



TO: Board of Commissioners

FROM: Ed Causey, County Manager

DATE: May 22, 2023

RE: Budget Message - Proposed Budget FY 2023-2024

The NC Local Government Budget and Fiscal Control Act (NCGS Chapter 159) prescribes that the County Manager (acting as budget officer) shall prepare and submit for consideration by the Board of Commissioners an annual budget and capital program. Such budget is submitted in whatever form or detail the Board may specify and should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy. In accordance with law, I respectfully submit this budget message and recommended budget for Board consideration.

INTRODUCTION

Fiscal year 2022-2023 has been a very challenging period for both Sampson County and the nation. Thankfully, there has been marked economic improvement over 2021-2022. Inflation has lessened but continues at a higher than desired rate. Supply chain issues are improving but continue to impact commerce on both a national scale and here locally. We also continue to endure significant manpower shortages in multiple areas. Economists, such as NC State's Dr. Mike Walden caution that "the recession bell continues to ring" and that economic growth will be slow.

We are fortunate to have a group of County Commissioners that are sensitive to these challenges and endeavor to be proactive, making decisions that garner long term benefits without creating unintended negative short-term consequences. In this regard, we learned last year that our focus on increasing revenue was correct. However, we quickly realized that we must begin to think much more broadly and look for revenue sources that include more than raising the property tax rate. Thus, we are not recommending an increase in the tax rate. We have, however, begun to shift our focus to fee-based services and have reviewed our fee structures, recommending fee increases in multiple areas. Many believe that a reasonable fee

structure for desired services helps to create a more equitable distribution for sharing the cost of government. These recommendations will be outlined herein.

SIGNIFICANT ACCOMPLISHMENTS OF FY 2022-23

1. Salary Adjustments

The Board of Commissioners previously approved the following salary increases during the 2021-2022 budget year:

- a. All employees received a 5% COLA as of July 1, 2021.
- b. The Board approved an additional \$675,000 to assist in increasing salaries to midpoint during that year.
- c. In October, the Board approved an additional 10% temporary raise for Detention Officers. Please also note that the Detention Officers were also advanced one pay grade in the 2019 budget.
- d. The Board also directed staff to complete a very limited market review of employee salaries. Based on this review, an additional 5% increase was approved for all employees beginning in January 2022. (This did not include the Detention Officers as their temporary raise mentioned above was made permanent.)
- e. The Board also approved a 2.1% bonus paid in December 2021 for all employees employed as of June 30, 2021.
- f. The Board also authorized a complete market study to begin in July 2022 to review current salaries and offer and recommend any adjustments or additional increases.

To summarize:

- a. *All employees have received at least a 12.1% increase in salary during the 2022 year.*
- b. *Detention Officers received a minimum raise of 17.1% raise **during this same period.***
- c. *The percentage of increase for many employees is even greater when the \$675,000 salary adjustments mentioned above are factored in.*

In addition, in January of 2023 all employees received a pay increase of 2.5%. In addition, there was a bonus temporarily implemented for hard to fill positions. The Board, having deferred action on a proposed market study in the 2022 approved budget, rescinded this action and authorized the completion of a market study in the late fall of 2022.

2. Grant Projects

The County was the beneficiary of a number of grant dollars in 2022. The funding and its associated projects are as follows:

SCIF Project 20567	Sampson Community College	1,000,000.00
	Body/In Car Cameras for Sheriff's Department	200,000.00
	History Museum	50,000.00
	Western District Park	457,000.00
	Animal Shelter	750,000.00
SCIF Project 20568	Body/In Car Cameras for Sheriff's Department	1,000,000.00
SCIF Project 20569	Radio Tower	250,000.00
SCIF Project 20566	Plainview Community Center	150,000.00
ARPA-DWI	Ivanhoe Water System	13,283,000.00
	Total Additional Grant Funding	\$17,140,000.00

3. Economic Development

Economic Development accomplishments this year include:

- *Sale of the County-acquired Roseboro property to NC Welding for \$375,000.* This purchase allowed Sampson County to recoup its investment in the property, including due diligence and some clean-up. In addition, the property is back on the tax records, and NC Welding has space to expand their existing business.
- *Acquisition of a 210-acre site, off I-40 in Newton Grove, for a future Joe Britt Warren Business and Industrial Park.* The future park is projected to have approximately ten light industrial manufacturing companies with cumulative space of over 600,000 SF. The property will also allow for thirteen commercial and professional service users.
- *Commencement of a Masterplan of the Joe Britt Warren Business and Industrial Park.* The County is also working with the Town of Newton Grove to complete a Wastewater Study of its current system and engineering alternatives to support future growth. Both projects are funded through a \$262,000 grant provided by NC's Southeast.
- *Completion of a new road construction and water and sewer extension project at Sampson Southeast Business Center.* Specifically, a \$1.28 million grant by NC Commerce's Industrial Development Funds (IDF) allowed Sampson County to stub-in a new road within the industrial park and extend water and sewer up to recently acquired property.
- *Receipt of a \$265,112 grant by Golden Leaf to clear and grade a portion of the land within Sampson Southeast Business Center for a future 60,000 SF light industrial building, expandable to 125,000.* We are early in the process with this project.
- *Receipt of a \$120,000 Building Reuse grant for and on behalf of DuBose Steel's expansion efforts in Roseboro.* The County will be administering this grant over the next two years.

4. **Public Water System**

Activity and accomplishments regarding our public water system have been significant during the past year. Some of our accomplishments include:

- 169 taps have been installed since July 1, 2022
- Construction of the Clement Area water main extensions began February 6, 2023. Sixty-five customers have purchased taps.
- The Johnston County Interconnection Phase II on Oak Grove Church Road was completed on October 18, 2022.
- The I-40/NC403 well received the final inspection on December 6, 2022.
- The Iron and Manganese Treatment system at HWY 403 is nearing completion. Contract A is 90% complete. Contract B is 30% complete. Substantial completion has been delayed due to supply chain issues.
- Construction began on two elevated storage tanks on February 6, 2023. One tank will be constructed near the old Midway Elementary School and the other near Roseboro. Substantial completion is planned for January 7, 2024.
- Design is underway for the recently funded Ivanhoe Water System.
- Design is nearly complete for water main extensions on Serenity Lake Road, Welcome School Road, Kenan Weeks Road, Jernigan Loop Road, E. Darden Road, JC Howard Road, Nathan Dudley Road, Wrench Road, and Hollerin Road.

5. **Sheriff's Department**

We have added seven resource officers to the sheriff's department. This now gives us a total of 17 school resource officers for the County school system.

BUDGET HIGHLIGHTS

1. **Audit/Fund Balance** The audit for the fiscal year ending June 30, 2022 indicated that the General Fund had grown by \$2,948,713. This represents 34.88% of expenditures. The total net position increased by \$33,975,359. *The tax collection rate was 97.69%.*
2. **Tax Rate** The tax rate for last year was set at \$.825. There has been continued diligence in the collection of property taxes. The net tax evaluation was \$5,158,985,334. We are projecting a 97% collection rate for this proposed budget.
3. **Convenience Sites Availability Fee** We refer you to Exhibit A wherein we have outlined the details for implementing a county wide availability fee for the utilization of solid waste conveniences sites. The availability fee will be billed in August 2023 for the calendar year beginning January 2024. Please note that properties within the incorporated areas of the County (municipalities) will not be assessed this availability fee. It is important for everyone

to thoroughly review Exhibit A to understand how this program will work and what is covered. This recommendation is part of our focus on fees for services to decrease our need for increased property taxes. Estimated revenues of \$1,055,000 are expected to offset our annual solid waste costs.

4. **User Fee Adjustments** We have had multiple departments review their fee structure and offer appropriate changes in their fees or fee structure to ensure they are more in line with those of our surrounding counties and/or the cost of the services provided. Please see Exhibit B for a detailed overview of the major proposed fee changes.
5. **Emergency Services Facilities Construction** Sampson County has been working for years to build a new Emergency Services building, and the construction of our new facilities finally began in April 2021. The new facilities will come online during this year. The building is essentially complete and fully occupied except for the 911 Center. We expect full occupancy during the last half of 2023. At present, we are reflecting a total project budget of \$18,279,453. Of this amount, only \$4,200,000 is in the form of loan. Thus, 78% of the total project cost is grant.

BUDGET DRIVERS

1. **Sales Tax** We are projecting an increase in sales tax revenue of \$1,000,000.
2. **Property Tax Revenues** Property tax collections are expected to increase by \$1,080,300. We are projecting a collection rate of 97%. The Tax Office staff continue to do a good job of servicing our tax base.
3. **ARPA Monies** We are including \$2,000,000 of ARPA monies as revenues.
4. **Fund Balance Appropriated** We are appropriating approximately \$4,458,257 to balance the budget. We believe that lapsed salaries and benefits will cover a significant portion of this deficit.
5. **Lawsuit** We have included \$100,000 to continue to defend against the lawsuit filed by 34 current and former Sheriff's Department employees. This is in addition to the expenditure of \$82,299.45 this year.
6. **Legal Service** We are now contracting for legal services.
7. **COLAs and Market Study** The BOC approved an additional 2.5% pay increase for all employees to take effect this past January. Earlier in the fiscal year, the Board voted to complete the market study that was previously deferred. It is expected that this market study will be completed in late May or early June 2022. Likewise, no additional COLAs or pay

increases are included in this budget. It is anticipated that the market study once completed and approved will be implemented in a very reasonable timeframe. In this regard, we are including a proposed expenditure of approximately \$3,000,000 to cover the proposed salaries and benefits provided in the market study.

- 8. *Health Insurance/Benefits*** The County's portion of the increased cost of health insurance will amount to approximately \$440,700 for the year. This equates to \$65.00 per month per employee. Since 2019, the County's share of employee health insurance has risen from \$734 per month to the current \$950 per month per employee. The county has absorbed more than \$1,450,000 in cost since 2019. Benefits for employees will be evaluated as part of the pay study. Likewise, the employee cost of benefits may need to be adjusted in subsequent budgets.
- 9. *Capital Outlay Funding for Public Schools*** The City School System has requested \$415,000 in capital outlay funding, and the County School System has requested \$3,576,000. We are projecting \$1,524,750 to be available from the annual sales tax received and designated for school capital outlay projects. Therefore, the projection for the City Schools will be \$412,274 and the County Schools will be \$1,112,476.
- 10. *Current Expense Funding for Public Schools*** The County School System has requested an additional \$494,986 for current annual operating expenses, and the City School System has requested an additional \$536,360 for current annual operating expenses. We are required to fund both school systems at the same per student rate. Using our basic budgeting technique of ensuring proportional funding for the operational expenses based on county general revenues, we are projecting available funding in the amount of \$489,578. We are proposing to increase funding to the County Schools by \$445,919 and the City Schools by \$43,659. This equates to funding of \$1324 per student.
- 11. *Sampson Community College*** We have increased the operational funding for the Community College by \$59,552. We are projecting a 3.6% increase in operational expenditures which is similar to the increase for the public-school systems. In addition, we are proposing \$250,000 for capital outlay (as proposed in the 2016 budget for the following 10-year period).
- 12. *Contingency*** We have budgeted \$380,910 for contingency. We continue to be concerned about the cost of utilities, gas, and oil. Likewise, it is possible that the funding for these items in the various department budgets may need to be adjusted during the year.
- 13. *Detention Center and Sheriff's Department*** Operating expenses for the Detention Center and Sheriff's Department are \$5,241,953 and \$9,983,869 respectively. The total budget for the Sheriff's Department including Detention is \$15,225,822. The combined proposed

expenditures for the Department have increased \$962,468 over the last year. They do have projected revenues of \$3,783,498, which is \$452,718.00 more than last year.

- 14. Department of Social Services** The County contribution to DSS is increasing by \$305,080. Much of this cost can be attributed to personnel. We continue to be concerned about the cost of Medicaid expansion and the challenges in child protective services. Thankfully, it is expected that the State will cover all county-related costs for Medicaid Expansion for the next several years.
- 15. Health Department** The County contribution for the Health Department increased by \$24,000.
- 16. Cooperative Extension/Beaver Management** The Cooperative Extension budget has increased by \$113,242. Of this amount, \$100,000 is for full-time beaver management in addition to the \$6,000 basic fee annually for beaver management.
- 17. Rescue** The projected Rescue budget is \$7,971,909. This budget includes two new ambulances and two replacement QRVs. The budget also includes an Assistant EMS Operations Chief.
- 18. Fire Departments** Three fire departments have requested increases in their fire tax. The Fire Commission has recommended that the fire tax rate be increased for the Turkey Fire Department from \$.07 to \$.09, the Faison Fire Department from \$.04 to \$.06, and the Plain View Fire Department from \$.09 to \$.10. County Administration supports the recommendation of the Fire Commission.
- 19. Communications** The Communications budget is \$1,581,782.
- 20. Aging** The General Fund contribution to Aging will be \$396,580.
- 21. Exposition Center** The General Fund contribution to the Expo Center is \$412,142.
- 22. Revaluation** The Board of Commissioners has voted to complete a desktop property revaluation to be completed in 2023, to be effective with the 2024 tax bills.
- 23. Special Appropriations** In recent years, we have limited our consideration of new initiatives. We are recommending an allocation of \$60,000 for the Sampson County History Museum, \$6,888 as the local match for the Mid Carolina RPO, and \$300 for travel for the mandated CAC committees. These are requests that have been annually funded for many years. These were the only requests received.

24. Debt Service-Vehicles In the recommended budget, we are proposing to replace sixteen Sheriff's vehicles, two ambulances, one truck for Inspections, two QRVs for EMS, one truck for the animal shelter, and two vehicles for DSS. The vehicle requests in the Sheriff's Department budget have been changed to cars. The QRVs for EMS have been reduced to small SUVs.

25. Retirement System Contributions The County's contribution for our share of the regular employees' retirement system will increase, going from 11.4% for all employees except law enforcement to 12.14%; the rate for law enforcement will rise to 13.04% from 12.04%. The County is part of the Local Government Retirement System. The rates that we pay on employees' gross salaries are set annually by the State. The total cost of this increase is \$226,200.

Note: The \$226,200 plus the additional \$440,700 for Health insurance/benefits totals an additional \$666,900 that the county is paying for benefits on behalf of our employees. Thus, the county is increasing its contribution to employee benefits by more than \$1,000.00 per employee.

26. Elections The Elections budget has increased by \$63,162. This does not include the cost of a second primary election. If needed, these funds will come from Contingency.

27. Capital Reserve We are budgeting \$687,500 for capital reserve.

28. Personnel The number of permanent employees at the time of last year's budget message was 560. During the year, the Board added four telecommunicator positions and converted one part time DSS employee to permanent. The Board then added seven SROs to the Sheriff's Department. We now have a total of 572 positions. We have received requests to add the following positions: four positions for DSS to handle Medicaid expansion, two deputies and one juvenile officer for the Sheriff's Department, one additional inspector for the Inspections Department, one training officer for Emergency Services, one assistant EMS Chief, and one additional administrative person for Veterans. We propose to add the following positions:

- a. Four social workers to add handle the Medicaid Expansion. It is expected that all associated costs for these positions will be paid by the State for the first several years. The additional Medicaid caseload will increase the existing workload beyond existing capacity to handle same.
- b. One Assistant EMS Operations Chief.
- c. One Training Officer to be assigned directly to the Emergency Services Director with training telecommunicators as a primary responsibility.

- d. One inspector for the Inspections Department because of service demands, the need for succession planning, and the fact that we expect financial compensation from the state to cover about half of the salary of the additional employee for the first two years.
- e. Although we are not recommending additional positions for the Sheriff's Department, we are receptive to reclassifying one comparable vacant position to a Juvenile Officer.

If all positions are approved, we will have 579 full-time employees at the beginning of the fiscal year.

29. Solid Waste The increase in solid waste costs is projected to be \$160,175 This cost is a result of the CPI increase on our solid waste collection contract, the cost of testing, and the additional administrative cost related to the solid waste availability fee.

30. GIS GIS is an area of emphasis for the county. We have one GIS coordinator and one vacant position in Environmental Health that has recently been reclassified to a GIS technical position. Both of these positions will be reassigned to County Administration as of July 1, 2023. GIS will serve all departments needing GIS services. GIS will continue to be housed with Emergency Services.

31. Customer Service and Technology Our customer service and technology have not met expectations in recent years due to the pandemic and budgetary restraints. It is important that we reinvigorate our efforts and accomplishments in both areas. If there was any good news from the pandemic, we all learned new ways of completing and conducting business more efficiently. For example, the utilization of virtual meetings has increased at least tenfold. Likewise, we must emphasize the best technology available. In this regard, we are going to complete the IT audit that we have discussed for several years to properly assess where we are overall with Information technology.

The past several years have also taught us that more and more people want to conduct as much business online as possible. This means providing accurate information. In this regard, we are going to totally revamp our website. The goal is to provide an up-to-date website that provides accurate and current information that can be easily updated and adapted to ever-changing needs. It is also our goal to provide our customers with the opportunity to accomplish as much work online as possible. Similarly, we will be investing in software that will facilitate the work in Environmental Health and Inspections.

SUMMARY COMMENTS

It is important that we emphasize the difference between a cash flow position and our financial position based on total assets. Sampson County's total financial position is very sound. This is

demonstrated by having a fund balance (as of June 30, 2022) that represents 34.88% of expenditures as well as a total net financial position that has increased by \$33,975,359. This strong financial position is a result of a Board of Commissioners who work diligently to make sound financial decisions considering both the short-term and long-term needs of the County. There are many reasons for building a strong financial position, not the least of which is ensuring the County has the available financial resources to react proactively to major disasters until federal resources can be marshalled. While our financial position is sound, we do have cash flow challenges. This is a result of pervasive inflation, a declining rural population, and the need for more job creation in our communities. We have an increasing cost of operations and the need to make numerous technological improvements. Simply put, our recurring revenues are less than our projected current expenses. Thus, we are faced with the continuing challenge of searching for more revenue. Moreover, given the reality that the same economic conditions which burden the County weigh just as heavily on our citizens, our revenue search must go beyond increased taxes.

If you look back at the salary adjustments outlined herein you will note that the Board has worked diligently and methodically to meet the compensation needs of our employees despite economic challenges. In January 2022, we had closed much of the monetary gap regarding salaries. Subsequently, no COLAs or raises were initially granted in the Spring 2022 budget. Regrettably, during the same time, surrounding counties were, however, positioned to implement numerous salary adjustments, exacerbating our pay gap concerns. While frustration at salary disparities is to be expected, we were still surprised by the vitriol that began in late July on social media regarding salaries. The commissioners and County Administration were personally maligned repeatedly and quite severely. We are extremely proud of the commissioners for their fortitude, professionalism, and dedication to making good decisions for the entire county rather than reacting emotionally to incomplete and often incorrect information.

Local government budgeting and finance is complex, particularly understanding the difference between total assets and cash flow as described above. However, the negativity – fueled by a lack of clear and accurate information without context and promulgated false narratives – was unwarranted and nonproductive. Nevertheless, the situation illustrated the need for improving our technology to ensure that we have an improved capability for providing the public with clear, concise, and factual information. We do have to evaluate how we communicate when miscommunications/disinformation abounds in social media. We do hope that those who were perpetuating misunderstanding have learned that Sampson County government is here to represent all citizens and all employees and make fact-based decisions based on understanding all the needs of the county. We do listen to all concerns and try to adjust when appropriate in a very responsible manner. We do want to emphasize that we wholeheartedly support the right of all citizens to express their concerns and offer suggestions for improved governance.

We are also pleased with the accomplishments in Economic Development over the last several years and this year. As explained above, much has been accomplished this year. There continues to be much work to be accomplished. Economic Development can be compared to preparing for a dinner party. Currently, we are in the process of “setting the table”. The table will be set when we have completed all the master planning and installed the needed infrastructure to support the development of these two parks. We recently visited an industrial park in Pender County and observed that their rapid development only occurred after all the needed infrastructure was in place.

Moving forward, we recognize that our recommended budget includes a higher recommended appropriated fund balance than in the previous few years. We believe this recommendation is appropriate as we need time to evaluate our revenue sources and determine how to more effectively balance our projected revenues versus expenses. We also expect continued slow improvements in the inflation rate as well as continued improvements in the supply chain.

We look forward to working with you in the coming weeks as you evaluate the FY 2023-2024 recommended budget.

EXHIBIT A

PROPOSAL FOR IMPLEMENTATION OF A SOLID WASTE AVAILABILITY FEE

County Obligations for Solid Waste Collection

The obligations of the County for solid waste collection are found in 130A-309.09A. From the statutes: *“the governing board of each unit of local government shall assess local solid waste collection services and disposal capacity and shall determine the adequacy of collection services and disposal capacity to meet local needs and to protect human health and the environment. Each unit of local government shall implement programs and take other actions that it determines are necessary to address deficiencies in service or capacity required to meet local needs and to protect human health and the environment.”*

Each county has the specific responsibility for providing at least one site for the collection of discarded white goods and for the removal of chlorofluorocarbon refrigerants from white goods. (They have the authority to contract with another local government or a private entity for such service but may not charge a disposal fee for white goods collection.) Additionally, units of local government are expected to make a good-faith effort to achieve the State’s (40%) municipal solid waste reduction goal (thus the obligations for recycling management) and to comply with the State's comprehensive solid waste management plan. In compliance, Sampson County provides our citizens the following solid waste services:

- **Convenience Sites** Sampson County provides its citizens twelve (12) container sites, strategically located so that each household has a reasonably short distance to reach one. Most of the sites are open a portion of every day except Thursdays (Giddensville only T/Th/Sat). All the sites take residential household waste (not commercial) and recyclables. White goods and electronic waste are collected at the Ingold and Spivey’s Corner sites only. GFL properly disposes of the white goods; the County pays a separate vendor to collect and process the electronic waste, but GFL staff assist in the packaging, stacking, and loading etc. (at no extra cost to the County). The County owns 4 of the convenience sites, and leases 7 of them (the 12th site is located at the landfill). The County contracts with GFL to collect/transport solid waste and recyclables and to man and maintain the sites.
- **Scrap Tires** The county pays a separate contract for scrap tire disposal. Containers for the collection of scrap tires are located in a special collection area at the landfill and are picked up by the private contractor. A small part of the costs for disposal of scrap tires are offset by annual state scrap tire fund revenues.
- **E-Waste** The county has a separate contract for e-waste disposal. E-waste is defined as discarded electrical or electronic devices such as computer equipment, keyboards, calculators, televisions etc.

Statutory Authority for Fees to Offset Costs of Solid Waste Collection

Each budget year, the Board must consider the most fiscally prudent way to manage the cost of all services, including solid waste disposal. Both counties and municipalities have authority to impose certain fees to offset the cost of solid waste collection, and it is proposed that the Board adopt a solid waste availability fee with the FY 23-24 budget.

Pursuant to G.S. 153A-292, if the county operates or supports any disposal facilities within the county it may impose a fee “for the availability” of the disposal facilities. An availability fee may be imposed on all “improved” properties in the county that “benefit” from the availability of the facility. For this fee implementation, it is proposed that “improved” properties be defined as those upon which there is a residence or business. Because certain property is deemed by statute not to benefit from the availability of a county’s disposal facilities (those whose solid waste is collected by a municipal government or a

EXHIBIT A

private contractor for a fee), the availability fee would only apply within the unincorporated areas of the County. The revenues generated by solid waste fees may not exceed the (direct and indirect) cost of providing for solid waste disposal; therefore, the 2024 annual solid waste availability fee is proposed to be **\$80** (assuming the estimated annual costs for management of solid waste disposal of approximately \$ 1,437,020 and a 70% fee collection rate).

Proposed Fee Implementation Process

1. Effective January 1, 2024, access to Sampson County's solid waste convenience sites – excluding the site located in front of the Sampson County landfill at Snow Hill – will require a solid waste access decal affixed to the user's vehicle.
2. Access to the convenience site located at Snow Hill will not require a decal. Because the County may not assess a fee for the collection of white goods or e-waste, those wastes will be accepted at this location.
3. In late Summer, early Fall, each owner of an "improved" property (as defined above) in the unincorporated areas of Sampson County will be assessed an \$80 solid waste availability fee. (Bills will arrive separate from their annual tax bill, which is mailed in July.)
4. Once the solid waste availability fee is paid¹, the taxpayer will be mailed two (2) window decals, good for one calendar year.
5. Renters would be responsible for obtaining decals from their property owners or may purchase one decal at a rate of \$80 from the Sampson County Administration Offices.
6. Those households or businesses located in municipalities (not subject to the fee) who wish to have access to a solid waste convenience site may purchase one decal at a rate of \$80 from the Sampson County Administration Offices.
7. Those persons residing outside of Sampson County but for whom our convenience sites may be in closer proximity to them may also purchase one decal at an out-of-county rate of \$120 from the Sampson County Administration Offices.
8. Those persons in the unincorporated areas of the County who pay for private solid waste collection services may apply by any established deadline for an exemption to the solid waste availability fee billing with proof of payment of those services. This exemption is like the elderly/disabled and veteran's exemptions currently offered by the Tax Office.

¹ Taxpayers will receive a tax bill and a separate solid waste availability fee bill. The Sampson County Tax Office will receive payment for the solid waste fees via the same methods of payment for tax billings.

Inspections Fee Changes

2023 Proposed Fees are shown in RED, Current Fee is shown in BLACK.

One- and Two-Family Dwellings

Building	.15 .25 per sq. ft.	
Electrical	.90 1.00 per amp for Main Electrical Service	*Electrical on new residential addition:
Plumbing	\$12.00 \$16.00 per fixture (\$75.00 per minimum)	*less than 600 sq. ft. \$50.00 \$75.00
Mechanical	.08 .10 per sq. ft.	*over 600 sq. ft. \$80.00 \$100.00

Cost Per Sq. Ft. of Building Area

	<u>Building</u>	<u>Electrical</u>	<u>Mechanical</u>	<u>Plumbing</u>
Residential	.15 .25	.09 .15	.08 .15	\$12.00 \$16.00 per
Storage	.08 .25	.06 .15	.07 .15	plumbing fixture/
Assembly	.15 .25	.09 .15	.12 .15	Commercial
Institutional	.23 .25	.13 .15	.14 .15	Base fee
Business	.14 .25	.09 .15	.09 .15	Add. \$100.00 \$150.00
Mercantile	.11 .25	.07 .15	.08 .15	
Hazardous	.15 .25	.10 .15	.14 .15	
Industrial	.13 .25	.09 .15	.07 .15	
Educational	.16 .25	.09 .15	.09 .15	

Additions

Computed on above table with \$50.00 \$100.00 minimum fee.

Alterations & Repairs

Based on 1/2 above table computation with \$50.00 \$100.00 minimum fee.

Change of Occupancy

Same as alterations and repairs. Calculations based on new occupancy.

Inspections Fee Changes

2023 Proposed Fees are shown in RED, Current Fee is shown in BLACK.

Fire Protection Systems

~~Sprinkler Systems: .033 per sq. ft. sprinkled area~~

~~Standpipe without sprinkler: \$100.00~~

Water Service \$200.00

Moved Buildings

Residential \$180.00

Commercial \$300.00

Periodic Inspections

ABC License \$95.00 **\$100.00**

~~Foster Homes \$50.00~~

~~Day Care (1-15) \$50.00~~

~~Day Care (over 15) \$65.00~~

~~Residential Care/Inst. \$65.00~~

~~Halfway Houses, etc. \$50.00~~

Signs & Billboards

Signs \$100.00 **\$125.00**

Billboards \$125.00 **\$150.00**

Electrical

Minimum Fee \$ 50.00 **\$75.00**

Residential Construction Pole / Power Pole \$ 50.00 **\$75.00**

Swimming Pool: Grounding and Feeder \$ 60.00 **\$100.00**

Grounding or Feeder (each) \$ 50.00 **\$75.00**

Mechanical Equipment \$ 50.00 **\$75.00**

Load Management Devices \$ 50.00 **\$75.00**

Residential Service Change (1 trip) \$ 50.00 **\$75.00**

Residential Service Change (2 trips) \$ 80.00 **\$125.00**

Transfer Switch

Residential \$ 50.00 **\$100.00**

Commercial \$ 80.00 **\$150.00**

Commercial

200 Amp Service \$100.00 **\$150.00**

Each additional 100 amps \$ 20.00 **\$50.00**

Commercial Service Charge (per trip) \$ 80.00 **\$150.00**

Agricultural Buildings (each building) \$ 80.00 **\$150.00**

Motors

~~>1 to 5 HP \$ 8.00~~

~~>5 to 10 HP \$ 9.00~~

~~>10 to 50 HP \$ 12.00~~

~~>50 HP \$ 30.00~~

Solar Farms \$1.00 \$ 1.50 per kilowatt (kw)

Inspections Fee Changes

2023 Proposed Fees are shown in RED, Current Fee is shown in BLACK.

Mechanical

Residential Replacement	\$ 60.00	\$75.00
Commercial		
>Up to 1,000,000 BTU or up to 15 tons	\$ 80.00	\$200.00
>over 1,000,000 BTU or over 15 tons	\$200.00	\$300.00
Air Conditioner (Commercial)		
—>Up to 15 Tons	\$100.00	
—>Over 15 tons	\$200.00	
Gas Piping		
Residential	\$ 50.00	\$75.00
Commercial	\$ 80.00	\$100.00
Commercial Hoods	\$100.00	\$200.00
Suppression Test	\$ 50.00	
Commercial Refrigeration		
Motors or Compressors (1 st Unit) per unit	\$ 80.00	\$100.00
—Additional Motor or Additional Units	\$ 20.00	each

Plumbing

Minimum Fee	\$ 50.00	\$75.00
Residential	\$ 12.00	per Fixture
Water or Sewer Taps	\$ 50.00	\$75.00
Both Water & Sewer Taps	\$ 60.00	\$100.00
Commercial	\$80.00	\$100.00

Mobile Home Fees

Setup (includes blocking & Tie Downs)		
Singlewide	\$100.00	\$150.00
Doublewide	\$150.00	\$200.00
Footer	\$ 50.00	\$75.00
Electrical	\$ 60.00	\$75.00
Plumbing	\$ 60.00	\$75.00
Mechanical	\$ 60.00	\$75.00

Other Fees and Charges

Administrative Fees

- **Change of contractor on existing permits** **\$25.00**
- **Refund of permit with no inspection activity** **\$25.00**
- **Copy of Certificate of Occupancy** **\$25.00**
- **Renewal of expired permits**
 (New application is required) **\$25.00**

Minimum Fee or Extra Trip

Residential	\$50.00	\$75.00
Commercial	\$80.00	\$100.00

Reinspection Fee

Residential	\$75.00
Commercial	\$100.00

Inspections Fee Changes

2023 Proposed Fees are shown in RED, Current Fee is shown in BLACK.

Plan Review

Commercial \$50.00

Work started before securing a Permit: Double Fee

- 1st Offense: Double Fee**
- 2nd Offense: Double Fee + \$100.00**
- 3rd Offense: Double Fee + \$300.00**

Provisional or Temporary Buildings \$ 50.00 \$100.00
(i.e. fruit stands, tents, etc...)

Demolition Permits \$ 80.00 \$100.00

******Items not covered by the schedule of fees shall be computed at an hourly rate of \$75.00 \$100.00 per hour (minimum 1 hour) by the Building Codes Administrator.***

Comparison

Scenario: New Construction 2000 sq ft Home

<u>Permit Type</u>	<u>Bldg</u>	<u>Elec</u>	<u>Plumbing</u>	<u>Mechanical</u>	<u>Total</u>
Rate					
Current	\$300.00	\$180.00	\$108.00	\$160.00	\$748.00
Proposed	\$500.00	\$200.00	\$144.00	\$200.00	\$1,044.00

Scenario: New Construction 3500 sq ft Home

<u>Permit Type</u>	<u>Bldg</u>	<u>Elec</u>	<u>Plumbing</u>	<u>Mechanical</u>	<u>Total</u>
Rate					
Current	\$525.00	\$360.00	\$156.00	\$280.00	\$1,321.00
Proposed	\$875.00	\$400.00	\$208.00	\$350.00	\$1,833.00

Planning and Zoning Fees increased July 1, 2022

Environmental Health Fee Changes

<u>Description</u>	<u>Current Fee</u>	<u>Proposed Fee</u>
Engineer Option Permit Fee - Standard	\$75.00	\$90.00
Engineer Option Permit Fee - Medium	new fee	\$105.00
Engineer Option Permit Fee - Large	new fee	\$135.00
Existing Septic System Inspection	\$75.00	\$100.00
Septic System Expansion	\$100.00	\$150.00
Soil/Site Evaluation (Repair Septic System)	\$50.00	\$75.00
New Septic System-IP & CA - Standard (0-600 gpd)	\$250.00	\$300.00
New Septic System-IP & CA - Medium (601-1,250 gpd)	\$300.00	\$350.00
New Septic System-IP & CA - Large (1,251-3,000 gpd)	\$400.00	\$450.00
Improvement Permit Only	\$100.00	\$150.00
Construction Authorization - Standard	\$150.00	\$150.00
Construction Authorization - Medium	\$200.00	\$200.00
Construction Authorization - Large	\$300.00	\$300.00
Migrant Labor (Existing septic & well report)	\$50.00	\$100.00
Migrant Labor (each additional septic report)	\$15.00	\$20.00
Food & Lodging plan review	\$250.00	\$300.00
Public Swimming Pool Annual OP	\$150.00	\$200.00
ServSafe Class Full Course (Including all materials)	\$190.00	\$195.00
ServSafe Class Full Course (Student brings 7th edition book)	\$120.00	\$120.00
ServSafe Class Re-Test/Test Only	\$100.00	\$100.00
ServSafe Class (per student)	\$75.00	\$95.00
ServSafe Class Answer Sheet	\$45.00	\$55.00
ServSafe Class Manager Book/Exam Sheet	\$80.00	\$100.00
ServSafe Class Proctoring Exam (per student)	\$30.00	\$40.00
Smoking Violation Fine	\$200.00	\$200.00
Tattoo Artist Annual Renewal	\$250.00	\$250.00
Temporary & Limited Food Establishment	\$75.00	\$75.00
New Well Site Evaluation	\$300.00	\$350.00
Each additional new well on same property	\$150.00	\$200.00
Water Samples - Full Panel	\$145.00	\$150.00
Water Samples - Bacteriological	\$55.00	\$60.00
Water Samples - Inorganic Chemical	\$100.00	\$110.00
Water Samples - Nitrate/Nitrite	\$55.00	\$60.00
Water Samples - Pesticide	\$100.00	\$110.00
Water Samples - Petroleum	\$100.00	\$110.00
Site Revisit Fee	new fee	\$50.00
Well Panel - includes full panel	\$145.00	\$195.00
Well Report	\$50.00	\$100.00

Other Health Department fees are reviewed during the year and adjusted.

Parks and Recreation Fee Changes

Proposed fee in red

Program Registrations	1st Child \$30.00	\$30.00
	2nd Child \$20.00	\$30.00
	3rd Child \$10.00	\$30.00

Late Fee for Program Registration \$5.00 **\$10.00** per child

Rentals:

Picnic Shelter or Stage	\$15.00 hr. (3hr. min)
Ballfield Practice (unmarked without lights)	\$15.00 hr. (3hr. min)
Ballfield Practice Lighting	\$10.00 (3hrs)
(3) Ballfields (marked without lights)	\$150.00 (8hrs. per field)
(2) Ballfields (marked without lights)	\$175.00 (8hrs. per field)
(1) Ballfield (marked without lights)	\$300.00 (8hrs. per field)
Tournament Ballfield Lighting	\$50.00 (8hrs. per field)

Ambulance fees increased July 1, 2022.

Exposition fees increase for July 1, 2023, approved March 2023.

Animal Shelter and control fees were not changed.

Sampson Area Transportation fees were changed in FY 22-23.

Enterprise Fund Water Districts:

Description	FY 22-23	FY 23-24 Proposed
Basic Rate	\$19.40	\$21.00
Per 1,000 gallons used	\$4.85	\$4.85