



FISCAL YEAR 2023-2024

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, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for Pender County:

Pender County Schools	25,041,518
Pender County Schools Capital Outlay	2,917,084
Cape Fear Community College	671,277
Board of Commissioners	357,598
County Manager	1,074,347
Human Resources	564,248
County Attorney	70,000
Finance	982,172
Information Technology	2,313,623
Board of Elections	406,350
Register of Deeds	2,138,417
Tax Administration	1,910,742
Planning & Community Development	883,320
Permitting & Inspections	1,541,644
Hazard Mitigation	121,957
Parks & Recreation	735,943
JCPC Programs	153,959
Shooting Range	145,000
Library	1,050,658
Facilities Maintenance	2,438,414
Fleet Maintenance	341,378
Grounds Maintenance	1,041,470
Custodial Maintenance	525,553
Emergency Management	822,396
Sheriff/Jail/Animal Control/SRO	15,099,278
Tourism	228,332
Veterans Service Office	203,688
Transfer to Health Department	3,718,949
Transfer to Public Assistance	5,522,469



Clerk of Superior Court	15,100
Division of Forest Resources	311,993
NC Cooperative Extension Services	205,116
Outside Agencies-Economic Development	762,084
Outside Agencies – Health & Human Services	1,085,500
Outside Agencies – Cultural & Recreational	5,000
Option 4 Sales Tax	839,000
Medical Examiner	85,000
Debt Service	754,362
Non-Departmental	1,738,607
EDTAP Transportation	200,000
Transfer to Countywide Fire	4,438,525
Transfer to Revaluation	235,500
Transfer to Rescue Squad Fund	855,708
Transfer to Housing	105,444
Transfer to Public School Capital Fund	15,706,324
TOTAL GENERAL FUND	100,365,047

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, 2023, and ending June 30, 2024.

Property Taxes – Current Year	62,462,602
Property Taxes – Penalties & Interest, etc.	407,600
Property Taxes – Motor Vehicles	7,463,900
Interest Earned	2,560,673
Loan Receipts	200,000
Sale of Surplus Property	125,000
Insurance/Property Loss	100,000
Sales Tax	18,078,919
Sales, Services, and Other Revenues	6,512,222
Intergovernmental Revenues	2,454,131
Total Revenues	100,365,047

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, 2023, 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, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:



Health Program & Administration	7,619,106
Total Expenditures	7,619,106

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, 2023, and ending June 30, 2024:

Fees & Services	1,363,150
State & Federal Funds	2,537,007
Transfer from General Fund	3,718,949
Total Revenues	7,619,106

Section 1F. The following amounts are hereby appropriated in the **Department of Social Services (Fund #12)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Social Services Program & Administration	11,595,647
Trust Fund Disbursements	250,000
Total Expenditures	11,845,647

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, 2023, and ending June 30, 2024:

Federal & State Funding	6,068,178
Donations	5,000
Trust Fund Receipts	250,000
Transfer from General Fund	5,522,469
Total Revenues	11,845,647

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, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Debt Service Expenditures – 2012	3,147,775
Debt Service Expenditures -- 2016	6,622,713
Reserves	13,714,019
Total Expenditures	23,484,507

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, 2023, and ending June 30, 2024:



Transfer from General Fund	15,706,324
Sales Tax	7,143,183
Lottery Funds	635,000
Total Revenues	23,484,507

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, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

E911 Operating	126,437
Total Expenditures	126,437

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, 2023, and ending June 30, 2024:

911 Fees	126,437
Total Revenues	126,437

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, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Fire Districts	11,624,735
Total Expenditures	11,624,735

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, 2023, and ending June 30, 2024:

Fire District Taxes	6,502,501
Contributions from General Fund to Long Creek Grady, Sloop Point, Hampstead, & Scotts Hill	4,266,525
Contribution from General Fund to Maple Hill	291,371
Contribution from General Fund to Penderlea	305,337
Contribution from General Fund to Shiloh	129,500
Contribution from General Fund to Atkinson	129,500
Total Revenues	11,624,735

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, 2023, 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, 2023, 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 **\$0.070** per \$100.00 valuation of property listed for taxes as of January 1, 2023, 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, 2023, 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, 2023, located within the **Penderlea Fire Tax District** to operate the **Penderlea Volunteer Fire Department**.

Section 4B6. There is hereby levied a tax at the rate of **\$0.100** per \$100.00 valuation of property listed for taxes as of January 1, 2023, located within the **Shiloh Fire Tax District** to operate the **Shiloh Volunteer Fire Department**.

Section 4B7. There is hereby levied a tax at the rate of **\$.047** per \$100.00 valuation of property listed for taxes as of January 1, 2023, located within the **Penderlea-Duplin Fire Tax District** to the **Wallace Fire Department**.

Section 4B8. There is hereby levied a tax at the rate of **\$.095** per \$100 valuation of property listed for taxes as of January 1, 2023, located within the **Sloop Point Fire Tax District** to operate the **Sloop Point Fire Department**.

Section 4B9. There is hereby levied a tax at the rate of **\$.110** per \$100 valuation of property listed for taxes as of January 1, 2023, located within the **Long Creek Grady Fire Tax District** to operate the **Long Creek Fire Department**.

Section 4B10. There is hereby levied a tax at the rate of **\$.095** per \$100 valuation of property listed for taxes as of January 1, 2023, located within the **Hampstead Fire Tax District** to operate the **Hampstead Fire Department**.

Section 4B11. There is hereby levied a tax at the rate of **\$.095** per \$100 valuation of property listed for taxes as of January 1, 2023, located within the **Scotts Hill Fire Tax District** to operate the **Scotts Hill Fire Department**.

Section 4B12. There is hereby levied a tax at the rate of **\$.110** per \$100 valuation of property



listed for taxes as of January 1, 2023, 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, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Operating-EMS	8,938,455
Total Expenditures	8,938,455

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, 2023, and ending June 30, 2024:

EMS Tax	8,766,455
Contribution from the general fund to EMS	172,000
Total Revenues	8,938,455

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, 2023, located within the **County** to fund **Emergency Medical Services** throughout the County.

Section 6A. The following amounts are hereby appropriated in the **Revaluation Fund (Fund #29)** for the revaluation of property in Pender County for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this County:

Reserves	235,500
Total Expenditures	235,500

Section 6B. It is estimated that the following revenues will be available to the **Revaluation Fund (Fund #29)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

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

Section 7A. The following amounts are hereby appropriated in the **Housing Enterprise Fund (Fund #74)** for the operation of the Pender County Housing Section 8 Program for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this County:



Section 8 Expenditures	1,245,444
Total Expenditures	1,245,444

Section 7B. It is estimated that the following revenues will be available to the **Housing Enterprise Fund (Fund #74)** for the operation of the Pender County Housing Section 8 Program for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Section 8 Revenues	1,140,000
Contribution from General Fund to Housing	105,444
Total Revenues	1,245,444

Section 8A. The following amounts are hereby appropriated in the **Automation Enhancement & Preservation Fund (Fund #49)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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 8B. 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, 2023 and ending June 30, 2024.

Fees Collected	55,000
Total Revenues	55,000

Section 9A. 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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Collection and Disposal	7,268,934
Total Expenditures	7,268,934

Section 9B. 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, 2023, and ending June 30, 2024:

Solid Waste User Fees	4,639,934
Landfill Fees	1,950,000
Recycling and Other Revenues	679,000
Total Revenues	7,268,934



Section 10A. The following amounts are hereby appropriated in the **Pender County Sewer Fund (Fund #71)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Sewer Operating	1,090,136
Debt Service	1,374,678
Total Expenditures	2,464,814

Section 10B. 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, 2023, and ending June 30, 2024:

Sewer Fees	790,000
Transfer from System Development Fees	1,674,814
Total Revenues	2,464,814

Section 11A. The following amounts are hereby appropriated in the **Pender County Water Fund (Fund #72)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Debt Service	4,092,273
Operating Costs	17,690,021
Total Expenditures	21,782,294

Section 11B. 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, 2023, and ending June 30, 2024:

Water Fees	8,300,000
Connection Fees	700,000
Late fees, reconnection fees and other charges	167,910
Loan Proceeds	11,650,000
Transfer from fund 59	964,384
Total Revenues	21,782,294

Section 12A. The following amounts are hereby appropriated in the **System Development Fees Fund (Fund #59)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Transfer to Sewer Fund (Fund #71)	1,674,814
Transfer to Water Fund (Fund #72)	964,384



Reserves	10,802
Total Expenditures	2,650,000

Section 12B. 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, 2023, and ending June 30, 2024:

Water Development Fees	2,650,000
Total Revenues	2,650,000

Section 13A. The following amounts are hereby appropriated in the **Fuel Depot Fund (Fund #53)** for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Fuel Depot Operations	710,778
Total Expenditures	710,778

Section 13B. It is estimated that the following revenues will be available to the **Fuel Depot Fund (Fund #53)** for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Sales to Departments	400,000
Overhead Fee	75,000
Sales to Outside Agencies	235,778
Total Revenues	710,778

Section 14A. The following amounts are hereby appropriated in the **Tourism Development Authority Fund (Fund #44)** for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the Chart of Accounts heretofore established for this County:

Promotions	45,000
Total Expenditures	45,000

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

Occupancy Tax	45,000
Total Revenues	45,000

Section 15A. It is estimated that the following distributions will be made from the Municipal Tax Collection fund (Fund #51) for the fiscal year beginning July 1, 2023, and ending June 30, 2024:



Municipality Tax Distributions	2,239,500
Total Distributions	2,239,500

Section 15B. It is estimated that the following Collections will be made into the Municipal Tax Collection fund (Fund #51) for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Ad-Valorem Collections	2,239,500
Total Collections	2,239,500

Section 16A. It is estimated that the following disbursements will be made from the Jail's Inmate Trust Account (Fund #45) for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Inmate Disbursements	200,000
Total Disbursements	200,000

Section 16B. It is estimated that the following Deposits will be made into the Jail's Inmate Trust Account (Fund #45) for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Inmate Deposits	200,000
Total Deposits	200,000

Section 17. The FY 2023-2024 budget recommendation includes a 5% COLA for \$1,083,239, including wages, taxes, and benefits. In addition, to reward productivity and service excellence, \$125,000 has been set aside for a merit pool increase. The 2022 consumer price index rose 8.5%; and in 2023, the consumer price index has risen 5.5% to date.

Additionally, included are 25 new positions and 38 reclassifications being proposed for a total of \$1,566,738, including taxes and benefits.

The North Carolina Department of State Treasurer Retirement Systems Division has notified the county that employer contribution rates have increased from 12.10% to 12.89% for general employees and from 13.10% to 14.04% for Law Enforcement in FY 2023-2024.

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

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



Commissioners in the Budget Ordinance as amended.

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

Emergency approval of purchase orders exceeding \$30,000 may be conveyed by the County Manager in consultation with the Chair of the Board of County Commissioners and subsequent notification of the Board.

Section 20. The Finance Director is authorized to transfer amounts up to \$7,500 between line-item expenditures within a department without limitation, without Budget Officer approval, and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

Section 21: The County Manager is authorized to exempt the County from the requirements of G.S. 143-64.32 (commonly referred to as the Mini-Brooks Act). This exemption provides the county with the ability to select an architect, engineer, surveyor, or alternative construction delivery method firm by whatever method it chooses (or no method at all). This exemption is capped at \$50,000, meaning the estimated cost of the contract cannot exceed this amount. Contracts with an estimated cost of \$50,000 must be procured via Qualification Based Selection (QBS). This exemption does not preclude or waive any other county, state, or federal procurement requirement.

Section 22: The County Manager is authorized to negotiate and conduct private sales of personal property valued at less than \$30,000, without board approval, upon the condition that the property is sold at fair market value. The County manager must keep a record of all property sold and the sale price. This provision does not apply to real property.

Section 23: Formal Board approval is required for all “non-routine expenditures exceeding \$30,000. Routine expenditures have historically included utilities, legally required advertising, postage, fuel, and water or sewer purchase contracts. This list has been expanded to include fee distributions, detention assignments, and direct benefit payments (foster care, child support, and retiree benefit payments), as well as County support for outside agencies as specified herein.

Section 24: Purchases of goods and services over \$1,000 require a purchase order to encumber funds necessary to cover the purchase.

Section 25: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds. The approved Budget Ordinance will also be made available on Pender County’s Official website.

Section 26: There is hereby established various fees and charges, as outlined in the attached – Fiscal Year 2023-2024 Pender County Fee Schedule, effective July 1, 2023.



MOVED _____ SECONDED _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Newton _____ Fletcher-Hardee _____ McCoy _____ Groves _____ George _____

Jacqueline A. Newton, Chair
Pender County Board of Commissioners

Date

ATTEST

Date