410	6,237,480	6,484,587	9,520,834
Net Revenue Available for Debt Service	4,518,023	5,323,794	6,193,642	6,549,868	5,740,573	5,956,217	5,976,067
Debt Service	4,305,406	4,209,449	4,170,736	4,581,598	4,170,460	4,158,270	4,675,352
Total Debt Service Coverage	1.05x	1.26x	1.49x	1.43x	1.38x	1.43x	1.28x
Capital Outlay	(38,790)	(289,926)	(142,547)	(717,858)	(6,179,949)	(20,792,387)	(19,612,211)
Other Financing Sources/Uses							
Reimbursement from Grants/Loans	-	-	-	-	-	-	14,985,711
Transfers from/to General Fund	2,062,625	1,350,434	845,788	817,646	-	-	-
Transfers from/to Capital Project Fund	(6,725)	(1,830,808)	(1,551,420)	(586,000)	-	-	-
Interfund Advances	-	-	-	-	-	5,440,031	(5,440,031)

ARPA Funding	-	-	-	-	-	809,590	11,439,076
Other	(272)	-	(424,097)	308,888	(78,046)	288,028	-
Total Other Financing Sources/Uses	2,055,628	(480,374)	(1,129,729)	540,534	(78,046)	6,537,649	20,984,756
System Surplus/Deficit	2,229,455	344,045	750,630	1,790,946	(4,687,882)	(12,456,791)	2,673,260
Unrestricted Cash	10,890,144	12,618,332	13,231,709	16,726,585	13,057,043	600,252*	3,273,512
Days Cash on Hand	752	761	800	860	764	34	125
Cash as % of Operating Expenses	201.6%	208.6%	219.3%	235.5%	209.3%	9.3%	34.4%

*Pender County Utilities has since received a reimbursement of more than \$10 million from an up-front payment of a water tank project in Scott's Hill. This payment is reflected in the "2024 Audited" column under "Capital Outlay."

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.

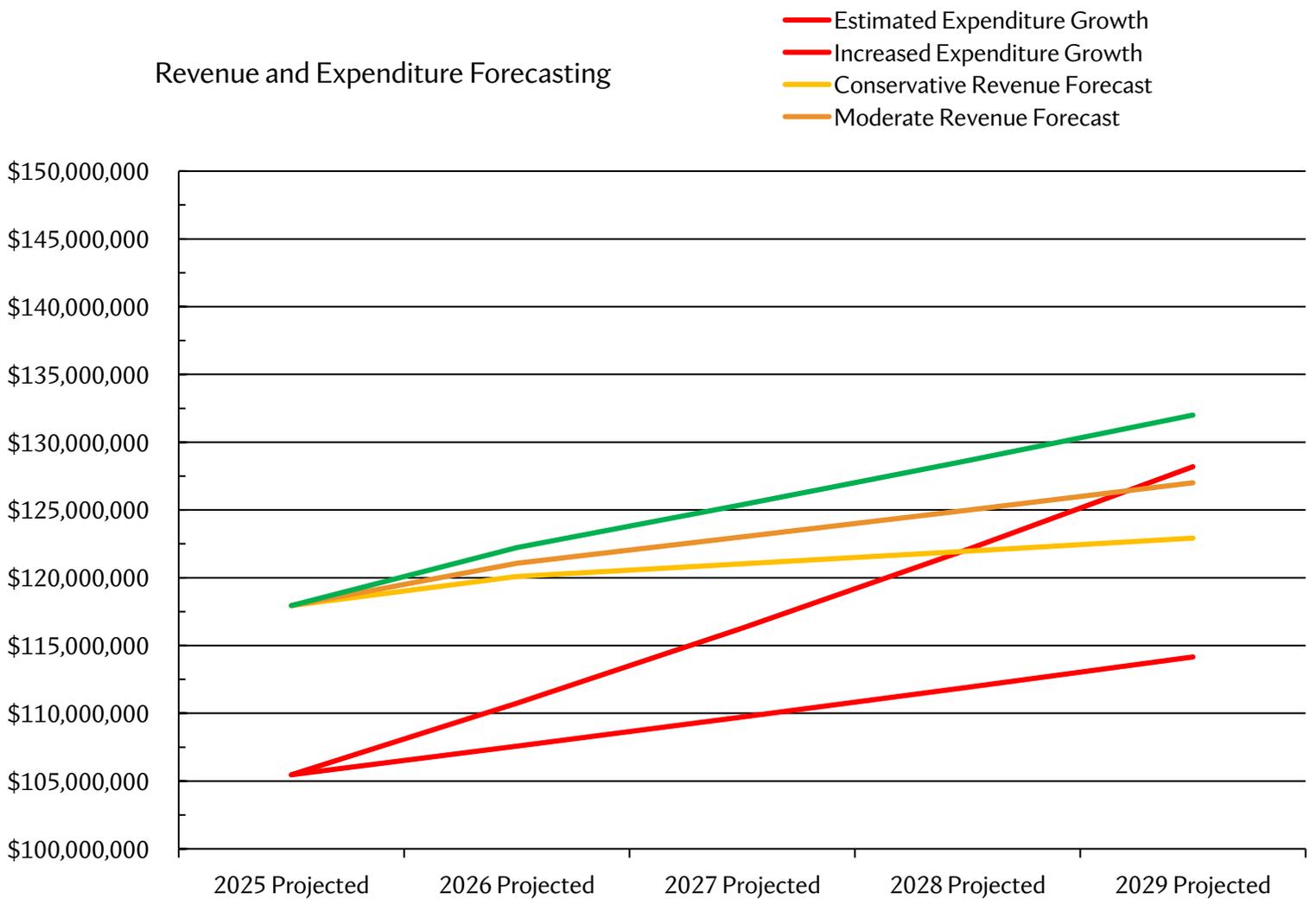
- All other budget functions grow by 2% annually (conservative and moderate) and 5% in high growth

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
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 FY 2026-2027 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



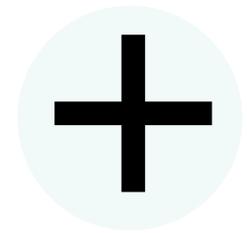
Department	FY 2023	FY 2024	FY 2025 Current	FY 2026 Approved
County Manager	5	7	7	7
Board of Elections	2	2.6	3	3
Finance	9.75	9.75	9.75	9.75
ITS	11	11	13	14.2
Tax	20	20	23	21
Human Resources	4	5	5	5
Register of Deeds	7	7	7	7
Facilities Maintenance	9	9	9	10
Fleet Maintenance	3	3	4	4
Custodial Maintenance	6.5	7.5	7.5	6.5
Grounds Maintenance	6	7	10	10
Parks & Recreation	3	4	5	5
JCPC	0.6	0	0	0
Tourism	3	3	3	0
Veteran's Services	2	3	3	3
Library	10.4	10.4	10.4	10.4
Inspections	19.15	18.35	19.85	20.65
Planning	7.5	9.5	11	10
Hazard Mitigation	2	1	1	1

Emergency Management	2.8	3.6	2	2
Fire Marshal's Office*	0	0	1.6	1.6
Sheriff's Office	102	110	124	125
GCC	2	2	2	0
Opioid Grant	0	0	2	2
SRO's	15	15	15	14
Jail	28	23	28	32
Housing	4	3	3	3
Animal Control	4	5	5	5
Health	70.5	69.7	70.2	71.25
Social Services	112.3	127.7	138.20	138.55
General Government Total	471.5	497.1	542.5	541.9
Utilities				
Water Fund	27.2	31.35	38.3	45.3
Sewer Fund	3.7	3.85	5.5	6
Solid Waste Management	8.4	8.10	5.5	5.6
Utilities Total	39.3	43.3	49.3	56.9
Total	510.8	540.4	591.8	598.8

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 2026.

For all employees, a 3.0% cost-of-living adjustment was included. For all employees hired before July 1, 2024, a 1.25% salary increase (one-step) was included. Additionally, \$150,000 was allocated for employee bonuses. The approved budget funded nine new general fund positions and seven enterprise fund positions.

General Fund

New Positions:

- Four additional Sheriff's Deputies to add a shift of coverage countywide
 - These positions are budgeted to begin January 1, 2026
- Four additional Detention Officers in the Pender County jail to prepare for the opening of the Law Enforcement Center in fall 2026
 - These positions are budgeted to begin January 1, 2026
- One IT Analyst III, dedicated to County permitting systems and related Tyler software
 - This position is split between Inspections (80%) and ITS (20%)
- Funding of an additional SRO officer for Surf City (located in Contracted Services)

Reclassifications:

- All Sheriff's Deputies increased one grade to Grade 8 (base salary of \$52,988)
- All Detention Officer increased one grade to Grade 7 (base salary of \$49,658)
- All Income Maintenance Caseworker II positions increased one grade to Grade 6 (base salary of \$46,328)
- All School Resource Officers increased one grade to Grade 8
- All E911 Telecommunicators increased one grade to Grade 7
- All Income Maintenance Caseworker III positions increased one grade to Grade 7
- All Permit Technicians increased one grade to Grade 5
- All Custodians increased one grade to Grade 3
- All Jail Cooks increased one grade to Grade 3
- Reclassification of Assistant to County Manager to Strategy Director

Utility Funds

The Water and Sewer Funds, under the leadership of Executive Director Anthony Colon, added several departments and reshaped organizational structure to better coordinate financial and operational efforts. This includes the creation of a Utilities Administration, Lab Operations, Project Management, and Centralized Maintenance departments that were previously all located in Water Operations.

New Positions:

- Water Operations
 - Addition of a Senior Groundwater Well Operator (Grade 8)
 - Addition of a Utilities Locator (Grade 5)
- Lab Operations
 - Water Quality Technician (Grade 6)
- Project Management
 - Utilities Senior Inspector (Grade 9)
- Centralized Maintenance
 - Centralized Maintenance Manager (Grade 13)
- Water Plant
 - Water Treatment Plant C Surface Operator (Grade 5)

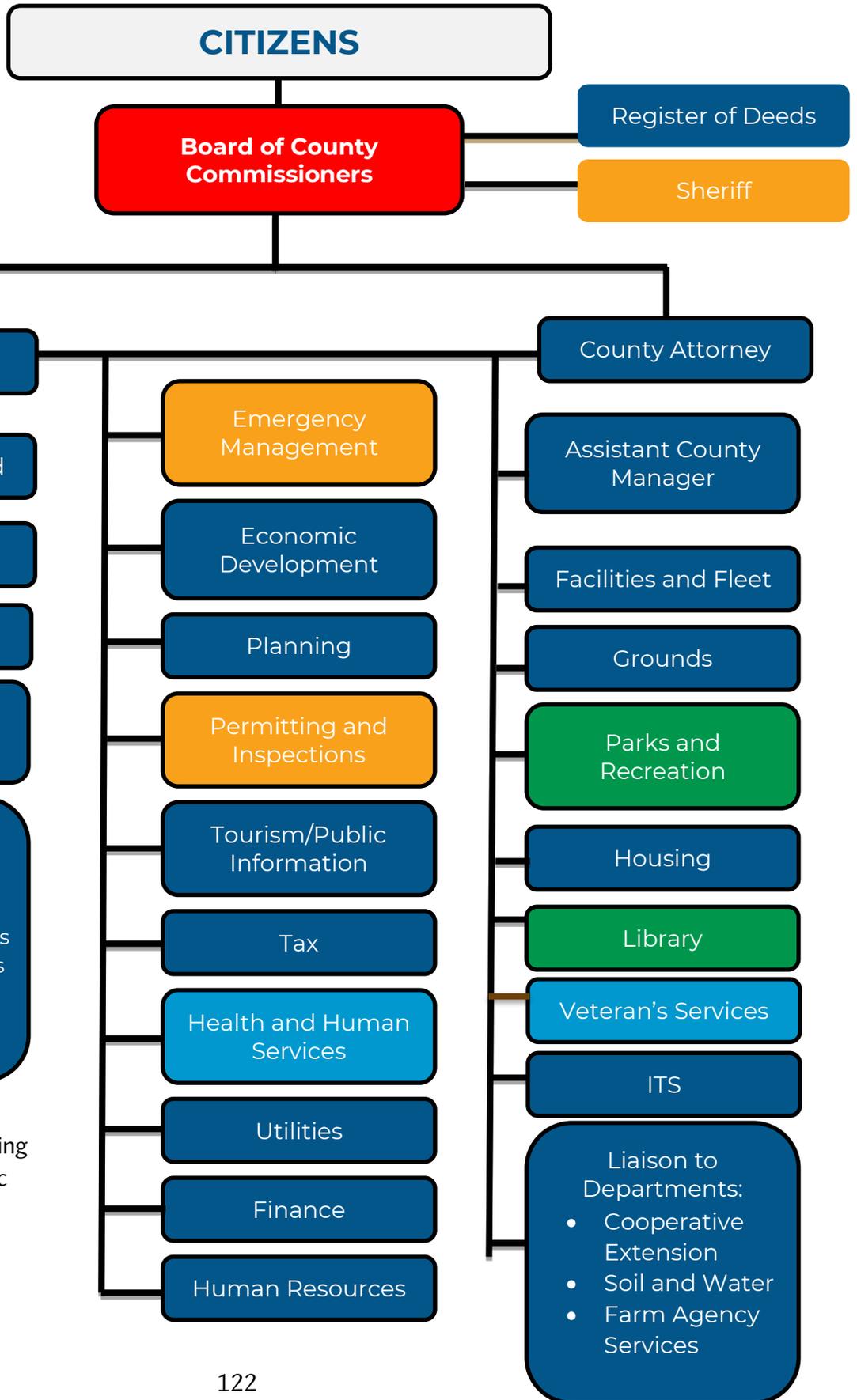
- Solid Waste
 - Solid Waste Director (Grade 17)

Reclassifications

- 29 reclassifications were approved, primarily to improve pay structure and incentivize hard-to-fill positions (Utilities Construction Worker I increased one grade, Meter Readers increased one grade, Maintenance Technicians, Customer Service Representatives, and Utilities leadership)

County Organizational Chart

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



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

FY 2025-2026 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 2024-2025 to FY 2025-2026 change and type of change is listed.

Department	Fee Title	Current Fee	Proposed New Fee	Type
Register of Deeds				
	Flash Drive	\$-	\$10.00	Addition
	Notary authentications	\$-	\$5.00 each	Addition
	Vital Check search	\$-	\$10.00 per search	Addition
	Postage Fees	\$-	Rate varies	Addition
	Priority Mail Express	\$30.45 per	\$-	Remove
Planning, Permitting, and Inspections				
	Limited License FEMA Buyout Program	\$50.00	\$-	Remove
	Commercial- New Construction and Additions	Cost recovery fee .0067	Cost recovery fee .0040	Change
	Commercial- Major Remodel and Uplift	“Uplift”	“Upfit”	Change
	Commercial- Shell Buildings	-	Remove “80% of new construction fees”	Change
	Other Permits and Miscellaneous- Reinspection Fee	-\$	\$50.00	Addition
Fire Marshal's Office (formerly Emergency Management)				
New Business Inspections and Permits				
	Plan Review and Additions	\$50.00 + \$0.06 SQ FT	\$100.00 + \$0.010 SQ FT	Change

Additions, Upfits, and Shell	\$50.00 + \$0.06 SQ FT	\$75.00 + \$0.10 SQ FT	Change
Hazardous Materials	\$50.00 + \$0.06 SQ FT	\$75.00 + \$0.10 SQ FT	Change
Industrial Ovens- Install	\$75.00	\$100.00	Change
Fireworks	\$200.00	\$-	Remove
Fire Alarm			
Plan Review for New Alarm	\$-	\$75.00 + \$0.06 SQ FT	Addition
Fire Alarm Upfit	\$-	\$75.00	Addition
Fire Alarm Inspection	\$-	\$75.00	Addition
Fire Alarm Alteration/Upfit Inspection	\$-	\$75.00	Addition
Failure of Fire Alarm System Inspection/Maintenance	\$-	\$100.00 per day	Addition
Suppression System			
Sprinkler Plan Review	\$-	\$125.00 + \$0.10 SQ FT	Addition
Sprinkler Upfit Review	\$-	\$100.00	Addition
Sprinkler Final Inspection	\$-	\$75.00	Addition
Sprinkler Inspection for Alteration/Upfit	\$-	\$75.00	Addition
Standpipe System Plan Review	\$-	\$75.00	Addition
Standpipe Upfit/Alteration	\$-	\$75.00	Addition
Standpipe Inspection	\$-	\$75.00	Addition
Standpipe Alteration Inspection	\$-	\$75.00	Addition
Hood System Plan Review	\$-	\$125.00 + \$0.06 SQ FT	Addition
Hood System Inspection	\$-	\$100.00	Addition
Hood System Upfit/Alteration Plan Review	\$-	\$75.00	Addition
Hood System Upfit/Alteration Inspection	\$-	\$100.00	Addition
Fire Sprinkler Pump Plan Review	\$-	\$125.00 + \$0.06 SQ FT	Addition
Sprinkler Pump Inspection	\$-	\$75.00	Addition
Above Ceiling Inspection	\$-	\$75.00	Addition
Fire Line Inspection	\$-	\$75.00 per permit	Addition

Failure of Fire Suppression System Inspection/Maintenance	\$-	\$100.00 per day	Addition
BDA Two-Way Communication			
Plan Review	\$-	\$125.00	Addition
BDA Test Witness	\$-	\$75.00	Addition
Two Way Communication	\$-	\$75.00	Addition
Special Use Permits			
Fireworks	\$-	\$200.00	Addition
Special Event- Festivals	\$-	\$100.00	Addition
Filming	\$-	\$200.00	Addition
Special Event Permit (dance, graduation, etc.)	\$-	\$100.00	Addition
Inspection Fees			
Annual (1 Year) (0-2,500 sq. ft.)	\$-	\$75.00	Addition
Annual (1 Year) (2,501-10,000 sq. ft.)	\$-	\$100.00	Addition
Annual (1 Year) (10,001-50,000 sq. ft.)	\$-	\$150.00	Addition
Annual (1 Year) (50,001-100,000 sq. ft.)	\$-	\$200.00	Addition
Annual (1 Year) (100,001-150,000 sq. ft.)	\$-	\$250.00	Addition
Annual (1 Year) (150,000 sq. ft.+)	\$-	\$300.00	Addition
General (3 Year) (0-2,500 sq. ft.)	\$-	\$75.00	Addition
General (3 Year) (2,501-10,000 sq. ft.)	\$-	\$100.00	Addition
General (3 Year) (10,001-50,000 sq. ft.)	\$-	\$150.00	Addition
General (3 Year) (50,001-100,000 sq. ft.)	\$-	\$200.00	Addition
General (3 Year) (100,001-150,000 sq. ft.)	\$-	\$250.00	Addition
General (3 Year) (150,000+ sq. ft.)	\$-	\$300.00	Addition
Foster Care	\$-	\$25.00	Addition
Day Care/Group Home/Preschool	\$-	\$75.00	Addition
ALE	\$-4	\$100.00	Addition
After Hours Inspections	\$-	\$100.00	Addition
Tent Inspections	\$-	\$50.00 per tent	Addition

1 st Reinspection (after 30 days)	\$-	\$0.00	Addition
2 nd Inspection (14 days)	\$-	\$50.00 + \$100.00 civil citation	Addition
3 rd Re-Inspection (7 days)	\$-	\$150.00 + \$100.00 civil citation	Addition
Institutional Facility Inspection	\$-	\$100.00	Addition
Plan Review for New Alarm	\$50.00 + \$0.02 SQ FT	\$75.00 + \$0.06 SQ FT	Change
Fire Alarm Upfit	\$50.00	\$75.00	Change
BA System	\$50.00	\$75.00	Change
Fire Alarm Alteration/Upfit Inspection	\$50.00	\$75.00	Change
Failure of Fire Alarm System Inspection/Maintenance	\$-	\$100.00 per day	Addition
Stop Work Order	\$-	\$75.00	Addition
Complaint Investigation with Violation Noted + Citation	\$-	\$75.00	Addition
Illegal Burning	\$-	\$100.00 + \$50.00 civil citation	Addition
Fire Lane Violation	\$-	\$100.00	Addition
Key Holder's Failure to Respond	\$-	\$125.00	Addition
False Fire Alarm Commercial	\$-	\$175.00 per response beginning on third false alarm	Addition
False Fire Alarm Residential	\$-	\$75.00 per response beginning on third false alarm	Addition
Failure to Pay Fee	\$-	\$50.00 per every 30 days late	Addition
Pyrotechnics	\$-	\$100.00 per hour	Addition
Fire Watch Special Request	\$-	\$100.00 per hour	Addition
1 st Offense per day (non-life safety)	\$100.00	\$-	Remove
2 nd Offense per day (non-life safety)	\$250.00	\$-	Remove
3 rd Offense per day (non-life safety)	\$300.00	\$-	Remove
Life Safety Offense per day	\$250.00	\$-	Remove
Parking or Obstruction of a Fire Lane	\$100.00	\$-	Remove
1 st Offense per day	\$-	\$75.00	Addition

2 nd Offense per day	\$-	\$150.00	Addition
3 rd Offense per day	\$-	\$300.00	Addition
Blocked Exit	\$-	\$300.00	Addition
Locked Exit	\$-	\$500.00	Addition
Spraying Operation not complying to code	\$-	\$200.00	Addition
Unauthorized storage	\$-	\$200.00	Addition
Failure to Maintain Emergency lighting Inspection/Maintenance	\$-	\$100.00	Addition
Failure to Maintain Fire Extinguisher Inspection/Maintenance	\$-	\$100.00	Addition
Use of Non-Approved Heating Appliances	\$-	\$100.00	Addition
First Time Civil Citation (within a first year citation issued)	\$-	\$150.00	Addition
Second Time Civil Citation (within a year of first citation issued)	\$-	\$350.00	Addition
Third Time Civil Citation (within a year of first citation issued)	\$-	\$500.00	Addition
Aerosol Products	\$75.00	\$100.00	Change
Aviation Facilities	\$75.00	\$100.00	Change
Battery Systems	\$50.00	\$75.00	Change
Bonfires	\$25.00	\$-	Remove
Carnivals/Fairs	\$75.00	\$-	Remove
Carbon Dioxide Systems	\$-	\$75.00	Addition
Cellulose Nitrate Film	\$50.00	\$75.00	Change
Combustible Dust Producing Operations	\$50.00	\$75.00	Change
Combustible Fibers	\$50.00	\$75.00	Change
Compressed Gases	\$75.00	\$100.00	Change
Dry Cleaning Plants	\$50.00	\$75.00	Change
Exhibits and Trade Shows	\$25.00	\$50.00	Change
Explosives 30 Days	\$150.00	\$175.00	Change
Explosives Division 1.1, 1.2, 1.3	\$200.00	\$225.00	Change
Explosives Blastings	\$-	\$75.00 per event	Addition
Explosives 1.4, 4.5	\$100.00	\$125.00 (90 day permit)	Change

Flammable & Combustible Liquids Class I	\$50.00	\$75.00	Change
Flammable & Combustible Liquids Class I, II	\$250.00	\$275.00	Change
Flammable & Combustible Liquids Class I, II, III	\$450.00	\$500.00	Change
Flammable & Combustible Change in Contents	\$75.00	\$-	Remove
Floor Finishing	\$50.00	\$75.00	Change
Operation of Fuel Dispensing Facility	\$75.00	\$100.00	Change
Tank Installation, Removal	\$-	\$100.00	Addition
Underground Tank Removal	\$75.00 / tank	\$-	Remove
Underground Tank Installation	\$100.00 / tank	\$-	Remove
Underground Tank Testing	\$75.00	\$-	Remove
Above Ground Tank Removal	\$75.00 / tank	\$-	Remove
Above Ground Tank Installation	\$100.00 / tank	\$-	Remove
Fruit & Crop Ripening	\$50.00	\$75.00	Change
Fumigation & Thermal Insecticide Fogging	\$50.00	\$75.00	Change
Gate	\$-	\$100.00	Addition
Hazardous Materials Business (Group H)	Inspection based on occupancy sq. ft.	\$-	Remove
Hazardous Materials Industrial (Group H)	Inspection based on occupancy sq. ft.	\$-	Remove
Hazardous Materials Industrial <2,500 sq. ft.	\$-	\$75.00	Addition
Hazardous Materials Industrial 2,501- 10,000 sq. ft.	\$-	\$100.00	Addition
Hazardous Materials Industrial 10,001-40,000 sq. ft.	\$-	\$200.00	Addition
Hazardous Materials Industrial >40,000 sq. ft.	\$-	\$300.00	Addition
High Piled Combustible Storage	\$50.00	\$100.00	Change
Hot Work Operations/Cutting & Welding	\$35.00	\$75.00	Change
Industrial Ovens	\$65.00	\$75.00	Change
Lumber Yards/Woodworking Plants	\$50.00	\$100.00	Change

Liquid or Gas Fueled Vehicles/Equipment (Interior Static Display)	\$25.00	\$75.00 (30 day permit)	Change
Magnesium	\$50.00	\$75.00	Change
Combustible Storage Miscellaneous	\$50.00	\$75.00	Change
Open Flames & Candles	\$25.00	\$50.00	Change
Private Hydrant Systems	\$50.00	\$75.00	Change
Private Schools	\$-	\$100.00	Addition
Pyrotechnic Special Effects Material-Indoors	\$200.00	\$250.00	Change
Pyrotechnic Special Effects Material-Outdoors	\$200.00	\$250.00	Change
Pyrotechnics/Fireworks Storage	\$200.00	\$-	Remove
Pyroxylin Plastics	\$50.00	\$75.00	Change
Repair Garage/Service Stations <5,000 sq. ft.	\$50.00	\$100.00	Change
Repair Garage/Service Stations >5,000 sq. ft.	\$100.00	\$150.00	Change
Rooftop Heliports	\$75.00	\$100.00	Change
Storage of Scrap Tires/Byproducts	\$75.00	\$100.00	Change
Tent/Canopies/Air Supported Structures	\$25.00	\$75.00	Change
Tire Rebuilding Plants	\$75.00	\$100.00	Change
Waste Handling/Junkyard, Waste Facility	\$50.00	\$100.00	Change
Wood Products	\$50.00	\$75.00	Change

Health

Clinic Fees

Drainage of Skin Abscess (CPT Code 10060)	\$100.00	\$120.00	Change
Removal & Insertion of Implant (CPT Code 11983)	\$225.00	\$250.00	Change
Application of finger splint (CPT Code 29131)	\$50.00	\$55.00	Change
Comprehensive Metabolic Panel (CPT Code 80053)	\$10.00	\$15.00	Change
Acute hepatitis panel (CPT Code 80074)	\$50.00	\$60.00	Change
Vitamin D (CPT Code 82247)	\$30.00	\$40.00	Change

Herpes Culture (CPT Code 87253)	\$10.00	\$20.00	Change
Meningococcal conjugate vaccine, serogroups A, C, W, Y, quadrivalent, tetanus toxoid carrier (CPT Code 90619)	\$140.00	\$180.00	Change
Meningococcal recombinant protein and outer membrane vesicle vaccine, serogroup B (MenB), 2 dose schedule, for intramuscular use (CPT Code 90620)	\$200.00	\$250.00	Change
Hep A Vaccine- Adults (CPT Code 90632)	\$85.00	\$90.00	Change
Gardasil (CPT Code 90651)	\$250.00	\$320.00	Change
Rabies Vaccine (CPT Code 90675)	\$325.00	\$400.00	Change
MMR Vaccine (CPT Code 90707)	\$90.00	\$95.00	Change
MMRV Vaccine (CPT Code 90710)	\$245.00	\$290.00	Change
Polio Vaccine (CPT Code 900713)	\$45.00	\$50.00	Change
Varicella Vaccine (CPT Code 90716)	\$150.00	\$190.00	Change
Pneumonia Vaccine (CPT Code 90732)	\$115.00	\$125.00	Change
Hep B- Adult Vaccine 3-dose (CPT Code 90746)	\$60.00	\$75.00	Change
Smoking and tobacco cessation (CPT Code 99407)	\$15.00	\$30.00	Change
Penicillin G Benzathine 100,000 units (CPT Code J0561)	\$5.00	\$30.00	Change
IUD 5 YR (MIRENA) (CPT Code J7298)	\$1,100.00	\$1,290.00	Change
UD IUD 5 YR (MIRENA)- 340B (acquisition cost) (CPT Code J7298-FP)	\$382.00	\$350.00	Change
PARAGUARD IUD (Copper) (CPT CODE J7300)	\$780.00	\$1,225.00	Change
Nexplanon Implant- 340B (acquisition cost) (CPT Code J7307-FP)	\$780.00	\$420.00	Change
OB First Visit Risk Screening (CPT Code S0280)	\$75.00	\$105.00	Change
<u>Dental Fees</u>			
Detail/extensive oral eval (CPT Code D0160)	\$125.00	\$130.00	Change

Extraoral 1 st film (CPT Code D0250)	\$35.00	\$60.00	Change
Saliography (CPT Code D0310)	\$160.00	\$270.00	Change
Other TMJ Films, by report (CPT Code D0321)	\$150.00	\$165.00	Change
Oral/Facial Photographic Images (CPT Code D0350)	\$40.00	\$50.00	Change
Interpretation of diag image (CPT Code D0391)	\$45.00	\$250.00	Change
Collection of saliva sample (CPT Code D0417)	\$15.00	\$50.00	Change
Analysis of saliva sample (CPT Code D0418)	\$15.00	\$95.00	Change
Caries susceptibility tests (CPT Code D0425)	\$10.00	\$55.00	Change
Diagnostic casts (CPT Code D0470)	\$65.00	\$80.00	Change
Accession of tiss, gr exam/rpt (CPT Code D0472)	\$55.00	\$110.00	Change
Acc of tissue, gr mic exam/rpt (CPT Code D0473)	\$75.00	\$130.00	Change
Acc of tiss, gr mic ex surg mar (CPT Code D0474)	\$90.00	\$200.00	Change
Special stains for microorg (CPT Code D0476)	\$100.00	\$200.00	Change
Special stains- not for microorg (CPT Code D0477)	\$105.00	\$200.00	Change
Indirect immunofluorescence (CPT Code D0483)	\$75.00	\$110.00	Change
Consult on slides prp elsewhere (CPT Code D0484)	\$100.00	\$165.00	Change
Consult inc prep/slides biop mt (CPT Code D0485)	\$110.00	\$225.00	Change
Brush biopsy sample, exam, report (CPT Code D0486)	\$110.00	\$200.00	Change
Caries risk assess risk low (CPT Code D0601)	\$35.00	\$45.00	Change
Caries risk assess risk mod (CPT Code D0602)	\$40.00	\$45.00	Change
Oral hygiene instruction (CPT Code D1330)	\$30.00	\$45.00	Change
Removal of Fix Space Maintenance (CPT D1555)	\$45.00	\$55.00	Change
Amalga- 1 surfaces, primary (CPT Code D2110)	\$80.00	\$105.00	Change
Resin-based composite- one surface, anterior (CPT Code D2330)	\$125.00	\$130.00	Change

Resin-based composite- two surfaces, anterior (CPT Code D2331)	\$150.00	\$160.00	Change
Resin-based composite- three surfaces, anterior (CPT Code D2332)	\$175.00	\$215.00	Change
Resin-based composite- four + invol incisal angle (anterior) (CPT Code D2335)	\$200.00	\$265.00	Change
Resin- one surface, posterior (CPT Code D2391)	\$140.00	\$150.00	Change
Resin- two surfaces, posterior (CPT Code D2392)	\$160.00	\$185.00	Change
Resin- three surfaces, posterior (CPT Code D2393)	\$225.00	\$230.00	Change
Resin- four + surfaces, posterior (CPT Code D2394)	\$250.00	\$280.00	Change
Crown- porc high noble mtl (CPT Code D2750)	\$825.00	\$900.00	Change
Crown- porc fused to base metal (CPT Code D2751)	\$750.00	\$850.00	Change
Crown- porc fused noble metal (CPT Code D2752)	\$650.00	\$950.00	Change
Crown- full cast high noble mtl (CPT Code D2790)	\$750.00	\$870.00	Change
Prefabricated stainless steel crown primary teeth (CPT Code D2930)	\$225.00	\$250.00	Change
Prefabricated stainless steel crown permanent tooth (CPT Code D2931)	\$250.00	\$270.00	Change
Prefabricated resin crown (CPT Code D2932)	\$250.00	\$275.00	Change
Rsn incipient smooth surface (CPT Code D2990)	\$65.00	\$125.00	Change
Therapeutic pulptomy (exc rest) (CPT Code D3220)	\$150.00	\$165.00	Change
Root canal therapy- anterior (CPT Code D3310)	\$500.00	\$650.00	Change
Root canal therapy- bicuspid (CPT Code D3320)	\$600.00	\$750.00	Change
Root canal therapy- molar (CPT Code D3330)	\$700.00	\$875.00	Change
Apexification/recalcif, initial (CPT Code D3351)	\$210.00	\$300.00	Change
Apexification/recalcif, final (CPT Code D3353)	\$330.00	\$400.00	Change
Apicoectomy/periradic surg- ant (CPT Code D3410)	\$375.00	\$675.00	Change

Apicoectomy/perirad- bicus/1 st root (CPT Code D3421)	\$500.00	\$700.00	Change
Apicoectomy/perirad- molar/1 st root (CPT Code D3425)	\$535.00	\$800.00	Change
Retrograde filling- per root (CPT Code D3430)	\$150.00	\$240.00	Change
Gingivectomy- 4+ per quadrant (CPT Code D4210)	\$400.00	\$450.00	Change
Gingivectomy- 1-3 contiguous/quad (CPT Code D4211)	\$125.00	\$225.00	Change
Gingivectomy/plasty for restore (CPT Code D4212)	\$125.00	\$155.00	Change
Ging flap, root pln, 4+ per quad (CPT Code D4240)	\$500.00	\$640.00	Change
Ging flap, rt pln 1-3 cntg th/qu (CPT Code D4241)	\$425.00	\$500.00	Change
Clinic crown lengthen- hard tiss (CPT Code D4249)	\$550.00	\$650.00	Change
Provisional splinting- extractor (CPT Code D4321)	\$250.00	\$285.00	Change
Perio scale & root pin- 4+ per quad (CPT Code D4341)	\$160.00	\$210.00	Change
Scaling/root planning 1-3 teeth (CPT Code D4342)	\$130.00	\$140.00	Change
Full mouth debridement eval/diag (CPT Code D4355)	\$120.00	\$135.00	Change
Periodontal maintenance (CPT Code D4910)	\$80.00	\$110.00	Change
Maxillary partial- resin base (CPT Code D5211)	\$750.00	\$870.00	Change
Mandibular partial- resin base (CPT Code D5212)	\$750.00	\$870.00	Change
Maxil partial- metal base w/ sds (CPT Code D5213)	\$1,200.00	\$1,325.00	Change
Mand partial- metal base with sds (CPT Code D5214)	\$1,200.00	\$1,325.00	Change
Immediate part maxillary resin (CPT Code D5221)	\$750.00	\$1,100.00	Change
Maxil partial- flex base incl cl (CPT Code D5225)	\$900.00	\$1,000.00	Change
Mand partial- flex base incl cl (CPT Code D5226)	\$900.00	\$1,000.00	Change
Adjust complete denture- maxil (CPT Code D5410)	\$50.00	\$65.00	Change
Adjust complete denture- mand (CPT Code D5411)	\$50.00	\$65.00	Change

Replace teeth- comp dent (eat th) (CPT Code D5520)	\$125.00	\$150.00	Change
Replace broken teeth- per tooth (CPT Code D5640)	\$125.00	\$140.00	Change
Add tooth to exist part denture (CPT Code D5650)	\$125.00	\$140.00	Change
Replace all th & acrylic- maxil (CPT Code D5670)	\$500.00	\$475.00	Change
Replace all th & acrylic- mand (CPT Code D5671)	\$550.00	\$475.00	Change
Reline complete maxil- chairside (CPT Code D5730)	\$225.00	\$250.00	Change
Reline complete mand- chairside (CPT Code D5731)	\$225.00	\$250.00	Change
Reline maxil partial- chairside (CPT Code D5740)	\$205.00	\$225.00	Change
Reline mand partial- chairside (CPT Code D5741)	\$205.00	\$225.00	Change
Reline complete mand (lab) (CPT Code D5751)	\$300.00	\$315.00	Change
Reline maxillary partial (lab) (CPT Code D5760)	\$300.00	\$315.00	Change
Reline mandibular partial (lab) (CPT Code D5761)	\$300.00	\$315.00	Change
Interim partial denture (maxil) (CPT Code D5820)	\$400.00	\$435.00	Change
Interim partial denture (mand) (CPT Code D5821)	\$400.00	\$475.00	Change
Overdenture- max complete (CPT Code D5863)	\$1,680.00	\$1,375.00	Change
Overdenture- max partial (CPT Code D5864)	\$1,680.00	\$1,450.00	Change
Overdenture- mand complete (CPT Code D5865)	\$1,680.00	\$1,375.00	Change
Add metal (CPT Code D5876)	\$120.00	\$200.00	Change
Dent implant sup connecting bar (CPT Code D6055)	\$1,675.00	\$1,120.00	Change
Prefab abutment- incl placement (CPT Code D6056)	\$450.00	\$530.00	Change
Custom abutment- incl placement (CPT Code D6057)	\$575.00	\$705.00	Change
Abmt supp cast mtl crown- base (CPT Code D6063)	\$925.00	\$825.00	Change
Abmt supp cast mtl crown- noble (CPT Code D6064)	\$950.00	\$860.00	Change

Abtmt supp ret for proc/cer FPD (CPT Code D6068)	\$850.00	\$1,000.00	Change
Implant supp ret- ceramic FPD (CPT Code D6075)	\$950.00	\$975.00	Change
Implant maintenance procedures (CPT Code D6080)	\$150.00	\$85.00	Change
Pontic- porcelain fused to base (CPT Code D6241)	\$600.00	\$750.00	Change
Pontic- porcelain fused to nobl (CPT Code D6242)	\$650.00	\$800.00	Change
Pontic- resin w/ predomnt base (CPT Code D6251)	\$1,075.00	\$750.00	Change
Pontic- resin with noble metal (CPT Code D6252)	\$1,125.00	\$775.00	Change
Crown $\frac{3}{4}$ cast most base metal (CPT Code D6781)	\$900.00	\$800.00	Change
Crown $\frac{3}{4}$ cast noble metal (CPT Code D6782)	\$930.00	\$730.00	Change
Crown $\frac{3}{4}$ porcelain/ceramic (CPT Code D6783)	\$980.00	\$825.00	Change
Retainer- crn- full cast hi nob (CPT Code D6790)	\$1,000.00	\$840.00	Change
Retainer- crn- full cast base (CPT Code D6791)	\$950.00	\$775.00	Change
Retainer- crn- full cast nob met (CPT Code D6792)	\$990.00	\$800.00	Change
Provisional retainer crown (CPT Code D6793)	\$450.00	\$350.00	Change
Retainer crown titanium (CPT Code D6794)	\$875.00	\$800.00	Change
Each add'l cast post- same tooth (CPT Code D6976)	\$173.00	\$175.00	Change
Each + prefab post-same tooth (CPT Code D6977)	\$82.00	\$85.00	Change
Pediatric part'l denture, fixed (CPT Code D6985)	\$650.00	\$425.00	Change
Extraction- crn; remnts- decid th (CPT Code D7111)	\$90.00	\$95.00	Change
Extraction, erupted tooth or exposed root (CPT Code D7140)	\$110.00	\$135.00	Change
Extraction- impacted/soft tis (CPT Code D7220)	\$250.00	\$275.00	Change
Extraction- impacted/part bony (CPT Code D7230)	\$275.00	\$360.00	Change
Extraction- impacted/compl bony (CPT Code D7240)	\$325.00	\$375.00	Change

Remov impact- comp bony w compy (CPT Code D7241)	\$400.00	\$525.00	Change
Surgical removal resid tooth root (CPT Code D7250)	\$200.00	\$240.00	Change
Oral antral fistula closure (CPT Code D7260)	\$560.00	\$1,395.00	Change
Prim closure sinus perforation (CPT Code D7261)	\$150.00	\$600.00	Change
Reimplantation/stabilization (CPT Code D7270)	\$350.00	\$450.00	Change
Surgical access unerupted tooth (CPT Code D7280)	\$315.00	\$450.00	Change
Expos impact/unerupt-aid-erupt (CPT Code D7281)	\$285.00	\$325.00	Change
Mobilize erupt/malpos-th-erupt (CPT Code D7282)	\$285.00	\$340.00	Change
Biopsy of oral tissue- hard (CPT Code D7285)	\$200.00	\$800.00	Change
Biopsy of oral tissue- soft (CPT Code D7286)	\$170.00	\$350.00	Change
Surgical reposition of teeth (CPT Code D7290)	\$285.00	\$350.00	Change
T/SC Fiberotomy (CPT Code D7291)	\$80.00	\$85.00	Change
Alveoloplasty w/ extract-/quad (CPT Code D7310)	\$160.00	\$225.00	Change
Alveoloplasty w/ ext 1-3 th/quad (CPT Code D7311)	\$160.00	\$200.00	Change
Alveoloplasty w/o extract/quad (CPT Code D7320)	\$200.00	\$325.00	Change
Alveoloplasty w/o ex 1-3 th/quad (CPT Code D7321)	\$175.00	\$275.00	Change
Excision benign lesion<= 1.25 cm (CPT Code D7410)	\$250.00	\$275.00	Change
Excision benign lesion>=1.25 cm (CPT Code D7411)	\$300.00	\$900.00	Change
Removal of torus palatinus (CPT Code D7472)	\$430.00	\$550.00	Change
Removal of torus mandibularis (CPT Code D7473)	\$400.00	\$500.00	Change
Incis & drain abscess- int soft comp (CPT Code D7511)	\$185.00	\$210.00	Change
Incis & drain abscess- int soft comp (CPT Code D7511)	\$185.00	\$275.00	Change
Remove foreign body from tissue (CPT Code D7530)	\$200.00	\$350.00	Change

Occlusal orthotic appliance (CPT Code D7880)	\$200.00	\$550.00	Change
Bone repl grft ridge prsc/site (CPT Code D7953)	\$150.00	\$375.00	Change
Excision, hyperplast tiss-arch (CPT Code D7970)	\$300.00	\$400.00	Change
Emerg treatment, pallative (CPT Code D9110)	\$65.00	\$85.00	Change
Fixed partl denture sectioning (CPT Code D9120)	\$120.00	\$150.00	Change
Consultation- per session (CPT Code D9310)	\$70.00	\$95.00	Change
Professional hospital call (CPT Code D9420)	\$200.00	\$220.00	Change
Application of desensitize med (CPT Code D9910)	\$25.00	\$45.00	Change
Apply desensitize resin, per th (CPT Code D9911)	\$25.00	\$65.00	Change
Fabricate athletic mouth guards (CPT Code D9941)	\$110.00	\$150.00	Change
Occlusal analysis- mounted case (CPT Code D9950)	\$200.00	\$240.00	Change
Occlusal adjustment- complete (CPT Code D9952)	\$900.00	\$500.00	Change
Enamel micro abrasion (CPT Code D9970)	\$200.00	\$70.00	Change
Animal Shelter			
Adoption Fees- Dogs	\$80.00	\$85.00	Change
Adoption Fees- Cats	\$20.00	\$25.00	Change
Adoption Fees- Livestock (Goats, Sheep, Pigs, etc.)	\$50.00	\$55.00	Change
Adoption Fees- Livestock (less than one year)	\$25.00	\$30.00	Change
Adoption Fees- Avian (Agriculture)	\$10.00	\$15.00	Change
Adoption Fees- Avian (Exotic)	\$20.00	\$25.00	Change
Adoption Fees- Bovine	\$100.00	\$105.00	Change
Adoption Fees- Rabbits	\$20.00	\$25.00	Change
Adoption Fees- Exotic Pets (ferrets, chinchillas, etc.)	\$50.00	\$55.00	Change
1 Year Rabies (non-residents)	\$-	\$10.00	Addition
1 Year Rabies (10 or more animals)	\$-	\$2.00 per animal	Addition
Senior/Pasture Horse	\$150.00	\$160.00	Change

	Unbroken Horse	\$200.00	\$210.00	Change
	Green- Broke House	\$250.00	\$260.00	Change
	Pleasure Broke Horse	\$300.00	\$310.00 minimum	Change
	Finished Horse	\$400.00	\$410.00 minimum	Change
Parks and Recreation				
	All Facility Attendant Fees	\$10.00 per hour	\$20.00 per hour	Change
	Rename "Sand Volleyball Court Rentals" to "Sand Volleyball/Tennis/Pickleball/Basketball Court Rentals"	-	-	Change
Holly Shelter Shooting Range				
	5-Stand Punch Card (10 rounds)	\$-	\$75.00	Addition
Utilities				
Water				
	1 1/2" Meter Monthly Service Availability Fee	\$37.00	\$90.00	Change
	2" Meter Monthly Service Availability Fee	\$40.00	\$140.00	Change
	3" Meter Monthly Service Availability Fee	\$61.25	\$275.00	Change
	4" Meter Monthly Service Availability Fee	\$101.25	\$450.00	Change
	6" Meter Monthly Service Availability Fee	\$202.50	\$900.00	Change
	8" Meter Monthly Service Availability Fee	\$325.00	\$1,450.00	Change
Sewer				
	Monthly Base Sewer Charge- 3/4" Meter	\$-	\$30.00	Addition
	Monthly Base Sewer Charge-1" Meter	\$-	\$90.00	Addition
	Monthly Base Sewer Charge-1.5" Meter	\$-	\$160.00	Addition
	Monthly Base Sewer Charge-2" Meter	\$-	\$300.00	Addition
	Monthly Base Sewer Charge-3" Meter		\$700.00	Addition

Monthly Base Sewer Charge-4" Meter	\$-	\$1,200.00	Addition
Monthly Base Sewer Charge-6" Meter	\$-	\$2,500.00	Addition
Monthly Base Sewer Charge-8" Meter	\$-	\$8,500.00	Addition
Other Charges- All Districts			
After Hours Fee	\$25.00	\$-	Remove
Service Calls after 2:00pm	\$-	\$75.00	Addition
Credit Letter Fee	\$-	\$10.00	Addition
Irrigation Winterization Fee	\$-	\$250.00	Addition
Meter Relocation Fee (No New Tap Required)	\$-	\$500.00	Addition
Meter Relocation Fee (New Tap Required)	\$-	See Tap Fees	Addition
Service Call Fee (Normal Working Hours)	\$-	\$50.00	Addition
Service Initiation Fee (1 st Visit)	\$-	Inspection Permit Fee	Addition
Service Initiation Fee (Each Visit after 1 st)	\$-	\$50.00	Addition
Project Management			
Plan Review Fees of Developers' Project Plans- Main Extensions more than 100 lots	\$-	\$150.00	Addition
Plan Review Fees of Developers' Project Plans- Main Extensions less than 100 lots	\$-	\$100.00	Addition
Plan Review Fees of Developers' Project Plans- No Main Extensions	\$-	\$50.00	Addition
Plan Review Fees of Developers' Project Plans- Subsequent Review Fee	\$-	\$50.00	Addition
Plat Review Fees of Developers' Project Plans- 1 st Review	\$-	No Charge	Addition
Plat Review Fees of Developers' Project Plans- Every Review after the 1st	\$-	\$50.00	Addition
Project Inspection Fees- Inspector Onsite 4 hours or less	\$-	\$300.00 per site	Addition
Project Inspection Fees- Inspector Onsite 4 hours or more	\$-	\$150.00 per site	Addition

Project Inspection Fees- Initial Inspection Fee	\$-	Initial Inspection Fee	Addition
Project Inspection Fees- Reinspection Fees	\$-	\$55.00	Addition
After Hours Project Inspection Fee- After Hours M-F (After 4pm until 7pm)	\$-	\$55.00 per hour	Addition
After Hours Project Inspection Fee- After Hours M-F (After 7pm)	\$-	\$100.00 per hour	Addition
After Hours Project Inspection Fee- After Hours Weekends and Holidays (8am-7pm)	\$-	\$75.00 per hour	Addition
After Hours Project Inspection Fee- After Hours Weekends and Holidays (After 7pm)	\$-	\$125.00 per hour	Addition
After Hours Project Inspection Fee- After Hours Weekends and Holidays (Flush/Fill/Chlorinate)	\$-	\$3.75 per 1,000 gallons	Addition
After Hours Project Inspection Fee- After Hours Weekends and Holidays (Hydrant Flow Test Inspection Fee)	\$-	\$75.00	Addition

Service and Repair Fees

Materials	\$-	Pipes and Accessories charged at the cost of the going rate of the supplier plus a 5% administrative fee	Addition
Excavator/Backhoe	\$-	\$150.00	Addition
Trailer Equipment	\$-	\$50.00	Addition
Dump Truck	\$-	\$125.00	Addition
Trencher	\$-	\$45.00	Addition
Heavy Duty Truck (F250 equivalent and higher)	\$-	\$40.00	Addition
Pickup	\$-	\$35.00	Addition
Pump (Mud, Small Suction Pump, etc.)	\$-	\$25.00	Addition
Gas Generator	\$-	\$20.00	Addition
Diesel Generator	\$-	\$50.00	Addition
Light Tower	\$-	\$30.00	Addition
Surface or Ground Restoration	\$-	Material Cost + 5% admin fee or contractor price	Addition

Boring Charge- PCU Staff (per foot, 1" line or less)	\$-	\$75.00	Addition
Boring Charge- Contractor	\$-	Based on contractor price + 5% admin fee	Addition
Contractor Repair Charges	\$-	Based on contractor price + 5% admin fee	Addition
Traffic Control	\$-	\$200.00	Addition
Rental Charges, Additional Equipment	\$-	Rental rate plus a 5% admin fee	Addition
Labor and Benefits- Hourly Rate (M-F, 8am-2pm)	\$-	Employee Hour Rate + 75%	Addition
Labor and Benefits- After Hours Hourly Rate (After 2pm M-F, weekend)	\$-	Employee Hour Rate + 125%	Addition
Water Loss Charges	\$-	Q (GPM) X Time = Total Gallons, TGL X Commercial Usage Rate /1,000 = Total Water Loss Charges	Addition
Maple Hill Water			
Residential Base Rate	\$19.50 / month	\$24.50 / month	Change
Residential Usage Rate	\$6.00 / 1,000 gallons	\$7.50 / 1,000 gallons	Change
Residential Usage Rate (if over 10,000 gallons / month)	\$-	\$11.00 / 1,000 gallons	Addition



Pender County Recommended Budget

FISCAL YEAR 2025-2026

County Commissioners:

Randy Burton, Chairman
Brent Springer, Vice Chairman
Brad George
Jerry Groves
Jimmy Tate

Interim County Manager:

Margaret Blue

County Staff:

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

805 South Walker Street
P.O. Box 5
Burgaw, NC 28425

Pendercountync.gov/177/Finance

FY 2025-2026 Budget Message



To: Pender County Board of County Commissioners

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

Date: June 26, 2025

Introduction

To the Members of the Pender County Board of Commissioners:

It is with great responsibility and optimism as Finance Director and County Manager of Pender County, North Carolina, that I respectfully submit the Fiscal Year (“FY”) 2025-2026 recommend budget. This recommended 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 reflects our shared commitment to meeting today’s needs for our residents, stewarding growth across the county thoughtfully and efficiently, and meeting an increased demand for services as we lay the groundwork for tomorrow. The following message will outline points of emphasis and funding within the budget and describe the allocation of resources designed to meet need for residents.

Activity and progress both residentially and commercially across Pender County in the last five to ten years has followed the growth of the county population. As more families and businesses choose to call Pender County home, our growing population signals the need to plan effectively and efficiently. Latest estimates from the United States Census Bureau County lists the population of Pender County north of 70,000, with one of the highest growth rates by area in the state of North Carolina. Since April 1, 2020, the County population has grown more to 16%.

The changes occurring in the greater region, the Wilmington Metro Statistical Area (which includes New Hanover, Brunswick, and Pender counties) are also hard to ignore. Currently, it is listed as seventh fastest growing in the United States at a rate of over 13% since 2020. This trend of population growth can also be extended to the state of North Carolina, which has seen a population increase of close to 1.3% since 2023, placing it in the top ten in growth in the nation.

Along with population size, Pender County's sheer geographical size, of over 870 square miles, presents unique challenges and opportunities to service delivery. Communities on the western and eastern sides of Pender County experience different needs and staff must be flexible to weigh concerns, offer innovative solutions, and allocate resources effectively. Budgets are statements of priorities, and this annual budget places primary importance in funding the county departments and services to impact the lives of all citizens across the broad county area.

Pender County Utilities is also experiencing growth and shifting budget and performance metrics for their over 13,000 customers. Large scale project planning and improvements to Water Treatment Plant and Water Plant, Transfer Station, convenience sites, and the Maple Hill Facility site are underway or included in this recommended budget. Automated Metering Infrastructure (AMI), for improved efficiency and customer service, is also being rolled out. A budget of \$15,142,071 for the Water Fund and \$3,136,275 for the Sewer Fund, as well as \$2,993,074 for the System Development Fees Fund, is recommended for FY 2025-2026.

Beginning in November 2024, staff beginning planning for the FY 2025-2026 budget process. The county's budget analyst, Finance Director, Assistant Finance Director, departmental leadership, the County Manager, and Board of County Commissioners first begin with budget training for department directors and an initial first level submission of requests. In March, a Budget Retreat was held with County Commissioners for updates to capital projects, a long-term financial outlook, and to set the foundation for budget goals. After these meetings, the County budget team worked with staff from their initial requests toward a balanced and finalized budget. Public meetings are held in April and May with the Board of Commissioners to better understand department budgets and offer vital feedback.

Addressing the needs of current County employees was the first focus of the budget cycle. Several incentives and measures were taken toward retaining current employees and attracting and recruiting qualified and dedicated future staff in this budget. A cost-of-living adjustment of 3.0% is included to move all salaries forward. Second, a one-step increase in the salary table is included for all employees who were hired before July 1, 2024. Finally, numerous positions that experience consistent turnover in the County have been reclassified to offer an increased salary or reduce salary compression in departments.

In addition, maintaining the current tax rate to balance the operating budget was essential. The debt service for multiple county projects, including the future Law Enforcement Center and future Department of Health and Human Services building, both set to open in late 2026, begin in the upcoming budget year. Along with the 2024 school bond, proper financial planning has allowed this current budget to leave the tax rate unchanged.

Finally, growth in the County and a future revaluation that will take effect next year means that many current services will be in a transition period as the County responds to state and federal mandates, changing county roles and services, and manages the current capital projects underway. Staff will monitor effects over the course of the year and respond with prudent decision-making.

Financial metrics and audit information place the County in a strong position to respond to these changes and plan for emergency situations if and when they come. The latest audit for the fiscal year ending June 30, 2024, indicated the available fund balance was \$58,028,196, or 59.6% 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." Stewarding these finances allows the county to respond effectively to situations that arise and deploy fund balance as cash for one-time expenses.

General Fund Revenues

The total recommended general fund budget is \$111,534,219. 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 2025-2026 tax rate of 73.75 cents per \$100 of ad valorem value is unchanged.

Tax Base. The total projected tax base for the FY 2025-2026 year is \$9,269,935,835. This number is calculated by combining the real estate taxable total, \$8,745,575,098, the personal property taxable total, \$382,582,437, and the utility taxable total, \$141,778,300. Projected values from the NC DMV make up the final portion of total taxable base, which have a value of \$1,119,778,483. The total taxable base for Pender County is \$10,389,714,318.

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 2026 collection rate has been estimated at the 2025 rate of 97.97% for real estate and 94.35% for personal property, a weighted-aggregate rate of 97.82%. 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.

Calculating using the figures provided above, of a tax rate of 73.75 cents, tax base of \$10,389,714,318, and estimated aggregate collection rate of 97.82% for real and personal property, 60% for utilities, and 100% for DMV, is projected to provide \$75,337,936 in revenue for 2025 tax levies. This correlates to the value of one penny as \$1,013,351.

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. The following chart displays rates County-wide and in each district.

Tax Districts	FY 2025-2026 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 2025-2026 year are more conservative, for a total of \$19,828,073. 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 \$12,833,701.

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 the J.H. Lea Elementary and Middle School facility in Hampstead, which broke ground in August 2024. The school is scheduled to open in fall 2027 and will serve over 2,000 students.

The Pender Commerce Park has continued to see investment from large commercial and industrial clients, including Maersk, FedEx Freight, Polyhose, Acme Smoked Fish, Home Depot, and Coastal Beverage, among others. Most notably, in March 2025, Amazon broke ground on a 650,000 square-foot robotics warehouse facility in the Commerce Park slated to open in mid-2026. 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.

The construction of the future 100,000 square-foot Law Enforcement Center and 75,000 square-foot Department of Health and Human Services buildings in Burgaw also represent the dedication of county dollars toward improving facilities and meeting need. Pender County Utilities has also dedicated vital funding toward the construction of wells, tanks, improvements at lift stations, and maintenance and construction at treatment plants to steward growth in their customer base. Finally, the construction of Central Pender Park Phase I and Hampstead Kiwanis Park Phase IV along with improvements to Abbey Nature Park signal continued investment of County resources toward providing residents and visitors places across the county to pursue athletics and recreation while being immersed in the natural environment.

General Fund Expenditures and Changes

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

- 3.0% COLA to match rising inflation rates of a similar rate in 2024 and maintain purchasing power for County employees
- One-step increase for all employees hired on or before July 1, 2024
- 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
- \$150,000 for employee bonuses

Several new positions and initiatives to reclassify positions are included in the recommended budget and summarized below:

- Salary total (excluding taxes and benefits) increased from \$32,464,343 to \$35,090,583
- Funding of 9 new general fund positions
 - 4 additional Deputies (beginning January 1, 2026) for Pender County Sheriff's Department to add an additional shift of coverage countywide
 - 4 additional Detention Officers in the Pender County Jail (to begin January 1, 2026) to plan for the opening of the Law Enforcement Center
 - IT Analyst III to work in both the ITS and Inspections Department dedicated to county permitting systems and related software
 - Reclassification of numerous positions across county departments:
 - All Sheriff Deputies to Grade 8 (base salary of \$52,988)
 - All School Resource Officers to Grade 8
 - All Detention Officers to Grade 7 (base salary of \$49,658)
 - All E911 Telecommunicators to Grade 7
 - All Income Maintenance Caseworker II positions to Grade 6 (base salary of \$46,328)
 - All Income Maintenance Caseworker III positions to Grade 7
 - All Permit Technicians to Grade 5
 - All Vehicle Maintenance Technicians to Grade 8
 - All Custodians and Cooks to Grade 3

Utility Fund Expenditures and Changes

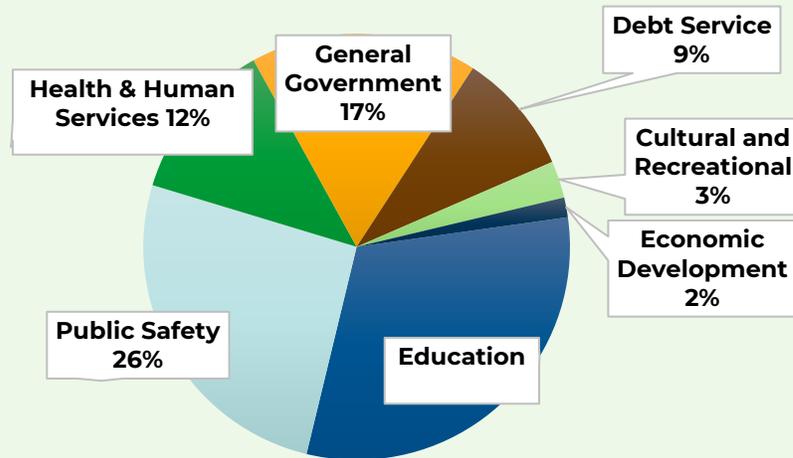
The expansion of the water and sewer system and improvements to water quality, water testing, and water availability is paramount to Pender County Utilities. Included in this budget is the:

- Funding of 7 new Utility Fund Positions
 - Additions in the Water Operations department, including a Senior Groundwater Well Operator and Utilities Locator
 - 1 new position in Lab Operations
 - 1 new Senior Utilities Inspector
 - 1 new position at the Water Treatment Plant
 - 1 new position in Centralized Maintenance
 - Addition of a Solid Waste Director position
 - 29 reclassifications of current positions to improve pay structure and incentivize hard-to-fill positions
- Purchase of 7 new fleet vehicles, as well as the replacement of 3 current vehicles
 - Excavator for work completed by Utilities staff, reducing need for contracting of repairs of water mains
 - One-ton dump truck for use in smaller jobs and spreading dirt and rock
 - Vacuum truck for use in water line repair and cleaning
- Other Capital Purchases including:
 - Pump replacements at lift stations across the county
 - Generator replacement
 - Replacement of A/C unit at Water Plant
 - Replacement of chemical pumps at Water Plant
 - Improved security measures at convenience sites

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

- Increase to Pender County Schools operating expense to \$29,789,270 and the continued funding of school system employee salaries previously funded by federal ESSER funds
- Funding of an additional SRO officer for Surf City
- Increase to Pender County Schools Capital Outlay to \$4,017,768
- 24 total General Fund replacement vehicles, for current vehicles meeting County replacement policy standards
 - 20 in Sheriff's Office
 - 2 in Inspections Department
 - 2 in Social Services

FY 2025-26: Allocation of \$1 of Tax



Top 3 Functions	Amounts
Education	34,515,938
Public Safety	28,854,105
General Government	19,138,884
Total	82,508,927

The chart above details the three largest areas of expenditure for the FY 2025-2026. 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

The county values the relationship it maintains with the Pender County School System. 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 2025-2026 budget includes an appropriation of \$29,789,270 for current operating expenses and \$4,017,768 for Capital Outlay. The County has also appropriated \$21,427,738 for current school debt service. Finally, the County will contribute \$1,255,349 for school resource officers.

Cape Fear Community College

The FY 2025-2026 budget also includes an 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 2025-2026 is \$32,095,391 inclusive of principal and interest. Included in these debt payments are \$21,427,738 for School assets not owned by the County, which increases from previous years due to beginning of J.H. Lea Elementary and Middle School bond payments. The amount of the County debt attributable to the general fund is \$10,667,653. Also, debt payments include Enterprise Fund Utility debt payments of \$3,721,857, 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 2025-2026 budget includes a 3.0% COLA for all employees, to allow for employees to maintain purchasing power during an equal rise in inflation. The recommended budget includes a total of 16 new positions and 226 positions reclassified. 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 and captures the value of current County employees. 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 13.64% to 14.39% and increased from 15.04% to 16.08% for law enforcement for FY 2025-2026. 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 2025-2026 are estimated to be \$3,473,184, or \$8,096 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 \$190,000. Finally, the County continues to participate in Worker's Compensation programming through the North Carolina Association of County Commissioners, with an appropriation of \$330,000.

EMS and Fire Services

The total projected budget for EMS and Fire service across the County is \$23,961,282. These units each meet with the Budget Team, submitting their operating and capital needs similar to each County department. FY 2025-2026 recommended budget totals include a general fund contribution of \$7,499,307 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	9,407,354
Fire District Tax	7,054,621
Total	16,461,975

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, and some for economic development purposes:

Outside Agency	FY 2026 Budgeted Amount
Atkinson Library	5,000
Cape Fear RC&D	9,000
Cape Fear River Program	4,000
Henderson Field Airport	50,000
Medical Examiner	93,500
NC Forest Service	339,908
NC Southeast Reg Economic Development	25,000
Pender Adult Services (HCCBG & NCDOT)	1,249,050
Pender County Christian Services	5,000
Pender County Historical Society	9,300
Pender Soil & Water Conservation	102,863
SE Economic Development Commission	5,418
Share the Table	5,000
Surf City Beach Re-nourishment	180,000
Topsail Beach Re-nourishment	180,000
Topsail Area Chamber of Commerce	2,500
Trillium	75,000
Wilmington Area Rebuild Ministry (WARM NC)	25,000
Willard Outreach	11,500
Wilmington Business Development	250,000
Total	2,627,039

Law Enforcement Center groundbreaking ceremony, November 6, 2024



Capital Projects





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 2024-2025 planning and many have been underway for
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 was adopted in June 2023 alongside the passage of the FY 2023-2024 budget. However, 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 are outdated and do not reflect current pricing and estimates. Additionally, several projects are not included or planned for that are currently underway or in the planning phase.

Secondly, the county is primarily focused on the introduction of several large capital projects listed on the plan and their subsequent payment. These projects include:

- Law Enforcement Center (scheduled to open Fall 2026)
- Department of Health and Human Services building (scheduled to open Summer 2026)
- Pender County 2022 School Bond, with plans to use the funds for:
 - Construction of a new middle and elementary school, named J.H. Lea in May 2025 (\$111,556,800)
 - Topsail Middle School Renovation (\$22,601,432)
 - Rocky Point Elementary School Addition (\$1,219,065)
 - Burgaw Middle School Cafeteria Rebuild (\$4,272,000)
 - Construction of a new Central Services building (\$21,000,000)
 - Construction of a new eight-bay Maintenance building (\$17,121,600)

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.

Finally, Strategy Director Sarah Fulton has developed two projects that will work in tandem to address infrastructure and planning needs for the county for years to come. First, the 5 Year Strategic Plan, currently in development and detailed in the [Strategic Plan](#) section of this document, will be used to direct the capital needs and planning of the county moving forward. Until this document is in place, there will likely not be an update to the Capital Improvement Plan adopted formally. There is also plans to merge emergency services with County operations, that will take place in summer 2026. As a result of this, many of the facilities plans are still being decided.

The estimates for many of these projects have been increased since they were originally calculated. The debt approved, in the case of the DHHS and Law Enforcement Center, has not been adjusted on the plan to honor what was approved in the FY 2023-2024 budget and will be formally adopted with the passage of the next capital improvement 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)

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 79,195 square foot facility will house both 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 first floor will function as the Health Department while Social Services will operate from the second. The county is currently under a Design-Build with Bobbitt and has approved a project budget including allowances of more than \$47 million.

Current Ongoing and Completed Projects:

- Generators delivered and installed
- Brick veneer siding completed
- Sheetrock installation begun
- Windows and glass being installed
- Landscaping being installed

Upcoming Projects:

- Temporary Power
- Elevator Installation
- Air Handler Startup
- Data Line Infrastructure
- Ceiling grid installation

Planning and Design

- Summer 2024

Bidding and Contractor Selection

- Fall 2024

Groundbreaking Ceremony

- December 4, 2024

Grand Opening

- May 2026

Total Project Cost: \$47,386,378



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 223 inmates and expand current capacity. The project amount including allowances is more than \$60 million.

Current Ongoing and Completed Projects:

- Block walls and grouting ongoing
- Structural steel & roofing in jail section
- 911 Call Center radio tower
- Access road, warehouse building
- Sheetrock installation has begun

Upcoming Projects:

- IT data line infrastructure
- Exterior lighting
- Generator installation
- Sewer and utilities connections

Planning and Design

- Summer 2024

Bidding and Contractor Selection

- Fall 2024

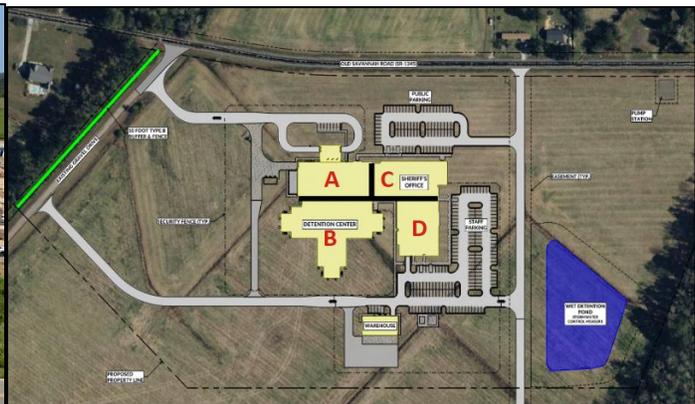
Groundbreaking Ceremony

- November 6, 2024

Grand Opening

- Fall 2026

Total Estimated Project Cost: \$60,816,419



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. Sawyer Sherwood & Associates has been assisting with the design of the building.

Design begins

- April 2024

Design Complete

- July 2025

Permitting

- March - November 2025

Bidding and Financing

- December 2025 - February 2026

Groundbreaking

- February 2026

Grand Opening

- April 2027

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



Left: proposed Site Development
Below: proposed Library Entrance
Right: proposed interior floor plan

Update given to BOCC on 6/2/25



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



Central Pender 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

- November 2025

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



J.H. Lea Elementary and Middle 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 2,300 K-8 students, including an elementary school of 800 students and a middle school of 1,500 students to replace Topsail Middle School. Pender County has approved a design-build contract with Bordeaux Construction Company, Inc. The school has been named “J.H. Lea Elementary School” and “J.H. Lea Middle School” after J.H. Lea, entrepreneur and civic leader of the Hampstead community, born in 1891. Bonds for the entire project scope were sold in October 2024.

Design begins

- July 2023

Design Complete

- July 2024

Bidding and Financing

- October 2024

Groundbreaking

- Winter 2024

Grand Opening

- August 2027

Total Estimated Project Cost: \$142,208,776





Utilities Projects



Membrane Water Treatment Plant



Project Summary

PCU has engaged CDM Smith to design a new Membrane Water Treatment Plant (WTP), which will have the capacity to produce 2 million gallons of water per day from a total of 10 wells. Located in Hampstead, this plant is intended to improve water supply and pressure, especially for the Eastern parts of the County, where demand is growing. This project is still in the design phase, but progress has been significant, with nearly 100% of the design work completed. Permitting and easement acquisition are currently underway, indicating that construction is approaching but dependent on final regulatory and legal clearances. Once complete, this plant will likely play a vital role in increasing water system resilience and meeting future demand in the eastern region.

Design completed

- Summer 2025

Construction Begins

- Fall 2025

First Production Well Installed

- September 2025

Construction Bidding

- End of 2025

Expected Completion

- Late 2028

Total Estimated Project Cost: \$150,000,000



LEFT: early site renderings

US 421 Utility Extension



Project Summary

New water and sewer lines are being installed along the US 421 corridor and Blueberry Road to improve overall water quality and pressure in the area. Additionally, sewer lines are being extended down US421 from the Wastewater Treatment Plant to a lift station across from Blueberry Road. This dual-purpose infrastructure expansion aims to loop the water system along Blueberry Road and provide sewer access for future developments along US 421. As of now, the pump station wet well has already been installed, and work on the water and sewer lines is actively progressing. These upgrades will not only enhance current service reliability but also prepare the area for anticipated growth and future connections.

Water Line Pressure Tested and Chlorinated

- September 2025

Water Line Final Inspections

- October 2025

Sewer Line and Wet Well Installation

- September 2025

Sewer Pump Station Construction

- Winter 2025

Estimated Project Completion

- February 2026

Total Estimated Project Cost: \$13,416,286



LEFT and RIGHT:
Initial Construction of
Water Lines



Water Treatment Plant Pump



Project Summary

A new high service pump is being installed at the Water Treatment Plant (US421) to significantly boost its capacity from 2 million to 6 million gallons per day. This upgrade will allow the facility to meet growing demand and expand its operational capabilities. The installation is nearly complete, marking one of the most advanced stages among the listed projects. However, the pump's electrical systems still need to be run and connected before it can become fully functional. Once operational, this enhancement will dramatically improve the plant's throughput and support broader regional development by ensuring a reliable, higher-volume water supply.

State Inspection Completed

- Fall 2025

Project Completion

- Winter 2025

Total Estimated Project Cost: \$931,620





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

Randy Burton, Chairman
 805 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
246,876	250,931	362,758	351,387	302,354	338,650	408,586

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

- Monday January 6
- Tuesday January 21 (Hampstead Annex)
- February 3
- February 18
- March 10
- March 20 (Board Retreat- Day 1)
- March 21 (Board Retreat- Day 2)
- April 7 and 22
- April 28 (Budget Work Session)
- May 1 (Budget Work Session)
- May 5
- May 8 (Budget Work Session)
- May 12 (Budget Work Session)
- May 19
- June 2 and 16
- July 14
- August 4 and 18
- September 2 and 15
- October 6 and 20
- November 3 and 17
- December 1

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

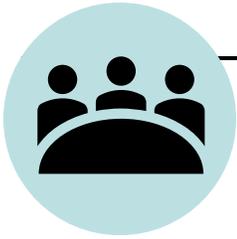
The Board of County Commissioners successfully partnered Novant Health and Pender Memorial hospital to ensure access to healthcare and medical advancements for Pender County citizens and to turn over Pender Memorial Hospital to Novant in 2024. In calendar year 2024, Novant has expanded services, hired talented new staff and began a Rural Residency program. Approximately \$4.1 million has been committed YTD to support needs in Pender County, with an additional \$6.9M for improvements and renovations to the hospital.

The current Board consists of five members, one who replaced Commissioner Ken Smith (who won election in November 2024):

- Brad George (Commissioner, District 1)
- Randy Burton (Chairman, District 2)
- Jerry Groves (Commissioner, District 3)
- Jimmy T. Tate, Ed.D (Commissioner, District 4) (replaced Ken Smith beginning April 2025)
- Brent Springer (Vice Chairman, District 5)

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	5	5	5



County Manager's Office

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
670,181	580,599	1,176,544	1,105,324	1,149,199	1,094,847	1,235,168

Department Purpose

The County Manager's office oversees the daily operations of the county government, working to ensure that everything runs smoothly and efficiently. County Managers and their staff are responsible for developing and implementing policies, managing budgets and resources, and coordinating and directing the work of county departments and employees. The CMO staff include the clerk to the Board of Commissioners, Communication Manager, Project Manager, Assistant County Manager, County Manager, and Strategy Director.

Budget Highlights

- 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
- Strategy Director Sarah Fulton has spearheaded the progress on two major County initiatives:
 - FY 2030 Strategic Planning process
 - Began in January 2025 with Strengths, Weaknesses, Opportunities, and Challenges/Threats assessment, with a publicly available survey and small group staff discussion
 - Board of Commissioners adopt Mission Statement and Values at June 2, 2025 meeting
 - Public engagement meetings held in Burgaw and Hampstead in April 2025, following public engagement window
 - Strategic Goals identified by Steering Committee, work groups begin in July 2025
 - Merger of County Fire and Emergency Management Services
- Future Leaders Internship Program and the hiring of three County Management interns
 - Paid summer opportunity over nine weeks
 - "Participants will gain invaluable skills through mentorship, professional development, and exposure to community initiatives. By connecting students with experienced mentors in Local Government, the program seeks to inspire young leaders to make meaningful contributions to their community while preparing them for future educational and career opportunities"
 - June 9 through August 6
 - Pender County's interns were Ruby Waters, Callia Kruse, and Elizabeth Brinson



Donations Needed!

July 1st-28th | Pender Tote & Take

About

The Pender County Future Leader Interns are hosting the Pender Tote & Take to provide easy access to clothing as we end our summer season. Stop by on July 31st and fill a tote bag with donated items you may need, and it's free! Anything not taken at the event will be donated to local shelters!

Drop Off Locations

- 801 S Walker St, Burgaw (Human Resources Building)
- Steadfast Nutrition (Hampstead)
- Hampstead Library
- Burgaw Library
- Brown Dog Coffee (Burgaw)
- 810 S Walker St, Burgaw (Social Services Building)
- 803 S Walker St, Burgaw (Health Department Building)
- Hampstead Annex Building
- 805 S Walker St, Burgaw (Administration Building)

Needed

- Shoes (all ages and genders)
- Clothing (all ages and genders)
- Household items

Dates

- Accepting donations from now until July 28th
- Event on Thursday, July 31st from 10 am to 2 pm

Contact Info

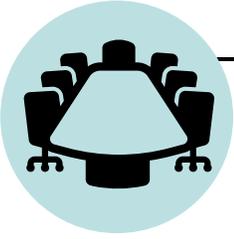
Email:
ebrinson@pendercountync.gov
rwaters@pendercountync.gov
ckruse@pendercountync.gov

The interns, all students in the Pender County School System, spent time across county departments, assisting with operations, learning more about duties of county employees, and completing a community initiative.

On July 31, the interns hosted a community event called "Pender Tote & Take," asking for clothing and household items to be donated and then distributed to those in need.

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	7	7	7



Board of Elections

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
365,925	334,512	507,219	499,286	556,804	512,025	523,907

Department Purpose

The Pender County Board of Elections is tasked with the administration of all county elections, which includes: staffing and operating up to 18 voting sites, maintaining and updating voter registration lists, filing candidates, preparing ballots, issuing absentee ballots, setting precinct lines, reviewing petitions, receiving and reviewing campaign finance reports, hearing voter challenges and protest, and investigating allegations.

Key Dates

- October 3, 2025 – Start of Absentee-by-Mail Voting for 2025 Municipal Election
- October 10, 2025 – Voter Registration Deadline for 2025 Municipal Election
- October 16, 2025 – Early Voting begins for 2025 Municipal Election
- November 1, 2025 – Early Voting ends for 2025 Municipal Election
- November 4, 2025 – Election Day for 2025 Municipal Election

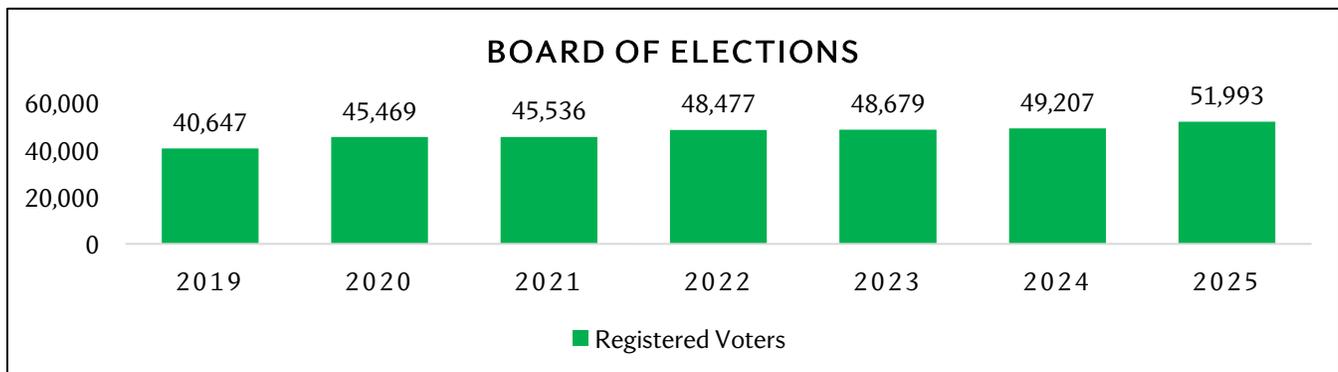
Budget Highlights

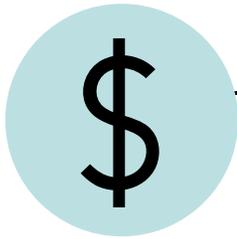
- Reclassification of three employees to better identification with roles and responsibilities within department
- 2024 General Election saw record turnout, early voting totals, full machine recount, sample hand-eye recount, and statewide court mandated reprinting of ballots

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	2.6	3	3

Key Performance Indicator





Finance

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
1,012,263	887,395	962,172	937,642	1,020,589	1,076,487	1,097,947

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 2024	FY 2025	FY 2026 Approved
FTE	9.75	9.75	9.75

Key Performance Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Unassigned Fund Balance	\$42,120,524	\$54,619,972	\$63,186,193	\$58,028,196
Unassigned Fund Balance as a percentage of General Fund Expenditures	60.9%	68.7%	75.7%	59.5%



Information Technology Services

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
2,284,918	2,134,759	2,313,623	2,078,840	2,973,744	2,701,129	2,422,615

Department Purpose

The Information Technology Services (ITS) Department is responsible for managing and maintaining Pender County Government's IT infrastructure and Geographic Information Systems (GIS). Our scope includes overseeing Hardware, Software, IT Procurement, Vendor Management, Mobile Applications, Network Infrastructure and Systems, Audio/Video Services, as well as providing County-Wide Training and Technical Support. We ensure data security, implement and manage technology solutions, and continuously optimize IT processes to support the County's operational goals. Additionally, we conduct regular maintenance and updates, research new technologies, and collaborate with other departments to align IT initiatives with business needs.

Our department's core mission is to leverage technology to enhance the County's ability to deliver services efficiently and effectively. To achieve this, we focus on the following strategic goals:

- **Strengthening Security:** Protecting the County's data and systems from cyber threats while ensuring compliance with relevant security regulations and best practices.
- **Optimizing Infrastructure:** Continuously upgrading and maintaining hardware, software, and network systems to ensure high reliability, scalability, and performance.
- **Enhancing User Experience:** Providing intuitive and efficient technology solutions that improve workflows and support employees in their daily tasks.
- **Encouraging Innovation:** Researching and implementing cutting-edge technologies to provide the County with a sustainable advantage in serving the public.
- **Managing Costs:** Streamlining processes, reducing waste, and maximizing resource utilization to optimize IT-related expenses without compromising quality or performance.
- **Promoting Collaboration:** Enabling seamless communication and teamwork across departments by leveraging collaborative tools and platforms.
- **Maintaining Compliance:** Ensuring that all IT practices, solutions, and systems adhere to relevant laws, regulations, and industry standards.

Budget Highlights

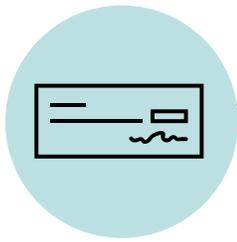
- County-Wide Firewall Replacement/Additions (on-going)
- County-Wide Physical Security Refresh (on-going)
- Redundant Internet Circus added to all major County sites (completed)

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	11	13	14.2

Key Performance Indicators

	FY 2023-24	FY 2024-25	FY 2025-26
ITS Satisfaction Rate	94.3%	98.9%	99.5%



Tax Administration

Mark Walker, Tax Administrator
 300 E. Fremont Street
 Burgaw, NC 28425

Department Budget Summary: Expenditures

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
1,850,630	1,683,026	2,036,200	2,008,312	2,402,047	1,900,784	2,145,473

Department Purpose

The Tax Department is responsible for listing and assessing all property in Pender County including real and personal property as well as appraising all Pender County registered motor vehicles. The Tax Department is also responsible for the billing and collections of all property tax bills, including Pender County ad valorem tax, EMS tax, all fire district taxes, solid waste fees for Pender County and Town of Atkinson, as well as the ad valorem Town Taxes for Watha, St. Helena, Atkinson and Burgaw. This includes the use of all enforced collections remedies as necessary.

Key Dates

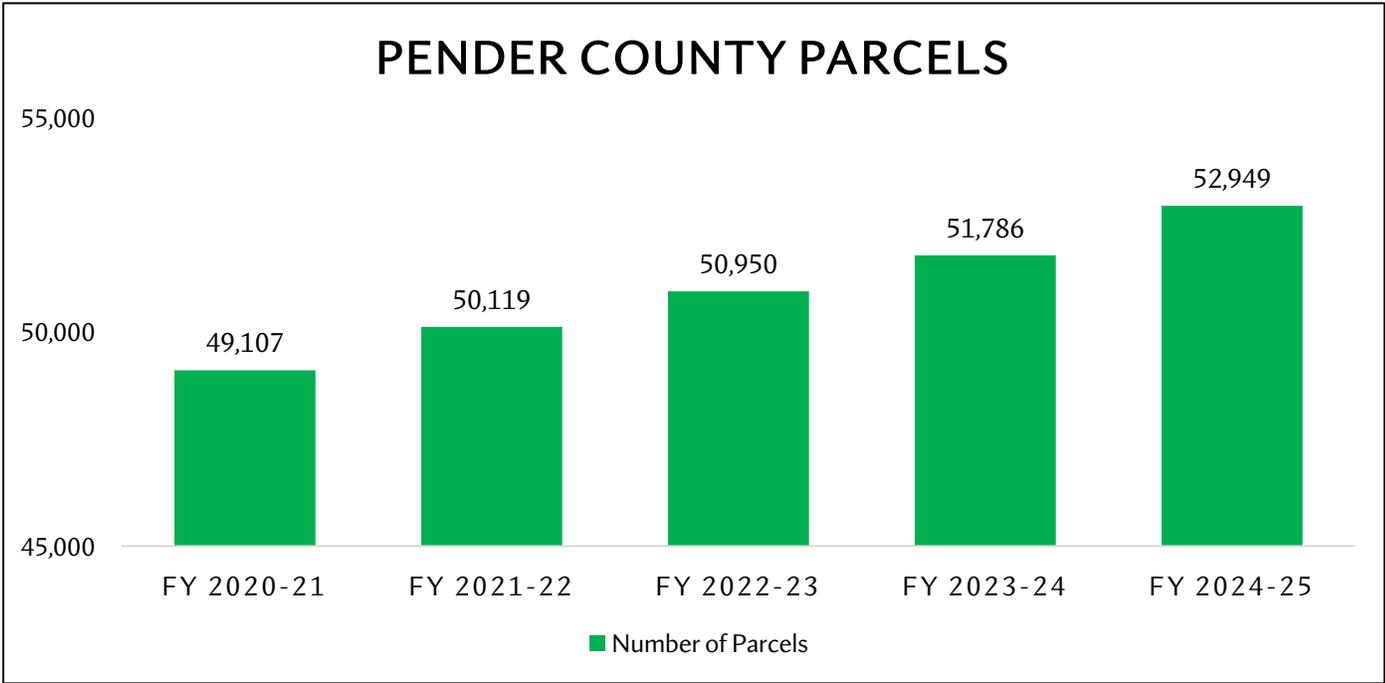
- January 1: date of determination for personal property to be taxed for the year
- January 5: final day to pay property taxes without interest or penalty
- January 31: final day to list any personal property without a 10% late fee
- 3rd Monday in May:
 - Final day to appeal your current year tax value 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

- Creation and implementation of a proper and efficient enforced collections program
- Complete field work for the 2026 Reappraisal to take effect January 1, 2026
- Improve processes and procedures office wide as well as public information to the public to increase transparency of the tax office

Full Time Employees

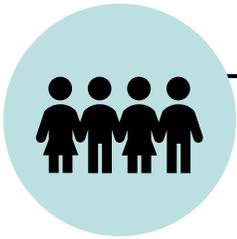
	FY 2024	FY 2025	FY 2026 Approved
FTE	20	23	21



Key Performance Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Personal Property Accounts (includes businesses)	14,754	12,509	11,790	12,015	12,250
Exclusions Processed*	154	165	167	183	200+
Permits Issued	1,670	1,949	2,317	3,338	3,500

*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

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
439,987	395,390	573,122	548,590	683,900	651,403	701,968

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

- Adoption of the new County Personnel Policies in August 2025
- 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 2024	FY 2025	FY 2026 Approved
FTE	5	5	5



Register of Deeds

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
1,994,641	1,713,054	1,772,217	1,697,378	2,170,919	1,835,707	2,247,357

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 2024	FY 2025	FY 2026 Approved
FTE	7	7	7

Key Performance Indicators

Service	2021	2022	2023	2024
Vitals	4,107	4,081	4,176	4,303
Maps Recorded	292	298	296	309
Marriage Licenses Issued	474	361	344	312
Notary Oaths	257	264	265	246
Passport Applications	729	1,112	1,828	1,516
Passport Photos Taken	833	1,159	1,888	1,516
Documents Recorded	8,805	6,632	5,327	5,172
Total Fees Collected	\$3,484,844	\$2,756,046	\$1,264,191	\$3,900,100



Facilities Maintenance

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
2,289,206	2,049,870	2,354,211	1,933,862	2,110,042	2,164,713	2,160,627

Department Purpose

The Pender County Facilities Maintenance department supports thirty six (36) 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

- Complete installation of new backup generator for 911 Center
- Demolition of block building behind Hampstead Annex
- Hiring of HVAC Technician, a reclassified position for the County
- Completion of 928 work orders for the FY 2024-2025

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	9	9	10



Fleet Maintenance

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
264,440	248,336	326,975	289,630	535,997	182,556	374,015

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 new work order software, Fleetio
- Implementation of the County's first Vehicle Replacement Policy, approved by the Board of Commissioners
- Completion of 395 work orders for the FY 2024-25

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	3	4	4



Custodial Maintenance

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
523,903	499,421	491,503	466,032	553,997	468,162	555,657

Department Purpose

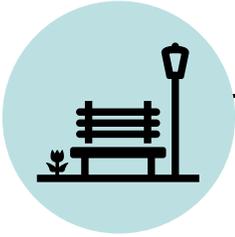
The Pender County Custodial Maintenance department cleans and disinfects all county-owned and operated buildings, including all Pender County Parks facilities and restrooms for safe utilization by Pender County employees and citizens. Aside from routine cleaning, their duties also involve emergency and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

Budget Highlights

- Maintenance of a consistent cleaning schedule of all facilities
- Assisted Facilities staff with snow removal and preparation during winter weather
- Implementation of a consistent carpet cleaning regiment through contracted services

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	7.5	7.5	6.5



Grounds Maintenance

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
621,418	507,321	846,079	743,169	1,197,778	978,570	857,273

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
- \$25,000 in Recreation Supplies to host programs like Athletics, Grand Openings, Summer Camp, Movie Nights, Arts, Summer Concerts, Tree Lighting, and the Blueberry Drop
- \$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*

243.29
acres of parks maintained

58.99
acres of county buildings maintained

Additional Park Land being added in FY 25-26

26
acres

30
acres

7
acres

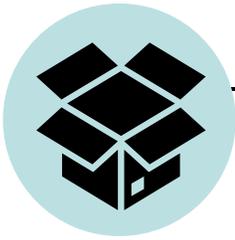
Hampstead Kiwanis Park
Phase IV
(Opening)

Central Pender Park
Phase I
(Opening)

Abbey Nature Preserve
(Bidding)

Full Time Employees

	FY 2023	FY 2024	FY 2025 Approved
FTE	6	7	10



Non-Departmental

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
2,105,141	2,054,061	10,880,347	9,448,349	5,394,671	5,243,369	2,080,525

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:

- \$150,000 to merit pay, to selected employees based on their annual performance evaluations
- \$190,000 for 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



Outside Agencies

Department Budget Summary

2023 Revised	2024 Revised	2025 Revised	2026 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.

2025-2026 Appropriations

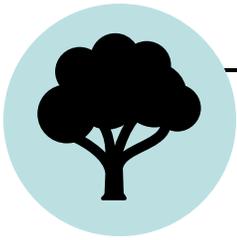
Outside Agency	FY 2025 Budgeted Amount
Atkinson Library	5,000
Burgaw Chamber of Commerce	2,500
Cape Fear RC&D	9,000
Cape Fear River Program	4,000
Henderson Field Airport	50,000
Medical Examiner	93,500
NC Forest Service	331,344
NC Southeast Reg Economic Development	25,000
Pender Adult Services (HCCBG & 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 Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
867,698	476,184	619,435	582,221	737,161	736,458	692,175

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:
 - Completed 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 in construction phase
 - Hampstead Kiwanis Park Phase 4 grand opening in September 2025
- Budgeted funds for Summer Concerts in Burgaw, Hampstead, and Topsail
- Budgeted funds for continued park supplies, athletic equipment replacement, and recreational programs
- Expansion of program offerings to include theatre productions and additional open gym periods at Penderlea gymnasium

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	4	5	5

Key Performance Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25*	FY 2025-26 (TARGET)
Facility Rentals	336	336	370	180*	400
Programs Offered	57	57	109	197*	255
Athletic Facility Hours of Usage	6,500	6,594	5,740	4,340*	6,500
Recreation Partner Participation Numbers	3,091	3,791	3,741	-	4,000

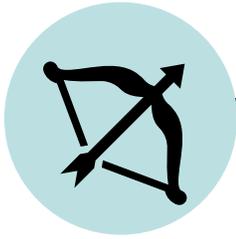
*FY 2024-25: numbers as of January 2025

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

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
165,070	144,511	145,000	139,841	187,465	174,508	171,400

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

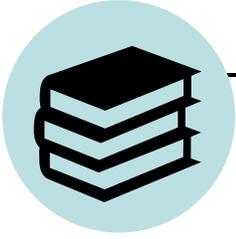
- Construction of a restroom facility by the ranges was completed and opened in November 2023 funded by the NC Wildlife Resources Commission
- Construction of two (2) 5-stand shotgun ranges is fully completed, funded by the NC Wildlife Resources Commission
- Construction of an additional lane on the 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

The Holly Shelter Shooting Range currently only employs part time employees, no FTE.



Key Performance Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Total Range Shooters	9,508	9,648	10,506	12,530
Range Days Open	257	254	251	244
Average Number of Shooters/Day	37.4	38.6	41.9	51.4
Annual Passes Sold	25	27	50	34



Library

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
993,002	955,048	1,022,108	1,013,882	1,146,320	1,093,832	1,161,276

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

Over the past year, Pender County Library has made significant progress in planning for a larger, modern library to replace the existing Hampstead Branch. In March 2024, the Board of County Commissioners approved funding for architectural and engineering services, marking a major step forward for the project. We also hosted well-attended community input sessions to ensure the new library will meet the needs of residents. This project has been years in the making, and we continue to work closely with Sawyer Sherwood & Associate Architecture to bring this vision to life.

In 2024, Pender County Library’s Summer Reading Program had 436 participants who collectively read an impressive 8,850 hours. The program helps keep children and teens engaged with reading during the summer months to prevent the "summer slump"—a well-documented decline in reading skills that can occur when school is out. According to the Nation’s Report Card, reading proficiency levels have not yet returned to pre-pandemic levels, making programs like this more important than ever in supporting literacy and academic success in our community.

In Fiscal Year 2023-2024, Pender County Library’s Early Literacy Outreach program loaned 6,528 books to 20 childcare centers across the county. Each month, childcare centers receive curated bags of books designed to support early literacy, foster a love of reading, and help prepare young children for kindergarten. By bringing books directly to where children learn and grow, this program helps build a strong foundation for lifelong learning. 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 2024	FY 2025	FY 2026 Approved
FTE	10.4	10.4	10.4

Key Performance Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25**	FY 2025-26 (Goal)
Library Visitors	83,395	102,273	111,898	115,000	120,000
Loans of Materials*	259,511	292,823	315,004	320,000	340,000
Program Attendance (including children, teen, adult, and all-ages programs)	7,645	9,859	11,838	13,000	18,000

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

**Projections based on numbers from December 31, 2024



Economic and Physical Development





Cooperative Extension

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
184,325	210,249	205,116	206,609	249,097	218,919	277,115

Department Purpose

NC Cooperative Extension in Pender County is part of a federal, state and county partnership to bring research-based information, generated at the land grant universities (NCSU and NC A&T State University in North Carolina) to the citizens of Pender County. Cooperative Extension was established in 1914 as part of the Smith-Lever Act, passed by Congress and Pender County has had an Extension office and staff for 111 years.

Key Dates

- 4-H Achievement Night - February 20, 2025
- 4-H Congress & Citizenship Focus - July 21-25, 2025.
- 4-H Summer Fun Days - June 1 through Aug 21, 2025
- Extension Master Gardeners Plant Sale - April 11-12, 2025
- Extension and Pender County Schools Ag Day (all 5th grade students) - April 2, 2025
- NC Blueberry Festival - NCSU Horticulture Crops Research Farm Tours - June 21, 2025

Budget Highlights

Pender County Cooperative Extension Agents and staff continue our work to bring research-based information to the citizens of Pender County in the areas of agronomy, commercial and consumer horticulture, youth development and foods and nutrition. As the county grows we hope to grow with it to better serve the County by adding Agents to work in the areas of Agriculture Marketing and Family and Consumer Sciences.

Many of our programs and stories are shared via social media on the following websites.

- Pender County Cooperative Extension: pender.ces.ncsu.edu
- Pender County Extension Master Gardener Volunteers: <https://www.facebook.com/penderemgv>
- Pender County Extension 4-H: <https://www.facebook.com/PenderCo4H>
- Pender County Extension Expanded Foods and Nutrition: <https://efnep.ces.ncsu.edu/>

Full Time Employees*

	FY 2024	FY 2025	FY 2026 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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
County Budget Allocation	\$165,401	\$164,460	\$184,046	\$228,697	\$265,000
Master Gardener	1,054	6,326	8,573	11,220	13,000
4-H Program Participation Day	3,934	2,488	3,852	3,167	4,000
Outside Donations and Contributions for County Extension Programs	-	\$27,500	\$35,900	\$43,100	\$40,000

Statistic 1 - County Budget Allocation, requested increase in FY 2025-26 is for a full time 4-H & Master Gardener Program Assistant.

Statistic 2 - Master Gardener Program - direct program participation / contacts

Statistic 3 - 4-H Program participation data - direct program participation / contacts

Statistic 4 - Outside Donations and Contributions for County Extension Programs. These funds provide 4-H camp scholarships, college scholarships in horticulture, and pay for program materials utilized by the 4-H and Extension Master Gardener volunteers.



Planning and Community Development

805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
557,764	478,045	786,970	639,131	1,077,288	928,441	984,197

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

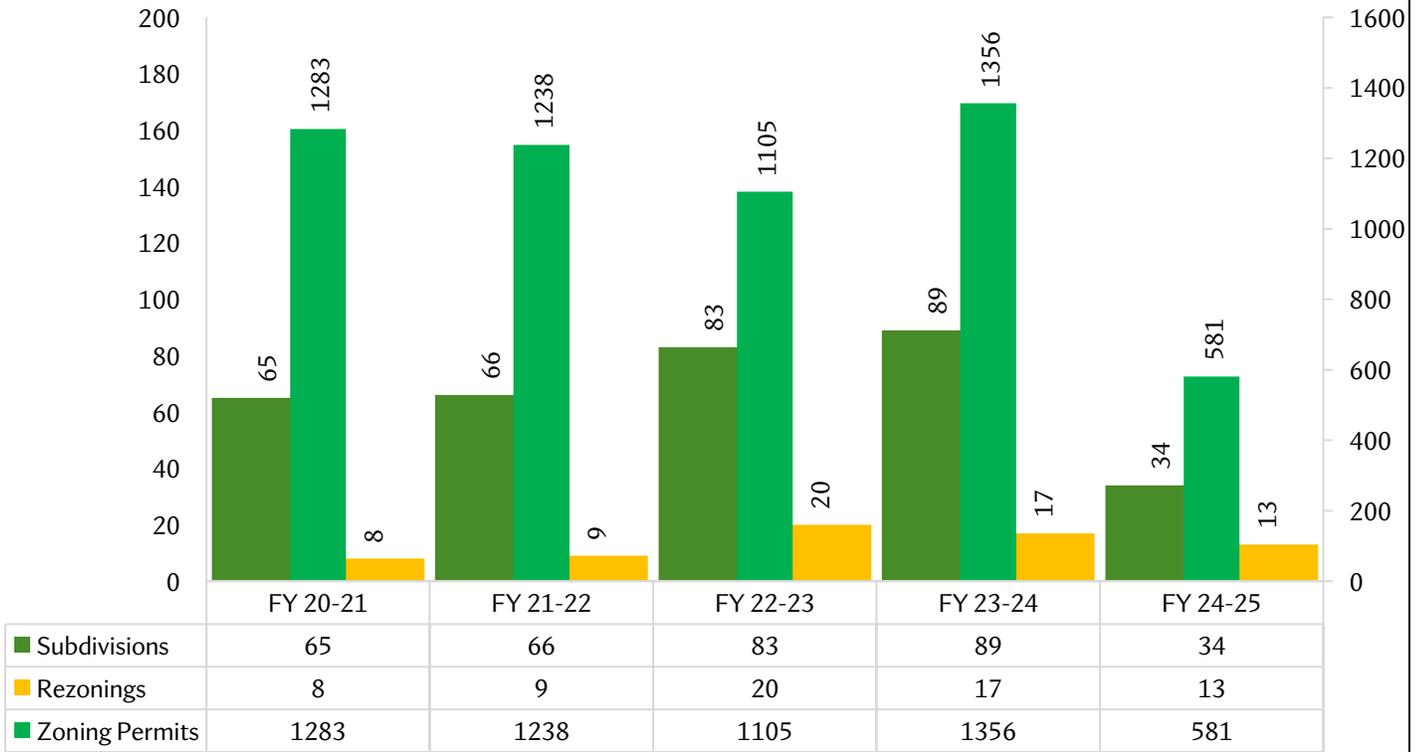
- We had three staff members obtain their Certified Zoning Official (CZO) designation in November 2024.
- We're in the process of creating a new Comprehensive Land Use Plan, which will strategically guide growth and development in the County over the next 25 years.
- We've been awarded grant funding for the design of a multi-use path that runs along Country Club Drive from Sloop Point Loop Road to the Topsail school campus.

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	9.5	11	10

Statistics and Performance

PLANNING AND COMMUNITY DEVELOPMENT



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

*FY 24-25 is actual numbers as of 1/9/2025

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 took place in fall 2024, starting the week of September 16th. Ten community meetings were held across the county to speak on the plan and its goals.

Community Engagement Window #1 (Fall 2024)

Community Engagement Window #2 (Spring 2025)

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!

The first Imagine Pender 2050 Public Hearing Draft and Map is available!

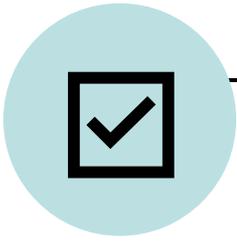
The draft and Future Land Use Map are published on the county website listed below:

<https://pendercountync.gov/537/Imagine-Pender-2050-Comprehensive-Plan>



Public Safety





Inspections & Permitting

805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary: Expenditures

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
1,853,887	1,355,831	1,455,810	1,370,704	1,677,138	1,430,414	1,998,804

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.

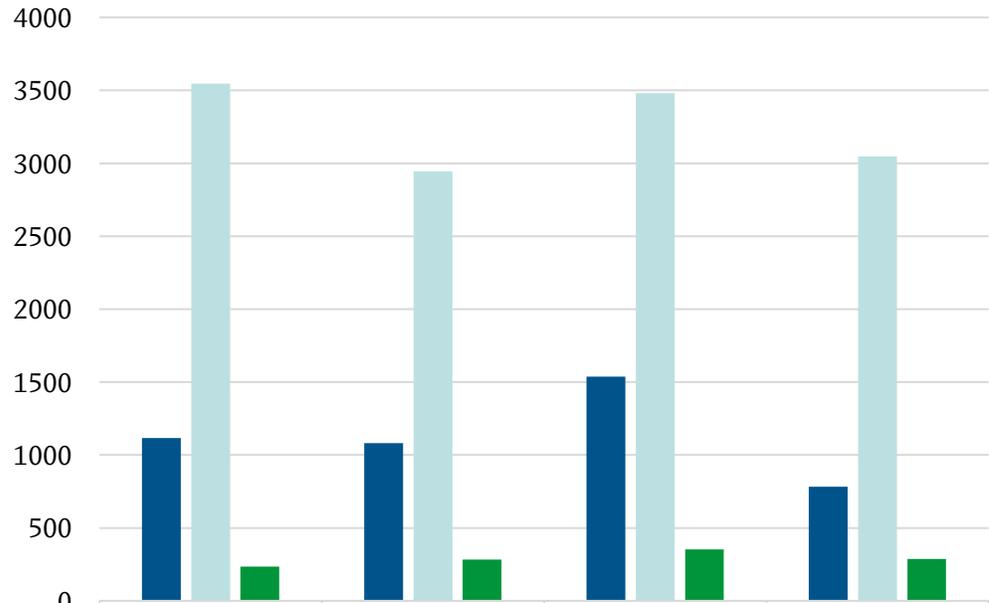
Budget Highlights

- Our Inspections staff continues to pursue their state-level certifications. We have one inspector that we expect will obtain his final level 3 (highest level) certification this year, after obtaining the three other level
- 3 certifications last year. 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 2024	FY 2025	FY 2026 Approved
FTE	18.35	19.85	20.65

Inspections and County Development



	FY 21-22	FY 22-23	FY 23-24	FY 24-25
■ Dwelling Units Permitted	1116	1082	1538	782
■ Residential Permits Issued	3546	2,944	3,482	3,048
■ Commercial Permits Issued	235	283	353	288

■ Dwelling Units Permitted ■ Residential Permits Issued ■ Commercial Permits Issued

*Total permits issued does not include Environmental Health Permits

**FY 24-25 numbers as of 1/9/2025



Hazard Mitigation

805 S. Walker Street
Burgaw, NC 28425

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
203,317	112,036	121,957	98,604	123,967	93,871	109,884

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

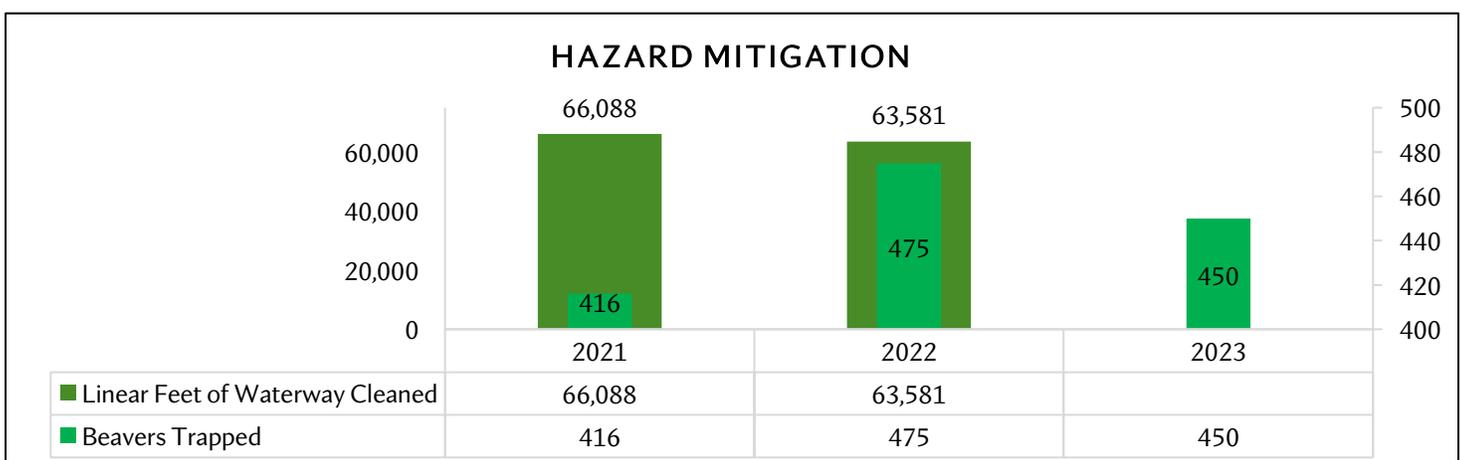
In the first three of the division’s establishment, we have:

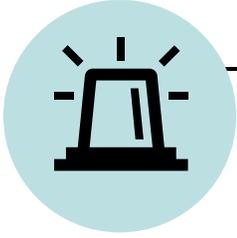
- Trapped and removed 891 beavers through our staff trapper and Beaver Bounty program
- Secured over \$1 million in funding to repair streambanks that eroded during Hurricane Florence. The funding has also improved the drainage of several waterways in the county by removing debris from 24.5 miles of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

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	1	1	1

Statistics and Performance





Emergency Management

Tommy Batson, EM Director

805 Ridgewood Avenue

Burgaw, NC 28425

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
412,880	384,894	781,995	754,262	462,656	411,610	438,400

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

Budget Highlights: 2024

Grants

- \$41,000 Emergency Management Performance Grant
- \$2,000 Local Emergency
- \$127,655 Capacity Building Competitive Grant
- \$416,802 2023 NC Emergency Management Shelter Grant to be used in the purchase and installation of a backup generator and switch at C.F. Pope Elementary School in Burgaw
- \$25,000 NC Department of Public Safety

Total Grant Funding: \$612,457

Staffing Changes

- In FY 2024-2025, the Board of Commissioners split the Emergency Management department and created the Pender County Fire Marshal's Office. Previously, four Deputy Fire Marshal's and the Fire Marshal were included within the Emergency Management department.

New Equipment Added:

- Prime Mover- Chevrolet Silverado 5500HD
- JCB All Weather Cab 4x4 Forklift
- 27” Towmaster Trailer
- 2 additional Message Boards
- 2 Light Towers with Trailer and Generator
- Starlink Internet Service
- 25 Radio Cashe

EOC Events/Activations

- Severe Weather Alerts
- 2024 Swamp Stomp
- PTS #8
- Tropical Storm Debbie
- Tropical Storm Helene
- 2 Western NC Deployments for staffing & equipment
- NC Spot Festival

EM Equipment Missions (2024)

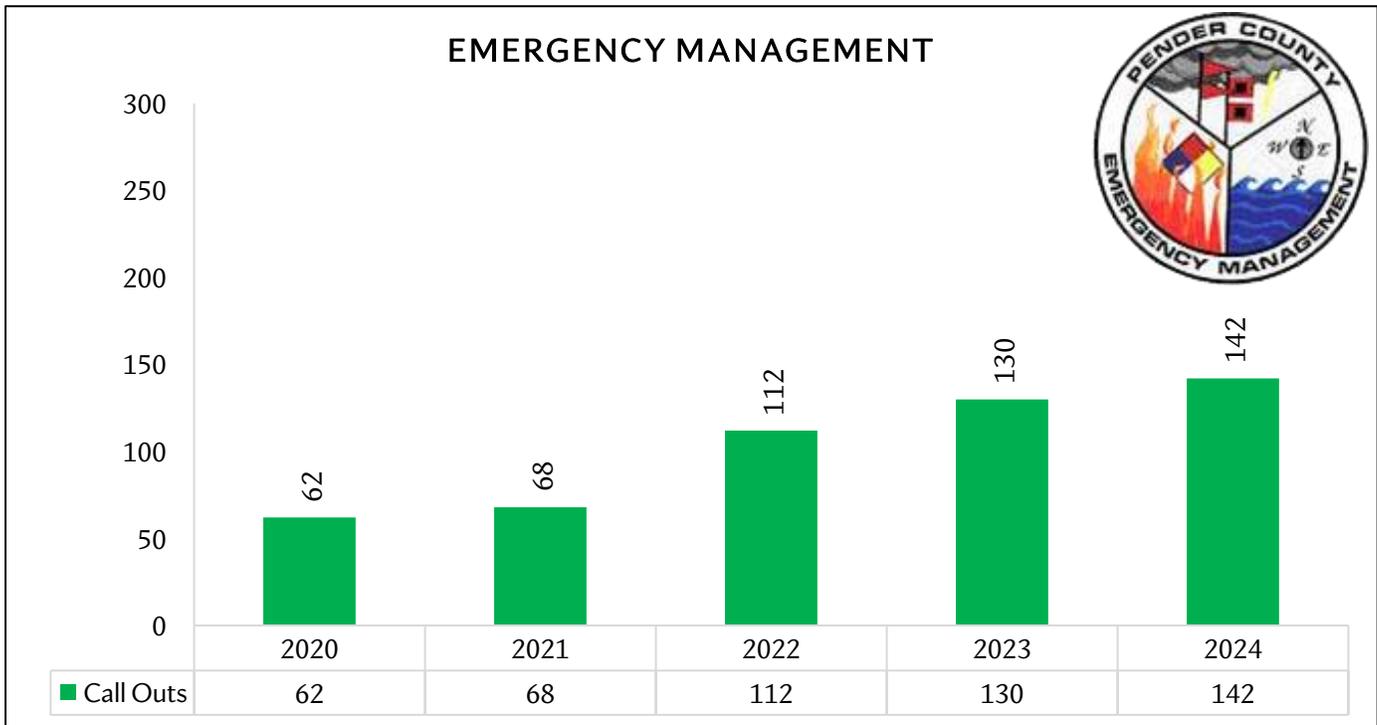
- Total Days of Equipment Assignment- 1646
- In County Missions- 87
- Out of County Missions- 34
- Supported 28 different agencies

Other 2024 Activities

- Emergency Operations Plan being rewritten
- Purchase and Installation of Emergency Generator at C.F. Pope Elementary School
- County-wide Radio System
- Future planning and funding of new Emergency Operations Center and Logistics Warehouse

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	3.6	2	2





Fire Marshal Office

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	246,930	235,793	260,806

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

- Our office is currently full steam ahead with a reporting software change. We hope to have all data moved over to our new reporting/records software, First Due, by April of 2025.
- For the 2025-2026 year, the Pender County Fire Marshal's Office will continue building its structure as a stand-alone department. We have begun steps in bolstering our Public Education Program with the purchase of an Inflatable Fire Prevention House for use throughout the County in different programs, as well as the purchase of a fire extinguisher training simulator. The addition of these 2 items will continue to bring our department to the forefront of fire prevention and safety education.
- Also in the 2025-2026 year, we will continue to support the mission of determining the cause and origin of fires, including suspicious fires, arsons, and illegal burning with the addition of an Arson Task Force. This Task Force will be made up from Local and State Law Enforcement Agents and Fire Marshal's Offices

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
All Emergency Callouts	289	257	96	161
Inspections Completed	1,008	529	829	970

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	0	1.6**	1.6**

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

**The positions of this budget are budgeted 40% in Fire Marshal and 60% in Inspections.



Sheriff's Office

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted*
10,806,369	10,506,726	12,046,834	11,993,780	14,626,285	14,173,260	10,522,605

*Beginning FY 25-26, the Sheriff's Office budget has been further split leading to separate budgets for 911 Operations, Investigations, and Narcotics/VICE.

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

During various weeks of the year, law enforcement officers, corrections/jail officers, and 911 telecommunicators are recognized:

- Law Enforcement Officer's Week: May 11-17
- Corrections/Jail Officer's Week: May 4-10
- Telecommunicators Week: April 13-19
- Animal Control Officer Week: April 13-19

Budget Highlights

- Construction of the new Pender County Law Enforcement Center and Detention Center located on Old Savannah Rd. The project is in construction phase. A groundbreaking is expected in fall 2026
- The Pender County Sheriff's Office certified 3 DARE officers in 2024 and purchased two new DARE vehicles for the deputies to use when teaching this program to school children. This was able to be completed with the use of designated opioid funding.
- Purchase of stop stick equipment and radars for deputy traffic control
- 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 purchase of 20 Sheriff's Office vehicles and upfit
 - \$875,000 in Capital Outlay- Vehicle
 - \$120,000 for mobile radio equipment
 - \$430,000 for vehicle upfit and related equipment

Full Time Employees

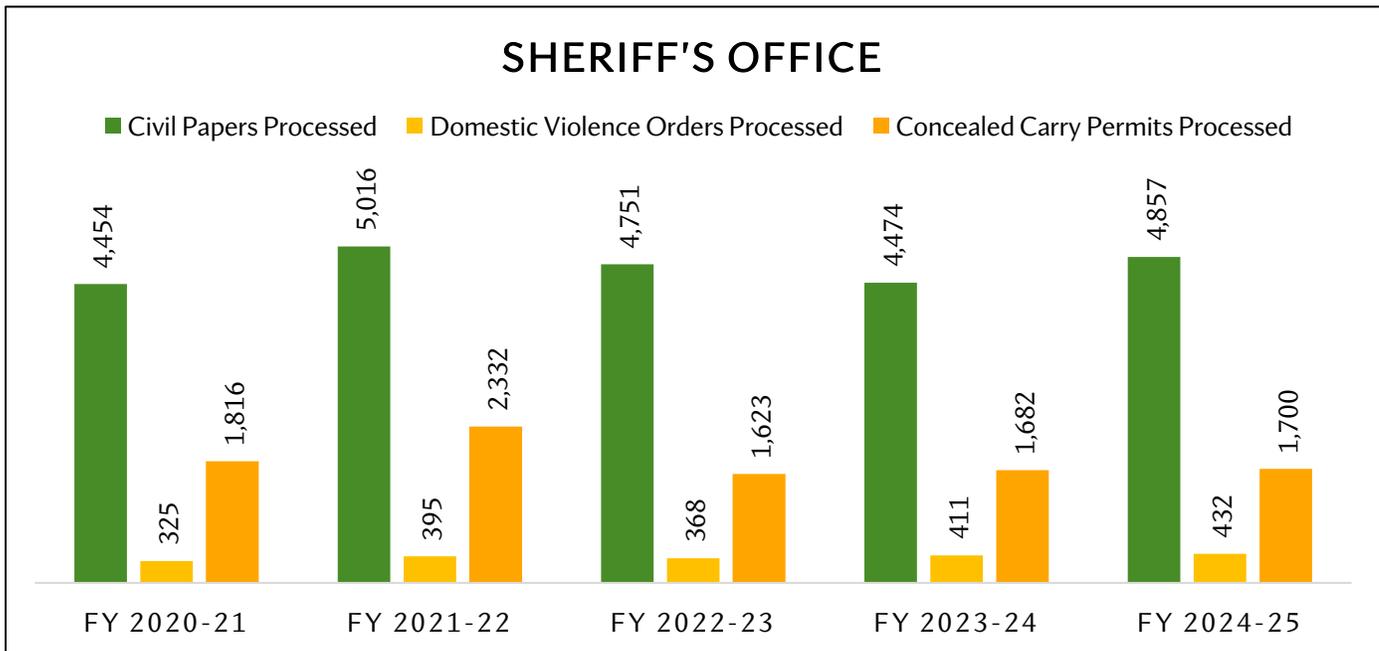
Sheriff's Office	FY 2024	FY 2025	FY 2026 Approved
FTE	110	124	125

Investigations Unit	FY 2024	FY 2025	FY 2026 Approved
FTE	0	0	15

Narcotics/VICE	FY 2024	FY 2025	FY 2026 Approved
FTE	0	0	7

- Beginning in FY 2025-26, several divisions of the Sheriff's Office were separated within the budget. This allows for increased transparency and planning for different operations within the department.

Statistics and Performance Measures





School Resource Officer Division

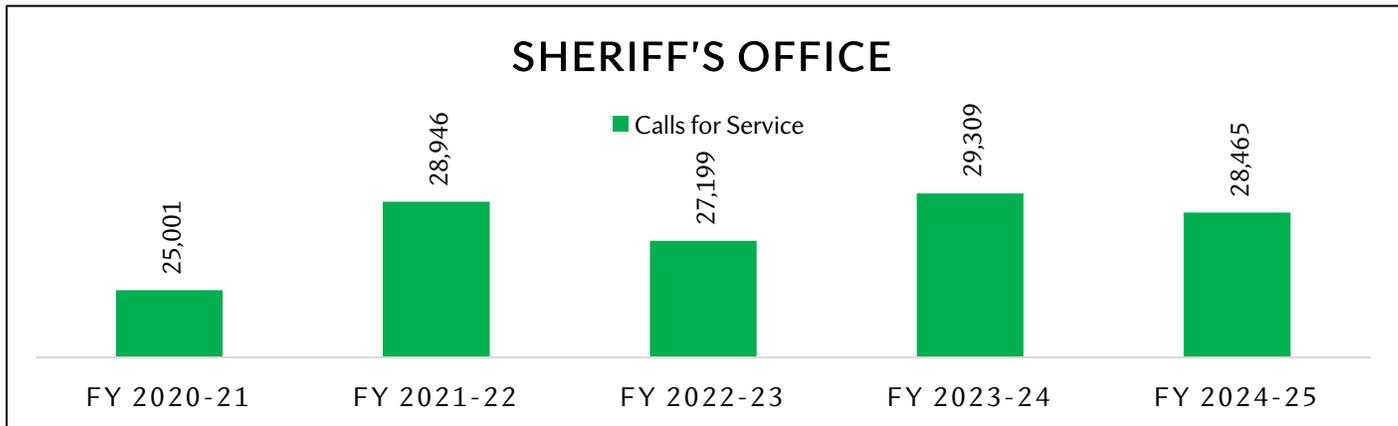
Captain Keith Wells, Uniform Patrol
605 E. Fremont Street
Burgaw, NC 28425

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
1,136,367	964,987	1,138,787	1,091,323	1,215,589	1,228,976	1,255,349

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, 2025
- NCSARSO Conference: July 13-18
- DARE Conference: June 8-13

Budget Highlights

- DARE (Drug Abuse Resistance Education) successfully implemented to all Pender County 5th grade students
- 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 2024	FY 2025	FY 2026 Approved
FTE	15	15	14



911 Communications

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	-	-	2,358,141

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 2025

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

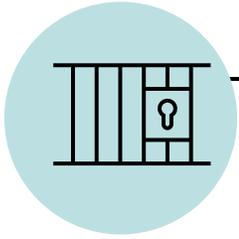
	FY 2024	FY 2025	FY 2026 Approved
FTE	0	0	27

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

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
2,713,442	2,367,055	2,828,732	2,638,694	3,438,262	2,960,077	3,433,628

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

- Jail Administrator Symposium: April 2025
- National Correctional Officer Week: May 4-10, 2025
- North Carolina Jail Conference: September 2025

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 four (4) Detention Officers in the Pender County Jail
- Budgeted funds for the addition of a new camera system

Full Time Employees

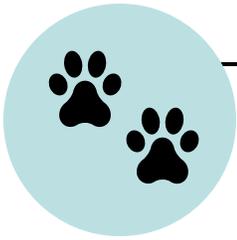
	FY 2024	FY 2025	FY 2026 Approved
FTE	23	28	32

Statistics and Performance

	2022	2023	2024
Jail Admissions	1,463	1,608	1,643
Jail Releases	1,466	1,404	1,646
Total Number of Watches (medical, behavior, suicide)	338	334	415
Average Days on Watch	3	5	4
Percentage of Days a year with at least 1 watch	93%	92%	100%
Medical Intakes	Data not tracked	279	868
Sick Calls	Data not tracked	153	327

- 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

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
267,493	258,556	323,620	303,344	380,360	404,372	392,893

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.

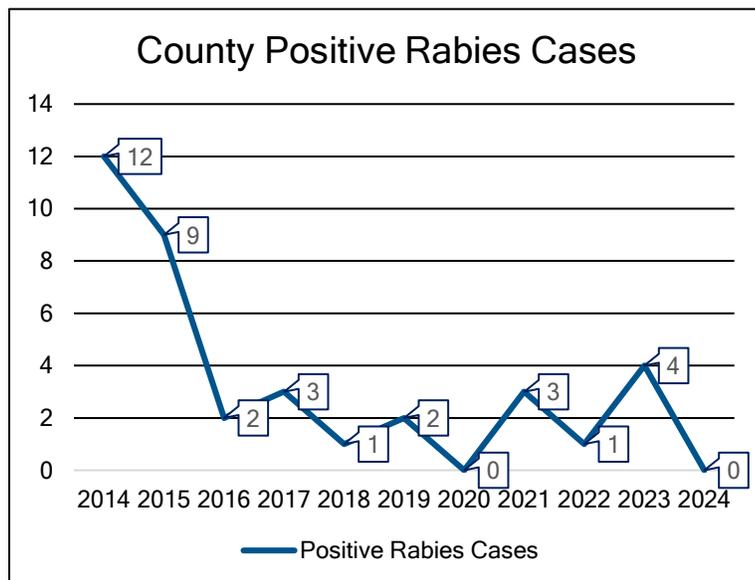
Key Dates

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

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	5	5	5

Statistics and Performance Measures

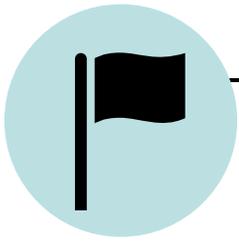


Year	Bite Reports
2020	125
2021	167
2022	170
2023	202
2024	181



Human Services





Veteran Services

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

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
146,487	117,395	213,208	211,533	240,758	205,273	257,015

Department Purpose

Our office is dedicated to providing comprehensive support to veterans and their families in Pender County. We proudly serve all veterans, their spouses, widows, and children, assisting with a wide range of Veterans Administration matters. Our team is accredited by several prestigious organizations, including the North Carolina Department of Military and Veterans Affairs (NCDMVA), the National Association of County Veterans Service Officers (NACVSO), the American Legion (AL), Veterans of Foreign Wars (VFW), and Disabled American Veterans (DAV).

Services Provided:

We offer personalized consultations to veterans and their families, answering any questions regarding eligibility for benefits. Our office assists with the preparation and submission of claims, ensuring all required documentation and evidence is accurately compiled. Our areas of assistance include, but are not limited to:

- Service-connected disability compensation
- Veterans Wartime Pension
- Death and Indemnity Compensation
- Widow's Pension Benefits
- Veteran's Health Administration enrollments
- Grave markers and burial reimbursements
- Appeals and claims resolution
- Verification of eligibility for NCDMVA state benefits

Our Commitment:

We are committed to delivering expert guidance and services throughout the claims process, and we work closely with other veteran organizations, both locally and nationally, to enhance outreach and strengthen the veteran community in our area. Our staff maintains the highest level of professionalism and expertise, ensuring that we meet the required Continuing Education Units (CEUs) for both state and national accreditations. Each year, we complete a minimum of 16 CEUs for state accreditation, in addition to 16 CEUs for national accreditation. We continually seek further educational opportunities to stay informed of the latest policies and best practices, ensuring that we

remain subject matter experts in the field. We take pride in being a trusted resource for veterans and their families, providing the necessary support to ensure they receive the benefits and care they deserve.

Key Dates

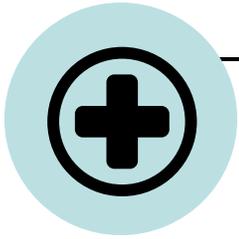
- Outreach Events Attended:
 - Surf City Expo
 - Burgaw Blueberry Festival
 - Burgaw Juneteenth Festival
 - Semper Fi Festival
 - Wreaths Across America
- Outreach Events Sponsored:
 - Veterans Battlefield Screening
 - Hampstead Quarterly Coffee
 - Burgaw Monthly Coffee
 - 9/11 Veterans Lunch
 - Marine Corps League Annual BBQ
 - Burgaw Veterans Dinner
 - Burgaw Veterans Holiday Breakfast
 - Operation Greenlight (October-November annually)

Budget Highlights

- All Veterans Services Officers/Director became nationally accredited
- All staff attended either a Mental Health First Aid/ASIST training and became certified

Full Time Employees

	FY 2024	FY 2025 Current	FY 2026 Approved
FTE	3	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

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
3,541,856	2,704,375	3,743,949	3,234,027	4,440,261	-	4,860,390

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 2025
- Public Health Month: April 2025
- Breast Cancer Awareness Month: October 2025
- Drug Take-Back Days in April and October 2025

Budget Highlights

- Construction of the new Pender County Department of Health and Human Services building (co-locating Health Department and Social Services) behind current county buildings on. The project is in construction phase. A Groundbreaking ceremony occurred in December 2024 and the building is scheduled to open in fall 2026
- Public Health Re-accreditation
- On-going oversight of Opioid Settlement Fund (Outreach and Education)

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

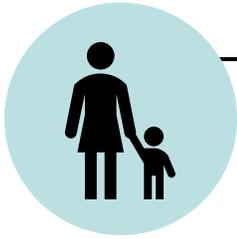
- Immunization
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- Maternity Care
- Mobile Health Clinic
- Maternal Health
- Health Promotion
- Breast/Cervical Cancer
- Dental Health
- Pender County School Nurses
- Bioterrorism
- Adult Public Health
- Laboratory
- Mosquito 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 2024	FY 2025	FY 2026 Approved
FTE	69.7	70.2	71.25



Social Services

Rich Blakenship, Social Services Director
 810 S. Walker Street
 Burgaw, NC 28425

Department Budget Summary: General Fund Transfer to Social Services

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
5,414,383	3,598,281	5,522,469	5,259,283	6,198,548	-	6,983,832

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

- Construction of the new Pender County Department of Health and Human Services building (co-locating Health Department and Social Services) behind current county buildings on. The project is in construction phase. A Groundbreaking ceremony occurred in December 2024 and the building is scheduled to open in fall 2026
- Scanning project is scheduled for completion in FY 2025-2026, budgeted at \$350,000
- Budgeted funds for the purchase of two Social Services vehicles to support traveling employees on visits

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	127.7	138.2	138.55

Statistics and Performance Measures

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24*	FY 2024-25
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

Brianna Martindale, Housing Director
 805 South Walker Street
 Burgaw, NC 28425

Department Budget Summary: Transfer to Housing

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
32,692	-	105,334	105,334	138,435	-	130,140

Department Purpose

Pender County Housing Authority operates the Section 8 Housing Choice voucher program. Which is funded by the United States Department of Housing and Urban Development (HUD). The funding covers the cost of housing assistance payments made on behalf of eligible families, as well as administrative fees for the Housing Authority. We are issued 221 Vouchers. Utilizing the vouchers is dependent on available funding and available affordable housing. 40 of the 221 vouchers are attached to Seven Oaks Project-based property. Seven Oaks has 16 two-bedroom units and 24 three-bedroom units. We assist families in achieving and finding affordable, safe decent, sanitary housing. Rent is guided by a yearly fair market rent (published by HUD). Clients are required to pay 30% of their gross income towards rent and utilities.

Budget Highlights

- Pender County Housing Authority held its first Pender Unity Resource Expo
- Issued vouchers after a 2-year hold to house about 25 families in 2023
- Working to achieve 100% home inspection

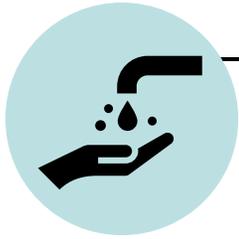
Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	3	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. Beginning in FY 25-26, more departments have been added to this fund to increase efficiency and better separate functions.

Water Plant

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
2,901,306	1,819,091	2,147,050	1,759,984	2,276,267

Water Operations

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
33,511,631	19,977,767	9,786,669	7,665,664	7,624,310

Maple Hill Water

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	1,152,561	516,426	403,781

Utilities Administration

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	2,161,465

Lab Operations

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	601,035

Project Management

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	342,121

Centralized Maintenance

2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	1,732,092

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.

Centralized Maintenance: The newly established Centralized Maintenance Division within Pender County Utilities is designed to enhance operational efficiency and reduce reliance on external maintenance contracts. By consolidating maintenance activities under one division, the county will achieve cost savings while improving response times and service reliability. This division will implement a Preventative Maintenance Program, ensuring that utility assets are serviced on a scheduled basis, extending their lifespan, and minimizing unexpected failures. The budget for this division will cover personnel costs, equipment procurement, and operational expenses necessary to support in-house maintenance functions. Investment in specialized tools and technology will further enhance the division's ability to perform routine maintenance and timely repairs. By proactively managing infrastructure assets, this initiative will improve service continuity, reduce emergency repair costs, and optimize long-term capital planning.

Lab Operations: The laboratory at Pender County Utilities plays a critical role in ensuring that the water supplied to the community is safe, clean, and meets regulatory standards. The primary purpose is to monitor and maintain water quality through regular testing and analysis of various physical, chemical, and microbiological parameters. Here's a more detailed breakdown of the lab's functions:

1. **Water Quality Monitoring:** The lab conducts routine testing on water samples taken from various points in the water distribution system, including treatment plants, wells, and entry points throughout the system. Testing checks for physical characteristics like color, turbidity, and odor, as well as chemical characteristics like pH, chlorine levels, hardness, and concentrations of metals such as iron and manganese. Water quality monitoring also includes the regulatory testing for the metals lead and copper.
2. **Microbiological Testing:** The lab regularly tests for harmful microorganisms like bacteria and indicator organisms (e.g., E. coli and coliform bacteria) that could pose serious health risks if present in the water. This is especially crucial for ensuring that water meets safety standards set by public health authorities.

3. **Regulatory Compliance:** Water utilities are required to comply with local and national standards for drinking water quality. The lab ensures that the utility meets these standards by conducting tests outlined by agencies such as the EPA (Environmental Protection Agency) or WHO (World Health Organization). This may include checking for specific contaminants such as pesticides, industrial chemicals, and disinfectant byproducts. Recent compliance testing includes monitoring for PFAs and 1,4 Dioxane levels to ensure safe drinking water standards.
4. **Water Treatment Support:** The lab provides valuable data to support the water treatment process. It helps identify the effectiveness of treatment chemicals (e.g., chlorine) and assists in optimizing processes like filtration and sedimentation. Testing also helps adjust treatment methods in response to changing water quality, such as during seasonal variations, extreme weather events, or upstream contamination. In cases where water quality issues arise, such as contamination from an external source or an infrastructure failure, the lab can play a key role in identifying the problem and guiding the response.
5. **Environmental Impact Assessment:** In addition to testing drinking water, the lab at PCU also monitors wastewater treated at the Melinda K. Knoerzer Reclamation Treatment Facility whose effluent is processed back to the Cape Fear River. This ensures the utility complies with environmental regulations and minimizes its ecological footprint.
6. **Data Collection and Reporting:** The lab generates data that is used to compile regular reports for regulatory agencies and the public. These reports often include water quality trends, safety compliance updates, and any corrective actions taken when issues arise. Transparency in reporting helps build public trust and ensures accountability.

Water Operations: The Field Operations Department of Pender County Utilities (PCU) is the backbone of the county's water and sewer infrastructure, playing a critical role in ensuring public health, environmental protection, and economic development. This department is responsible for maintaining and repairing over 373 miles of water lines, 25 miles of sewer lines, and servicing more than 13,000 water accounts and 61 commercial sewer accounts. Their work is essential to providing residents and businesses with clean, safe, and reliable water while efficiently managing wastewater disposal to prevent contamination and infrastructure failures. The Groundwater Well Operations team is crucial in ensuring a stable and high-quality water supply by maintaining and monitoring groundwater wells, servicing pumps and equipment, and ensuring compliance with environmental regulations. The Metering Division ensures accurate water usage measurement, billing, and conservation efforts by maintaining, installing, and upgrading meters, including implementing advanced automated meter reading systems. Additionally, the Utility Locator team plays a vital role in preventing infrastructure damage by identifying and marking underground water and sewer lines before excavation or construction projects. Their work reduces the risk of service disruptions, costly repairs, and safety hazards. Without these teams, routine water delivery, emergency responses to line breaks, and long-term infrastructure sustainability would be severely compromised. Recognizing their importance, the FY 2024-2025 budget included three new positions in Water Operations to enhance maintenance and response capabilities. Additionally, in April 2024, PCU expanded its system by adding three operational wells and a 500,000-gallon elevated tank in the Scott's Hill/Hampstead area to meet the demands of a growing population. This department's ability to maintain and expand critical infrastructure ensures the county's resilience against service disruptions, promotes public health, and supports future growth.

Administration: The Utilities Administration Department is responsible for overseeing the efficient operation, planning, and financial management of the municipality's water and sewer services, ensuring regulatory compliance, customer service excellence, and operational efficiency. The department comprises key roles: the Executive Director, who provides strategic leadership, ensures compliance, and oversees budget development; the Chief

Operating Officer, who manages daily operations, infrastructure, and emergency response; the Chief Water and Sewer Treatment Officer, who oversees treatment facilities, ensures water quality, and implements new technologies; the Customer Service & Billing Section, which handles customer inquiries, billing, and service quality improvements; and the Operations Coordinator, who provides administrative support and logistics. Budget allocations focus on personnel costs, infrastructure maintenance, technology investments, regulatory compliance, and customer service enhancements. With strategic investment and effective management, the department aims to maintain financial responsibility and operational excellence while delivering high-quality water and sewer services to the community.

Water Plant: The Water Treatment Plant is responsible for the full treatment process of raw water, turning it into safe drinking water for the community. This involves several stages, including coagulation, filtration, disinfection, and monitoring water quality to ensure it meets all health and safety guidelines. The department plays a critical role in safeguarding public health by maintaining water safety standards and proactively addressing challenges related to water quality. Currently, the department is focused on enhancing its operations through staff expansion and the replacement of outdated chemical pumps. These upgrades are essential for maintaining the plant's efficiency and capacity to meet growing demand while adhering to modern safety standards. The team works closely with the Distribution Department to ensure that treated water is effectively delivered to households and businesses, addressing any issues related to water distribution and pressure.

Key Responsibilities:

- **Raw Water Treatment:** Treat raw water to ensure it is safe and potable for consumption.
- **Quality Control & Monitoring:** Continuously monitor and test water quality to meet state and federal regulations.
- **Operational Management:** Oversee and maintain all plant equipment, including pumps, filters, and chemical dosing systems.
- **Collaboration with Distribution:** Coordinate with the Distribution Department to ensure seamless delivery of treated water to the community.
- **Staff Development:** Focus on expanding and training the team to ensure efficient operations and long term sustainability.

Current Focus & Goals:

Staff Expansion: Recruiting new personnel to strengthen the team and support operational efficiency.

Equipment Upgrades: Replacing older chemical pumps to improve reliability and performance.

Continuous Improvement: Strive to enhance operational practices to ensure the continued delivery of clean, safe drinking water. By maintaining a skilled team and upgrading equipment, Drinking Water Treatment Plant aims to improve service delivery and prepare for future demands while maintaining the highest standards of water safety and quality.

Budget Highlights

- Implementation of the new asset management software will enable Pender County Utilities to systematically track maintenance activities throughout the year
- In a major milestone, the Hampstead Water Tower was taken offline for the first time in over two decades to undergo critical interior renovations, scheduled for February 2025. This project is essential for maintaining water quality, improving structural integrity, and ensuring long-term reliability in the distribution system. Extensive planning and coordination were required to maintain uninterrupted service while tower is offline.

- The initial phases of implementing Advanced Metering Infrastructure (AMI) meters and software are underway. These smart meters provide real-time data, allowing for improved accuracy in billing, faster leak detection, and enhanced customer service by providing users with access to their water usage information.
- NCDOT Flagger Certification – Ensuring safe and efficient traffic control during field operations.
- First Aid & CPR Certification – Equipping staff with life-saving skills for emergency response.
- Confined Space Certification – Enhancing safety protocols for working in restricted spaces.
- Competent Person Certification – Strengthening compliance with OSHA regulations for trenching, excavation, and other hazardous work environments.
- Budgeted funds for the addition of six new employees across the various Water Fund departments
 - Senior Groundwater Well Operator
 - Senior Utilities Inspector
 - Centralized Maintenance Manager
 - Utilities Locator
 - Water Quality Technician
- Budgeted funds for repairs to Wells and Booster stations across the county
- Budgeted funds for seven (7) new fleet vehicles, as well as the replacement of three current vehicles
- Other budgeted funds for replacement of A/C unit at Water Plant, chemical pumps, lift stations

Full Time Employees

Water Fund	FY 2024	FY 2025	FY 2026 Approved
FTE	31.35	38.3	45.3

*This includes Utilities Administration, Lab Operations, Project Management, Centralized Maintenance, Water Plant, Water Operations, and Maple Hill Water

Statistics and Performance Measures

	2021	2022	2023	2024
Number of Water Accounts	10,852	11,409	11,893	12,693
Total Gallons of Water Billed	541,425,231	567,923,457	598,954,417	657,929,412
Total Revenue Generated	\$8,277,095	\$8,464,310	\$12,336,871	\$14,010,539



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

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
2,194,894	2,264,473	2,045,121	1,936,389	2,195,114	2,100,255	2,066,749

Sewer Operations

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
375,393	261,579	457,421	338,536	1,104,237	952,633	776,054

Maple Hill Sewer

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
-	-	-	-	124,350	122,923	293,472

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

- Significant maintenance and repairs have been completed at the Rocky Point Sewer System's lift stations, enhancing their reliability. A major project is currently underway at the Regional Lift Station, focused on repairing critical infrastructure that has been impacted by years of hydrogen sulfide corrosion. This crucial work will include the installation of new electrical panels and a new internal insert, effectively addressing the damage caused by hydrogen sulfide and preventing further deterioration. This upgrade represents a major step in improving the long-term performance and reliability of the system.
- Construction of the Maple Hill Office Building is almost complete
- Budgeted funds for the addition of multiple fleet vehicles, including:
 - Vacuum Truck
 - Ford F-150 for Centralized Maintenance Manager
- Budgeted funds for important materials and services to Regional Lift Stations, Generator Replacement, Replacement pumps, and bypass connections at lift stations

Full Time Employees

Sewer Fund*	FY 2024	FY 2025	FY 2026 Approved
FTE	3.85	5.5	6

*This includes Wastewater Plant, Maple Hill Sewer, and Sewer Operations



Pender County Solid Waste

Susan Barnhill, Solid Waste Director
605 E. Fremont Street
Burgaw, NC 28425

Department Budget Summary

2023 Revised	2023 Actuals	2024 Revised	2024 Actuals	2025 Revised	2025 Actuals	2026 Budgeted
7,005,042	6,233,289	7,268,934	6,765,854	8,107,874	7,892,353	7,611,019

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 contracts with 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 2025
- Solid Waste Decals Renewed: September 1st

Budget Highlights

- Pender Solid Waste hosted its second annual Household Hazardous Waste event, an event that will continue to be an annual and hopefully semiannual event
- Solid Waste has two current employees sworn as enforcement officers to enforce county ordinances to prevent misuse at facilities
- Capital Improvements and Security Additions have been made to all convenience sites and design work has begun for Transfer Station construction

Full Time Employees

	FY 2024	FY 2025	FY 2026 Approved
FTE	8.1	5.5	5.6

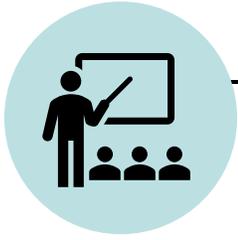
Statistics and Performance Measures

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-2025
Household Waste (in tonnage)	30,055.86	29,026.79	34,138.68	36,879.68
Construction and Debris (in tonnage)	7,060.63	6,489.60	6,191.09	6,242.36
Recycling (in tonnage)	1,354.18	1,283.61	1,144.30	1,076.3
Tires (in tonnage)	685.08	636.41	792.43	623.78



Education





Pender County School System
 Dr. Brad Breedlove, Superintendent of Schools
 925 Penderlea HWY
 Burgaw, NC 28425

Department Budget Summary: Operating Expense

2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted	2026 Budgeted
21,740,842	23,497,509	25,041,519	28,866,270	29,789,270

Department Budget Summary: Capital Outlay

2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted	2026 Budgeted
2,417,084	2,917,084	2,917,084	2,900,000	4,017,768

Department Budget Summary: Cape Fear Community College

2022 Budgeted	2023 Budgeted	2024 Budgeted	2025 Budgeted	2026 Budgeted
620,286	620,286	671,277	708,900	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, repairs and maintenance done on county assets. Additionally, an annual appropriation is made to Cape Fear Community College, as detailed in the table above.



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	6.6%
2021	63,020	65,681	42.2	9,584	4.4%
2022	65,698	76,922	42.2	9,344	3.6%
2023	68,521	76,838	42.3	10,113	3.3%
2024	69,485	n/a	42.3	10,737	3.3%

Source:

- (1) US Census Bureau, annual estimates
- (2) Pender County School System (Actual ADM)
- (3) North Carolina Employment Security Commission, not seasonally adjusted
- (4) Federal Reserve Bank of St. Louis

Principal Property Taxpayers: 2024

Taxpayer	Type of Business	2023 Assessed Valuation	2023 Total Levy	Percentage of Total Assessed Valuation
Duke Energy Progress Inc.	Utility	73,754,360	\$589,106.31	0.81%
Crooked Run Solar LLC	Engineering	31,515,366	\$234,958.51	0.33%
Southwood Surf City LLC	Residential Development	18,696,799	\$227,452.23	0.31%
Tamarack Timber Co NC LLC	Timber Management	25,853,916	\$216,526.56	0.30%
Four County EMC	Utility	21,289,775	\$178,005.28	0.27%
LL Building Products Inc	Manufacturing	16,980,123	\$142,208.52	0.22%
HM Bend LLC	Development	16,674,456	\$138,814.84	0.19%
Blake Farm Apartments	Residential Development	18,301,660	\$134,974.75	0.19%
Filmwerks LLC	Film Industry	15,146,539	\$132,148.10	0.19%
Weyerhaeuser Company	Timber Management	12,420,614	\$111,397.85	0.14%
Totals		\$253,808,643		2.94%

Source: Pender County Tax Department

Principal Employers: 2024

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
RC Creations LLC	Manufacturing	250-499	4
Building Materials Manufacturing LLC	Manufacturing	100-249	5
Food Lion	Retail Trade	100-249	6
Pender Memorial Hospital Inc.	Health Care and Social Assistance	100-249	7
Pender EMS and Fire Inc.	Health Care and Social Assistance	100-249	8
Lowes Home Centers LLC	Retail Trade	100-249	9
NC Department of Adult Corrections	Public Administration	100-249	10

Source: NC Department of Commerce, Labor and Economic Analysis, 2025, Q1

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	Public Administration	1000+	4
Walmart Associates Inc.	Retail Trade	1000+	5
Cape Fear Community College	Educational Services	1000+	6
Novant Health Medical Group Coastal	Health Care and Social Assistance	1000+	7
City of Wilmington, NC	Public Administration	1000+	8
PPD Development LP	Professional, Scientific, and Technical Services	1000+	9
WHA Medical Clinic	Health Care and Social Assistance	1000+	10

Source: NC Department of Commerce, Labor and Economic Analysis, 2025, Q1



Approved Ordinance and Fee Schedule





FISCAL YEAR 2025-2026

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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for Pender County:

Pender County Schools	29,789,270
Pender County Schools Capital Outlay	4,017,768
Cape Fear Community College	708,900
Board of Commissioners	408,586
County Manager	1,235,168
Human Resources	701,968
County Attorney	73,095
Finance	1,097,947
Information Technology	2,422,615
Board of Elections	523,907
Register of Deeds	2,247,357
Tax Administration	2,145,473
Planning & Community Development	984,197
Permitting & Inspections	1,998,804
Hazard Mitigation	109,884
Parks & Recreation	692,175
JCPC Programs	153,959
Shooting Range	171,400
Library	1,161,276
Facilities Maintenance	2,160,627
Fleet Maintenance	374,015
Grounds Maintenance	857,273



Custodial Maintenance	555,657
Fire Marshal's Office	260,806
Emergency Management	438,400
Sheriff's Office	10,522,605
School Resource Officers	1,255,349
911 Operations	2,358,141
Investigations Unit	1,465,898
Narcotics/Vice Unit	692,102
Opioid Prevention	160,320
Jail	3,433,628
Animal Control	392,893
Veterans Service Office	257,015
Transfer to Health Department	4,860,390
Transfer to Public Assistance	6,983,832
Clerk of Superior Court	15,100
Division of Forest Resources	339,908
NC Cooperative Extension Services	277,115
Outside Agencies-Economic Development	843,801
Outside Agencies - Health & Human Services	1,180,550
Outside Agencies - Cultural & Recreational	5,000
Option 4 Sales Tax	839,000
Medical Examiner	93,500
Debt Service	10,323,545
Non-Departmental	2,080,525
EDTAP Transportation	200,000
Transfer to Countywide Fire	7,499,055
Transfer to Housing	130,140
TOTAL GENERAL FUND	111,534,219



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, 2025, and ending June 30, 2026.

Property Taxes – Current Year	66,489,513
Property Taxes – Penalties & Interest, etc.	590,057
Property Taxes – Motor Vehicles	8,258,366
Interest Earned	5,249,618
Loan Receipts	33,328
Sale of Surplus Property	250,000
Insurance/Property Loss	25,000
Sales Tax	19,828,073
Sales, Services, and Other Revenues	6,700,410
Intergovernmental Revenues	3,959,854
Fund Balance Appropriated	150,000
Total Revenues	111,534,219

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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Health Program & Administration	8,915,559
Total Expenditures	8,915,559



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, 2025, and ending June 30, 2026:

Fees & Services	1,697,659
State & Federal Funds	2,337,685
Transfer from General Fund	4,880,215
Total Revenues	8,915,559

Section 1F. The following amounts are hereby appropriated in the **Department of Social Services (Fund #12)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Social Services Program & Administration	13,573,335
Trust Fund Disbursements	250,000
Total Expenditures	13,823,335

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, 2025, and ending June 30, 2026:

Federal & State Funding	6,536,162
Donations	53,341
Trust Fund Receipts	250,000
Transfer from General Fund	6,983,832
Total Revenues	13,823,335



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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Debt Service Expenditures - 2012	705,425
Debt Service Expenditures -- 2016	7,114,313
Debt Service Expenditures -- 2024	13,608,000
Total Expenditures	21,427,738

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, 2025, and ending June 30, 2026:

Fund Balance Appropriated	12,317,486
Sales Tax	8,258,599
Lottery Funds	851,653
Total Revenues	21,427,738

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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

E911 Operating	240,710
Total Expenditures	240,710

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, 2025, and ending June 30, 2026:

911 Fees	203,210
Fund Balance Appropriated	37,500
Total Revenues	240,710



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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Fire Districts	14,553,927
Total Expenditures	14,553,927

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, 2025, and ending June 30, 2026:

Fire District Taxes	7,054,621
Contributions from General Fund to:	
Long Creek Grady, Sloop Point, Hampstead & Scotts Hill	4,971,148
Maple Hill	704,355
Penderlea	1,185,803
Atkinson	138,000
Rocky Point	150,000
Pender Central	50,000
Northeast Pender	300,000
Total Revenues	14,553,927

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, 2025, 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, 2025, 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, 2025, 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, 2025, 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, 2025, located within the **Penderlea County Service District** to operate the **Penderlea Volunteer Fire Department**.

Section 4B6. 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, 2025, located within the **Penderlea-Duplin Fire Tax District** to the **Wallace Fire Department**.

Section 4B7. There is hereby levied a tax at the rate of **\$0.095** per \$100 valuation of property listed for taxes as of January 1, 2025, located within the **Sloop Point Fire Tax District** to operate the **Sloop Point Fire Department**.

Section 4B8. There is hereby levied a tax at the rate of **\$0.110** per \$100 valuation of property listed for taxes as of January 1, 2025, located within the **Long Creek Grady Fire Tax District** to operate the **Long Creek Fire Department**.

Section 4B9. There is hereby levied a tax at the rate of **\$0.095** per \$100 valuation of property listed for taxes as of January 1, 2025, located within the **Hampstead Fire Tax District** to operate the **Hampstead Fire Department**.

Section 4B10. There is hereby levied a tax at the rate of **\$0.095** per \$100 valuation of property listed for taxes as of January 1, 2025, located within the **Scotts Hill Fire Tax District** to operate the **Scotts Hill Fire Department**.

Section 4B11. There is hereby levied a tax at the rate of **\$0.110** per \$100 valuation of property listed for taxes as of January 1, 2025, 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, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Operating-EMS	9,407,354
Total Expenditures	9,407,354



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, 2025, and ending June 30, 2026:

EMS Tax	9,407,354
Total Revenues	9,407,354

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, 2025, located within the **County** to fund **Emergency Medical Services** throughout the County.

Section 6A. The following amounts are hereby appropriated in the **Automation Enhancement & Preservation Fund (Fund #49)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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 6B. 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, 2025 and ending June 30, 2026.

Fees Collected	55,000
Total Revenues	55,000

Section 7A. 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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Collection and Disposal	7,611,019
Total Expenditures	7,611,019



Section 7B. 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, 2025, and ending June 30, 2026:

Solid Waste User Fees	5,014,519
Landfill Fees	2,000,000
Recycling and Other Revenues	595,500
Total Revenues	7,611,019

Section 8A. The following amounts are hereby appropriated in the **Pender County Sewer Fund (Fund #71)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Sewer Operating	1,762,347
Debt Service	1,373,928
Total Expenditures	3,136,275

Section 8B. 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, 2025, and ending June 30, 2026:

Sewer Fees	751,835
Transfer from System Development Fees	2,384,440
Total Revenues	3,136,275

Section 9A. The following amounts are hereby appropriated in the **Pender County Water Fund (Fund #72)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Debt Service	2,347,929
Operating Costs	12,794,142
Total Expenditures	15,142,071



Section 9B. 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, 2025, and ending June 30, 2026:

Water Fees	14,061,442
Connection Fees	827,254
Late fees, reconnection fees and other charges	253,375
Total Revenues	15,142,071

Section 10A. The following amounts are hereby appropriated in the **System Development Fees Fund (Fund #59)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Transfer to Sewer Fund (Fund #71)	2,384,440
Reserves	608,634
Total Expenditures	2,993,074

Section 10B. 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, 2025, and ending June 30, 2026:

Water Development Fees	2,993,074
Total Revenues	2,993,074

Section 11A. The following amounts are hereby appropriated in the **Housing Authority (Fund #73)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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	253,140
Total Expenditures	1,393,140

Section 11B. It is estimated that the following revenues will be available to the **Housing Authority (Fund #73)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:



Section 8 HAP Payments	1,020,000
Admin Fees	243,000
Transfer from General Fund	130,140
Total Revenues	1,393,140

Section 12A. The following amounts are hereby appropriated in the **Fuel Depot Fund (Fund #53)** for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Fuel Depot Operations	764,000
Total Expenditures	764,000

Section 12B. It is estimated that the following revenues will be available to the **Fuel Depot Fund (Fund #53)** for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Sales to Departments	469,000
Overhead Fee	75,000
Sales to Outside Agencies	220,000
Total Revenues	764,000

Section 13A. The following amounts are hereby appropriated in the **Tourism Development Authority Fund (Fund #44)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this County:

Promotions	65,000
Total Expenditures	65,000

Section 13B. It is estimated that the following revenues will be available to the **Tourism Development Authority (Fund #44)** for the fiscal year beginning July 1, 2025, and ending June 30, 2026:



Occupancy Tax	65,000
Total Revenues	65,000

Section 14A. 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, 2025, and ending June 30, 2026:

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

Section 14B. 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, 2025, and ending June 30, 2026:

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

Section 15A. 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, 2025, and ending June 30, 2026:

Inmate Disbursements	200,000
Total Disbursements	200,000

Section 15B. 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, 2025, and ending June 30, 2026:

Inmate Deposits	200,000
Total Deposits	200,000

Section 16. The FY 2025-2026 budget includes a 3.0% COLA and a one-step increase for county employees hired before July 1, 2024. Also included are 16 new positions and 226 positions reclassified.



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 2025-2026.

Section 17. 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 18. 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 19. 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 20: 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 based on policy. 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 21: 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 22: 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 23: Purchases of goods and services over \$1,000 require a purchase order to encumber funds necessary to cover the purchase.

Section 24: 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 25: There is hereby established various fees and charges, as outlined in the attached – Fiscal Year 2025-2026 Pender County Fee Schedule, effective July 1, 2025.

MOVED _____ SECONDED _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Burton ___ Springer ___ Groves ___ George ___ Tate ___

Randy Burton, Chair
Pender County Board of Commissioners

Date

ATTEST

Date

FY 2025-2026 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
Flash drive, county provides medium	\$10.00
VITAL RECORDS	
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
Notary Authentications	\$5.00 each
Certified copy: birth, death, or marriage certificate	\$10.00 each – Must be eligible person
DAVE birth/death copy-From another county, DOB after 1971, DOD after August 2022 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,	\$1.00 per page



or marriage certificate	
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PASSPORT	
Application Fee	\$35.00 per person
Photo	\$10.00 per person
Vital Check Search	\$10.00 per search
Postage Fees	Rate varies and subject to change



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 \$10.00 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 \$10.00 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 \$10.00 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	\$150.00 plus \$10 per lot



Plan	
Recreational Vehicle Park Final Plan	\$100.00 plus \$10 per lot
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	Major Site Development Plan and Major Subdivision - \$400 plus \$200 per subsequent review Minor Site Development Plan and Minor Subdivision - \$100 Master Development Plan - \$200 Conditional Zoning Map Amendment - \$200
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	
Major Remodel/Upfit	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 .0040



	*Any space within a building that is only occupied by robotics and exceeds 1 million square feet is exempt from this fee.
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
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

*ICC values based on February 2018 Building Valuation Table published by the International Code Council.

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
Reinspection Fee	\$50.00



FIRE MARSHAL'S OFFICE

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.

Inspection Fees

<p>Annual (1 Year) Assembly (A-1, A-2, A-3, A-4, A-5)</p>	<p><u>0-2,500 sq. ft.</u> \$75.00 <u>2,501-10,000 sq. ft.</u> \$100.00 <u>10,000-50,000 sq. ft.</u> \$150.00 <u>50,001-100,000 sq. ft.</u> \$200.00 <u>100,001-150,000 sq. ft.</u> \$250.00 <u>150,000+ sq. ft.</u> \$300.00</p>
<p>General (3 Year) (Business, Mercantile, Storage, Misc (Group U))</p>	<p><u>0-2,500 sq. ft.</u> \$75.00 <u>2,501-10,000 sq. ft.</u> \$100.00 <u>10,000-50,000 sq. ft.</u> \$150.00 <u>50,001-100,000 sq. ft.</u> \$200.00</p>



	<u>100-001-150.000 sq. ft</u> \$250.00 <u>150.000+ sq. ft</u> \$300.00
Foster Care	\$25.00
Day Care/Group Home/Preschool	\$75.00
ALE	\$100.00
After Hour Inspections	\$100.00
Tent Inspection	\$50.00 per tent
1 st Re-Inspection (after 30 days)	\$0.00
2 nd Re-Inspection (14 days)	\$50.00 + \$100.00 civil citation
3 rd Re-Inspection (7 days)	\$150.00 + \$100.00 civil citation
Institutional Facility Inspection	\$100.00
New Business Inspections and Permits	
Plan Review and Additions	\$100.00 + \$0.10 SQ FT
Additions, Upfits & Shell	\$75.00 + \$0.10 SQ FT
Compressed Gas	\$75.00
Hazardous Materials Install	\$75.00 + \$0.10 SQ FT
Hazardous Materials Repair/Abandon	\$75.00 + \$0.10 SQ FT
Industrial Ovens- Install	\$100.00
Fire Alarm	
Plan Review for New Alarm	\$75.00 + \$0.06 SQ FT
Fire Alarm Upfit	\$75.00
Fire Alarm Inspection	\$75.00
Fire Alarm Alteration/Upfit Inspection	\$75.00
Failure of Fire Alarm System Inspection/Maintenance	\$100.00 per day
Suppression System	
Sprinkler Plan Review	\$125.00 + \$0.10 SQ FT
Sprinkler Upfit Review	\$100.00
Sprinkler Final Inspection	\$75.00
Sprinkler Inspection for Alteration/Upfit	\$75.00
Standpipe System Plan Review	\$75.00
Standpipe Upfit/Alteration	\$75.00
Standpipe Inspection	\$75.00
Standpipe Alteration Inspection	\$75.00



Hood System Plan Review	\$125.00 + \$0.06 SQ FT
Hood System Inspection	\$100.00
Hood System Upfit/Alteration Plan Review	\$75.00
Hood System Upfit/Alteration Inspection	\$100.00
Fire Sprinkler Pump Plan Review	\$125.00 + \$0.06 SQ FT
Sprinkler Pump Inspection	\$75.00
Above Ceiling Inspection	\$75.00
Fire Line Inspection	\$75.00 per permit
BDA Two-Way Communication	
Plan Review	\$125.00
BDA Test Witness	\$75.00
Two Way Communication Inspection	\$75.00
Special Use Permits	
Fireworks	\$200.00
Special Event- Festivals	\$100.00
Filming	\$200.00
Special Event Permit (dance, graduation, etc.)	\$100.00
Event Standby	
Pyrotechnics	\$100.00 per hour
Fire Watch Special Request	\$100.00 per hour
Storage Tanks (above ground and underground tanks)	
Installation Plan Review	\$100.00 per tank
Installation Inspection	\$100.00 per tank
Removal Plan Review	\$100.00 per tank
Miscellaneous Fees	
Stop Work Order	\$75.00
Complaint Investigation with Violation Notated + Citation	\$75.00
Illegal Burning	\$100.00 + \$50.00 civil citation
Fire Lane Violation	\$100.00
Key Holder's Failure to Respond	\$125.00
False Fire Alarm Commercial	\$175.00 per response beginning on 3 rd false alarm
False Fire Alarm Residential	\$75.00 per response beginning on 3 rd false alarm
Failure to Pay Fee	\$50.00 per every 30 days late
Fire Code Violation (Life Safety)	
1 st Offense per day	\$75.00



2 nd Offense per day	\$150.00
3 rd Offense per day	\$300.00
Overcrowding (per person)	\$100.00
Occupying a Building without a C/O	\$250.00
Blocked Exit	\$300.00
Locked Exit	\$500.00
Spraying Operation not complying to code	\$200.00
Unauthorized Storage	\$200.00
Failure to Maintain Emergency Lighting Inspection/Maintenance	\$100.00
Failure to Maintain Fire Extinguisher Inspection/Maintenance	\$100.00
Use of Non-Approved Heating Appliances	\$100.00
First Time Civil Citation (within a first year citation issued)	\$150.00
Second Time Civil Citation (within a year of first citation issued)	\$350.00
Third Time Civil Citation (within a year of first citation issued)	\$500.00
Operational Permits	
Aerosol Products	\$100.00
Amusement Buildings	\$75.00
Aviation Facilities	\$100.00
Battery Systems	\$75.00
Carbon Dioxide Systems	\$75.00
Carnivals/Fairs	\$75.00
Cellulose Nitrate Film	\$75.00
Combustible Dust Producing Operations	\$75.00
Combustible Fibers	\$75.00
Compressed Gases	\$100.00
Covered Mall Buildings	\$75.00
Cryogenic Fluids	\$75.00
Day Care/Group Home/Institutional Group 0-25 occupants	\$50.00
Day Care/Group Home/Institutional Group 26-50 occupants	\$75.00
Day Care/Group Home/Institutional Group 50-100 occupants	\$100.00
Day Care/Group Home/Institutional Group 101-150 occupants	\$125.00
Day Care/Group Home/Institutional Group 151-175 occupants	\$150.00
Day Care/Group Home/Institutional Group 176+ occupants	\$175.00
Dry Cleaning Plants	\$75.00
Exhibits and Trade Shows	\$50.00
Exhibits and Trade Shows After Hours	\$75.00
Explosives 30 Day	\$170.00
Explosives 90 Day	\$300.00



Explosives Division 1.1, 1.2, 1.3	\$225.00
Explosives Blastings	\$75.00 per event
Explosives Transporting Division	\$200.00
Explosives 1.4, 1.5	\$125.00 (90 day permit)
Flammable & Combustible Liquids Class I	\$75.00
Flammable & Combustible Liquids Class I, II	\$275.00
Flammable & Combustible Liquids Class I, II, III	\$500.00
Flammable & Combustible Change in Contents	\$75.00
Floor Finishing	\$75.00
Operation of Fuel Dispensing Facility	\$100.00
Tank Installation, Removal	\$100.00
Fruit & Crop Ripening	\$75.00
Fumigation & thermal Insecticide Fogging	\$75.00
Gate	\$100.00
High Piled Combustible Storage	\$100.00
Hazardous Materials Industrial <2,500 sq. ft.	\$75.00
Hazardous Materials Industrial 2,501-10,000 sq. ft.	\$100.00
Hazardous Materials Industrial 10,001-40,000 sq. ft.	\$200.00
Hazardous Materials Industrial >40,000 sq. ft.	\$300.00
High Piled Combustible Storage	\$100.00
Hot Work Operations/Cutting & Welding	\$75.00
Industrial Ovens	\$75.00
Lumber Yards/Woodworking Plants	\$100.00
Liquid or Gas Fueled Vehicles/Equipment (Interior Static Display)	\$75.00 (30 day permit)
Magnesium	\$75.00
Combustible Storage Miscellaneous	\$75.00
Open Flames & Candles	\$50.00
Place of Assembly 50-99 (church or sanctuary no fee)	\$75.00
Place of Assembly 100-200 (church or sanctuary no fee)	\$125.00
Place of Assembly 201-300 (church or sanctuary no fee)	\$175.00
Place of Assembly 301-400 (church or sanctuary no fee)	\$225.00
Other Permits Required by Fire Code	\$100.00
Private Hydrant Systems	\$75.00
Private Schools	\$100.00
Pyrotechnic Special Effects Material- Indoors	\$250.00
Pyrotechnic Special Effects Material- Outdoors	\$250.00
Pyroxylin Plastics	\$75.00
Repair Garage/Service Station <5,000 SQ FT	\$100.00



Repair Garage/Service Station >5,000 SQ FT	\$150.00
Rooftop Heliports	\$100.00
Spraying or Dripping, Flammable Finishes	\$100.00
Storage of Scrap Tires/Byproducts	\$100.00
Tent/Canopies/Air Supported Structures	\$75.00
Tire Rebuilding Plants	\$100.00
Waste Handling/Junkyard, Waste Facility	\$100.00
Wood Products	\$75.00



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	\$85.00
Cats	\$25.00
Livestock (Goats, Sheep, Pigs, etc.)	\$55.00
Livestock- Age Less Than One Year	\$30.00
Avian- Agriculture	\$15.00
Avian- Exotic	\$25.00
Bovine	\$105.00
Rabbits	\$25.00
Exotic Pets- ferrets, chinchillas, etc.	\$55.00

****Includes:**

Dogs: Age-Appropriate Rabies Vaccine, Distemper/Parvo and Bordetella, deworming, external parasite treatment, DVM exam, microchip, 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 (residents of Pender County)	\$5.00
1 Year Rabies (non-residents)	\$10.00
Rabies (10 or more animals)	\$2.00 per animal
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	\$160.00
Unbroken Horse	\$210.00
Green-Broke Horse	\$260.00
Pleasure Broke Horse	\$310.00 minimum
Finished Horse	\$410.00 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	\$120.00
11981	Insertion of implant	\$150.00
11982	Removal of implant	\$175.00
11983	Removal & Insertion of implant	\$250.00
15852	Dressing change not for burn	\$50.00
29131	Application of finger splint	\$55.00
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	\$15.00
80061	Lipid	\$25.00
80074	Acute hepatitis panel	\$60.00



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	\$40.00
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 (Sickle Cell)	\$20.00
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 triiodothyronine (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	\$20.00
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	\$180.00
90620	Meningococcal recombinant protein and outer membrane vesicle vaccine, serogroup B (MenB), 2 dose schedule, for intramuscular use	\$250.00
90632	Hep A Vaccine- Adults	\$90.00
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	\$320.00
90662	Influenza Virus Vaccine Split	\$75.00
90670	Pneumococcal Vaccine, Ped <5	\$295.00
90672	FLUMIST	\$35.00
90675	Rabies Vaccine	\$400.00



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	\$95.00
90710	MMRV Vaccine, sc	\$290.00
90713	Polio Vaccine	\$50.00
90714	Td Vaccine no prsrv	\$40.00
90715	Tdap Vaccine > 7	\$50.00
90716	Varicella Vaccine	\$190.00
90717	Yellow Fever	\$150.00
90723	Dtap hep b-ipv IM	\$75.00
90732	Pneumonia Vaccine	\$125.00
90734	Meningococcal Vaccine	\$175.00
90736	Zoster Vacc, SC	\$220.00
90739	HepB/Av B 2-dose	\$120.00
90744	Hep B- Ped/Adol Vaccine	\$35.00
90746	Hep B- Adult Vaccine 3-dose	\$75.00
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 wound, (eg. Fibrin, devitalized epidermis and/or dermis, exudate, debris, biofilm) including topical application(s), wound	\$60.00
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,	\$80.00



	exudate, debris, biofilm) including topical application(s), wound	
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	\$30.00
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	\$30.00
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)	\$1,290.00
J7298-FP, UD	IUD 5 YR (MIRENA)- 340B (acquisition cost)	\$350.00
J7300	PARAGARD IUD (Copper)	\$1,225.00
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)	\$420.00
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	\$105.00
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	\$130.00
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	\$60.00
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	\$270.00
D0320	TMJ arthrogram, including injection	\$320.00
D0321	Other TMJ films, by report	\$165.00
D0322	Tomographic survey	\$260.00
D0330	Panoramic film	\$100.00
D0340	Cephalometric film	\$100.00
D0350	Oral/Facial photographic images	\$50.00
D0391	Interpretation of diag image	\$250.00
D0417	Collection of saliva sample	\$50.00
D0418	Analysis of saliva sample	\$95.00
D0425	Caries susceptability tests	\$55.00
D0460	Pulp vitality tests	\$40.00
D0470	Diagnostic casts	\$80.00
D0472	Accession of tiss, gr exam/rpt	\$110.00



D0473	Acc of tissue, gr mic exam/rpt	\$130.00
D0474	Acc of tiss- gr mic ex surg mar	\$200.00
D0475	Decalcification procedure	\$75.00
D0476	Special stains for microorg	\$200.00
D0477	Special stains- not for microorg	\$200.00
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	\$110.00
D0484	Consult on slides prp elsewhere	\$165.00
D0485	Consult inc prep/slides biop mt	\$225.00
D0486	Brush biopsy sample, exam, report	\$200.00
D0501	Histopathologic examinations	\$25.00
D0502	Other oral path procedure, B/R	\$120.00
D0601	Caries risk assess risk low	\$45.00
D0602	Caries risk assess risk mod	\$45.00
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	\$45.00
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	\$55.00
D1575	Fixed distal	\$310.00
D2110	Amalgam- 1 surfaces, primary	\$105.00
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	\$130.00
D2331	Resin-based composite- two surfaces, anterior	\$160.00
D2332	Resin-based composite- three surfaces, anterior	\$215.00
D2335	Resin-based composite- four + invol incisal angle (anterior)	\$265.00
D2390	Composite Crown	\$300.00
D2391	Resin-one surface, Posterior	\$150.00
D2392	Resin-two surfaces, Posterior	\$185.00
D2393	Resin-three surfaces, Posterior	\$230.00
D2394	Resin-four + surfaces, Posterior	\$280.00
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	\$900.00
D2751	Crown-porc fused to base metal	\$850.00
D2752	Crown-porc fused noble metal	\$950.00
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	\$870.00
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	\$250.00
D2931	Prefabricated stainless steel crown permanent tooth	\$275.00
D2932	Prefabricated resin crown	\$275.00
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 (lamine)- 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 dent	\$75.00
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	\$125.00
D3110	Pulp cap-direct, (+rest)	\$65.00
D3120	Pulp cap-indirect, (+rest)	\$65.00
D3220	Therapeutic pulptomy (exc rest)	\$165.00
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	\$650.00
D3320	Root canal therapy- bicuspid	\$750.00
D3330	Root canal therapy- molar	\$875.00



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	\$300.00
D3352	Apexification/recalcif, interim	\$150.00
D3353	Apexification/recalcif, final	\$400.00
D3410	Apicoectomy/Periradic surg-ant	\$675.00
D3421	Apicoect/Perirad-bicus/1 st root	\$700.00
D3425	Apicoect/Perirad-molar/1 st root	\$800.00
D3426	Apicoect/Perirad (each + root)	\$215.00
D3430	Retrograde filling- per root	\$240.00
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	\$450.00
D4211	Gingivectomy- 1-3 contig th/quad	\$225.00
D4212	Gingivectomy/plasty for restore	\$155.00
D4220	Gingiv curettage, surgical/quad	\$130.00
D4230	Anatomical crwn exp, 4+teeth/qu	\$500.00
D4231	Anatomical crwn exp, 1-3 teeth	\$350.00
D4240	Ging flap, root pln, 4+ per quad	\$640.00
D4241	Ging flap rt pln 1-3 cntg th/qu	\$500.00
D4245	Apically positioned flap	\$520.00
D4247	Guided tiss regen-nonresorb-per	\$620.00
D4249	Clinic crown lengthen-hard tiss	\$650.00
D4260	Osseous surgery- 4+ per quad	\$740.00
D4261	Osseous surgery- 1-3 contg th/quad	\$500.00
D4263	Bone replace graft- 1 st site/qu	\$350.00
D4264	Bone replace graft- each add/qu	\$285.00
D4265	Bio mat, sft&osseous tiss regen	\$250.00



D4266	Guided tiss regen-resorb-per	\$450.00
D4267	Guided tiss regen-nonresorb-per	\$525.00
D4268	Surg revision proc, per tooth	\$450.00
D4270	Pedicle soft tissue graf proc	\$510.00
D4271	Free soft tissue graft proced	\$525.00
D4273	Subepithelial con tis graft/th	\$665.00
D4274	Distal/proximal wedge procedure	\$400.00
D4275	Soft tissue allograft	\$630.00
D4276	Comb cnct tiss&dbl pedicle grft	\$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	\$285.00
D4341	Perio scale & root pin- 4+ per quad	\$210.00
D4342	Scaling/root planning 1-3 teeth	\$140.00
D4346	Scaling in presence of mod-severe inflammation	\$115.00
D4355	Full mouth debridement eval/diag	\$135.00
D4381	Local deliv antimicrb ag-th B/R	\$70.00
D4910	Periodontal maintenance	\$110.00
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	\$870.00
D5212	Mandibular partial- resin base	\$870.00
D5213	Maxil partial- metal base w/ sdls	\$1,325.00
D5214	Mand partial- metal base w/ sdls	\$1,325.00
D5221	Immediate part maxillary resin	\$1,100.00
D5225	Maxil partial- flex base incl cl	\$1,000.00
D5226	Mand partial- flex base incl cl	\$1,000.00



D5281	Removal unilat part denture	\$450.00
D5410	Adjust complete denture- maxil	\$65.00
D5411	Adjust complete denture- mand	\$65.00
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 (ea th)	\$150.00
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	\$140.00
D5650	Add tooth to exist part denture	\$140.00
D5660	Add clasp, exist part denture	\$245.00
D5670	Replace all th&acrylic- maxil	\$475.00
D5671	Replace all th&acrylic-mand	\$475.00
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	\$250.00
D5731	Reline complete mand- chairside	\$250.00
D5740	Reline maxil partial- chairside	\$225.00
D5741	Reline mand partial- chairside	\$225.00
D5750	Reline complete maxillary (lab)	\$325.00
D5751	Reline complete mand (lab)	\$315.00
D5760	Reline maxillary partial (lab)	\$315.00
D5761	Reline mandibular partial (lab)	\$315.00
D5810	Interim comp denture (maxil)	\$650.00
D5811	Interim comp denture (mand)	\$650.00
D5820	Interim partial denture (maxil)	\$435.00
D5821	Interim partial denture (mand)	\$475.00
D5850	Tissue condition, maxillary	\$105.00
D5851	Tissue condition, mandibula	\$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	\$1,375.00
D5864	Overdenture- Max Partial	\$1,450.00



D5865	Overdenture- Mand Complete	\$1,375.00
D5867	Replacement of replacement parts of semi precision attachment	\$90.00
D5875	Modification of removable prosthesis following imp surgery	\$215.00
D5876	Add metal	\$200.00
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	\$1,120.00
D6056	Prefab abutment-incl placement	\$530.00
D6057	Custom abutment-incl placement	\$705.00
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	\$825.00
D6064	Abtmt supp cast mtl crown- noble	\$860.00
D6065	Implant supp corc/cer crown	\$1,000.00



D6066	Implant supp proc fused mtl crn	\$925.00
D6067	Implant supported metal crown	\$900.00
D6068	Abtmt supp ret for porc/cer FPD	\$1,000.00
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	\$975.00
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	\$85.00
D6090	Repair implant sup prosth, B/R	\$150.00
D6091	Rpl attchmt 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	\$750.00
D6242	Pontic-porcelain fused to nobl	\$800.00
D6245	Pontic-porcelain/ceramic	\$800.00
D6250	Pontic-resin w/ high noble met	\$750.00
D6251	Pontic-resin w/ predomnt base	\$750.00
D6252	Pontic-resin with noble metal	\$775.00
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	\$800.00
D6782	Crown ¾ cast noble metal	\$730.00
D6783	Crown ¾ porcelain/ceramic	\$825.00
D6790	Retainer- crn- full cast hi nob	\$840.00
D6791	Retainer- crn- full cast base	\$775.00
D6792	Retainer- crn- full cast nob met	\$800.00
D6793	Provisional retainer crown	\$350.00



D6794	Retainer crown titanium	\$800.00
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	\$175.00
D6977	Each + prefab post-same tooth	\$85.00
D6980	Fixed partial repair	\$200.00
D6985	Pediatric part'l denture, fixed	\$425.00
D6999	Unspec fixed prosth proced, B/R	\$750.00
D6999.1	Section FB	\$150.00
D7111	Extraction crn; remnts-decid th	\$95.00
D7120	Tooth Extraction- each additional	\$75.00
D7130	Root removal- exposed roots	\$95.00
D7140	Extraction, erupted tooth or exposed root	\$135.00
D7210	Extraction- surgical/erupt tooth	\$250.00
D7220	Extraction- impacted/soft tis	\$275.00
D7230	Extraction- impacted/part bony	\$360.00
D7240	Extraction- impacted/compl bony	\$375.00
D7241	Remov impact- comp bony w/ compy	\$525.00
D7250	Surgical removal resid tooth root	\$240.00
D7251	Coronectomy	\$300.00
D7260	Oral antral fistula closure	\$1,395.00
D7261	Prim closure sinus perforation	\$600.00
D7270	Reimplantation/stabilization	\$450.00
D7280	Surgical access unerupted tooth	\$450.00
D7281	Expos impact/unerupt-aid erupt	\$325.00
D7282	Mobilize erupt/malpos th-erupt	\$340.00
D7283	Plcmnt of devc fo facil erup th	\$350.00
D7285	Biopsy of oral tissue-hard	\$800.00



D7286	Biopsy of oral tissue-soft	\$350.00
D7288	Brush biopsy-transepith sample	\$180.00
D7290	Surgical reposition of teeth	\$350.00
D7291	T/SC Fiberotomy, B/R	\$85.00
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	\$225.00
D7311	Alveoloplasty w/ ext 1-3 th/quad	\$200.00
D7320	Alveoloplasty w/o extract/quad	\$325.00
D7321	Alveoloplasty w/o ex 1-3 th/quad	\$275.00
D7340	Vestibuloplasty-ridge ext -2 nd	\$850.00
D7350	Vestiplasty-ridge ext (inc)	\$1,750.00
D7410	Excision benign lesion<-1.25cm	\$275.00
D7411	Excision benign lesion>-1.25cm	\$900.00
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	\$550.00
D7473	Removal of torus mandibularis	\$500.00
D7485	Sug reduc, osseous tuberosity	\$350.00
D7490	Radical resection of mandible with bone graft	\$4,800.00



D7510	Incis&drain abscess- intra soft	\$210.00
D7511	Incis&drain abscess- int soft comp	\$275.00
D7520	Incis&drain abscess- extra soft	\$390.00
D7521	Incis&drain abscess- extra soft comp	\$275.00
D7530	Remove foreign body from tissue	\$350.00
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 Cl 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	ArthrscpD Arthroscop	\$760.00
D7873	ArthrSrAd Arthroscop	\$900.00
D7880	Occlusal orthotic appliance	\$550.00



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	\$375.00
D7955	RpMxfcSH1 Rep Maxill	\$1,990.00
D7960	Frenulectomy-separate procedure	\$290.00
D7963	Frenulop Frenulopla	\$440.00
D7970	Excision, hyperplast tiss-arch	\$400.00
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 Coronoide	\$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	\$85.00
D9120	Fixed partl denture sectioning	\$150.00
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	Intravenous	\$120.00
D9243	Ivstedmod IV conscious	\$120.00
D9248	Non IV conscious sedation	\$110.00
D9310	Consultation-per session	\$95.00
D9410	House/extended care facility	\$140.00
D9420	Professional hospital call	\$220.00
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	\$45.00
D9911	Apply desensitize resin/per th	\$65.00
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	\$150.00
D9942	Repair/Reline of occlusal guard	\$260.00



D9950	Occlusal analysis-mounted case	\$240.00
D9951	Occlusal adjustment-limited	\$125.00
D9952	Occlusal adjustment-complete	\$500.00
D9970	Enamel micro abrasion	\$70.00
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
5-Stand Daily Pass (includes first round of 25)	\$10.00 per day
5-Stand Punch Card (10 Rounds)	\$75.00
Adult Annual Pass (includes access to 5-stand when open)	\$260.00 per year
Additional Fees	
Additional round of 5-stand (25)	\$6 per round
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

*Per discussions with North Carolina Wildlife Resources Commission staff we are proposing that youth will be able to receive day passes for the Holly Shelter Shooting Range for no charge. Pender County will be able to receive reimbursement from NCWRC for all youth passes offered at the adult pass rate quarterly.



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)	\$25.00 / 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
Refund Administrative Fee	Based on department refund policy

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	\$20 Per hour
Athletic Field/Ballfield Rental - Non-Profit	\$20 Per hour
Athletic Field/Ballfield Rental - Non-Resident	\$25 Per hour
Athletic Field/Ballfield Rental - For Profit	\$35 Per hour
Athletic Field/Ballfield Rental - Tournament by Non-Profit	\$150 per day per field
Athletic Field/Ballfield Rental - Tournament by For Profit	\$250 per day per field
Athletic Field/Ballfield Light Rental - Resident	\$20 Per hour
Athletic Field/Ballfield Light Rental - Non-Profit	\$20 Per hour
Athletic Field/Ballfield Light Rental - Non-Resident	\$20 Per hour
Athletic Field/Ballfield Light Rental - For Profit	\$20 Per hour
Athletic Event Facility Attendant (as required by Parks and Recreation Department)	\$25 Per hour
Athletic Field/Ballfield Light Rental - Tournament by Non-Profit	\$20 Per hour



Athletic Field/Ballfield Light Rental – Tournament by For Profit	\$20 Per hour
Sand Volleyball/Tennis/Pickleball/Basketball Court Rental - Resident	\$5 Per Hour
Sand Volleyball/Tennis/Pickleball/Basketball Court Rental – Non-Profit	\$5 Per Hour
Sand Volleyball/Tennis/Pickleball/Basketball Court Rental – Non-Resident	\$10 Per Hour
Sand Volleyball/Tennis/Pickleball/Basketball Court Rental – For Profit	\$10 Per Hour
Sand Volleyball/Tennis/Pickleball/Basketball Court Rental – Tournament by Non-Profit	\$50 per day per court
Sand Volleyball/Tennis/Pickleball/Basketball 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
Facility Attendant (Required for after hour rental, minimum three hours)	\$25.00 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
Facility Attendant (Required for after hour rental, minimum three hours)	\$25.00 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-Profit	\$450.00 per day
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)	\$25.00 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)	\$25.00 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)	\$25.00 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)	\$25.00 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	\$90.00
	2" Meter	\$18,304.00	\$140.00
	3" Meter	\$40,040.00	\$275.00
	4" Meter	\$57,199.00	\$450.00
	6" Meter	\$114,399.00	\$900.00
8" Meter	\$183,038.00	\$1,450.00	
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			
Based on Meter Size	Size of Meter	System Development Fees	Monthly Base Sewer Charge
	3/4" Meter	\$7,107.00	\$30.00
	1" Meter	\$11,845.00	\$90.00
	1 1/2" Meter	\$23,960.00	\$160.00
	2" Meter	\$37,904.00	\$300.00
	3" Meter	\$82,915.00	\$700.00
	4" Meter	\$118,450.00	\$1,200.00
	6" Meter	\$236,900.00	\$2,500.00
	8" Meter	\$379,040.00	\$8,500.00
Commercial Rate	Fixed and usage rate \$15.00 / 1,000 gallons		

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: Water and Sewer	
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 Reactivation Fee	\$25.00
Administrative Disconnect Fee (Terminated for non-payment)	\$65.00
Service Calls after 2:00pm (Ord. Chapter 32, Sec. 32-93, 3, a.)	\$75.00
Broken Lock Fee	\$25.00
Backflow Test Processing Fee	\$10.00
Credit Letter Fee (Ord. Chapter 32, Sec. 32-93, 3, e.)	\$10.00
Irrigation Winterization Fee (Ord. Chapter 32, Sec. 32-93, 3, i.) (includes turning back on. Fee must be paid before restarting service)	\$250.00
Meter Relocation Fee (Ord. Chapter 32, Sec. 32-93, 3, i.)	
No New Tap Required (within 10 feet and does not cross sidewalks/driveways)	\$500.00
New Tap Required	See Tap Fees
Service Call Fee (Ord. Chapter 32, Sec. 32-93, 3, k.)	
Normal Working Hours 8:00am to 2:00pm	\$50.00
Service Initiation Inspection Fee (Ord. Chapter 32, Sec. 32-93, 3, i.)	
1 st Visit	Inspection Permit Fee
Each Visit after the 1st	\$50.00
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	



Project Management	
Plan Review Fees of Developers' Project Plans	
Plans with Main Extensions	\$150.00 more than 100 lots
	\$100.00 less than 100 lots
Plans with No Main Extensions	\$50.00
Subsequent Review Fee	\$50.00
Plat Review of Developers' Project Plans	
1 st Review	No Charge
Every Review after the 1st	\$50.00
Project Inspection Fees	
Main Line Water or Sewer Tap	
Inspector Onsite 4 Hours or Less, per site	\$150.00
Inspector Onsite 4 Hours or More, per site	\$300.00
Initial Inspection Fee (pressure tests, project final acceptances, etc.)	Initial Inspection Fee
Reinspection Fees (pressure tests, project final acceptances, etc.)	\$55.00
After Hours Project Inspection Fees (connections to existing lines, pigging, pressure tests, etc.)	
After Hours Monday-Friday (except Holidays)	
After 4:00pm until 7:00pm	\$55.00 per hour
After 7:00pm	\$100.00 per hour
After Hours Weekends and Holidays	
8:00am until 7:00pm	\$75.00 per hour
After 7:00pm	\$125.00 per hour
Flush/Fill/Chlorinate Fee	\$3.75 per 1,000 gallons
Hydrant Flow Test Inspection Fee	\$75.00



SERVICE AND REPAIR FEES	
Materials	Pipes and accessories will be charged at the cost of the going rate from the supplier plus a 5% administrative fee
Equipment Cost per hour	
Excavator/Backhoe	\$150.00
Trailer Equipment	\$50.00
Dump Truck	\$125.00
Trencher	\$45.00
Heavy Duty Truck (F250/equivalent and higher)	\$40.00
Pickup	\$35.00
Pump (Mud, Small Suction Pump, etc.)	\$25.00
Gas Generator	\$20.00
Diesel Generator	\$50.00
Light Tower	\$30.00
Surface or Ground Restoration	Material Cost + 5% administrative fee or contractor price
Boring Charge- PCU Staff (per foot, 1" line or less)	\$75.00
Boring Charge- Contractor	Based on contractor price + 5% administrative fee
Contractor Repair Charges	Based on contractor price + 5% administrative fee
Traffic Control	\$200.00

*Rental charges for additional equipment (if needed) will be charged at the rate Pender County Utilities is paying to rent the equipment plus a 5% administrative fee.

Labor and Benefits	
Hourly Rate (Monday-Friday, 8:00am-2:00pm)	Employee Hour Rate + 75%
After Hours Hourly Rate (After 2:00pm Monday-Friday, weekend)	Employee Hourly Rate + 125%
Water Loss Charges	
Calculated using the follow formula:	$Q \text{ (GPM)} \times \text{Time} = \text{Total Gallons}$ $\text{TGL} \times \text{Commercial Usage Rate } (\$11.00) / 1,000$ $= \text{Total Water Loss Charges}$



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	\$24.50 / month	
Residential Usage Rate	\$7.50 / 1,000 gallons		
	\$11.00 / 1,000 gallons if over 10,000 gallons / month		
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: Water and Sewer	
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 Reactivation Fee	\$25.00
Administrative Disconnect Fee (Terminated for non-payment)	\$65.00
Service Calls after 2:00pm (Ord. Chapter 32, Sec. 32-93, 3, a.)	\$75.00
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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)	\$200.00 per year
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. Each person's tax bill is determined by taking the assessed value of their property, dividing by 100 (per \$100 of value) and then multiplying the tax rate (\$0.7375)

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. In NC, the requirement is for all property to be assessed at least every eight years

Asset - a resource owned or held by a government which has monetary value.

Audit - an annual formal examination of the organization's accounts or financial situation.

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.

Balanced Budget - according to NC General Statutes, expected revenues must match budgeted 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.

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 final budget document reflects the budget as adopted by the Board of Commissioners, and according to NC General Statutes must occur by July 1

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 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.

Cost-of-living Adjustment (COLA) - an annual increase in salaries to offset the adverse effect of inflation on employees' compensation.

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.

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.

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.

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.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

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.

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.

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. The current tax rate is \$0.7375

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.

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.