

COUNTY OF BRUNSWICK
Bolivia, North Carolina

BUDGET
Fiscal Year 2007-2008



Adopted by the Board of Commissioners June 18, 2007



County of Brunswick Approved Budget

Fiscal Year 2007-2008

Board of County Commissioners

David R. Sandifer, Chairman
William M. Sue, Vice Chairman
J. Phillip Norris, Member
May Moore, Member
Tom B. Rabon, Sr., Member

County Manager
Marty K. Lawing

Finance Department Staff

Ann B. Hardy, MPA, CPA, Director of Fiscal Operations
Julie A. Miller, CPA, Deputy Finance Director
Tiffany Rogers, Grants and Budget Specialist
Ventzeslav Penev, Computer Information Specialist
Bill Noland, Cash and Investments Specialist
Yvette Glenn, Fiscal Supervisor
Ingrid Oliver, Fixed Assets Coordinator

PO Box 249
Building E
45 Courthouse Drive, NE
Bolivia, NC 28422
www.co.brunswick.nc.us

County of Brunswick Mission Statement

*The government of Brunswick County, North Carolina
exists to promote and sustain a superior quality
of life in southeastern North Carolina.*

*In partnership with our communities,
we pledge to deliver cost-effective services
in a personal, responsive, and innovative manner,
to our residents and visitors alike.*



Adopted By
Brunswick County Board of Commissioners
March 17, 2006
Bolivia, North Carolina



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

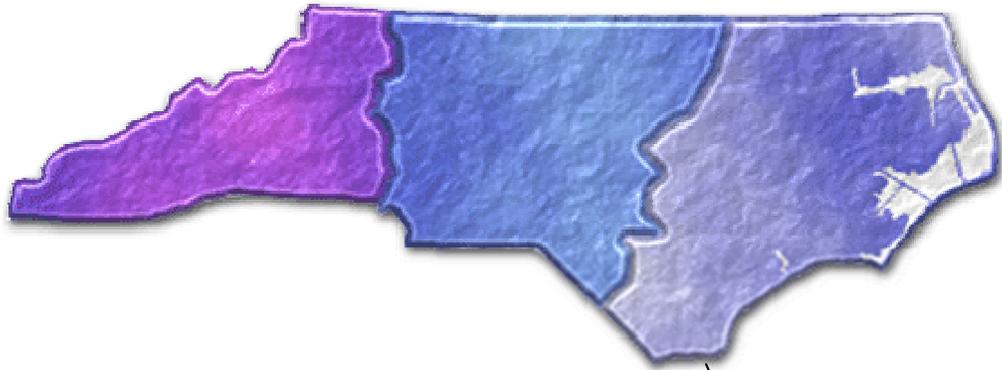
**County of Brunswick
North Carolina**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director



Brunswick County

Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 100,107 (source: State Data Center est.)
896 Square Miles

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BUDGET MESSAGE

Brunswick County Administration

Brunswick County Government Center
45 Courthouse Drive N.E.
Building E
Bolivia, North Carolina 28422

Mailing Address:
Post Office Box 249
Bolivia, North Carolina 28422

Telephone
(910) 253-2000
(800) 442-7033
Facsimile
(910) 253-2022

May 21, 2007

Brunswick County Board of Commissioners:

I herewith submit to you the recommended budget for Brunswick County for fiscal year 2007-2008 for all funds which totals \$197,937,602. This represents a 9.7% increase over the budget adopted June 19, 2006. The budget is balanced and the recommended ad valorem property tax rate is 30.5 cents. The recommended budget reflects the service priorities of the Board of Commissioners and the citizens of Brunswick County and the infrastructure and facilities needs brought on by previous years' growth.

In recent years, Brunswick County has been recognized for an accelerated growth rate since the 2000 census. In April, Brunswick County was cited as the 14th fastest growing county in the United States by the Census Bureau, up from 29th in 2006. Over the last five year period, Brunswick County was the 55th fastest growing county in the country. Brunswick County is fortunate in that most of the growth and development has been high quality. Unfelt last year this time, we are now experiencing a significant reduction in residential construction in the unincorporated areas of the county and within the municipalities for which the county issues permits. During the first four months of calendar year 2007, single-family permits averaged 78 per month; down 57 percent from the same period in 2006 when the monthly average was 135. Sales of existing homes have slowed significantly over the previous three year period, although mortgage rates remain attractive. Speculation is that the dormant real estate market in the northeast is having a trickle down effect on the local market. The opinion of some is that property owners are unable to sell properties and relocate and reinvest here. The stock market has reached record highs in recent months potentially attracting investment dollars away from the real estate market. Another observation is that there has been no widespread wholesale reduction in home prices despite the slow down in activity. Although the high gas prices have not severely impacted the local tourism economy in recent years, we are uncertain of what the future will bring.

While residential construction has slowed, we are seeing continued activity in the commercial construction market. This commercial activity has been anticipated to follow the growth in population. An increase in retail sales bodes well for the County's second largest source of general fund revenue, the sales tax.

It may be unrealistic to expect a return of the real estate, development and construction pace set in recent years. However, the factors that attracted the activity are still present. Brunswick County has a beautiful coastline and residents enjoy a high quality of life. The Board of Commissioners continues to demonstrate the proactive leadership and vision in infrastructure development to facilitate the growth while implementing policies to preserve the environment.

BUDGET MESSAGE

Board of Commissioners Goals

The Annual Budget Retreat produced eight (8) major goals that were outlined by the Board of Commissioners for action during the upcoming fiscal year. The major goals for FY 2007-2008 include:

1. To increase the level of communication and interaction with the Brunswick County legislative delegation to improve their understanding of County issues and needs and opportunities for state and legislative assistance.
2. To plan and implement Phase II of the Courthouse artwork enhancement project to include paintings to portray all facets of Brunswick County.
3. To initiate a comprehensive program to improve and increase the availability of affordable/low cost housing in Brunswick County.
4. To plan, design and construct new Senior Citizen Centers in the County that can be used for recreational programming and other community and public purposes.
5. To develop and implement a plan in conjunction with municipal, state and private sector stakeholders to protect, maintain and improve working waterfronts and water access points in the county.
6. To continue to seek additional and alternative revenue sources to support the operational and infrastructure needs of local government and reduce the burden on the ad valorem property tax.
7. To continue to work closely with the North Carolina Department of Transportation to evaluate transportation improvement needs of the county and include additional projects on the Transportation Improvement Plan.
8. To aggressively promote the County's water distribution system and sewer collection system to serve more residents and facilitate quality growth and development.

GENERAL FUND

Revenues

The total recommended General Governmental Funds Budget is \$166,024,193, which represents a 9.7% increase over FY 2007. Property tax revenue provides 55.9% of the total general fund revenue. The largest source of general fund revenue continues to be the property tax. Brunswick County conducts property revaluations every four years. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2007-08 operating budget follows the general reappraisal of real property for Brunswick County. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase of the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$30,382,014,881. The tax levy for the current fiscal year is \$84,135,340 and the growth factor since the last general appraisal is 6.55 percent. The proposed tax rate for FY 2007-08 is 30.5 cents, which is the revenue neutral rate of 29.5 cents plus a 1 cent increase for the Community College General College General Obligation Bond authorized by the voters in 2004.

BUDGET MESSAGE

The total real property value is 29,312,171,080 which represents a 100.4% change over the 2006 real property base of 14,625,400,773. The recommended property tax rate for FY 2007-2008 is 30.50 cents and is projected to generate approximately \$90,379,038 at a 97.28% collection rate. Total property tax revenue from real property and motor vehicles will increase by \$13,120,446 or 16.98% over the 2006 tax levy due to the increase in the tax base, an improved collection rate, and an additional 1 cent on the tax rate. The value of one cent on the tax rate is \$2,963,247. The owner of a \$250,000 home will pay \$762.50 in county property taxes and the owner of a \$450,000 home would pay \$1,372.50. Due to the significant reduction in the tax rate, motor vehicle tax bills will be drastically reduced. For example, under the 2007 tax rate of 54 cents, the owner of a \$25,000 car would have paid a vehicle tax bill of \$135.00. If the recommended rate of 30.50 cents is adopted, the owner of a \$25,000 car would pay \$76.25, a reduction of \$58.75 or 43.5%.

Sales tax is the second largest source of general fund revenue. Based on state projections, advice from the North Carolina Association of County Commissioners, historical data, and an analysis of growth in the number of local retail establishments, we are projecting steady growth in sales tax revenue. Sales tax revenue is expected to increase by 8.9% over the current year budget.

To date, county governments in North Carolina have not been successful in obtaining authorization from the General Assembly to enact additional and alternative revenue sources to cover operating and capital costs. Such inaction on the part of the legislature leaves counties with limited sources of revenue, most of which do not increase at the rate of growth or demand for services.

The only other general fund revenue sources expected to increase, due to an anticipated stable interest rate environment and continual improvement in the coordination of the County's investments, is investment earnings which are expected to increase by approximately 7.97% to \$2,900,000. EMS charges are expected to increase due to increased transports related to a decline in the number of transports by some of the volunteer rescue squads.

Projected to generate less revenue than projected in the current year and in FY 2007-2008 is the Excise Tax. The Excise Tax is directly related to recording documents that require the payment of deed stamps equal to one percent of a property transaction. The aforementioned downward trend in real estate transactions is cause for the projected Excise Tax revenue to be less than half of the approved budget for FY 2006-2007. Building permit fee revenue is projected to remain equal to the current year budget amount due to a recommended increase in the fee schedule that was last adjusted in July 2003. The increased permit and inspection fee schedule would bring the County's fees closer to other area local governments; higher than only two (2) municipalities within the county.

The recommended budget includes a general fund balance appropriation of \$1,627,500. This appropriation is for two projects included in the Capital Improvement Plan including \$950,000 for land, facility and equipment acquisition and \$677,500 to expedite grant projects at the Brunswick County Airport.

Expenditures

This recommended budget attempts to address a wide variety of needs within the county that will positively impact people of all ages and socioeconomic backgrounds. It addresses previous commitments, maintains service levels in some areas and appropriates funds for personnel, equipment and facilities to improve service delivery in some very key areas. The growth that Brunswick County has experienced in recent years is real. Population estimates and growth rates vary, but the operational and service request statistics document the impact of growth on county departments. It is management's challenge to objectively identify and evaluate the needs of all departments and recommend the appropriation of available resources for optimal impact.

BUDGET MESSAGE

The budget recommends increases in the areas of public safety, social services, public education, parks and recreation and the County's workforce.

Public Safety

Public safety is one of the cornerstones of local government service delivery. For counties in North Carolina, public safety means the responsibility to provide law enforcement, detention facilities, emergency medical services, emergency communication services and fire protection. The Phase II expansion of the Brunswick County Detention Center from 196 beds to 444 beds is scheduled to be completed in October 2007. To properly staff the facility for inmate security and employee safety, thirty-six (36) new positions are included in the detention center budget. These additional personnel cost to staff the facility for four shifts is \$1,254,988. Thirty-two (32) of these positions are funded for 10 months and four are funded for 6 months. In anticipation of the increased inmate population, food cost are projected to increase by 52.9 percent to \$1,100,000 and inmate medical service contract costs are projected to increase by 15.7% to \$415,000. Four additional Road Patrol Deputies, an Accounting Tech II to assist with clerical and administrative duties in the Sheriff's Office are recommended. Due to increasing potential for violence and law violation in the schools, three (3) additional School Resource Officers are recommended contingent on full funding of salary and benefits by the Brunswick County Schools. Twenty-seven (27) patrol vehicles are included in the recommended budget at a total cost of \$736,398 and a Printrak Latent Station to speed up the fingerprint identification criminal apprehension process.

Under the public safety umbrella, the County's Emergency Medical Services Division is responsible for responding to emergencies and stabilizing and transporting accident victims for medical treatment. This division has experienced a steady increase in calls for service, therefore six (6) new paramedic positions are recommended. Two of the Paramedics will be hired as floaters to fill in for shift personnel on vacation or sick leave to reduce overtime expense. In addition to the purchase of two replacement ambulances, funds are included for building renovations to the recently acquired former Town Creek Volunteer Rescue Squad facility. Funds are also included in the Capital Improvement Plan for possible acquisition of the assets of another volunteer squad.

The Central Communications Division is the dispatch center for most emergency response agencies in Brunswick County. The County is completing the implementation of the Smartlink emergency communications system. The system has potential to be a model system for public safety applications in our county. The Radio Users Group, a group made up of staff from law enforcement, county and municipal, fire, EMS and rescue that meet on a monthly basis to evaluate the technical and operational aspects of the division, have recommended additional staffing in the 911 Center. Based on this feedback and the importance of optimizing the proficiency of the communications system, I am recommending eight (8) additional Telecommunicator I positions to provide two additional per shift at a total cost of \$312,803. Replacement of the CAD Servers, which are the backbone of the emergency communications service, are included in the Emergency Telephone budget \$119,000 and the Wireless Emergency Telephone budget \$145,000.

Social Services

The Brunswick County Department of Social Services has operated with staffing levels below the state recommended standards. Over the previous two fiscal years, significant strides have been made in staffing increases with the goal of complying with the State recommended standards and caseload ratios. The State standards were amended following adoption of the FY 2007 County budget. The net result is that the additional positions added did not move the department as close to compliance as intended. The recommended budget includes fourteen (14) new positions in DSS at a total cost of \$736,094, of which the state will pay approximately 50%. The new positions include six (6) Social Worker II positions for Foster Care and Adoption. The standard case load is one worker per 15 children. Based on the current case load, these additional positions would allow the County to meet the recommended standard. Two (2) Social

BUDGET MESSAGE

Worker Investigator Assessors for Child Protection would bring the current staffing ratio to 1:12.92 compared to the state standard of 1:10. Two (2) additional Social Worker III Supervisors for Foster Care and Adoption will help meet the standard of one supervisor per five workers (1:5). The other four new positions are needed for additional workload. The additional resources to support the positions include five (5) vehicles and 14 computers.

The County's share of Medicaid is projected to be \$5,122,156 in FY 2008, absent any additional funding to cap the local contribution at FY 2006-2007 contribution levels. This is a 6.5% increase over the current year match. There is some discussion on the part of the General Assembly to increase funding to extend the cap, but the state budget is not final. It does not appear that a permanent solution to the Medicaid issue will be reached during this legislative session.

Brunswick County Public Schools

This is the final year of a funding agreement with the Brunswick County Board of Education, which provides 36.5 percent of the County's property tax revenue to the schools for operating expenditures less any portion of the tax rate dedicated to debt service. The funding formula has worked well, and due to the growth in the tax base, favorable increases in the appropriation for education have occurred. Consistently, the annual increase in school funding has increased more than the student population. Over the previous three years, local funding has increased by an average of 6.64% and the student population has increased by an average of 2.88%.

The school appropriation for FY 2007-08 based on the funding agreement and the recommended tax rate is \$29,202,801, an increase of 14.69% or \$3,740,590 over the current year. Based on projected student enrollment of 11,904, per student funding will increase to \$2,453 excluding debt service for schools. The current expense allocation is \$28,602,743 and the capital outlay categories II and III allocation is \$600,058. In addition, \$4,480,800 of local option sales tax proceeds are recommended to be transferred to the School Capital Reserve Fund, of which \$877,200 will be used to service existing debt and \$3,603,600 will be allocated for capital outlay for categories I, II, and III.

The County plans to issue Certificates of Participation (COPS) in the principal amount of \$36.5 million in March of 2008 to fund the construction of the North Area Elementary School and the Holden Beach Area Middle School. No new debt service for these projects will impact the FY 2007-08 budget.

Brunswick Community College

Like the Brunswick County Schools, Brunswick Community College is experiencing growth in its programs and facilities with the construction of the facilities approved in the 2004 General Obligation Bond Referendum getting underway. These facilities will be a great addition to the College and the community. The operating cost will be significant, therefore a 14.69% percent increase in funding, consistent with the percentage increase for the school system, is recommended. This brings the total county funding for college operations to \$2,895,763.

The County anticipates a General Obligation Bond sale to occur in July of 2007 for the additional \$26.5 million for the community college bond projects. The anticipated additional debt service expense resulting from this issue will exceed \$2.5 million.

Employee Benefits

Competent and dedicated employees are crucial in the delivery of high quality public services. The County's compensation and benefit plan is very attractive within our market and it is very important that it remain competitive. The Board of Commissioners has previously authorized an adjustment to the pay grades and ranges of 10.1% to be effective July 1. This increase in the plan will make entry level in the

BUDGET MESSAGE

lower grades more attractive for recruitment purposes. Approximately 172 employees whose current salary is within 10.1 percent of the minimum of their pay range will receive an adjustment to the new minimum for their assigned grade. In addition to keeping the ranges competitive, the budget includes 6% of each employee's midpoint for merit adjustments. Since the merit adjustments are made in January, the budgetary impact is only 3%. Previously, the merit pool has been based on actual salaries. The merit pool is based on midpoint and all employees merit adjustment will be based on the midpoint of their grade. The merit pool for all departments is \$1,262,514.

The County's health insurance plan includes a very good schedule of benefits for employees and dependents for those employees that elect and pay for dependent coverage. The county pays 100% of the employee only premium. Maintaining the current plan through the North Carolina Association of County Commissioners with CIGNA as the provider will result in a 12% premium increase. This premium increase will cost the County an additional \$828,858. Although the 12 percent increase is equal to the annual healthcare market cost increase called "trend", other alternatives to reduce costs were not feasible. Proposals received from other providers had higher premiums than the current renewal. Efforts to keep the premium flat, with no increase would have resulted in a significant reduction in the schedule of benefits. The budget includes funding to maintain the existing schedule of benefits and remain in the Association's plan.

The recommended budget includes the County's contributions to the Local Government Retirement System (4.9%) and the North Carolina 401k Plan (5%).

Capital Improvement Plan

The proposed FY 2007-08 Capital Improvement Plan for general county government related projects totals \$12,335,000. Most of these projects, representing approximately one-third of the total, will be funded on a pay-as-you go basis with funding from the County Capital Reserve. The projects include the new complex road construction project (\$300,000) and complex drainage projects and stormwater pond construction (\$200,000). Other projects include design and construction of the Building D Food Services Expansion (\$800,000), Phase I of the Holden Beach Area Park (\$1,500,000), Phase I of the Ocean Isle Beach Area Park (\$1,145,000), future land and property acquisitions (\$950,000) and the Master Plan and Preliminary Engineering for the 831 acre Highway 211 multi-purpose site (\$200,000). The Ocean Isle Beach Park improvements will be funded in part by the \$500,000 PRTF Grant.

In order to expedite other projects on the plan and reduce the impact on the proposed budget, I am recommending that the County finance these projects using a combination of financing methods to include COPS and a 2/3 General Obligation Bond issue. The Department of Social Services Expansion (\$3,000,000), the Senior Citizen Center (\$1,750,000), the Parking Expansion Project (\$300,000) and \$1,000,000 of the Ocean Isle Beach Area Park would be included in the group of projects to be financed. The total debt incurred based on these projected costs is \$6,850,000.

The Capital Improvement Plan for Education Projects includes \$3,603,600 for annual capital improvement projects. The major projects for the FY 2007-08 plan are the two new school projects referenced as School 1 and School 2. The current plan is to construct a new elementary school in the northern area of the county projected to cost \$16,500,000 and a new middle school in the Holden Beach area for \$20,000,000. As mentioned above, these projects would be financed using Certificates of Participation for the total cost of \$36,500,000.

The Brunswick County Airport has requested that the County provide capital funding to expedite several capital projects related to the runway extension to 5,000 linear feet to accommodate larger planes and jets. The Airport Authority has committed to use its annual discretionary allocation and their General Aviation Entitlement funds totaling \$1,072,500 annually to reimburse the County. The Airport Authority has presented a realistic project implementation schedule that would encompass wetlands mitigation,

BUDGET MESSAGE

relocation of the Airport Road and purchasing additional land in year one. The total first year expenditures are estimated to be \$1,750,000. With the reimbursement from the Airport, the net amount of County funding needed in FY 2008 is \$677,500. Contingent on a formal agreement between the Board of Commissioners and the Airport Authority, similar to those between other local governments and their Airport Authorities, I am recommending County funding participation in the Airport capital improvement projects for FY 2007-08.

Debt Service

Due to the timing of the General Obligation financing of the community college bond projects and the 2/3 General Obligation bond financing for some of the County's capital improvement projects for FY 2007-08, it is anticipated that debt service payments will be made during the fiscal year. The principal and interest payments for the GO Bond in the amount of \$2,532,038 and the 2/3 GO Bond in the amount of \$219,643 have been added to the debt service budget. The total general fund debt service budget is \$13,412,069, up 23.2% from the current year.

Other Budget Highlights

- The General Fund Budgets include a total of eighty-five (85) new full-time positions inclusive of those outlined above.
- The GIS departmental budget includes \$123,200 for new color orthophotography to update mapping for planning purposes.
- The recommended appropriation to Brunswick Senior Resources, Inc. is increased by \$140,000 to \$1,350,000 to address growth in programs.

ENTERPRISE FUND

The County's water and wastewater systems are growing at a rapid rate. This can be attributed to the Commissioners' progressive outlook on infrastructure development, a well funded Capital Improvement Plan and the development community's construction and dedication of water distribution systems and collections systems to the County. The current water customer base is 23,799 and that number will increase by 16.8% in July as the result of the Water and Sewer Service Agreement with the Town of Sunset Beach. The agreement calls for the County to construct a sewer collection system within the unsewered portion of Town and the Town will convey their water system to the County. The Town's 4000 customers will become part of the County's retail customer base and we will lose one wholesale water customer. The recently completed Water Facilities Master Plan has outlined some of the major water treatment, transmission and storage improvements that the County must undertake in the next ten years.

During FY 2007, the County entered into agreements with the Town of Sunset Beach and the Town of Calabash to construct, operate and maintain sewer collection systems within each Town. The capital costs will be paid by the property owners of each municipality through a special assessment. The new customers will be part of the County's retail customer base. The planning and design of Phase II of the West Regional Wastewater Facilities is nearing completion and we are awaiting the approval of the 201 Facilities plan to begin the permitting phase.

The Town of Shallotte joined the West Regional Wastewater Partnership effective July 1, 2007 and the County assumed operation of the former Town .5 mgd plant as a component of the West Regional System. The County is in the final stages of designing two segments of transmission line along US Highway 17 to accommodate the transmission of wastewater from the former Shallotte Plant to the West Regional Plant. A regional pump station and force main from the Sea Trail Plant in Sunset Beach will also allow the County to pump wastewater from the southeast region to the plant in Supply. Construction of these projects should commence in 2007.

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WATER FUND

Revenues

The total recommended Water Fund budget for FY 2007-08 is \$17,958,261, which is 11.4% or \$1,840,640 higher than the budget for FY 2007. Based on the decline in construction, we are projecting new water connections equaling approximately 1162 residential equivalent units. This level of new connections will produce \$1,000,000 in capital recovery fee revenue. This projection in capital recovery fee revenue is 48% less than the original budget projection for FY 2007 and less than actual collections for the current year due to the significant downward trend during the second half of the fiscal year.

The Public Utilities Director has indicated that the current tap fee of \$400 does not cover the actual cost of making a water tap. The fee to cover the average cost of making a water tap is \$600. Implementing the tap fee increase will generate approximately \$530,000. Leaving the tap fee at \$400 will generate approximately \$353,000 and result in existing customers supplementing the cost of installing new connections.

It is recommended that the retail water rate of \$3.05 per 1000 gallons and the \$11.00 per month availability fee remain unchanged. Retail water sales are projected to increase by 33.7 % to \$4,760,000; 26.5% of the water fund revenue. Much of this increase can be attributed to the addition of the 4,000 retail accounts from the Town of Sunset Beach. Availability fees should generate approximately \$3,850,000 reflecting a 28.3% increase, again due to the additional accounts. Investment earnings are estimated to increase by \$310,870 to \$710,870.

The wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Based on the change in the April PPI, it is projected that the wholesale rate will be increased by \$.06, from \$2.31 per 1000 gallons to \$2.37 per 1000 gallons. We should know the May PPI number before the budget is adopted in June and will recommend that the rate be set accordingly. Industrial water sales are projected to be \$2,211,920 for FY 2007-08; 7.5% less than the current budget due to observed decrease in consumption. The wholesale water sales are estimated to produce \$3,996,416 in revenue, \$204,563 more than the current year. Although we will have one less wholesale customer, increased consumption and the slightly higher rate should account for the increase.

Personnel and Other Operating Costs Highlights

The County will be contracting some very large construction projects this year and into the future. Typically, the County has contracted with the engineering firm that designs the project to provide construction oversight and inspection and to manage the project. In an effort to reduce cost and to get more value for our investment, the budget includes a full-time Construction Inspector position and a Project Manager position. Other new positions recommended are a Processing Assistant IV and a Lead Locator to coordinate the increasing volume of locates for contractors, utilities and other service providers. Due to the growth in the customer base, an Accounts Receivable Technician is recommended for the Customer Service Division. The total annual cost of the five (5) new positions is \$269,017.

Some of the significant capital outlay items recommended in the water fund includes a Sulfur dioxide Dechlorinating System (\$100,000) at the Northwest Water Treatment Plant. This is a permit requirement to dechlorinate the discharge backwash water by June 2008. A Valve Exercising Machine (\$53,000) and a Tapping Machine (\$25,000) is included in the Water Distribution Division.

Although not formally approved by the Lower Cape Fear Water and Sewer Authority Board, preliminary indications are that the raw water rate will remain at \$.21 per 1000 gallons. The budget includes \$943,000 for the purchase of water from LCFWSA.

BUDGET MESSAGE

Water Capital Improvement Plan

The Water Fund Capital Improvement Plan includes five primary projects for FY 2007-08 and a total appropriation of \$5,743,571. I am recommending that \$1,643,571 be allocated for the subdivision petition projects to include Fisherman's Village, Arrowood Drive, Hewitt-Burton Road, Sander's Forest, Union Village, Fay Circle, Rourk Landing, Lena Lane, Pelican Place, Harris Trail, Rutland Road and Hewitt Road. The plan also includes \$2,000,000 for the Utilities Operations Center and Warehouse, \$1,050,000 for Transmission System Improvements and \$700,000 for the Waccamaw Elevated Water Tank. For, miscellaneous small water projects, grant matches or emergencies, \$100,000 is included in the CIP.

Funding for the capital improvements is recommended from the following sources: \$69,000 from Capital Recovery Fees, \$3,474,571 from Retail Water Sales, \$1,500,000 from Water Capital Reserve, \$500,000 from a Rural Center Economic Development Grant for the Waccamaw Tank and \$200,000 from water retained earnings.

SEWER FUND

Revenues

The number of retail sewer customers has increased to 7439. The total recommended Sewer Fund budget for FY 2007-08 is \$11,930,537 representing a 4% decrease over the FY 2006-07 approved budget due to a reduction in debt contingency. The retail sewer rate will remain the same and is projected to generate \$4,500,175. No change is recommended for the Sewer Capital Recovery Fee of \$3,000 and the Sewer Transmission Capital Recovery Fee of \$1,000. New sewer connections equaling 633 Residential Equivalent Units are projected, which should produce \$1,900,000 in Capital Recovery Fees. Capital recovery fee revenue is used for sewer system expansions and to retire debt service on sewer system projects.

The Northeast Regional Wastewater System has been operational for four years. Based on annual average daily flows of 807,312 and an operating budget of \$636,344, the wholesale rate for the Northeast Regional Partners will remain at \$2.47 per 100 gallons. If the flow projections are accurate and the growth and development continues in the northeast service area, this rate should generate an estimated surplus of \$91,489 over operating costs that will be transferred to the Repair and Replacement Fund and restricted to future replacement of plant components.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$939,872. Based on an annual average daily flow of 756,259 gpd the proposed wholesale rate will be \$3.26 per 1000 gallons up from the current rate of \$2.68. Projected flows for the current year have not materialized and a year end true-up will be required.

Operating Costs / Personnel

The number of wastewater treatment plants operated by the County has now been consolidated to six plants with the closure of several package plants and the County Complex Facility. We now have close to a minimum of one year operating all facilities, so we have a good measure of the cost to operate and the staffing is in place.

The package treatment plants operated by the County were replaced with regional pump stations. Developers have dedicated pump stations and collection systems to the County at a steady pace. The

BUDGET MESSAGE

County now owns and operates 81 pump stations with 10 or more under construction at this time. In order to maintain the collection system in accordance with the operational permit and make taps and install and repair grinder pumps in a timely manner, five (5) additional positions in the Sewer Collection Division are recommended. The new positions include one (1) Utilities Foreman/Sewer to oversee the maintenance of the sewer collection system, two (2) Heavy Duty Maintenance Mechanics and two (2) Maintenance Mechanic III. The total cost for the additional personnel is \$253,175.

Other operating expenses and capital costs to improve the efficiency of the personnel and the reliability of the system are included in the recommended budget, to include two (2) mini excavators (\$100,000), three (3) back-up pumps for sewer pump stations (\$30,300), a walk behind trencher and trailer (\$10,000) and an emergency diesel portable pump (\$20,000), SCADA Upgrades at Carolina Shores (\$20,000), four (4) duplex panel upgrades (\$28,400), two pump station rehabs (\$32,000), three (3) pump station generators, and odor control systems for two (2) pump stations for the Sewer Collection Division (\$48,000).

At the Northeast Regional Wastewater Facilities, recommended outlay includes the replacement of two (2) panels for disc filters (\$48,000), Enterococci Testing Equipment (\$10,000) and odor control for a regional pump station (\$15,000). Purchase of the septage screen for the West System Shallotte Plant (\$32,000) is included to continue the septage disposal service.

Wastewater Capital Improvements

The FY 2007-08 wastewater capital improvement plan includes thirteen (13) separate projects that total \$64,418,000. The funding for the majority of this total will come from revenue bond proceeds and state revolving loan funds.

The largest project, which includes three main components, is the West Brunswick Regional Wastewater Treatment Facilities Phase II. The project consists of the 3 MGD Treatment Plant Expansion (\$21,400,000), the Phase II Oak Island Force Main (\$14,500,000) and the Phase II Effluent Reuse Sites (\$9,420,000). The Southwest Area Pump Station and Force Main Project (\$10,238,000) will increase the County's service area along the US Highway 17 Corridor and allow the transfer of wastewater from the southwest area to Supply. The Shallotte Interconnection (\$5,250,000) will accommodate the transmission of wastewater from the Shallotte Plant to Supply. The recommended capital plan also includes \$1,400,000 for the design of the Sunset Beach Collection System and \$400,000 for the engineering for the Calabash collection system.

Debt Service: Enterprise Funds

No new debt service is anticipated for the Water Fund in FY 2007-08. Total Water Fund debt service is \$930,994. Likewise, no new debt service payments are budgeted for the Sewer Fund. However, it is anticipated that in November of 2007, there will be a revenue bond sale to cover the construction costs associated with Phase II of the West Brunswick Regional Wastewater Facilities 3MGD expansion, the Southwest Area Pump Station and Force Main and the Shallotte Interconnection Project.

BUDGET MESSAGE

Conclusion

Brunswick County is growing and changing. Brunswick County Government must be prepared to meet the challenges and needs of the county proactively. I believe that this budget plan will allow the county to move in a positive direction and meet the expectations and the diverse needs of our permanent residents, visitors, and other stakeholders in a fiscally responsible manner.

Respectfully Submitted,



Marty K. Lawing
County Manager

Guide to the Budget Document

Purpose

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2008, representing the period from July 1, 2007 to June 30, 2008.

Process and Policies

This section provides information on the planning process, budget process, budget calendar, budget structure, basis of budgeting and accounting, and the current financial policies.

Budget Highlights

This section provides a summary of revenues and expenditures for the total County budget and an overview of revenue and expenditure highlights, personnel summary and a County organizational chart.

Operating Departmental Budget and Fund Summaries

This section provides summary information for expenditures, revenues, and staffing. The summary information provided includes FY 2006 actual results, FY 2007 approved and current budget as of June 18, 2007 and FY 2008 approved budget. A sample of the financial summary format is provided below. All budgeted County funds, departments, non-departmental and other agencies, are included within the sub-classifications of General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, Capital Reserves, Water and Wastewater. These sections contain a financial summary, brief narrative of the department's purpose, major accomplishments, FY 2008 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs				
Capital outlay				
Total expenditures	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Local option sales tax				
Other taxes and licences				
Unrestricted intergovernmental				
Restricted intergovernmental				
Permits and fees				
Sales and service				
Investment earnings				
Other revenue				
Fund balance appropriated				
Total revenues	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Guide to the Budget Document

Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2008 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

Supplemental Information

This section includes statistical and supplemental data that describes Brunswick County, its community, and population.

Planning Process

Strategic Planning

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified in a shared process involving department heads, county management, agencies, citizens, and the county commissioners. In early January, management reviews revenue and expenditure projections to compare the growth in current needs as well as expected growth in future needs and the available county resources to meet these needs. In February, department heads and management developed a strategic plan document for presentation to the Board of Commissioners during their annual Goal setting and Budget retreat held in February of each year. The strategic plan document identifies the following:

1. What the department wants to accomplish.
2. How it intends to achieve these accomplishments.
3. The costs and revenues associated with the programmatic goals and objectives.
4. The measures that determine whether outcomes are being achieved.

The strategic plan document assists management and the Board of Commissioner in defining priorities as a way to focus attention on the most important accomplishments that should be achieved over time. The County's leadership and management believe that a long-range approach to budgeting provides the foundation for effective annual operating budgets that support long-range goals and objectives.

In conjunction with the departmental business plans, as part of the long-range planning efforts, the Board of Commissioners has identified five (8) major goals to pursue in the coming fiscal year:

1. To increase the level of communication and interaction with the Brunswick County legislative delegation to improve their understanding of County issues and needs and opportunities for state and legislative assistance.
2. To plan and implement Phase II of the Courthouse artwork enhancement project to include paintings to portray all facets of Brunswick County.
3. To initiate a comprehensive program to improve and increase the availability of affordable/low cost housing in Brunswick County.
4. To plan, design and construct new Senior Citizen Centers in the County that can be used for recreational programming and other community and public purposes.
5. To develop and implement a plan in conjunction with municipal, state and private sector stakeholders' to protect, maintain and improve working waterfronts and water access points in the county.
6. To continue to seek additional and alternative revenue sources to support the operational and infrastructure needs of local government and reduce the burden on the ad valorem property tax.
7. To continue to work closely with the North Carolina Department of Transportation to evaluate transportation improvement needs of the county and include additional projects on the Transportation Improvement Plan.
8. To aggressively promote the County's water distribution system and sewer collection system to serve more residents and facilitate quality growth and development.

Budget Process

Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency and pension trust funds are not required by State law to be budgeted. All Capital project funds are budgeted under project ordinances spanning more than one fiscal year and are controlled by project. Project appropriations continue until the projects are complete.

County Manager's Recommended Budget

The annual budget process begins in early March with the distribution of the budget calendar, budget forms and instructions to department heads and agencies. The budget calendar establishes the dates for submission of departmental requests, review and analysis of requests, budget work sessions and the public hearings that lead to final adoption of the budget.

To determine the appropriate funding levels, each department is provided line item detail with current and prior year information. Each request must relate to the organization's program goals and objectives in preparing cost estimates. Due to revenue constraints, departments charging user fees to recover costs associated with providing the service were encouraged to evaluate their user fee charges and provide an update with their budget request. Analysis for additional services or a change in existing services were based on public need of providing the service, the impact if a new service or change in service were not provided, strategic alignment with the organization's goals and objectives, and actual costs associated with providing the service. These requests were received and compiled by the budget staff for departmental discussions. Department heads discussed strategies with the County Manager, who developed a recommended budget for final board approval.

Board of Commissioner's Approved Budget

After submission of the recommended budget by the County Manager, a published legal notice in the media notifying that the recommended budget has been submitted, is available for public review and the time, date and place of the public hearing. Study sessions are held and as a result of these study sessions the Board will increase or decrease funding levels of the recommended budget. These Board changes to the recommended budget are discussed in a later section. Formal adoption of the FY 2008 budget commenced June 18, 2007.

Budget Implementation

Once the budget is adopted, on July 1 it becomes the legal basis for the programs of each department of the County during the fiscal year. The County Manager is responsible for maintaining a balanced budget at all times. No department or other agency of the County government may spend more than approved and the appropriated amounts. Monitoring of departmental activities to ensure conformity with the adopted budget takes place throughout the year.

Amendments to the Budget

The County Manager is authorized to transfer budgeted amounts within a department without limitations and without a report to the Board. Authorization is given for transfers between departments of the same fund up to \$5,000 with an official report presented to the Board of Commissioners. Revisions that alter the regular contingency budgeted and the total appropriations of any fund must be approved by the Board of Commissioners.

Budget Calendar for Fiscal Year 2008

Date of Action	Budget Procedure	Action By
3/06/2007	Distribution of budget forms and instructions to department heads and agencies	Director of Fiscal Operations
3/28/2007	Submit budget requests to County Manager and Director of Fiscal Operations	Department Heads
4/4-4/18/2007	Review and analyze requests	County Manager Director of Fiscal Operations
4/4-4/18/2007	Estimate revenues	County Manager Director of Fiscal Operations
4/19-4/27/2007	Meet with department heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/21/2007	Presentation of Recommended Budget and Budget Message to Board of County Commissioners	County Manager
5/21/2007	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/21/2007	At the May 21, 2007 meeting, set date and time of June 4, 2007 at 6:30 p.m. for public hearing on the FY 2007-2008 Recommended Budget	Board of County Commissioners
5/22/2007	Publish legal notice in media stating Recommended Budget submitted to the Board; copy available for public review; time, date, place of public hearing	Clerk to the Board of County Commissioners
5/21-5/25/2007	Study sessions on FY 2007-2008 Recommended Budget	Board of County Commissioners
6/4/2007	Public Hearing 6:30 p.m. Monday	Board of County Commissioners
6/18/2007	Formal adoption of FY 2007-2008 Budget Ordinance	Board of County Commissioners
7/1/2007 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

Budget Structure

The county's accounts are organized and operated on the basis of funds and account groups. Each fund is considered an independent fiscal entity. County resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. All of the funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds, and Agency Funds. Governmental Fund types include the General Fund and the Special Revenue Funds. The Proprietary Fund type includes the Enterprise Funds. The Agency Funds are used to account for the assets the County holds on behalf of others.

All funds included in the annual budget document are appropriated and accounted for based upon its functional area of one of the following: General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, Capital Reserves, Water and Wastewater. Funds not requiring appropriations at the beginning of the fiscal year such as Agency Funds are excluded from the budget document. Multi-year funds such as the Capital Projects Funds are discussed but financial information for these funds is not included.

Major governmental funds included in this document are the General Fund and County Capital Reserve Fund.

Non-major governmental funds included in this document are the Occupancy Tax Fund, Brunswick County Leasing Corporation Fund, Emergency Telephone System Fund, Special School Capital Reserve Fund, School Capital Reserve Fund, and Register of Deeds Technology Enhancement Fund.

Major enterprise funds included in this document are Water Fund and Wastewater Fund. Non-major funds included are the Water Capital Reserve Fund and the Wastewater Capital Reserve Fund.

General Fund

The general fund is the principal fund of the County and is used to account for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in other funds. It is funded principally by property and sales taxes. Debt service payments for general long-term debt are accounted for in the General Fund.

Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County maintains special revenue funds for reserves to account for financial resources to be used for the acquisition or construction of major capital facilities associated with the Capital Improvement Plan. These reserves are transferred through project ordinances to the Capital Project Funds. Other County maintained special revenue funds are the Occupancy Tax Fund, Brunswick County Leasing Corporation Fund, Emergency Telephone System Fund, Special School Capital Reserve Fund, School Capital Reserve Fund, Special Assessment District Revolving Fund, Coastal Events Center, and Register of Deeds Technology Enhancement Fund.

Enterprise Fund

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The county maintains enterprise funds for water operations, water capital projects, wastewater operations, and wastewater capital projects.

Basis of Budgeting and Accounting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statute 159-26 [c]. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due).

The County maintains encumbrance accounts under which purchase orders, contracts and other commitments are reserved against available appropriations.

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the fund level for all other funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Director of Fiscal Operations may approve changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for Capital Projects, which are carried forward until the project is complete.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the combined financial statements.

The governmental funds (General Fund and Special Revenue Funds) are also presented on a modified accrual basis in the combined financial statement in the Comprehensive Annual Financial Report (CAFR). The accounting records for the county's enterprise funds are reported on a full accrual basis of accounting. The full accrual basis of accounting, recognizes revenues in the period earned and expenses in the period incurred. The financial statements present the status of the county's finances on the basis of generally accepted accounting principles (GAAP).

Financial Policies

Brunswick County's financial and budgetary policies provide the basic framework for the overall fiscal management of the County. These policies guide the Board of Commissioners and the County Manager as they make decisions to ensure resources are maintained at the highest level and are available to meet the community's ever changing needs. The following policies reflect the County's commitment to continued fiscal strength and are related to the adoption and implementation of the annual budget.

I. THE ANNUAL BUDGET SYSTEM AS A PROCESS

The purpose of the Annual Operating Budget System is to clarify and standardize the procedures to be followed in requesting budget appropriations for the coming fiscal year. All operating departments of Brunswick County will use these standardized procedures.

An operating budget is a financial document of intended expenditures that provides a detailed operating plan expressing purpose, programs and activities, and an estimate of the cost of implementing them related to available revenue.

Some of the more tangible values of a properly prepared budget are as follows:

- (1) The Board of County Commissioners has the opportunity to evaluate the adequacy of the operating program and to establish the level of service to be rendered.
- (2) The budget gives County Administration an opportunity to explain its management program in carrying out the policies of the Board of County Commissioners.
- (3) During the preparation of the budget, the County Manager/Budget Officer has an opportunity to review organizational methods and procedures, to initiate improvements, and to become aware of problems requiring further study.
- (4) The budget provides the department(s) an opportunity to justify program operations, or propose changes in service, and to recommend revisions in organization and methods.
- (5) The budget is a plan that requires annual review and reflects improvements in operating procedures.

Upon completion and submission of budget requests by departments and agencies, the following will occur:

- The County Manager/Budget Officer and Director of Fiscal Operations conduct informal budget work sessions to insure that budget requests adequately and equitably represent the department's needs. Revenues for the coming fiscal year are estimated. The benefits and costs are evaluated and priorities are established in terms of revenue available.
- Budget conferences are held as needed with each department or agency, the County Manager/Budget Officer, and Director of Fiscal Operations, as needed. Each budget request is evaluated and appropriate revisions are made to reflect the most efficient use of County funds to provide necessary and desirable services.
- The recommended budget is prepared and presented by the County Manager/Budget Officer to the Board of County Commissioners for its consideration.
- The Board of County Commissioners study sessions are held as needed to determine whether the expenditure and services levels are in accordance with the general fiscal policies of the Board.
- The Board of County Commissioners adopts a budget ordinance as the formal expenditures and service policy level of Brunswick County for the respective fiscal year.

Financial Policies

II. CAPITAL IMPROVEMENT PLAN AS A PROCESS

Brunswick County recognizes the need for capital improvement planning. The Board of County Commissioners and County Administration may revise from time to time the capital improvement plan as deemed necessary to meet the changing needs of the County.

The County shall update the Capital Improvement Plan annually, beginning in November with updates to be finalized by March any given fiscal year. This update will, therefore, reflect changes and priorities on an annual basis.

III. FISCAL POLICIES

Brunswick County's Annual Budget Ordinance shall be balanced in accordance with the Local Government Budget and Fiscal Control Act (NCGS 159-13 (a)).

Brunswick County's Annual Budget Ordinance shall be adopted by July 1 (NCGS 159-13 (a)).

A reserve for contingency shall not exceed five (5) percent of the total of all other appropriations in the same fund.

Brunswick County will maintain general working capital and reserves to provide a sufficient cash flow for financial needs at all time and offset significant economic downturns.

Financial priority will be given to basic County services, which provide the maximum level of services to the most citizens, in the most cost effective manner, with consideration given to all costs, including economic, fiscal and social.

In order to accommodate these policies, the Board of County Commissioners shall maintain, at any given time, at least twenty percent (20%) of the total General Fund budget as General Fund fund balance, available for appropriation. This percentage is to be consistent with other counties comparable to Brunswick County.

IV. REVENUE

Brunswick County will estimate revenues in a realistic and conservative manner in order to minimize the adverse impact of revenue shortfall.

Brunswick County will use a cost of service approach where possible, which results in user fees, rates and customer charges being sufficient to cover the cost of providing services. Each year, user fees, rates and charges will be reviewed for adjustment to cost of service levels.

Enterprise funds and internal service funds (if any) shall have set fees and user charges at a level that fully support the total direct and indirect costs if feasible, of the activity. An example of indirect costs includes the cost of annual depreciation of capital assets.

Brunswick County will aggressively collect property tax revenues as authorized by the North Carolina General Statutes (NCGS).

Brunswick County will not use one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources.

Financial Policies

V. EXPENDITURES

Brunswick County will maintain a level of expenditures that will provide for the well-being and safety of the citizens of the county.

Expenditures will be sufficiently estimated, and will be budgeted within the confines of realistically estimated revenues. Since County employees are the biggest assets, personnel management, consistent with sound economic policies of the county, will be maintained to recruit and to retain qualified employees, as follows:

- A) Salary Study: A salary study will be conducted as needed by the County Manager/Budget Officer, by function of services performed, in order to maintain a pay scale that is consistent with like jobs in the surrounding area and in similar governmental entities, with the recommended and approved changes being effective with the first full pay period in the subsequent January.
- B) Merit Based Pay Plan: The performance of all employees will be evaluated annually by their supervisor for consideration of a pay adjustment based on meritorious performance of their assigned duties. Any awarded pay adjustments will be effective January 1 and included in the first payroll thereafter.
- C) 401K Plan: A five (5) percent 401k contribution for all employees shall be given.
- D) Longevity: The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.
- E) Employee Development Plan: Individualized plan of career development to be completed jointly by each supervisor and employee.
- F) Employee Benefit Package: Maintain a benefit package for employees that will provide the most cost effective benefits. The Employee Benefit Package shall be evaluated as needed.
- G) Minimum Wage and Mileage Rate: Minimum wages for hourly paid employees as well as the mileage rate reimbursed for use of privately owned vehicles will be consistent with the Federal minimum allowable from year to year.

VI. DEBT MANAGEMENT

The purpose of this debt management policy is to reduce the potential financial impact to taxpayers of Brunswick County, and to provide a guideline for setting debt limits and structuring debt. Brunswick County will maintain good communications with bond rating agencies regarding its financial condition.

A. Debt Limits

The limit for any debt payable from general revenues, including capital leases (i.e.: direct debt) in any given fiscal year should not exceed ten (10) percent of the total budget. The limit of any debt payable from

Financial Policies

a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

B. Debt Structuring

The maximum term for any debt incurred shall not exceed the useful life of the asset. The pattern for annual debt service costs should be level so as to minimize sporadically high annual levels of debt service costs to the citizens of the County.

C. Budgetary

Brunswick County will make appropriations in the annual operating budget in order to pay for most large dollar capital equipment replacement needs. This policy reduces debt service costs and provides for the orderly replacement of rolling stock, heavy equipment, and renovations of buildings.

VII. BUDGET AMENDMENT

The County Manager/Budget Officer is hereby authorized to transfer appropriations within a fund under the following conditions:

- A) He/She may approve a transfer of appropriation between objects of expenditures within a department without limitations and without a report being provided to the Board of County Commissioners.
- B) He/She may transfer an appropriation up to five thousand dollars (\$5,000) between departments of the same fund with an official report on such transfers presented to the Board of County Commissioners at their next regularly scheduled meeting.
- C) He/She may not transfer any appropriation from the regular contingency appropriation within the General Fund.
- D) He/She may transfer an appropriation not greater than the emergency contingency between department and funds with said transfers to be reported to the Board of County Commissioners at its next regularly scheduled meeting.

The Director of Fiscal Operations is hereby authorized to approve the transfer of appropriations within a department as follows:

- A) He/She may approve a transfer of an appropriation requested by a department and/or agency between operational object codes of expenditure other than salary and capital outlay line items and/or revenue without limitation.
- B) He/She may transfer an appropriation between and/or among object codes at the close of the fiscal year within a department in order to allow for sufficient appropriation for actual and/or projected obligations.

Financial Policies

VIII. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

All accounts of Brunswick County shall be organized on the basis of funds and/or accounts groups, each considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriated.

At the end of each fiscal year (June 30), any funds budgeted for capital projects or continuing programs which have not been completed, grant funds which have not been expended, funds for items authorized by purchase orders and ordered but not received, shall be reflected as a designation of fund balance in the Comprehensive Annual Financial Report (CAFR) and automatically budgeted in the subsequent fiscal year.

Funds determined to be the difference between actual revenues and expenditures at the end of the fiscal year (June 30), are transferred to the fund balance of the appropriate fund.

An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards and will issue an opinion that will be incorporated in the CAFR.

Investment and Portfolio Policies

SCOPE

This investment policy applies to activities of the County of Brunswick with regard to investing the financial assets of all funds.

OBJECTIVES

Funds of the County will be invested in accordance with North Carolina General Statutes Chapter 159-30. The County's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio. Investments shall be made based on statutory constraints and subject to available staffing.

DELEGATION OF AUTHORITY

The Director of Fiscal Operations is designated as investment officer of the County and is responsible for investment decisions and activities. The Director of Fiscal Operations shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies.

PRUDENCE

The standard of prudence to be applied by the Director of Fiscal Operations shall be the "prudent investor" rule, which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The Director of Fiscal Operations, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control these adverse developments.

MONITORING AND ADJUSTING THE PORTFOLIO

The Director of Fiscal Operations will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly.

INTERNAL CONTROLS

Controls shall be designated to prevent loss of public funds due to fraud, error, and misrepresentation, unanticipated market changes or imprudent actions. These controls shall be reviewed annually by the independent auditor.

PORTFOLIO DIVERSIFICATION

The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

Diversification by instrument:

- U.S. Treasury Obligations (Bills, notes and bonds)
- U.S. Government Agency Securities (FNMA, FHLMC, FHLB, and FCDN's and bullet issues)
- Bankers' Acceptances (BAs)
- Commercial Paper (Paper)
- Certificates of Deposit non negotiable (CDs)
- Local Government Investment Pool (NCCMT)
- Money Market Fund (BB&T MRS)

Investment and Portfolio Policies

Diversification by Financial Institution

- U.S. Treasury Obligations
No maximum of the total portfolio
- U.S. Government Agency Securities
No maximum of the total portfolio
- Local Government Investment Pool-State Pool
No maximum of the total portfolio
- Money Market Fund
No maximum of the total portfolio

Maturity Scheduling:

Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, debt payments) as well as considering sizable blocks of anticipated revenue. Maturities in this category shall be timed to comply with the following guidelines:

Under 30 days	10% minimum
Under 90 days	25% minimum
Under 270 days	50% minimum
Under 1 year	75% minimum
Under 3 years	100% minimum

QUALIFIED INSTITUTIONS

The County shall maintain a listing of financial institutions, which are approved for investment purposes. Banks shall provide their most recent Consolidated Report of Condition at the request of the County. At minimum, the County shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

SAFEKEEPING AND COLLATERALIZATION

All investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the County listing the specific instrument, rate, maturity, and other pertinent information.

REPORTING REQUIREMENTS

The Director of Fiscal Operations shall generate monthly reports to the County Manager for management purposes. In addition, the Board of Commissioners will be provided quarterly reports which will include data on investment instruments being held, as well as any narrative necessary for clarification.

Investment and Portfolio Guidelines

U.S. TREASURIES AND AGENCIES:

The securities backing by the Full Faith and Credit of the U.S. Government. Investments of this type will be limited in maturity to the maturity of the currently traded five-year Treasury Note. The target investment for this instrument is 15% of the portfolio in an attempt to maximize yield and diversification.

FNMA, FHLB, FHLMC, AND FFCB:

There is no maximum due to the implied backing of the U.S. Government. The same maturity limit of the currently traded five-year Treasury Note also applies to these securities. The target investment for this instrument is 45% of the portfolio in an attempt to maximize yield and diversification.

COMMERCIAL PAPER:

A maximum of 25% of the portfolio may be invested in Commercial Paper with the appropriate A1 P1 rating(s). Within this classification, the maximum amount that may be invested in any one corporation or institution is \$5 million.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST:

To be used primarily to meet liquidity requirements as well as in interest rate environment that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust. The target investment for this instrument is 13% of the portfolio in an attempt to maximize yield and diversification.

BB&T MONEY RATE SAVINGS:

To be used primarily to meet liquidity requirements as well as in interest rate environment that will yield increased returns. No maximum investment due to the collateralization required of the bank. The target investment for this instrument is 13% of the portfolio in an attempt to maximize yield and diversification.

County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008**

Be it ordained by the Brunswick County Board of Commissioners that the following expenditures, revenue and fund balance appropriations are hereby established for the fiscal year beginning July 1, 2007 and ending June 30, 2008 and hereby levies ad Valorem tax at the rate of thirty and one half cents (\$.305) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2007.

I. GENERAL FUND TYPES

A. GENERAL FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the General Fund for the operation of county departments, functions and agencies in accordance with the chart of accounts heretofore established for this county.

Governing Body	\$382,470
Administration	883,461
Finance	1,407,945
Tax Administration	2,523,854
Revenue Collections	718,233
Geographic Information System	731,240
Legal Department	439,358
Superior Judges Office	6,680
Clerk of Court	129,540
Judges Office	4,500
Cape Fear Sentencing Services	72,564
Board of Elections	531,049
Register of Deeds	3,593,381
Computer Services - MIS	1,079,543
Service Center	1,893,346
Brunswick Transit System	139,569
Engineering	429,771
Operation Services	5,131,511
Non-Departmental	2,928,678
District Attorney's Office	52,000
13th District Teen Court	87,194
Sheriff Department	8,219,284
Sheriff School Deputies	798,074
Criminal Justice Partnership	227,625
Law Enforcement Separation	45,197
Detention Center	5,935,679
Emergency Management	637,692
Emergency Management Progress Energy	75,000
Emergency Medical Services	5,990,743
Fire Departments	364,500
Building Inspections	895,831
Medical Examiner	70,000
Rescue Squads	293,800
Rescue Capital Outlay	100,000
Central Communications Center	2,304,028

County Budget Ordinances

Public Safety Agencies	7,500
Transportation Agencies	93,500
Solid Waste	11,783,198
Stormwater Ordinance Enforcement	165,000
Corp of Engineers-Mosquito Control	125,000
Environmental Protection Agencies	244,080
Community Development	15,000
Code Enforcement	268,226
Central Permitting	383,751
Planning	858,733
Economic Development Commission	315,000
Cooperative Extension	526,516
Coop Ext CBA (Master Gardener)	12,364
Soil & Water	173,265
Southeastern Mental Health	692,000
Senior Citizen District Allocation	25,000
Veterans Services	128,710
Communities In Schools	225,000
Providence Home	55,000
Teen Court	48,415
Family Alternatives	87,650
Human Services Agencies	1,550,450
Brunswick County Schools	29,202,801
Brunswick Community College	2,895,763
Library	1,423,320
General District Allocation	25,000
Parks and Recreation-Administration	348,854
Parks and Recreation-Recreation	696,207
Parks and Recreation-Maintenance	2,697,595
Cultural & Recreational Agencies	18,200
Debt Service	13,412,069
Interfund Transfers	24,108,288
Contingency	<u>500,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$142,234,795**

2. REVENUES

It is estimated that the following revenues will be available to the General Fund:

Ad Valorem Taxes	\$92,804,038
Local Option Sales Taxes	24,548,691
Other Taxes & Licenses	3,603,000
Unrestricted Intergovernmental	290,000
Restricted Intergovernmental	905,547
Permits & Fees	7,655,633
Sales and Services	2,725,684
Investment Earnings	2,935,000
Other Revenue	323,779
Fund Balance Appropriated	1,627,500
Interfund Transfer	4,815,923

TOTAL REVENUES - GENERAL FUND **\$142,234,795**

County Budget Ordinances

B. PUBLIC HOUSING FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Public Housing Fund:

Public Housing-Administration	<u>\$2,411,026</u>
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,411,026</u>

2. REVENUES

It is estimated that the following revenues will be available in the Public Housing Fund:

Restricted Intergovernmental	\$2,276,064
Sales and Services	2,724
Investment Earnings	13,000
Transfer From General Fund	<u>119,238</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,411,026</u>

C. FOOD SERVICES FUND

1. EXPENDITURES

The following amounts are hereby appropriated to the Food Services Fund:

Food Services	<u>\$1,730,275</u>
TOTAL EXPENDITURES - FOOD SERVICES FUND	<u>\$1,730,275</u>

2. REVENUES

It is estimated that the following revenues will be available in the Food Services Fund:

Sales and Services	<u>\$1,730,275</u>
TOTAL REVENUES - FOOD SERVICES FUND	<u>\$1,730,275</u>

County Budget Ordinances

D. PUBLIC HEALTH FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Public Health Fund:

Animal Control	\$780,278
Family Health Personnel	3,240,273
Health Administration	64,231
Tuberculosis	22,665
Communicable Diseases	29,095
Immunization	137,790
Eye Clinic	100
Kate B Reynolds Nourishing Brunswick County	63,636
Community Health Promotion	11,092
Breast & Cervical Cancer	38,630
KB Reynolds Senior Health	382,171
Child Health	167,953
Maternal Health	148,000
Family Planning	149,730
Child Services Coordination	43,955
WIC-Administration	1,400
WIC-Nutrition Education	1,650
WIC-Client Services	550,863
WIC-Breast Feeding Promotion	5,000
Partnership For Children-Child Health Nurse	5,500
Childhood Lead Poisoning Prevention	1,600
Smart Start Grant	45,947
Environmental Health	1,738,990
Environmental Health-F&L	5,449
MIRT Health Fair	15,000
Bioterrorism Preparedness & Response	<u>70,411</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND **\$7,721,409**

2. REVENUES

It is estimated that the following revenues will be available in the Public Health Fund:

Restricted Intergovernmental	\$1,786,657
Sales and Service	1,198,766
Other Revenue	2,100
Fund Balance Appropriated	203,500
Transfer From General Fund	<u>4,530,386</u>

TOTAL REVENUES - PUBLIC HEALTH FUND **\$7,721,409**

County Budget Ordinances

E. SOCIAL SERVICES FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Social Services Fund:

DSS-Administration	\$19,157,466
Community Alternative Program	651,536
Title III In Home Care	<u>501,128</u>

TOTAL EXPENDITURES - SOCIAL SERVICES **\$20,310,130**

2. REVENUES

It is estimated that the following revenues will be available in the Social Services Fund:

Restricted Intergovernmental	\$9,835,166
Sales and Service	40,900
Transfer From General Fund	<u>10,434,064</u>

TOTAL REVENUES - SOCIAL SERVICES FUND **\$20,310,130**

GENERAL FUND TYPES

TOTAL EXPENDITURES-GENERAL FUND TYPES **\$174,407,635**

TOTAL REVENUES-GENERAL FUND TYPES **\$174,407,635**

County Budget Ordinances

II. SPECIAL REVENUE FUND TYPES

A. BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Brunswick County 1% Occupancy Tax Fund:

Brunswick County 1% Occupancy Tax	\$1,030,312
Interfund Transfer	<u>19,688</u>

TOTAL EXPENDITURES-BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$1,050,000

2. REVENUES

It is estimated that the following revenues will be available in the Brunswick County 1% Occupancy Tax Fund:

Other Taxes & Licenses	<u>\$1,050,000</u>
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TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$1,050,000

B. BRUNSWICK COUNTY LEASING CORPORATION FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Brunswick County Leasing Corporation Fund:

First Citizens Bank 2000 Certificate of Participation	\$926,000
First Citizens Bank 2004 Certificate of Participation	1,517,580
First Citizens Bank 2005 Certificate of Participation	<u>477,369</u>

TOTAL EXPENDITURES - BRUNSWICK COUNTY LEASING CORPORATION FUND \$2,920,949

2. REVENUES

It is estimated that the following revenues will be available in the Brunswick County Leasing Corporation Fund:

Transfer From General Fund	<u>\$2,920,949</u>
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TOTAL REVENUE - BRUNSWICK COUNTY LEASING CORPORATION FUND \$2,920,949

County Budget Ordinances

C. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Emergency Telephone Service Fund:

Emergency Telephone Service	\$83,221
Wireless Emergency Telephone Service	<u>329,082</u>

TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND **\$1,312,303**

2. REVENUES

It is estimated that the following revenues will be available in the Emergency Telephone Service Fund:

Other Taxes & Licenses	\$700,000
Restricted Intergovernmental	187,000
Fund Balance Appropriated	<u>425,303</u>

TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND **\$1,312,303**

D. SPECIAL SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Special School Capital Reserve Fund:

Transfer to School Capital Projects	<u>\$1,000,000</u>
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TOTAL EXPENDITURES - SPECIAL SCHOOL CAPITAL RESERVE FUND **\$1,000,000**

2. REVENUES

It is estimated that the following revenues will be available in the Special School Capital Reserve Fund:

Fund Balance Appropriated	<u>\$1,000,000</u>
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TOTAL REVENUES - SPECIAL SCHOOL CAPITAL RESERVE FUND **\$1,000,000**

E. COUNTY CAPITAL RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the County Capital Reserve Fund:

Future Capital Improvements-Natural Disasters Designated	\$253,357
Future Capital Improvements-Landfill Closure Designated	3,707,671
Future Capital Improvements-Land Purchase - C & D Landfill	1,000,456
Future Capital Improvements-Holden Beach Park	1,500,000
Future Capital Improvements-Ocean Isle Beach/Sunset Beach Park	645,000
Future Capital Improvements-Detention Center Renovations/Wellness	205,938

County Budget Ordinances

Future Capital Improvements-Airport Grants Certifications Designated	677,500
Future Capital Improvements-Complex Drainage and Pond	200,000
Future Capital Improvements-Administration Building	4,569,660
Future Capital Improvements-Complex Road Construction	575,000
Future Capital Improvements-Complex Walking Trail	140,000
Future Capital Improvements-Stormwater Ordinance Enforcement	353,338
Future Capital Improvements-Highway 211 Property Master Plan	200,000
Future Capital Improvements-Affordable Housing Programs	150,000
Future Capital Improvements-Public Safety Land & Property Acquisition	<u>950,000</u>

TOTAL EXPENDITURES - COUNTY CAPITAL RESERVE FUND **\$10,558,260**

2. REVENUES

It is estimated that the following revenues will be available in the County Capital Reserve Fund:

Investment Earnings	\$400,000
Transfer From General Fund	2,459,723
County Capital Reserve Balance Appropriated	<u>7,698,537</u>

TOTAL REVENUES - COUNTY CAPITAL RESERVE FUND **\$10,558,260**

F. SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the School Capital Reserve Fund:

Transfer to General Fund	\$877,200
Transfer to School Capital Projects	<u>3,603,600</u>

TOTAL EXPENDITURES - SCHOOL CAPITAL RESERVE FUND **\$4,480,800**

2. REVENUES

It is estimated that the following revenues will be available in the School Capital Reserve Fund:

Investment Earnings	\$4,649
Transfer From General Fund	<u>4,476,151</u>

TOTAL REVENUES - SCHOOL CAPITAL RESERVE FUND **\$4,480,800**

G. REGISTER OF DEEDS - TECHNOLOGY ENHANCEMENT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Register of Deeds-Technology Enhancement Fund:

Technology Reserve Fund	<u>\$171,022</u>
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TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND **\$171,022**

County Budget Ordinances

2. REVENUES

It is estimated that the following revenues will be available in the Register of Deeds-Technology Enhancement Fund:

Investment Earnings	\$25,000
Transfer From General Fund	123,742
Register of Deeds-Technology Enhancement Fund Balance Appropriated	<u>22,280</u>

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND \$171,022

SPECIAL REVENUE FUND TYPES

TOTAL EXPENDITURES SPECIAL REVENUE FUND TYPE \$21,493,334

TOTAL REVENUES SPECIAL REVENUE FUND TYPES \$21,493,334

County Budget Ordinances

III. GRANT PROJECT/CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM

All grant projects and capital projects authorized by a previously adopted ordinance will have appropriations available for expenditure during the budget year. All continuing contracts or programs authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year immediately following the receipt of the annual independent audit report for the preceding fiscal year.

County Budget Ordinances

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of \$2,383,562 for eleven months and \$2,383,561 for one month for a total of \$28,602,743. The Board of County Commissioners, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Categories II and III on a lump sum basis and shall be disbursed at a rate of \$50,005 for eleven months and \$50,003 for one month for a total of \$600,058.

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay, Categories, I, II and III on a reimbursement of expenditures basis \$3,598,951.

Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Director of Fiscal Operations, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.

Adopted this 18th day of June, 2007.



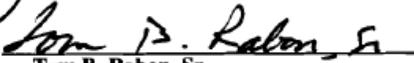
David R. Sandifer, Chairman



J. Phillip Norris



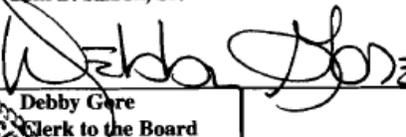
William M. Sue, Vice Chairman



Tom B. Rabon, Sr.



May Moore



Debby Gore
Clerk to the Board



County Budget Ordinances

IV. PROPRIETARY FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Water Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

A. WATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Water Fund:

Water Administration	\$920,940
Northwest Water Treatment Plant	3,972,920
211 Water Treatment Plant	1,746,395
Water Field Operations	2,545,192
Lower Cape Fear Water and Sewer Authority - Reimbursement	400,458
Customer Service Division	1,169,868
Water Facility Operations Division	1,608,488
Water Debt Service	930,994
Interfund Transfer	<u>4,583,555</u>

TOTAL EXPENDITURES - WATER FUND **\$17,878,810**

2. REVENUES

It is estimated that the following revenues will be available in the Water Fund:

Sales and Service	\$16,525,136
Other Revenue	450,258
Investment Earnings	703,416
Water Retained Earnings Appropriated	<u>200,000</u>

TOTAL REVENUE - WATER FUND **\$17,878,810**

County Budget Ordinances

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Wastewater Fund:

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$198,931
Collection Division	2,747,498
Northeast Regional Wastewater	727,833
Southwest Regional Wastewater	598,948
West Regional Wastewater	939,872
Wastewater Debt Service	5,310,430
Interfund Transfer Wastewater Fund	<u>1,403,102</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$11,926,614**

2. REVENUES

It is estimated that the following revenues will be available in the Wastewater Fund:

Sales and Services	\$9,835,427
Other Revenue	1,917,155
Investment Earnings	<u>174,032</u>

TOTAL REVENUES - WASTEWATER FUND **\$11,926,614**

County Budget Ordinances

C. WATER CAPITAL RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Water Capital Reserve Fund:

Future Capital Improvements-Miscellaneous Water Projects	100,000
Future Capital Improvements-Utilities Operations Center Warehouse	2,000,000
Future Capital Improvements-Subdivision Petition Projects	1,643,571
Future Capital Improvements-Waccamaw Elevated Tank	200,000
Future Capital Improvements-Transmission System Improvement	1,050,000
Future Capital Improvements-PER Northwest Plant Expansion	<u>250,000</u>

TOTAL EXPENDITURES - WATER CAPITAL RESERVE FUND **\$5,243,571**

2. REVENUES

It is estimated that the following revenues will be available in the Water Capital Reserve Fund:

Transfer From Water Fund	\$3,843,571
Investment Earnings	200,000
Retained Earnings Appropriated	<u>1,200,000</u>

TOTAL REVENUES - WATER CAPITAL RESERVE FUND **\$5,243,571**

D. WASTEWATER CAPITAL RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Capital Reserve Fund:

Future Capital Improvements- Carolina Shores Seatrail WWTP Upgrade	\$200,000
Future Capital Improvements-Miscellaneous Wastewater Projects	100,000
Future Capital Improvements-Transmission Line Reserve	949,611
Future Capital Improvements-Southwest Force Main Transmission Improvement	200,000
Future Capital Improvements-Regional Pump Stations	220,000
Future Capital Improvements-NE Brunswick WWTP Ph 1 Expansion	50,000
Future Capital Improvements-NE Regional Capital & Replacement Fund	<u>91,489</u>

TOTAL EXPENDITURES - WASTEWATER CAPITAL RESERVE FUND **\$1,811,100**

2. REVENUES

It is estimated that the following revenues will be available in the Wastewater Capital Reserve Fund:

Transfer From Wastewater Fund	\$1,186,489
Investment Earnings	50,000
Retained Earnings Appropriated	<u>574,611</u>

TOTAL REVENUES - WASTEWATER CAPITAL RESERVE FUND **\$1,811,100**

County Budget Ordinances

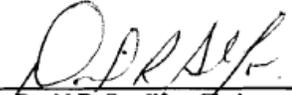
PROPRIETARY FUND TYPES

TOTAL EXPENDITURES PROPRIETARY FUND TYPES \$36,860,095

TOTAL REVENUES PROPRIETARY FUND TYPES \$36,860,095

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Director of Fiscal Operations and Public Utilities Director for direction in carrying out their duties.

Adopted this 18th day of June, 2007.



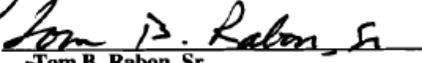
David R. Sandifer, Chairman



J. Phillip Norris



William M. Sue, Vice Chairman



Tom B. Rabon, Sr.



May Moore



Debby Gore
Clerk to the Board



County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008**

There is hereby adopted the following rate and fee charges:

County Budget Ordinances

BRUNSWICK COUNTY BUILDING INSPECTION'S APPROVED FEE SCHEDULE (2007/2008)

HEATED/COOLED OR AIR CONDITIONED SPACE

SQUARE FEET	CURRENT	APPROVED
0 – 300	\$ 80.00	\$ 100.00
301 – 600	126.00	200.00
601 – 900	172.00	300.00
901 – 1200	218.00	450.00
1201 – 1500	264.00	600.00
1501 – 1800	310.00	700.00
1801 – 2100	356.00	800.00
2101 – 2400	402.00	900.00
2400--2700	448.00	1000.00
2700--3100	494.00	1100.00
3100--3400	540.00	1200.00

PLUS \$100.00/ADDITIONAL 300 SF

NOTE: VALUE OF CONSTRUCTION FIGURED AT \$65.00 PER SQ FT

UNHEATED/COVERED SPACE

SQUARE FEET	CURRENT	APPROVED
101 – 400	\$ 64.00	\$ 75.00
401 – 700	80.00	100.00
701 – 1000	96.00	125.00
1001 – 1300	112.00	150.00
1301 – 1600	128.00	175.00

PLUS \$25.00/EACH ADDITIONAL 300SF

NOTE: VALUE OF CONSTRUCTION FIGURED AT \$30.00 PER SQ FT

UNCOVERED SPACE

SQUARE FEET	CURRENT	APPROVED
101 – 400	\$ 48.00	\$ 50.00
401 – 700	64.00	70.00
701 – 1000	80.00	85.00
1001-1300	96.00	120.00
1301 – 1600	112.00	150.00
1601 – 1900	128.00	175.00

PLUS \$ 20.00 EACH ADDITIONAL 300 SF

NOTE: VALUE OF CONSTRUCTION FIGURED AT \$20.00 PER SF FT

County Budget Ordinances

SIGNS

SQUARE FEET	CURRENT	APPROVED
UNDER 100 SQ FT	\$ 56.00	\$ 75.00
OVER 100 SQ FT	282.00	300.00

RETAINING WALLS/SEA WALLS/BULKHEADS

SQUARE FEET	CURRENT	APPROVED
PER LINEAR FT	\$ 0.70	\$ 0.90

RELOCATION OF STRUCTURE

TYPE	CURRENT	APPROVED
FOUNDATION	\$ 56.00	\$ 150.00

REMODELING OF STRUCTURES

**\$5000 OR LESS (If no change on load bearing features, addition or change in plumbing addition or change in mechanical or addition or roofing.)

	CURRENT	APPROVED
\$5001 - \$10000	\$ 56.00	\$ 120.00
ADD PER \$1000 COST OF CONST	4.00	4.00

NOTE: VALUE OF CONSTRUCTION FIGURED AT \$25.00 PER SQ FT

CHANGE OF USE (RESIDENTIAL TO COMMERCIAL/COMMERCIAL TO RESIDENTIAL)

TYPE	CURRENT	APPROVED
CHANGE OF USE	\$ 56.00	\$ 150.00

TOWERS

TYPE	CURRENT	APPROVED
TOWERS	\$ 56.00 AVERAGE	\$ 200.00

MOBILE HOMES/MODULARS

TYPE	CURRENT	APPROVED
SINGLEWIDE	\$ 56.00	\$ 100.00
DOUBLEWIDE	112.00	150.00

BONA-FIDE FARM BUILDING

SUCH STRUCTURES AS DETERMINED BY THE ASCS OFFICE ARE EXEMPT FROM PAYMENT OF **BUILDING PERMIT FEES ONLY PLUMBING, MECHANICAL, AND ELECTRICAL PERMIT ARE NOT EXEMPT FROM FEES.**

County Budget Ordinances

ELECTRICAL CONNECTION/ SYSTEMS

TYPE OF STRUCTURE/UNIT	CURRENT	APPROVED
TEMPORARY SAW SERVICE	\$ 30.00	\$ 40.00
MOBILE/MANUFACTURED HOME	30.00	40.00
SINGLE FAMILY RESIDENCE		
ROUGH IN	30.00	40.00
FINAL	30.00	40.00
MULTI-UNIT RESIDENTIAL		
ROUGH-IN	\$ 30.00	\$ 40.00
FINAL	30.00	40.00

IF SPECIAL SERVICES ARE REQUESTED WHICH WOULD REQUIRE SEPARATE TRIPS AND INSPECTIONS TO THE UNIT RATHER THAN THE STRUCTURE:

TYPE	CURRENT	APPROVED
ROUGH-IN	\$ 30.00	\$ 40.00
FINAL	30.00	40.00
RESIDENTIAL EMERGENCY CALLS	30.00	40.00

COMMERCIAL ELECTRICAL

TYPE	CURRENT	APPROVED
SIGNS/OUTDOOR ADVERTISING	\$ 30.00	\$ 40.00
CABLE TV BOOSTERS	30.00	40.00

COMMERCIAL STRUCTURES

TYPE	CURRENT	APPROVED
1 – 3 CIRCUITS	\$ 70.00	\$ 100.00
4 – 25 CIRCUITS	100.00	150.00
26 – 50 CIRCUITS	140.00	200.00
OVER 50 CIRCUITS	140.00 PLUS	200.00 PLUS
	\$1.50 EACH ADDED CIRCUIT	\$2.00 EACH ADDED CIRCUIT

COMMERCIAL EMERGENCY CALLS **SAME AS ABOVE SCHECULE**

PLUMBING CONNECTIONS/ SYSTEM

SERVICE	CURRENT	APPROVED
BASE PER STRUCTURE	\$ 14.00	\$ 15.00
PLUS EACH TRAPPED FIXTURE	7.00	8.00
PLUS EACH HOT WATER HEATER	7.00	8.00
PLUS FOR EACH TAP	7.00	8.00
MODULAR/MOBILE HOME	30.00	40.00

County Budget Ordinances

TRAVEL TRAILER/RECREATION VEHICLE SPACES

TYPE	CURRENT	APPROVED
BASE FEE	\$ 13.00	\$ 15.00
PER SPACE	4.00	5.00

FIRE SPRINKLER SYSTEM

TYPE	CURRENT	APPROVED
FIRE SPRINKLER SYSTEM	\$ 84.00	\$ 150.00

FLAMMABLE/COMBUSTIBLE LIQUIDS TANKS/STORAGE ABOVE OR BELOW GROUND

CAPACITY/GALLON	CURRENT	APPROVED
UP TO 500	\$ 30.00	\$ 80.00
501 – 4000	30.00	80.00
4,001 – 7,500	30.00	80.00
OVER 7,500	30.00	80.00

MECHANICAL SYSTEMS/TANKS (CONTINUED)

TYPE	CURRENT	APPROVED
L P GAS PIPING	\$ 30.00	\$ 40.00
COMMERCIAL DRAFT HOOD	30.00	40.00

RULES AND REGULATIONS OVER ALL ABOVE:

SITE CLEAN UP

THE BUILDING INSPECTIONS DEPARTMENT MAY REQUIRE A CLEAN-UP BOND BE FILED OVER ANY TYPE OF BUILDING CODE ACTIVITY. MAXIMUM SUCH BOND SHALL BE REIMBURSED. IF THE SITE IS NOT CLEARED OF, IF EVIDENCE OF ANY SUCH BURIAL IS FOUND, THE BOND IS FORFEITED.

ASSESSMENT OF FEES

TYPE	CURRENT	APPROVED
VIOLATIONS	\$ 50.00	1 ST OFFENSE \$ 50.00 2 ND OFFENSE 250.00 3 RD OFFENSE 500.00

DUE TO THE NUMBER OF PROJECTS WHICH HAVE BEEN UNDERTAKEN IN VIOLATION OF THE BUILDING CODE, A VIOLATION FEE SHALL BE ASSESSED TO ALL PROJECTS ON WHICH CONSTRUCTION ACTIVITY IS INITIATED PRIOR TO SECURING PERMITS. THIS FEE WILL APPLY TO BUILDING, ELECTRICAL, PLUMBING AND MECHANICAL.

RE-INSPECTION FEE

TYPE	CURRENT	APPROVED
RE-INSPECTION FEE	\$ 50.00	\$ 40.00

County Budget Ordinances

THE COST OF THE PERMIT SHALL COVER THE INSPECTION AND ONE RE-INSPECTION ON EACH JOB, FOR EACH CRAFT. EACH RE-INSPECTION SHALL HAVE ANOTHER RE-INSPECTION FEE.

County Budget Ordinances

**Brunswick County Emergency Services
Approved Ambulance Fee Schedule
Fiscal Year 2007- 2008**

	FY 2006- 2007 Current Rate	FY 2007- 2008 Approved Rate
ALS II	\$525.00	\$550.00
Mileage (Per Loaded Mile)	\$9.00	\$10.00

County Budget Ordinances

BRUNSWICK COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH FEE SCHEDULE APPROVED
 2007-2008
 (Effective July 1, 2007)

Site Evaluation (Applications)	Approved Fees	Current
Fees		
Less than or equal to 480 gallons per day	\$540.00	\$440.00
481-1500 gallons per day	640.00	540.00
1501-2999 gallons per day	840.00	740.00
3000 (+)	940.00	840.00
.....		
(plus \$100 per each additional 500 gallons)		

Relocation/existing system check (no upgrade)	200.00	\$175.00
(If site evaluation is necessary, fee to be paid when permit is picked up)		
Septic System Repair Evaluation	200.00	NEW

Well Permit	200.00..	60.00

County Budget Ordinances

**COUNTY OF BRUNSWICK
PUBLIC UTILITIES DEPARTMENT
WATER RATES FY 07-08**

4" Industrial Meter	Current	Approved
Availability of Service Fee	\$27	\$27 month
Minimum Monthly Fee or Usage (whichever is greater)	\$632.50	\$632.50 month
0 - 250,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
250,001 - 5,000,000	\$2.36	\$2.45 /1,000 gallons
>5,000,000 gallons	\$2.41	\$2.50/1,000 gallons
4" Wholesale Meter		
Availability of Service Fee	\$27	\$27 month
Minimum Monthly Fee or Usage (whichever is greater)	\$632.50	\$632.50 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
6" Industrial Meter		
Availability of Service Fee	\$31	\$31 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1375	\$1375 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
>30,000,000 gallons	\$2.36	\$2.45 /1,000 gallons
6" Wholesale Meter		
Availability of Service Fee	\$31	\$35 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1375	\$1650 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
8" Industrial Meter		
Availability of Service Fee	\$35	\$35 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1650	\$1650 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
>30,000,000 gallons	\$2.36	\$2.45 /1,000 gallons
8" Wholesale Meter		
Availability of Service Fee	\$35	\$35 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1650	\$1650 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
10" Industrial Meter		
Availability of Service Fee	\$39	\$39 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3025	\$3025 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
>30,000,000 gallons	\$2.36	\$2.45 /1,000 gallons
10" Wholesale Meter		
Availability of Service Fee	\$39	\$39 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3025	\$3025 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons

County Budget Ordinances

**COUNTY OF BRUNSWICK
PUBLIC UTILITIES DEPARTMENT
WATER RATES FY 07-08**

12" Industrial Meter	Current	Approved
Availability of Service Fee	\$43	\$43 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3850	\$3850 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
>30,000,000 gallons	\$2.36	\$2.45 /1,000 gallons
12" Wholesale Meter		
Availability of Service Fee	\$43	\$43 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3850	\$3850 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31	\$2.40/ 1,000 gallons
Fire Hydrant Meter		
Monthly Permit	\$217.50	\$25.00
One Month Extension	Not applicable	\$25.00
0 - 6,000 gallons	\$3.50	\$3.50/1,000 gallons
6,001 - 20,000 gallons	\$3.75	\$3.75/1,000 gallons
>20,000 gallons	\$4.00	\$4.00/1,000 gallons
Taps and Meters	Current	Approved
3/4" Meter Installation and Tap (includes connection to main, up to 40' of 3/4" diameter piping installed within R/W or easement by open trench or dry bore methods including valves/valve boxes, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods.	\$400+ cost of trenchless pipe installation	\$600.00
1" Meter Installation and Tap (includes connection to main, up to 40' of 1" diameter piping installed within R/W or easement by open trench or dry bore methods including valves/valve boxes, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods	\$500+ cost of trenchless pipe installation	\$700.00
2" Meter Installation and Tap (includes connection to main, up to 40' of 2" diameter piping installed within R/W or easement by open trench or dry bore methods including valves/valve boxes, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods.	Cost + 10%	\$5,000.00
Meter Installation only (Includes installation of 3/4" or 1" meter to existing tap. The County will not install 2" meters or larger on existing services.)	\$35.00	\$50.00
3/4" or 1" Meter for Well (For sewer-only customers. County to supply meter to be installed by owner on well.)	Not applicable	\$50.00
2" or larger Meter for Well (For sewer-only customers. County to supply meter to be installed by owner on well.)	Not applicable	Cost + 10%
Service Charge		
Hydrant Flow Test (Performed by County personnel for use in Developer fire flow calculations)	Not applicable	\$200.00
SURCHARGES - TRENCHLESS PIPE INSTALLATION FOR SERVICES		
(Added to Tap fee, typically required for a "longside" tap (transmission pipe is on the opposite side of the road from the point of service) performed by Wet Bore Methods or a Dry Bore installation greater than 40'.)		
Up to 40 linear feet of 2" or smaller pipe installed by Wet Bore Methods (Commercial - Required NCDOT encroachments are the responsibility of the Owner. Residential - The County will acquire the necessary encroachment agreements. Acquisition of the agreement may require significant time. Agreements may be two party between the County and NCDOT.)	Additional Cost + 10%	\$150.00

County Budget Ordinances

**COUNTY OF BRUNSWICK
PUBLIC UTILITIES DEPARTMENT
WATER RATES FY 07-08**

TAPS AND METERS	Current	Approved
FIRE LINE FEES (Annual fee that applies only to customers that do not otherwise have a retail account.)		
2"	Not applicable	\$72.00
3"	Not applicable	\$132.00
4"	Not applicable	\$228.00
6"	Not applicable	\$456.00
8"	Not applicable	\$732.00
ACCOUNT DEPOSIT		
1" Hydrant Meter (for Temporary Construction purposes)	\$500.00	\$600.00

County Budget Ordinances

**COUNTY OF BRUNSWICK
PUBLIC UTILITIES DEPARTMENT
WASTEWATER RATES FY 07-08**

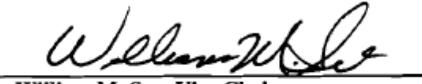
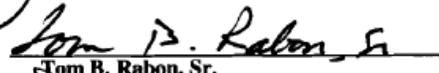
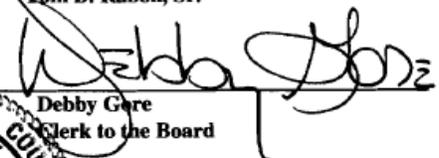
Wholesale Sewer (West Brunswick Water Reclamation Facility)	Current	Approved
Base Service Charge	\$45.00	\$45.00/month
All Usage	\$2.68	\$3.26/1,000-gallons
TAP AND RESIDENTIAL GRINDER PUMP STATION FEES		
2" or smaller sewer force main tap (includes connection to force main, up to 40' of piping installed within R/W or easement by open trench or dry bore methods including valves/valve boxes)	\$400+ cost of trenchless pipe installation	\$1,000.00
Up to 40 linear feet of 2" or smaller pipe installed by Wet Bore Methods (Commercial - Required NCDOT encroachments are the responsibility of the Owner. Residential - The County will acquire the necessary encroachment agreements. Acquisition of the agreement may require significant time. Agreements may be two party between the County and NCDOT.)	Additional Cost Plus 10%	\$150.00

County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2007 AND ENDING JUNE 30, 2008**

Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Director of Fiscal Operations, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.

Adopted this the 18th day of June, 2007.

 _____ David R. Sandifer, Chairman	 _____ J. Phillip Norris
 _____ William M. Sue, Vice Chairman	 _____ Tom B. Rabon, Sr.
 _____ May Moore	 _____ Debby Gore Clerk to the Board



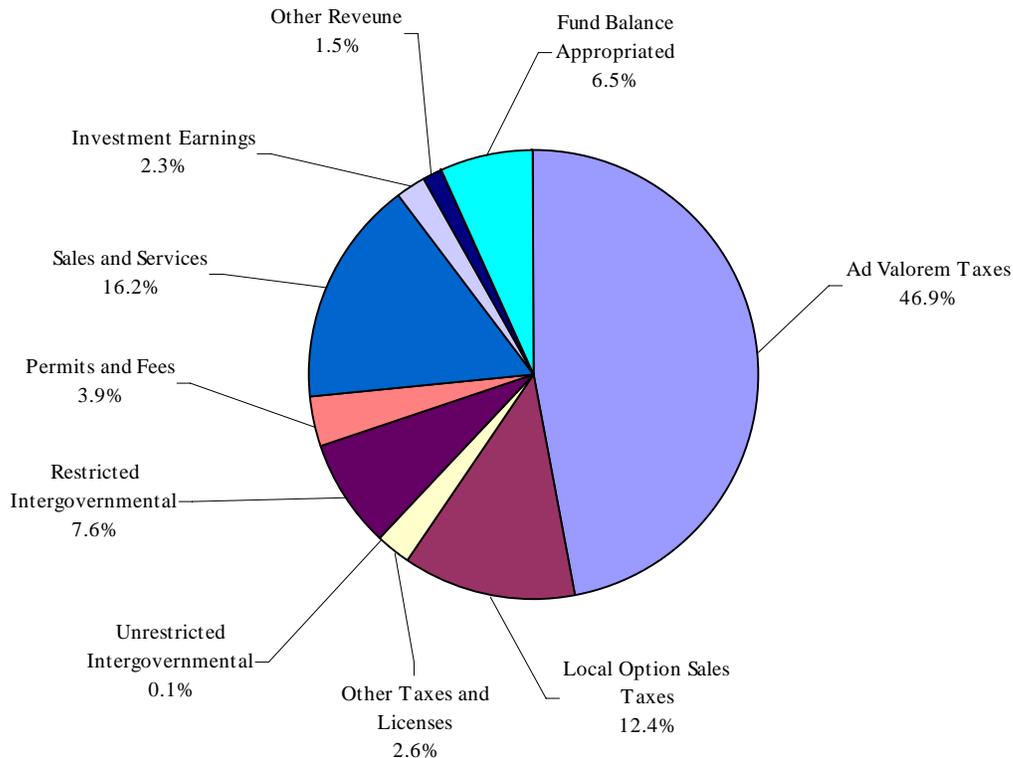
The seal of Brunswick County, North Carolina, is circular with a rope-like border. Inside the border, the words "BRUNSWICK COUNTY" are at the top and "NORTH CAROLINA" is at the bottom. The center of the seal is divided into four quadrants by a cross. The top-left quadrant shows a plow, the top-right shows a sheaf of wheat, the bottom-left shows a cotton gin, and the bottom-right shows a hand holding a scale.

Total Revenues by Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
General Fund	\$ 148,031,045	\$ 148,249,130	\$ 159,609,455	\$ 159,323,947
Special Revenue Funds:				
Occupancy Tax	1,026,875	959,000	1,045,000	1,050,000
Brunswick County Leasing Corporation	3,032,631	2,967,899	2,967,899	2,920,949
Emergency Telephone	943,475	1,055,237	1,283,862	1,312,303
Special School Capital Reserve	2,897,211	565,000	2,565,000	1,000,000
Revaluation	6,723	-	-	-
County Capital Reserve	5,352,378	11,790,405	14,291,108	10,558,260
School Capital Reserve	3,669,199	4,079,100	5,067,100	4,480,800
Special Assessment District	70,100	-	-	-
Coastal Events Center	-	-	7,500	-
Register of Deeds Technoloy Enhancement	185,021	149,004	226,574	171,022
Enterprise Funds:				
Water	16,655,991	16,117,621	16,865,173	17,878,810
Wastewater	9,394,815	12,428,097	15,060,203	11,926,614
Water Capital Reserve	4,327,557	4,036,000	4,126,000	5,243,571
Wastewater Capital Reserve	1,131,038	883,944	2,224,037	1,811,100
Total Revenues	196,724,059	203,280,437	225,338,911	217,677,376
Less Interfund Transfers	(28,447,576)	(22,801,269)	(28,803,787)	(19,826,548)
Total Revenues all Funds, Net of Interfund Transfers	\$ 168,276,483	\$ 180,479,168	\$ 196,535,123	\$ 197,850,828

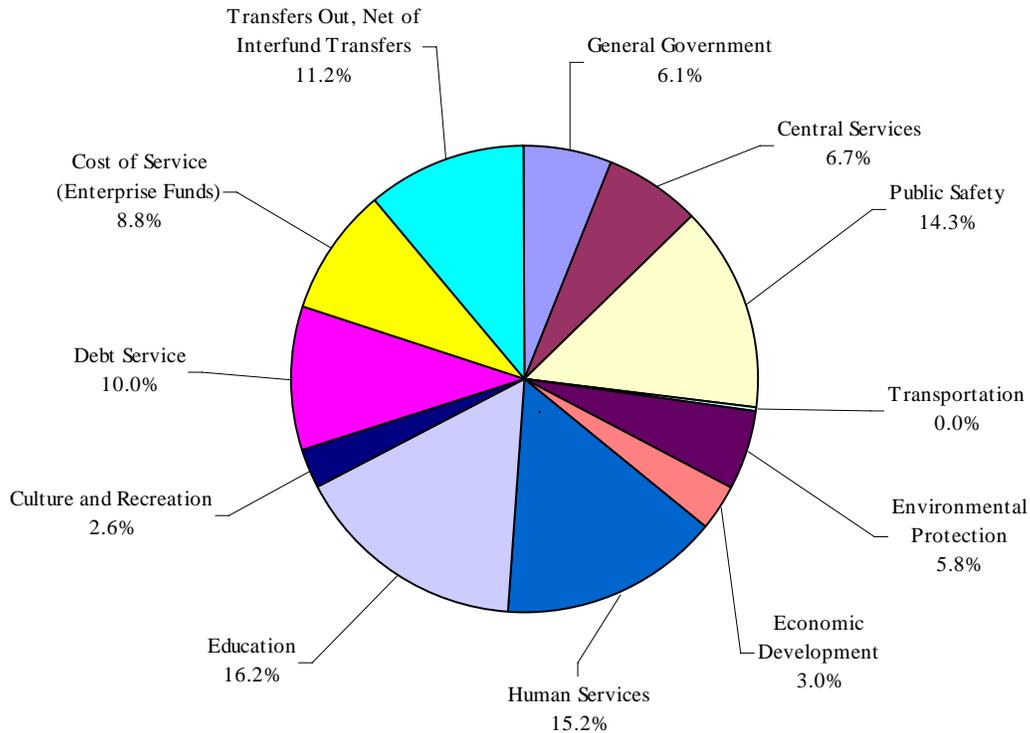
Total Revenues by Source (all funds)

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Ad Valorem Taxes	\$ 79,137,087	\$ 79,445,592	\$ 82,601,988	\$ 92,804,038
Local Option Sales Taxes	21,061,222	22,540,471	23,141,173	24,548,691
Other Taxes and Licenses	8,889,952	8,262,000	6,370,131	5,053,000
Unrestricted Intergovernmental	251,627	224,000	224,000	254,000
Restricted Intergovernmental	15,493,086	13,740,558	17,108,720	15,026,434
Permits and Fees	7,550,776	7,524,038	7,462,398	7,656,512
Sales and Services	28,756,846	28,303,629	29,677,421	32,058,912
Investment Earnings	4,487,201	3,254,070	4,023,723	4,505,097
Other Reveune	1,641,194	4,306,034	2,874,035	2,992,413
Net Issuance/Refunding of Long-Term D	1,007,492	-	175,770	-
Sale of capital assets	-	-	-	-
Fund Balance Appropriated	-	12,878,776	22,875,765	12,951,731
Total Revenues	168,276,483	180,479,168	196,535,124	197,850,828



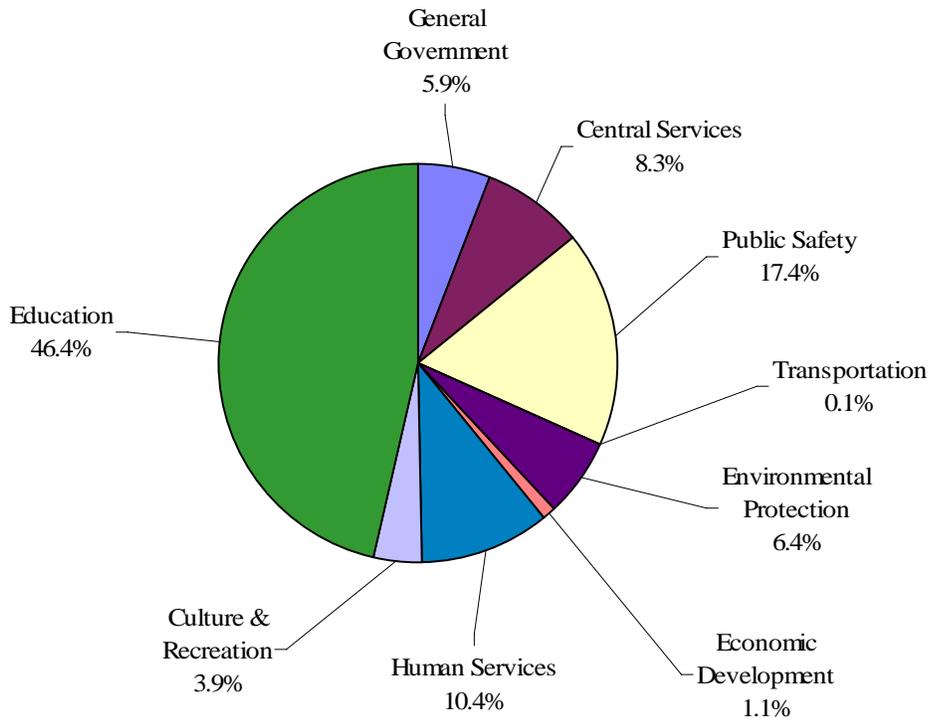
Total Expenditures by Function (all funds)

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
General Government	\$ 10,869,890	\$ 13,271,566	\$ 13,591,775	\$ 11,971,555
Central Services	12,348,752	13,614,339	13,229,687	13,332,693
Public Safety	20,976,344	22,141,944	25,419,300	28,196,728
Transportation	85,000	93,500	93,500	93,500
Environmental Protection	10,163,812	10,742,191	11,388,795	11,485,055
Economic Development	4,992,821	5,691,130	7,003,613	5,994,193
Human Services	24,451,543	26,870,792	28,480,419	30,063,486
Education	25,624,225	27,987,072	27,987,072	32,098,564
Culture and Recreation	4,339,985	5,129,811	6,501,565	5,209,176
Debt Service	13,104,237	19,249,022	17,408,272	19,703,493
Cost of Service (Enterprise Funds)	12,703,922	15,212,452	16,381,970	17,485,854
Transfers Out, Net of Interfund Transfers	29,875,977	20,475,349	29,049,156	22,216,531
Total Operating Expenditures	\$169,536,508	\$ 180,479,168	\$ 196,535,124	\$ 197,850,828



2007 Approved Tax Levy Distribution

	2007 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 5,366,031	0.0181	\$ 0.059	5.9%
Central Services	7,527,847	0.0254	0.083	8.3%
Public Safety	15,764,871	0.0532	0.174	17.4%
Transportation	70,287	0.0002	0.001	0.1%
Environmental Protection	5,764,310	0.0195	0.064	6.4%
Economic Development	983,886	0.0033	0.011	1.1%
Human Services	9,404,974	0.0317	0.104	10.4%
Culture & Recreation	3,546,235	0.0120	0.039	3.9%
Education	41,950,596	0.1416	0.464	46.4%
Total	\$ 90,379,038	0.3050	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2007 Actual Estimated</i>	<i>FY 2008 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 79,137,087	\$ 79,445,592	\$ 82,601,988	\$ 84,418,252	\$ 92,804,038
Local Option Sales Taxes	21,061,222	22,540,471	23,141,173	23,301,190	24,548,691
Other Taxes and Licenses	7,151,457	6,603,000	4,625,131	4,468,119	3,303,000
Unrestricted Intergovernmental	251,627	224,000	224,000	265,782	254,000
Restricted Intergovernmental	15,281,034	13,638,558	16,964,220	16,416,613	14,839,434
Permits and Fees	7,550,776	7,524,038	7,462,398	7,883,192	7,656,512
Sales and Services	4,921,912	4,470,395	4,802,899	4,893,306	5,698,349
Investment Earnings	2,925,644	2,704,070	3,144,070	3,374,239	2,948,000
Other Reveune	495,380	143,550	365,349	536,050	625,000
Total Revenues	138,776,139	137,293,674	143,331,228	145,556,743	152,677,024
Expenditures:					
General Government	10,866,390	13,122,562	13,365,201	11,026,427	11,800,533
Central Services	12,348,752	13,614,339	13,229,687	12,288,471	13,332,693
Public Safety	19,952,326	21,086,707	24,135,438	22,002,520	26,884,425
Transportation	85,000	93,500	93,500	93,500	93,500
Environmental Protection	10,163,812	10,742,191	11,388,795	11,018,969	11,485,055
Economic Development	3,985,417	4,750,110	5,970,912	4,569,930	4,963,881
Human Services	24,451,543	26,870,792	28,480,419	26,146,155	30,063,486
Education	25,624,225	27,987,072	27,987,072	27,987,072	32,098,564
Culture and Recreation	4,339,985	5,129,811	6,501,565	4,037,407	5,209,176
Debt Service	10,992,685	10,886,461	10,886,461	10,886,461	13,412,069
Cost of Service (Enterprise Funds)	-	-	-	-	-
Total Expenditures	122,810,135	134,283,545	142,039,050	130,056,912	149,343,382
Revenues over (under) Expenditures	15,966,004	3,010,129	1,292,178	15,499,831	3,333,642
Other Financing Sources (Uses)					
Issuance of long-term debt	1,007,492	-	175,770	175,770	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	8,247,414	4,514,684	5,113,833	5,113,833	4,815,923
Transfer to other funds	(17,276,901)	(13,965,585)	(17,570,405)	(17,170,405)	(9,980,565)
Total Other Financing Sources (Uses)	(8,021,995)	(9,450,901)	(12,280,802)	(11,880,802)	(5,164,642)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,944,009	(6,440,772)	(10,988,624)	3,619,029	(1,831,000)
Fund balance, beginning of the year	53,702,674	61,646,683	61,646,683	61,646,683	65,265,712
Fund balance, end of year	\$ 61,646,683	\$ 55,205,911	\$ 50,658,059	\$ 65,265,712	\$ 63,434,712

Special Revenue Funds – Changes in Fund Balance

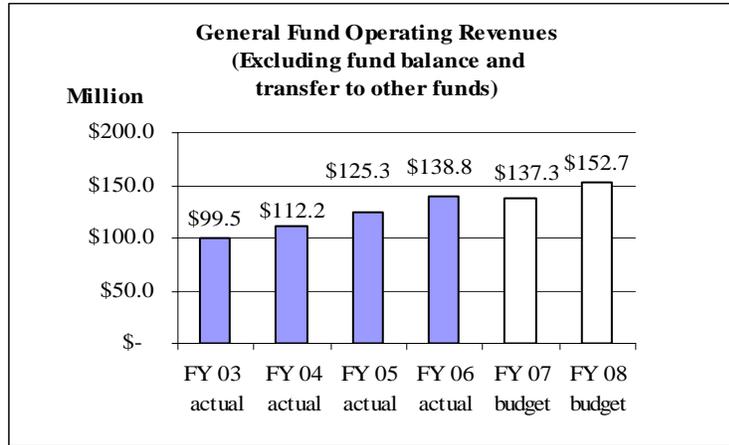
	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2007 Actual Estimated</i>	<i>FY 2008 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	1,738,495	1,659,000	1,745,000	1,745,000	1,750,000
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	199,448	102,000	144,500	174,745	187,000
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	617,835	-	135,304	995,000	429,649
Other Revenue	106,622	-	-	554,000	-
Total Revenues	2,662,400	1,761,000	2,024,804	3,468,745	2,366,649
Expenditures:					
General Government	3,500	149,004	226,574	200,000	171,022
Central Services	-	-	-	-	-
Public Safety	1,024,018	1,055,237	1,283,862	1,200,000	1,312,303
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	1,007,404	941,020	1,032,701	1,030,000	1,030,312
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service (Enterprise Funds)	-	-	-	-	-
Total Expenditures	2,034,922	2,145,261	2,543,137	2,430,000	2,513,637
Revenues over (under) Expenditures	627,478	(384,261)	(518,333)	1,038,745	(146,988)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	14,521,213	13,965,585	18,021,645	17,621,645	9,980,565
Transfer to other funds	(25,260,407)	(19,420,384)	(24,910,906)	(14,619,489)	(18,979,697)
Total Other Financing Sources (Uses)	(10,739,194)	(5,454,799)	(6,889,261)	3,002,156	(8,999,132)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,111,716)	(5,839,060)	(7,407,594)	4,040,901	(9,146,120)
Fund balance, beginning of the year	22,102,234	11,990,518	11,990,518	11,990,518	16,031,419
Fund balance, end of year	\$ 11,990,518	\$ 6,151,458	\$ 4,582,924	\$ 16,031,419	\$ 6,885,299

Enterprise Funds – Changes in Fund Balance

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2007 Actual Estimated</i>	<i>FY 2008 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	12,604	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	23,834,934	23,833,234	24,874,522	26,246,549	26,360,563
Investment Earnings	943,722	550,000	744,349	1,022,429	1,127,448
Other Revenue	1,039,192	4,162,484	2,508,686	2,844,850	2,367,413
Total Revenues	25,830,452	28,545,718	28,127,557	30,113,828	29,855,424
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	2,111,552	8,362,561	6,521,811	6,521,811	6,291,424
Cost of Service (Enterprise Funds)	12,703,922	15,212,452	16,381,970	15,734,585	17,485,854
Total Expenditures	14,815,474	23,575,013	22,903,781	22,256,396	23,777,278
Revenues over (under) Expenditures	11,014,978	4,970,705	5,223,776	7,857,432	6,078,146
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	78,125	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	5,678,949	4,321,000	5,668,309	5,668,309	5,030,060
Transfer to other funds	(15,786,245)	(9,890,649)	(15,371,632)	(15,371,632)	(13,082,817)
Total Other Financing Sources (Uses)	(10,107,296)	(5,569,649)	(9,703,323)	(9,625,198)	(8,052,757)
Revenues & Other Sources Over (Under) Expenditures and Other Uses	907,682	(598,944)	(4,479,547)	(1,767,766)	(1,974,611)
Fund balance, beginning of the year	21,828,470	22,736,152	22,736,152	22,736,152	20,968,386
Fund balance, end of year	\$ 22,736,152	\$ 22,137,208	\$ 18,256,605	\$ 20,968,386	\$ 18,993,775

Revenue Highlights

General fund operating revenues in FY 2008 are projected to increase by 11.2 percent above FY 2007 approved budget from sources other than fund balance and transfers from other funds.



Property Tax

Brunswick County’s largest general revenue source is the ad valorem tax representing 60.8 percent of total estimated general revenue from sources other than fund balance and transfers from other funds. The property tax is levied against real and personal property not exempt from taxation. For FY 2008, the general property tax rate is \$.305 per \$100 assessed valuation. The property tax rate decreased \$.235 due to the FY 2007 revaluation of real property. Using the formula mandated by state law, the revenue-neutral property tax rate for FY 2008 is \$.295. The approved property tax rate of \$.305 represents the revenue-neutral rate plus \$.01 for the Brunswick Community College General Obligation Bond authorized by the voters in 2004. The overall valuation of property is projected to increase by 106 percent. The property tax base is comprised of the following:

FY 2008 Estimated Property Tax Base (in thousands)	
Real Property	\$ 27,722,000
Public Service	\$ 1,150,000
Motor Vehicles	\$ 990,000
Personal Property	\$ 520,000
Total Estimated Property Tax Base	\$ 30,382,000

Ad valorem tax revenue is projected to increase by \$13,358,446 (16.8%) over the 2006 tax levy due to the increase in the tax base, additional 1 cent on the tax rate and an improved collection rate. One cent on the general fund property tax rate generates approximately \$3 million.

Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real property occurred in FY 2007.

Public services tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air transportation companies. The State of North Carolina sets the values of taxable assets for utility companies annually.

Revenue Highlights

Motor vehicles include all registered vehicles and these values are adjusted annually. Personal property includes business equipment and machinery, boats, mobile homes, and unregistered vehicles. These values are adjusted annually.

Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 08 is estimated to be \$24.5 million representing an approximate 8.9 percent increase over FY 07 approved budget. There are the four statutory authorizations for sales tax as shown in the following table:

Sales Tax			
Sales Tax	FY 06 Actual	FY 07 Approved	FY 08 Budget
Article 39 (1cent)	\$ 9,166,780	\$ 10,050,042	\$ 10,050,042
Article 40 (1/2 cent)	\$ 4,007,633	\$ 4,161,676	\$ 5,011,080
Article 42 (1/2 cent)	\$ 3,964,063	\$ 4,115,678	\$ 4,954,711
Article 44 (1/2 cent)	\$ 3,922,746	\$ 4,213,075	\$ 4,532,858

Article 39 of the North Carolina General Statutes enables counties to levy a one-cent sales tax. This is the original authorized local government sales tax beginning in 1967. All proceeds from this one-cent tax are returned to Brunswick County and its municipalities in a “point of delivery” distribution. In FY 08, there is no expected revenue growth over the FY 07 approved budget.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. The revenue collected from these two levies is placed into a statewide pool and distributed among the state’s counties in proportion to how much of the total state population resides in each county. State statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax revenue be used to support public school capital outlay or retire any indebtedness incurred by the county in providing capital outlay for the schools. Revenues from these two half-cent sales taxes are projected to increase by 20.4 percent respectively.

Article 44 of the North Carolina General Statutes authorizes counties to levy a one-half cent sales tax. This tax is levied on purchases like other local option taxes with the exception unprepared food is excluded from taxation. Article 44 distribution of receipts within the state is blended. One half of the net proceeds of the tax collected is distributed to all counties based on a point of origin basis and the other half of the tax is distributed on a per capita basis. Expected increase in FY 07 revenues is 7.6 percent.

Other Taxes and Licenses

Real property excise tax is required by State statutes to be collected on transfers of real property. The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. With the decreasing number in real estate transactions, projected revenue is \$3.2 million or a 50.8 percent decrease under FY 2007 approved budget.

Unrestricted Intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for wine, local governments receive 62% of the tax proceeds. The amount of revenue budgeted with an increase of 15% over the prior year is \$230,000 for FY 2008.

Revenue Highlights

Restricted Intergovernmental

State and federal grants received by the county are mainly to support human services, economic and physical development and public safety. These revenue sources are dependent upon actions by the legislative bodies of state and federal government, as well as program administrators. FY 2008 budgeted revenues of \$14.8 million is an 8.8 percent increase over the approved budget for FY 2007.

Permits and Fees

Solid waste fees (\$2.7 million) are expected to remain relatively constant in comparison with the approved budget for FY 07. A percentage of revenue generated by the tipping fee will be transferred to the reserve fund for landfill closure.

Property development fees, zoning application fees and fees for building permits and inspections are expected to generate revenues of \$1.48 million in FY 2008 which is a slight decrease from the prior year budget. The County is experiencing a decreasing number of building permits issued but are able to hold revenues steady with fee increases to bring services closer to cost recovery. The increases in fees are outlined in the Approved Budget Ordinance for FY 2007-2008.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected decrease in FY 2008 under last year's budget is approximately 16.7% for a total of \$1,313,000 in revenue.

Sales and Service

Charges for emergency medical services are assessed when paramedics transport patients for any medical reasons. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. With the combination of increased transports, fee changes (outlined in the Approved Budget Ordinance) and continued improvement in the collection rate, expected revenues for FY 2008 are \$1.5 million reflecting a 25 percent increase from FY 2007 approved budget.

Food service prepares meals for retail (mainly county employees), home delivered and congregate meals (Brunswick Senior Resources, Inc.) and meals for inmates. Revenues are expected to increase 55.1% to \$1.7 million in sales. This increase is primarily due to the increase in jail population.

Public health fees include insurance payments and fees paid directly by those who can afford to pay a portion of the cost of service and environmental health fees for site evaluations to meet regulatory obligations to protect the environment. Revenues are expected to decrease 9.4 percent in FY 08 mainly due to the increase in county water and sewer availability.

Investment Earnings

Earnings on investments are expected to increase 9 percent to \$2,948,000 due to the short-term interest rates and the improved coordination of the County's investments.

Transfers from Other Funds

Transfers from other funds represent transfers from other County funds for various purposes such as debt service, capital projects, administrative and indirect costs. The enterprise fund (water and wastewater) will transfer \$998,086 to the general fund for indirect administrative costs.

Fund Balance Appropriated

Fiscal Year 2008 includes a fund balance appropriation in the general fund of \$1,627,500 for public safety land and property acquisition of \$950,000 and \$677,500 to expedite grant projects at the Brunswick County Airport. Both projects are included in the county's Capital Improvement Plan.

Revenue Highlights

Other Fund Revenues:**Emergency Telephone services**

The Emergency 911 revenue is derived from a \$1.00 surcharge fee on telephone bills within the County. This revenue source is expected remain constant at \$700,000 with no increase or decrease from the prior year.

Water Fund

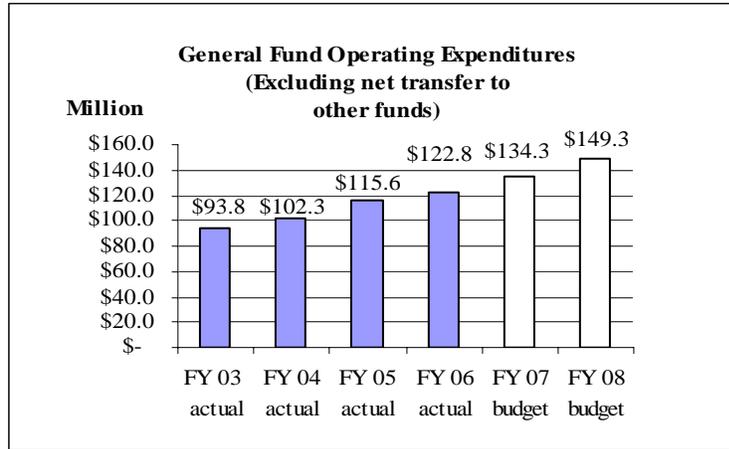
Total projected revenue in the Water Fund is \$17,878,810 representing an increase of 10.9 percent. Revenue from retail, wholesale, and industrial water sales is expected to increase approximately \$2 million (16.3%) mainly due to the steady growth in the county of retail customers and an increase in the wholesale and industrial water rate (annually adjusted) from \$2.31 per 1,000 gallons to \$2.40 per 1,000 gallons based on the Producer Price Index for May of 2007. Expected growth in FY 2008 is approximately 1,200 new retail customers generating \$1million in capital recovery fees which is a funding source to expand water lines to service new customers.

Wastewater Fund

Total projected revenue in the Wastewater Fund is \$11,926,614. Retail wastewater sales are projected to increase \$1,163,704 (33%) due to growth already experienced and with projected new services of 633 residential equivalent units in FY 08. Capital Recovery Fees are expected to produce \$1,900,000 to be used for sewer system expansions and to retire debt service on sewer system projects.

Expenditure Highlights

General fund operating expenditures in FY 2008 projected increase is 11.2 percent to \$149,343,382 above FY 2007 approved budget from uses other than transfers to other funds.



Salary and Fringe Benefits

Total General Fund personnel/employee cost budgeted in FY 2008 is \$52.5 million. With the growth in the County and to meet the demand for services, 97 full-time new positions were approved of which 86 approved new positions are in the general fund. These approved positions increased salaries and fringes approximately \$3.6 million. The table below identifies the program areas approved for new positions.

General Fund Approved New Positions

Program	# of new positions	Salary and Fringes
General Government	3	\$ 173,927
Central Services	5	\$ 229,369
Public Safety	60	\$ 2,305,801
Economic Development	2	\$ 100,762
Human Services	15	\$ 792,703
Culture and Recreation	1	\$ 43,265

Employee compensation is adjusted yearly in January and is based on performance. The budget includes a 6 percent merit pool for each department's total one half-year mid-point salary grade. The total merit pool for the general fund is \$1,117,864.

Overall personnel costs increased mainly due to the increase in full-time positions and represents 35 percent of the general fund operating budget. The county contributes to a group health and dental insurance plan of approximately \$7.7 million, Local Government Retirement System of 4.9 percent and the North Carolina 401k Plan of 5 percent. Total fringe benefits budgeted for FY 2008 in the general fund is \$15.3 million which represents a 10 percent increase over the prior year budget.

Expenditure Highlights

Operating costs

Total operating costs budgeted in the general fund is \$93.4 million which is a 10.9 percent increase compared to the prior year budget and is 63 percent of the total general fund operating budget. Operating costs include all costs except capital outlay items that cost \$5,000 or greater and personnel costs. Some of the increases are noted in the following programs:

- Human Services - Increased funding of 11.6 percent for the county's growing senior population and the increased number of participants in programs for a total contribution of \$1,350,000. Social Services anticipate Medicaid payments of \$5,122,156 or a 6.5 increase over last year's budget.
- Education - The county contribution to the Brunswick County Board of Education for public education operations is \$29,202,801 or a 14.7 percent increase over the prior year approved budget. Consistent with the increase in funding for the Brunswick County Board of Education, a 14.7 percent or \$370,902 increase in budget for Brunswick Community College.
- Public Safety – Phase II expansion of the Brunswick county Detention Center from 196 beds to 444 beds has increased the overall operating budget 42% or \$533,600. Detention Center food service costs are expected to increase by \$380,493 over last years approved budget due to the increasing inmate population.
- Environmental Protection – Contracted services for solid waste are expected to increase \$250,000 mainly due to county growth.
- Debt Service – General fund debt service is increasing 23.2 percent or \$2,525,608 mainly due to the General Obligation Bond sale in the amount of \$26.5 million to be used for Brunswick Community College projects.

Capital Outlay

Purchases of vehicles, equipment and improvements that exceed \$5,000 represent 2 percent of the general fund budget for a total of \$3,427,758 which is a decrease of 9% from FY 2007 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2007 Budget
Vehicles	\$ 1,362,898
Equipment	\$ 583,860
Improvements	\$ 1,481,000

Vehicle purchases include 31 replacement vehicles and 20 additions. Included in the public safety budget are two replacement ambulances (\$224,000), five additional patrol cars (\$136,370), twenty-two replacement patrol cars (\$600,028) and one additional truck for Animal Control. Included in the Human Services budget are four replacement vehicles and five additional (\$168,000).

Significant equipment purchases include ten digital in-car cameras for the patrol cars (\$57,050), Printrak Live Scan and Latent Station for fingerprinting (\$110,304) for Sheriff and Detention Center, equipment packages for two ambulances (\$40,000), commercial washer and dryer for Emergency Management (\$24,000), mobile CAD equipment (\$45,000) for Central Communications. Equipment purchases for Parks & Recreation include front end loader tractor (\$35,000), top dresser (\$25,000), bunker infield rake (\$9,500) and mower (\$19,400). Operation Services equipment purchases include a tandem dump truck (\$80,000) and mini excavator (\$50,000).

Expenditure Highlights

In FY 2008, some of the major improvements to fourteen parks include lighting and re-lighting of ball fields (\$188,000), concessions/restrooms/offices (\$900,000), resurfacing of ball fields and playground areas (\$129,000). Other than park improvements included in the budget is concrete pad for solid waste (\$65,000) and renovations to Town Creek Rescue (\$50,000).

Other Fund Expenditures:

Water Fund

Total operating expenditures increased \$1,678,241 (16%) over FY 2007 approved budget. The water system continues to grow at a steady rate. In order to maintain high quality service levels and to operate in accordance with regulatory permit parameters, four (5) new positions are approved in FY 2008. Personnel costs will increase 16% in FY 2008.

Wastewater Fund

Total operating expenditures in the wastewater fund are projected to increase 13% to \$5,121,593 over the prior year approved budget. The increase is mainly due county growth and. Approved in the budget are five (5) additional new positions to operate and maintain the wastewater collection systems in accordance with state regulations and to provide wastewater taps and repair and install grinder pump stations.

Personnel Summary (by Department)

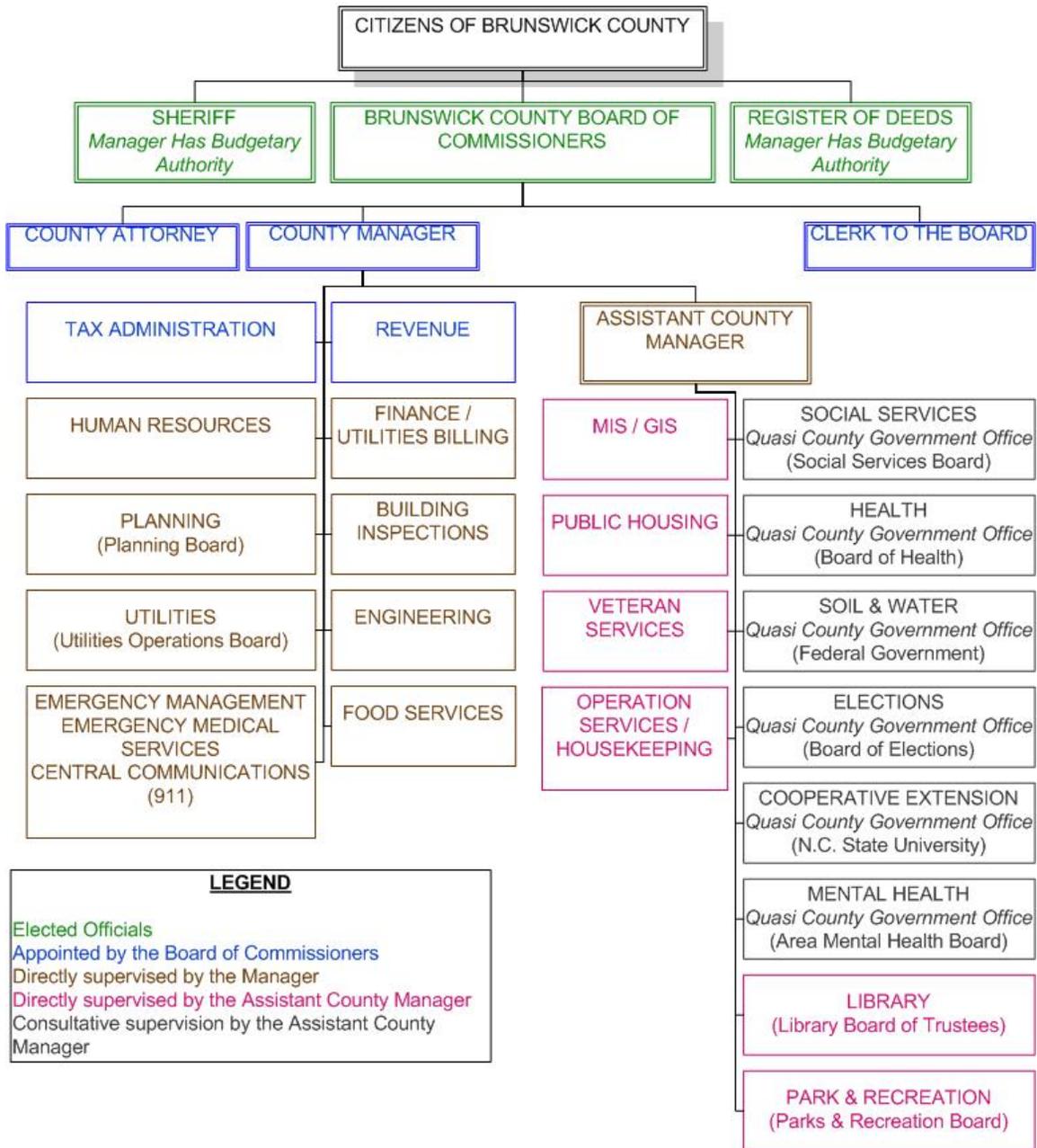
	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
General Fund:				
Governing Body	2.00	2.00	2.00	2.00
County Administration	8.00	8.00	8.00	8.00
Finance	12.50	12.50	12.50	12.50
Tax Administration	27.00	29.00	29.00	32.00
Revenue Collector	11.00	12.00	12.00	12.00
GIS	7.00	8.00	8.00	8.00
Legal Department	3.00	4.00	4.00	4.00
Cape Fear Sentencing	1.00	1.00	1.00	1.00
Board of Elections	4.00	5.00	5.00	5.00
Register of Deeds	20.00	22.00	22.00	22.00
MIS	9.00	10.00	10.00	10.00
Service Center	11.00	12.00	12.00	13.00
Engineering	4.00	4.00	4.00	5.00
Operation Services	52.00	53.00	53.00	55.00
District Teen Court	0	1.00	0.00	0.00
Sheriff Department	80.00	86.00	87.00	93.00
Sheriff School Deputies	8.00	8.00	9.00	12.00
Criminal Justice Partnership	2.00	2.00	2.00	2.00
Law Enforcement Separation	4.00	4.00	4.00	4.00
Detention Center	43.00	49.00	49.00	85.00
Emergency Management	4.00	5.00	5.00	5.00
Emergency Management-Progress Energy	0.00	1.00	1.00	1.00
Emergency Medical Services	62.00	66.00	66.00	72.00
Building Inspections	11.00	13.00	13.00	13.00
Central Communications Center	26.00	26.00	26.00	34.00
Solid Waste	9.00	9.00	9.00	9.00
Stormwater Ordinance Enforcement	0.00	1.00	1.00	1.00
Code Enforcement	2.00	4.00	4.00	4.00
Central Permitting	7.00	7.00	7.00	7.00
Planning	7.00	8.00	9.00	11.00
Cooperative Extension	9.00	9.00	9.00	9.00
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	2.00	2.00	2.00	2.00
Library	20.00	20.00	20.00	20.00
Parks & Recreation-Administration	3.00	3.00	3.00	3.00
Parks & Recreation-Recreation	5.00	6.00	6.00	6.00
Parks & Recreation-Parks & Ground Maintenance	15.00	16.00	16.00	17.00
Total General Fund	493.50	531.50	533.50	602.50
Public Housing Fund:				
Public Housing - Administration	6.00	6.00	5.00	5.00
Total Public Housing Fund	6.00	6.00	5.00	5.00

Personnel Summary (by Department)

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Food Services:				
Food Services	8.00	9.00	9.00	10.00
Total Food Services	8.00	9.00	9.00	10.00
Public Health:				
Animal Control	11.00	11.00	11.00	12.00
Family Health Personnel	58.00	59.00	56.00	57.00
KB Reynolds Nourishing Program	1.00	1.00	1.00	1.00
KB Reynolds Senior Program	4.00	4.00	4.00	4.00
WIC-Client Services	8.00	10.00	10.00	10.00
Smart Start Grant	1.00	1.00	1.00	1.00
Environmental Health	27.00	27.00	25.00	25.00
Bioterrorism Preparedness and Response	1.00	1.00	1.00	1.00
Total Public Health	111.00	114.00	109.00	111.00
Social Services:				
DSS-Administration	102.00	112.00	112.00	126.00
Community Alternative Program	17.00	17.00	17.00	17.00
Title III- In Home Care	15.00	15.00	15.00	15.00
Total Social Services	134.00	144.00	144.00	158.00
Emergency Telephone Fund:				
Emergency Telephone Service	1.00	1.55	1.55	2.25
Wireless Emergency Telephone Service	1.00	0.45	0.45	0.75
Total Emergency Telephone Fund	2.00	2.00	2.00	3.00
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1.00	1.00	2.00	2.00
Total ROD Technology Enhancement Fund	1.00	1.00	2.00	2.00
Water Fund:				
Water Administration	4.25	4.25	4.25	6.25
Northwest Water Treatment Plant	13.00	13.00	13.00	13.00
211 Water Treatment Plant	10.00	10.00	10.00	10.00
Water Field Operations	16.00	18.00	21.00	23.00
LCFWSA Reimbursement	2.00	2.00	2.00	2.00
Customer Service Division	15.50	15.50	15.50	16.50
Facilities Operations Division	5.00	7.00	7.00	7.00
Total Water Fund	65.75	69.75	72.75	77.75
Wastewater Fund:				
Wastewater Administration	1.75	1.75	1.75	1.75
Wastewater Field Operations	9.00	11.00	11.00	16.00
Northeast Regional Wastewater	2.90	2.90	2.90	2.90
Southwest Regional Wastewater	3.25	3.25	3.25	3.25
West Regional Wastewater	6.85	6.85	6.85	6.85
Total Wastewater Fund	23.75	25.75	25.75	30.75
Total All Funds	845.00	903.00	903.00	1000.00

County Organizational Chart

Brunswick County Organizational Chart



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General Fund Revenue Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>	<i>Change from FY 2007 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 78,283,845	\$ 78,745,592	\$ 81,901,988	\$ 92,204,038	17.1%
Penalties and interest	853,242	700,000	700,000	600,000	-14.3%
Ad Valorem Taxes Subtotal	79,137,087	79,445,592	82,601,988	92,804,038	16.8%
Local Option Sales Taxes:					
Article 39 (1%)	9,166,780	10,050,042	10,050,744	10,050,042	0.0%
Article 40 (1/2%)	4,007,633	4,161,676	4,461,676	5,011,080	20.4%
Article 42 (1/2%)	3,964,063	4,115,678	4,415,678	4,954,711	20.4%
Article 44 (1/2%)	3,922,746	4,213,075	4,213,075	4,532,858	7.6%
Local Option Sales Taxes Subtotal	21,061,222	22,540,471	23,141,173	24,548,691	8.9%
Other Taxes and Licenses:					
Deed stamp excise tax	7,020,674	6,500,000	4,500,000	3,200,000	-50.8%
State drug tax	40,012	18,000	18,000	18,000	0.0%
Scrap tire disposal fee	90,771	85,000	107,131	85,000	0.0%
Other Taxes and Licenses Subtotal	7,151,457	6,603,000	4,625,131	3,303,000	-50.0%
Unrestricted Intergovernmental:					
Alcohol beverage tax	227,627	200,000	200,000	230,000	15.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Unrestricted Intergovernmental Subtotal	251,627	224,000	224,000	254,000	13.4%
Restricted intergovernmental:					
State and federal revenue	15,222,947	13,596,558	16,922,220	14,796,034	8.8%
ABC bottle taxes	46,722	42,000	42,000	42,000	0.0%
ABC education requirement	6,629	-	-	-	n/a
ABC law enforcement services	4,736	-	-	1,400	n/a
Restricted Intergovernmental Subtotal	15,281,034	13,638,558	16,964,220	14,839,434	8.8%
Permits and Fees:					
Solid waste fees	2,315,762	2,750,000	2,750,000	2,730,000	-0.7%
Building permits, inspection fees	1,853,025	1,664,268	1,664,268	1,641,500	-1.4%
Court facility fees	148,208	135,176	135,176	150,000	11.0%
Register of Deeds	1,728,720	1,577,000	1,437,000	1,313,000	-16.7%
School Resource officer reimbursement	485,647	531,685	587,239	798,074	50.1%
Other permit and fees	1,019,414	865,909	888,715	1,023,938	18.3%
Permits and Fees Subtotal	7,550,776	7,524,038	7,462,398	7,656,512	1.8%

General Fund Revenue Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>	<i>Change from FY 2007 Budget</i>
Sales and Services:					
Rents, concessions and fees	717,351	517,600	628,907	700,434	35.3%
EMS charges	1,301,172	1,200,000	1,240,000	1,500,000	25.0%
Jail fees	250,150	163,000	231,283	154,000	-5.5%
Cafeteria sales	1,133,005	1,115,329	1,280,329	1,730,275	55.1%
Public health user fees	1,311,959	1,323,766	1,254,073	1,198,766	-9.4%
Social services fees	58,707	46,200	46,200	40,900	-11.5%
Public housing fees	24,664	4,500	4,500	2,724	-39.5%
Tax collection fees	45,469	44,000	44,000	47,250	7.4%
Other sales and services	79,435	56,000	73,607	324,000	478.6%
Sales and Services Subtotal	4,921,912	4,470,395	4,802,899	5,698,349	27.5%
Investment Earnings	2,925,644	2,704,070	3,144,070	2,948,000	9.0%
Other Revenue:					
Tax refunds-sales and gas tax	495	-	-	300,500	n/a
Contributions	879	2,300	2,300	2,300	0.0%
Other revenues	494,006	141,250	363,049	322,200	128.1%
Other Revenue Subtotal	495,380	143,550	365,349	625,000	335.4%
Fund Balance Appropriated	-	6,440,772	10,988,624	1,831,000	-71.6%
Total Operating Revenues	138,776,139	143,734,446	154,319,852	154,508,024	7.5%
Other Financing Sources (Uses)					
Issuance of long-term debt	1,007,492	-	175,770	-	n/a
Payment to escrow agent-refunded	-	-	-	-	n/a
Sale of capital assets	-	-	-	-	n/a
Total Other Financing Sources	1,007,492	-	175,770	-	n/a
Transfers from Other Funds	8,247,414	4,514,684	5,113,833	4,815,923	6.7%
Total Revenue	\$ 148,031,045	\$ 148,249,130	\$ 159,609,455	\$ 159,323,947	7.5%

General Fund Expenditure Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>	<i>Change from FY 2007 Budget</i>
General Government:					
Governing Body	\$ 350,738	\$ 357,496	\$ 374,521	\$ 382,470	7.0%
County Administration	769,405	841,703	849,328	883,461	5.0%
Finance	1,002,947	1,464,555	1,682,506	1,407,945	-3.9%
Tax Administration	1,525,335	2,345,829	3,038,509	2,523,854	7.6%
Revenue Collections	574,857	709,863	709,863	718,233	1.2%
Geographic Information System	508,816	572,230	599,811	731,240	27.8%
Revaluation	358,585	275,016	-	-	-100.0%
Legal Department	357,603	434,255	434,255	439,358	1.2%
Court Facilities:					
Clerk of Court	69,872	78,240	198,240	129,540	65.6%
Judges Office	602	5,500	8,500	11,180	103.3%
Cape Fear Sentencing	61,025	66,382	72,564	72,564	9.3%
Board of Elections	395,885	484,279	1,092,243	531,049	9.7%
Register of Deeds	4,890,720	4,987,214	4,009,361	3,469,639	-30.4%
Contingency	-	500,000	295,500	500,000	0.0%
General Government Subtotal	10,866,390	13,122,562	13,365,201	11,800,533	-10.1%
Central Services:					
Management Information Systems	942,312	1,015,983	1,070,419	1,079,543	6.3%
Service Center	2,889,154	3,331,702	2,366,044	1,893,346	-43.2%
Brunswick Transit System	148,802	162,680	213,371	139,569	-14.2%
Engineering	249,494	347,416	355,101	429,771	23.7%
Operation Services	4,988,896	4,400,603	4,948,516	5,131,511	16.6%
Non-Departmental	2,045,110	3,240,626	2,995,907	2,928,678	-9.6%
Food Services	1,084,984	1,115,329	1,280,329	1,730,275	55.1%
Central Services Subtotal	12,348,752	13,614,339	13,229,687	13,332,693	-2.1%
Public Safety:					
District Attorney	124,931	135,994	186,804	139,194	2.4%
Sheriff Department	6,296,151	7,240,424	8,136,084	9,062,555	25.2%
Criminal Justice Partnership	200,417	214,310	249,764	227,625	6.2%
Detention Center	3,958,008	3,779,836	3,838,119	5,935,679	57.0%
Emergency Management	679,471	710,596	1,026,941	712,692	0.3%
Emergency Medical Service	4,387,609	5,275,783	5,660,468	5,990,743	13.6%
Public Safety Agencies:					
Fire Departments	345,500	349,000	382,374	364,500	4.4%
Rescue Squads	390,219	375,300	488,832	401,300	6.9%
Building Inspections	638,757	848,971	875,434	895,831	5.5%
Medical Examiner	76,669	65,000	65,000	70,000	7.7%
Central Communications	2,276,492	1,421,464	2,534,755	2,304,028	62.1%
Animal Control	578,102	670,029	690,863	780,278	16.5%
Public Safety Subtotal	19,952,326	21,086,707	24,135,438	26,884,425	27.5%

General Fund Expenditure Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>	<i>Change from FY 2007 Budget</i>
Transportation:					
Transportation Agencies:					
Brunswick County Airport	60,000	66,000	66,000	66,000	0.0%
Odell Williamson Municipal Airport	25,000	27,500	27,500	27,500	0.0%
Transportation Subtotal	85,000	93,500	93,500	93,500	0.0%
Environmental Protection:					
Solid Waste	9,744,219	10,273,605	10,498,517	11,033,198	7.4%
Storm water Ordinance Enforcement	56,748	123,368	123,368	82,777	-32.9%
Mosquito Control	75,494	125,000	280,226	125,000	0.0%
Environmental Protection Agencies:					
Artificial Reef Program	10,000	11,000	11,000	11,000	0.0%
Brunswick County Beach Consortium	30,000	30,000	30,000	30,000	0.0%
Cape Fear River Corridor	5,000	-	-	-	n/a
Cape Fear RC & D	3,000	3,000	3,000	9,000	200.0%
Forestry	166,298	176,218	176,218	194,080	10.1%
Other:					
Coastal Watershed Management	73,053	-	111,466	-	n/a
Shallow Inlet Dredging	-	-	155,000	-	n/a
Environmental Protection Subtotal	10,163,812	10,742,191	11,388,795	11,485,055	6.9%
Economic Development:					
Code Enforcement	-	273,949	279,286	268,226	-2.1%
Central Permitting	196,985	367,232	367,232	383,751	4.5%
Planning	572,700	608,594	627,665	858,733	41.1%
Community Development	-	-	991,331	15,000	n/a
Cooperative Extension	528,567	531,559	591,365	538,880	1.4%
Soil and Water Conservation	147,279	158,230	168,487	173,265	9.5%
Public Housing	2,269,886	2,510,546	2,510,546	2,411,026	-4.0%
Economic Development Commission	270,000	300,000	300,000	315,000	5.0%
Other: DAK Americas	-	-	135,000	-	n/a
Economic Development Subtotal	3,985,417	4,750,110	5,970,912	4,963,881	4.5%

General Fund Expenditure Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>	<i>Change from FY 2007 Budget</i>
Human Services:					
Health:					
Administration	2,908,603	3,259,996	3,249,678	3,304,504	1.4%
Communicable Diseases	112,377	145,985	153,485	189,550	29.8%
Adult Health Maintenance	57,211	47,428	47,428	49,822	5.0%
Senior Health	438,277	412,285	412,285	445,807	8.1%
Maternal and Child Health	829,917	963,012	1,104,915	1,121,598	16.5%
Environmental Health	1,858,872	1,846,364	1,976,130	1,829,850	-0.9%
Social Services:					
Administration	5,444,600	6,779,808	6,978,219	8,268,392	22.0%
Community Alternative Program	526,298	600,095	600,095	651,536	8.6%
Title III - In Home Care	226,049	463,550	463,550	501,128	8.1%
Medical Assistance	4,204,376	4,810,000	4,456,103	5,122,156	6.5%
Aid to the Blind	4,423	8,978	8,978	9,290	3.5%
Adoption Assistance	243,007	300,000	300,000	300,000	0.0%
Aid to Aging-Rest Home	435,794	480,000	480,000	535,916	11.6%
Foster Care	254,860	286,239	286,239	326,000	13.9%
State Foster Home	98,669	128,112	128,112	128,112	0.0%
Special Assistance	2,674	6,500	7,576	6,500	0.0%
Day Care	4,469,260	3,823,501	5,072,533	4,461,100	16.7%
Special Child Adoption Fund	43,582	62,962	88,380	-	-100.0%
Veteran Services	119,503	128,377	128,605	128,710	0.3%
Human Services Agencies:					
Southeastern Mental Health Center	546,982	692,000	692,000	692,000	-
Communities in School	177,439	200,000	200,000	225,000	12.5%
American Red Cross Cape Fear	8,000	8,000	8,000	8,000	0.0%
Brunswick County Family Assistance	25,000	40,000	40,000	42,000	5.0%
Brunswick Senior Resources, Inc.	1,100,000	1,210,000	1,210,000	1,350,000	11.6%
Carousel Center	15,000	15,000	15,000	15,000	0.0%
Hope Harbor Home	35,000	35,000	35,000	40,250	15.0%
Literacy Council	6,600	6,600	6,600	7,000	6.1%
Lower Cape Fear Hospice	15,000	25,000	25,000	25,000	0.0%
New Hope Clinic	17,500	20,000	20,000	21,000	5.0%
Partnership for Children	12,400	13,000	13,000	14,000	7.7%
Southeastern Sickle Cell	3,000	3,000	3,000	3,200	6.7%
Habitat for Humanity	-	-	-	25,000	n/a
Providence Home	55,000	25,000	55,000	55,000	120.0%
Juvenile Crime Prevention Grant	137,270	-	138,065	136,065	n/a
Other Human Services:					
Senior Citizen District Allocation	19,000	25,000	77,443	25,000	0.0%
Human Services Subtotal	24,451,543	26,870,792	28,480,419	30,063,486	11.9%

General Fund Expenditure Summary

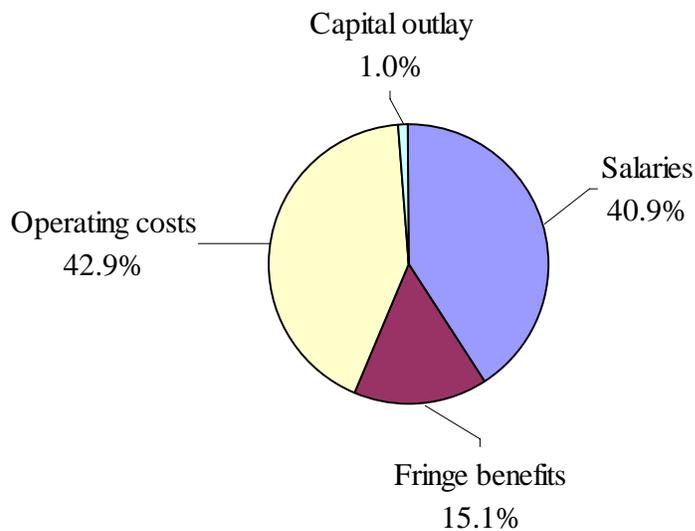
	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>	<i>Change from FY 2007 Budget</i>
Education:					
Brunswick County Schools	23,314,408	25,462,211	25,462,211	29,202,801	14.7%
Brunswick Community College	2,309,817	2,524,861	2,524,861	2,895,763	14.7%
Education Subtotal	25,624,225	27,987,072	27,987,072	32,098,564	14.7%
Culture and Recreation:					
Brunswick County Library	1,265,883	1,340,501	1,350,125	1,423,320	6.2%
Parks and Recreation:					
Administration	257,641	278,658	797,887	348,854	25.2%
Recreation	558,122	642,582	735,821	696,207	8.3%
Maintenance	2,227,289	2,833,120	3,521,542	2,697,595	-4.8%
Culture and Recreation Agencies:					
American Legion Baseball	5,000	5,000	5,000	5,000	-
Arts Council	3,750	3,750	3,750	10,000	166.7%
WHQR Public Radio	1,100	1,200	1,200	1,200	0.0%
Brunswick County Radio Society	-	-	-	2,000	n/a
Culture and Recreation Agencies Oth	-	-	40,200	-	n/a
Other Culture and Recreation:					
General District Allocations	21,200	25,000	46,040	25,000	0.0%
Culture and Recreation Subtotal	4,339,985	5,129,811	6,501,565	5,209,176	1.5%
Debt Service:					
Principal retirement	6,484,521	6,656,086	6,656,086	8,072,307	21.3%
Interest and fees	4,508,164	4,230,375	4,230,375	5,339,762	26.2%
Debt Service Subtotal	10,992,685	10,886,461	10,886,461	13,412,069	23.2%
Total Operating Expenditures	122,810,135	134,283,545	142,039,050	149,343,382	11.2%
Transfer to other funds	17,276,901	13,965,585	17,570,405	9,980,565	-28.5%
Total Expenditures	\$ 140,087,036	\$ 148,249,130	\$ 159,609,455	\$ 159,323,947	7.5%

General Government Budget Summary

Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 3,967,767	\$ 4,610,150	\$ 4,647,461	\$ 4,831,297
Fringe benefits	1,386,424	1,658,699	1,657,630	1,780,418
Operating costs	5,295,106	6,513,753	6,285,100	5,067,818
Capital outlay	217,092	339,960	775,010	121,000
Total expenditures	\$ 10,866,389	\$ 13,122,562	\$ 13,365,201	\$ 11,800,533
Other taxes and licences	7,020,674	6,500,000	4,500,000	3,200,000
Restricted intergovernmental	48,609	52,882	59,064	59,064
Permits and fees	2,084,124	1,725,023	1,710,523	1,670,165
Sales and service	76,062	75,000	72,000	66,250
Investment earnings	24,107	18,172	18,172	35,000
Other revenue	2,705	123,250	176,520	200
Total revenues	\$ 9,256,281	\$ 8,494,327	\$ 6,536,279	\$ 5,030,679
Number of FTE's	95.5	104.5	103.5	106.5

General Government Approved Expenditures FY 2008



Board of Elections

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 155,319	\$ 167,780	\$ 168,780	\$ 188,982
Fringe benefits	54,907	67,249	66,249	74,067
Operating costs	185,658	249,250	857,214	268,000
Capital outlay	-	-	-	-
Total expenditures	\$ 395,884	\$ 484,279	\$ 1,092,243	\$ 531,049
Permits and fees	39,008	500	500	36,818
Total revenues	\$ 39,008	\$ 500	\$ 500	\$ 36,818
Number of FTE's	4.0	5.0	5.0	5.0

Department Purpose

The Brunswick County Board of Elections conducts all federal, state, county, municipal, and special elections in accordance with the mandates set by federal and state law and by State Board of Elections policy. Its mission is to maintain the integrity of elections, to ensure election results are accurate, and to make the election process inclusive for all eligible voters. The Board of Elections endeavors to ensure that every citizen in Brunswick County is availed the opportunity to register to vote and to cast their ballot for the candidates or issues of their choice.

Major Accomplishments

- Registered over 3,000 new voters.
- Sponsored and aided with several voter registration drives throughout the county.
- Restructured training program for precinct officials, which was made possible by the addition of a new position in the department.
- Trained approximately 200 Election Day and early voting precinct officials.
- Piloted new in-house election programming and ballot printing software. One of five counties statewide to pioneer this initiative. Performing these operations in-house allowed staff to expedite the election preparation, maximize cost-efficiency, and minimize waste.
- Successfully conducted a General Election while reducing voter wait time in the polls.
- Directed a recount of the NC Court of Appeals Judge contest, producing an adjustment of only one vote per candidate.
- Inaugurated three new one-stop voting sites bringing a total of seven locations to the county. Relocated two of the three existing one-stop voting sites.
- More than doubled the number of voters who took advantage of the one-stop early voting process since 2002.
- Launched new one-stop voting software. The new software increased voter history accuracy and accelerated the one-stop voting process.
- Created and distributed comprehensive press packets to local media outlets in an amplified public awareness campaign regarding the 2006 General Election.
- Advanced Board and staff training by completing three State Board of Elections seminars.
- Hired Assistant Deputy Director and Elections Technician.

Board of Elections

Goals and Objectives

Goal: Increase ease, efficiency, and accuracy in the voting process.

Objectives:

- Implement the use of Authorization to Vote (ATV) forms. ATV forms provide for more accurate election tabulations and reduce the opportunity for human error.
- Enhance existing precinct official training with specialized, categorical instruction.
- Work with the political parties to improve the poll worker recruitment process.

GOAL: Streamline the transfer of election equipment and supplies between the office, warehouse, and polling locations.

Objectives:

- Obtain a large, enclosed vehicle to transport more equipment in fewer trips.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of registered voters	58,337	62,234	65,065	68,025

<i>Key Performance Measures:</i>	<i>1998</i>	<i>2000 Pres*</i>	<i>2002</i>	<i>2004 Pres*</i>	<i>2006</i>
Effectiveness Measures					
Total votes cast	20,200	29,632	26,682	38,486	26,752
One-stop votes cast	389	4,358	3,914	13,762	8,416
Percentage of one-stop voters to total votes cast	1.9%	14.7%	14.7%	35.8%	31.5%

*Presidential election year.

County Administration

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 487,513	\$ 533,113	\$ 533,113	\$ 568,511
Fringe benefits	137,258	155,270	155,270	166,450
Operating costs	121,244	153,320	160,945	148,500
Capital outlay	23,391	-	-	-
Total expenditures	\$ 769,406	\$ 841,703	\$ 849,328	\$ 883,461
Number of FTE's	8.0	8.0	8.0	8.0

Department Purpose

County Administration includes the County Manager's Office, Human Resources and the Risk Manager. The County Manager's Office is responsible for the general administration of all county departments over which the Board of Commissioners has general authority and coordinating and supporting effective service relationships with the autonomous and semi-autonomous agencies of the county. The County Managers Office is responsible for the budget preparation and administration advising the Board on financial matters. The Manager assists the Board in policy development and implements and administers legislative acts of the Board and ensures that the resources of the county are managed effectively and services provided economically and equitably. Human Resources is responsible for maintaining and administering employee compensation and benefits programs, policy development, recruitment, employee relations, training and development and maintenance of employee records. Risk Management is responsible for the all safety training programs and management of the county's Worker's Compensation and Property and Liability claims.

Goals and Objectives

Goal: To develop a Master Plan for the 811.0-acre site located on Highway 211 North and facilitate the development of the site for the benefit of the residents of the county.

Objectives:

- To contract with a consultant to conduct a wetlands delineation and obtain Corps of Engineers approval by November 1, 2007.
- To contract with a design consultant to develop a Master Plan for the acreage for an Industrial/Business Park, the Coastal Events Center and other potential compatible public purposes.
- To contract with an engineering firm to design the water, sewer and roadway infrastructure improvements and obtain permits necessary to develop the site.
- To market the site to prospective businesses and industries and seek grant funding to construct infrastructure.

Goal: To initiate an Affordable Housing Revolving Construction Program.

Objectives:

- To obtain grant funds or appropriate funds of the county to start a revolving affordable housing construction program to be administered by the County.

County Administration

- To bid and contract for the construction of affordable homes on parcels owned by the county or acquired by the county and sell the homes at cost or small margin and repeat the process on a revolving basis.
- To work with banks and lending institutions to provide assistance to interested individuals to obtain low interest mortgages to acquire the homes.
- To construct three (3) homes annually based on interest and demand.

Goal: To evaluate the feasibility of transitioning the County's Worker's Compensation Program to self-insured status.

Objectives:

- To compare the potential cost savings and additional risks associated with a self-funded County Worker's Compensation program.
- If determined feasible, contract with the NCACC Risk Management Pools or a Third Party Administrator to administer the program and manage claims.
- To obtain an adequate stop loss policy and establish a contribution plan to build reserves to the appropriate level based on risk exposure.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
New in-house training modules developed and implemented	n/a	3	6	2
Safety Training Programs Offered	n/a	5	8	10
Annual Report/Newsletters published	0	2	3	3
Participants in Wellness Programs	n/a	n/a	200	700
# Employee Newsletters Published	n/a	2	12	12
New Employee Orientation Sessions	n/a	12	11	11
Efficiency Measures				
# Lost work days per 100 employees	n/a	3.83	3.50	4
Effectiveness Measures				
% of employees rating in-house training programs as meet or exceed expectations	n/a	n/a	95%	95%
Worker's Compensation Experience Modifier	1.08	1.00	.89	.90
Reportable Worker's Comp Cases OSHA 300	7 CY	8 CY	15 CY	15 CY
# and % Employees receiving in-house training	n/a	n/a	265 / 30%	300/35%
% Turnover rate of employees	8%	7%	7%	6.75%
% Employee accidents determined to be preventable	n/a	12	10	10

Court Facilities

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 41,231	\$ 42,286	\$ 43,597	\$ 44,410
Fringe benefits	14,395	15,022	15,253	16,005
Operating costs	75,870	87,814	215,454	152,869
Capital outlay	-	5,000	5,000	-
Total expenditures	\$ 131,496	\$ 150,122	\$ 279,304	\$ 213,284
Restricted intergovernmental	48,320	52,882	59,064	59,064
Permits and fees	272,534	252,023	252,023	271,847
Sales and service	30,593	28,000	28,000	19,000
Investment earnings	24,107	18,172	18,172	35,000
Total revenues	\$ 375,554	\$ 351,077	\$ 357,259	\$ 384,911
Number of FTE's	1.0	2.0	1.0	1.0

In accordance with North Carolina General Statutes, counties at the local level must provide appropriate and adequate space and furniture for court related functions. Brunswick County's contribution is for operating expenditures associated with the Judges office, Clerk of Court and Cape Fear Sentencing Services operating budgets.

Finance

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 558,239	\$ 626,586	\$ 626,586	\$ 657,277
Fringe benefits	180,470	204,663	204,663	216,643
Operating costs	264,236	606,946	649,127	534,025
Capital outlay	-	26,360	202,130	-
Total expenditures	\$ 1,002,945	\$ 1,464,555	\$ 1,682,506	\$ 1,407,945
Other revenue	-	-	175,770	-
Total revenues	\$ -	\$ -	\$ 175,770	\$ -
Number of FTE's	12.5	12.5	12.5	12.5

Department Purpose

The Finance Department includes finance operations, budget and utilities customer service. The budget and finance function operates a financial accounting and reporting system in compliance with North Carolina General Statute 159 (Local Government Budget and Fiscal Control Act) and other NC General Statutes. The purpose of the department is to maintain accurate financial information to support the fiscal management of the County through a system of financial planning, reporting and control. The department is responsible for managing investments, issuance of and management of debt, accounting for receipts and disbursements, processing employee payroll, accounting for capital projects, coordination and development of the annual budget, budgetary administration and control, preparation of the budget according to standards established by the Government Finance Officers of America, managing federal and State financial assistance, fixed-asset accounting, purchase order processing and maintaining an encumbrance accounting system, billing for water and sewer services, coordinating the annual audit by independent certified public accountants, and preparing the Comprehensive Annual Financial Report (CAFR).

Major Accomplishments

- Earned Government Finance Officers' Association Distinguished Budget Presentation Award.
- Comprehensive Annual Financial Report Prepared by Department Staff.
- Conversion of General Ledger Accounting Software.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Effectiveness Measures				
Rate of earnings on investments	1.97%	4.06%	5.06%	5.11%
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	No	No	Yes	Yes

Geographic Information Systems

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 329,434	\$ 355,072	\$ 355,072	\$ 363,890
Fringe benefits	112,847	123,193	123,193	129,585
Operating costs	66,536	93,965	99,546	237,765
Capital outlay	-	-	22,000	-
Total expenditures	\$ 508,817	\$ 572,230	\$ 599,811	\$ 731,240
Permits and Fees	40,723	18,000	18,000	30,000
Other revenue	824	-	-	-
Total revenues	\$ 41,547	\$ 18,000	\$ 18,000	\$ 30,000
Number of FTE's	7.0	8.0	8.0	8.0

Department Purpose

G.I.S. is a system of hardware, software, and procedures designed to support the capture, management, manipulation, analysis, modeling, and display of spatially-referenced data for solving complex planning and management problems. The Brunswick County G.I.S. project is one of the most comprehensive G.I.S. implementations in the State of North Carolina. The purpose is to develop digital map data to enhance the quality of county services by providing updated information efficiently and allowing analysis to be conducted effectively. Digital data includes parcel mapping, orthophotography, topographic, land-use, zoning, centerlines, structures, school districts, electoral districts, etc.

Major Accomplishments

- Hard copy mapping eliminated and all mapping performed in a digital environment.
- Parcel split lag time eliminated and mapping current.
- Implementation of a new ArcIMS website.
- Implementation of an addressing tool for 911 addressing.
- Artwork acquisition and installation in Courthouse lobby.

Goals and Objectives

Goal: To continue the implementation / development / enhancement of the Brunswick County G.I.S. to provide County staff and the public with up to date G.I.S. data layers and attributes for improving internal operations and service to our citizens.

Objectives:

- Continue mapping initiative to keep parcel mapping current.
- Develop and implement FTP services via the web for subscription service downloads of GIS data and layers.
- Migrate ArcGIS to latest version 9.2 (\$3000.00 – Contracted Services).
- Begin a mapping initiative to accurately capture cemetery locations (GPS) and create a digital point mapping layer.
- New flight for orthophotography by March 2008 (\$130,000.00).
- Planning and GIS to explore acquiring a GIS Project Specialist position to collect field data (utilizing GPS and other collection tools) such as cemeteries, land-use, impervious surfaces, etc and to perform specialized mapping.

Geographic Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Avg. # of parcels mapped per mapper monthly	240.75	243*	187.50*	195*
Percent of parcels mapped per mapper monthly	2.7%	2.14%	2.08	2.08
Workload (output) Measures				
Total # of parcels requiring mapping	8,667	9,586	9,000	9,360
Total # of parcels mapped	8,667	8,755	12,012	9,360
* Four Mappers Performing Work				

Governing Body

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 140,920	\$ 145,685	\$ 145,685	\$ 155,540
Fringe benefits	51,681	53,761	53,761	57,930
Operating costs	148,837	158,050	175,075	169,000
Capital outlay	9,300	-	-	-
Total expenditures	\$ 350,738	\$ 357,496	\$ 374,521	\$ 382,470
Number of FTE's	2.0	2.0	2.0	2.0

Department Purpose

The Brunswick County Board of Commissioners serves as the governing body of the County under the County Manager form of government. The five County Commissioners are elected by a Countywide election held in November for a staggered four-year term of office. The Board is charged with making policy for the administration of County government within the framework of the laws of the state of North Carolina. The Board of County Commissioners is responsible for providing and executing policies concerning the operation of the County. The Board is responsible for adopting the annual budget, establishing a tax rate, enacting local ordinances, and appointing citizens to various boards and advisory commissions. The Clerk's Office is responsible for preparation of the agenda for board meetings and compiling the background information for the board's agenda packet. Also, the recording, processing, and maintaining accurate records pertaining to the Board's actions. The Clerk to the Board is the Custodian of many county records other than minutes and ordinances. Board resolutions, contracts, governing board correspondence, signed oaths of office, copies of legal and other notices and a variety of miscellaneous documents. In addition, the Clerk to the Board and Deputy Clerk are responsible for maintaining the County Ordinance Book, responding to citizen inquiries and concerns, notifying the public and media of board meetings, and is responsible for advertising, coordinating and maintaining membership records for 39 boards and advisory committees. Regular public board meetings are held on the first and third Monday of each month.

Major Accomplishments

- Provided an accurate recording of Regular Board Meetings, Work Sessions and Special Meetings held by the Board.
- Posted approved minutes of Regular Board Meetings, Work Sessions held by the Board on the County Web site.
- Successful restoration of Minute Books in two intervals. The first set of Minute Books were restored from 1875 through 1900. The second set of Minute Books restored for the years 1901 through 1973.
- Republication of the Brunswick County Code of Ordinances is complete.
- Completed Scanning Project of all Minutes from 1923-2006.

Goals and Objectives

Goal: Temporary Office Space for Clerk.

Governing Body

Objectives:

- Secure quiet, private area for Clerk for transcription.
- Provide sufficient area for Deputy to scan/copy/ packet preparation/files.
- Provide one area to house all files and equipment for scanning and indexing.
- Provide increased availability for Closed Session room.

Goal: Laser fiche Scanning/Indexing Project.

Objectives:

- In-House Scanning of all Remaining Contracts, Resolutions, Agreements, MOA's.
- Temporary Clerical Assistant for Scanning Purposes.
- Provide Licenses for Administration, Finance and County Attorney for access.
- Provide Annual Laser fiche Group Server Software Maintenance for Clerk's Office, County Manager, Finance, and County Attorney.

Goal: Education to Retain MMC and CMC Status.

Objectives:

- Attend Continuing Education Requirements Mandated from the Institute of Government and the International Institute of Municipal Clerks.
- Attend County Commissioners School for Updates.
- Attend NCACC Conference.

Goal: Code of Ordinance Books.

Objectives:

- Distribute, Follow-Up, Provide Supplements for Codification for all Elected Officials, Administrative Staff, Department Heads, Libraries and Courthouse Officials.
- Provide a Link on the County Website.
- Complete Codification In-House for Updates.

Goal: To continue to provide quality customer service to the citizens of Brunswick County, Staff and constituents.

Objectives:

- Continue to provide access to Minutes and other information via the County website.
- Provide accurate record availability for Staff.

Legal Department

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 208,274	\$ 256,522	\$ 256,522	\$ 271,595
Fringe benefits	58,493	75,833	75,833	80,413
Operating costs	90,837	101,900	101,900	87,350
Capital outlay	-	-	-	-
Total expenditures	\$ 357,604	\$ 434,255	\$ 434,255	\$ 439,358
Permits and Fees	-	-	-	15,000
Total revenues	\$ -	\$ -	\$ -	\$ -
Number of FTE's	3.0	4.0	4.0	4.0

Department Purpose

NCGS 153A-114 provides that the Board of Commissioners shall appoint a County Attorney to be its legal adviser. So long as the interests do not conflict, the County Attorney will represent the County's interests, wherever they appear. It is the policy of the County Attorney's Office to maintain an open door policy in the prosecution or defense of claims, to promote a policy of pro-active prevention of mistake or loss, and to maintain a strong relationship with the local legal community, the Court system, and the various legal agencies, such as Employment Security and the Office of Administrative Hearings. The County Attorney or the Assistant County Attorney attends all such trials or hearings, and our goal is to turn around Orders either the day of the hearing, if time permits, or the day after if the proceeding finishes late in the day.

Goals and Objectives

Goal: To enhance collection efforts with the tax office in the coming year.

Objectives:

- In over 40 filings, the County collected over \$114,000. The County will also expand the collection procedures for those titles that do not indicate a clear owner or indicate an owner that is deceased and the heirs have not sufficiently addressed title issues. We have a paralegal position budgeted for this year but have no place to house such person.

Goal: To enhance collection of utility debts and enforce collection efforts of outstanding debt for availability charges.

Objectives:

- The office has initiated 46 collection actions in the recent past. Of the 46, 15 defendants were never located, 13 were paid and dismissed before the Court date, and 18 defendants had judgments placed on record against them.

Goal: To initiate code compliance actions and enforce zoning and building restrictions in the County.

Objectives:

- Due to code revisions, necessity to file cases has reduced. Two cases were filed, one of which has been resolved via the ACE Program and voluntary compliance. As the case load expands, the County Attorney's Office will be able to coordinate with other departments to expedite enforcement. Institution

Legal Department

of a minimal housing code has been accomplished. Junk and abandoned motor vehicles policy has been revised and the County has instituted an Abandoned/Nuisance mobile home ordinance.

Goal: To aid the Health Department and the Department of Social Services in processing cases.

Objectives:

- As development expands, many more applications for off-site sewer are being processed in the department. As that process develops, more titles will need to be examined to assure that the property owner has the appropriate rights to install the system on property that belongs to others, but is being leased or granting an easement for the septic system. The County Attorney's Office must certify that the applicant does have those rights before the permitting process is completed. Also, the Department of Social Services has a case load that might result in a cost savings to the County if there were in-house Counsel to assist that Department with its issues. In addition, the Health Department administers health care and preventive medicine to many children, and some of those children are brought to the clinic by persons other the guardians of the children. The issues here are difficult: Does the Department have the authority to administer care when there is not an appropriate guardian to give consent? The County Attorney's Office has seen an increase in these matters, particularly among the Hispanic community.

Register of Deeds

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 691,956	\$ 756,267	\$ 756,267	\$ 793,451
Fringe benefits	334,479	366,446	360,146	374,466
Operating costs	3,864,286	3,819,901	2,848,348	2,286,722
Capital outlay	-	44,600	44,600	15,000
Total expenditures	\$ 4,890,721	\$ 4,987,214	\$ 4,009,361	\$ 3,469,639
Other taxes and licences	7,020,674	6,500,000	4,500,000	3,200,000
Permits and fees	1,728,720	1,577,000	1,437,000	1,313,000
Total revenues	\$ 8,749,394	\$ 8,077,000	\$ 5,937,000	\$ 4,513,000
Number of FTE's	20.0	22.0	22.0	22.0

Department Purpose

The Register of Deeds Office provides numerous services to the working community and general public. These include recording legal documents and maps, issuing marriage licenses, certifying documents, and administering oaths.

The Register of Deeds Office is provided for in the General Statutes of North Carolina. Registers of Deeds are elected for 4-year terms by the citizens of the county the Registrar serves. The Register of Deeds serves as custodian and manager of large numbers of public records. By law, the Register of Deeds is charged with the integrity, completeness, accuracy, and safekeeping of these public records.

Major Accomplishments

- Four National Achievement Awards:
 - Computerization of Land Records
 - Simplifying Research with Computers
 - Mapping with Modern Technology
 - Office Innovations
- Outstanding Register of Deeds office—Awarded by the NC County Commissioners Association.
- Improved customer services with the implementation of a custom, innovative document recording, indexing and research computer system that allows electronic recordings.
- Improved customer service with the implementation of an online record search allowing access to public documents via the Internet—allowing images of documents recorded to be printed from the home or office.

Goals and Objectives

Goal: Continue to provide prompt and efficient services to the citizens of Brunswick County and the general public—Ongoing.

Objectives:

- Provide exemplary service to users of the Register of Deeds office.

Register of Deeds

Goal: Implement electronic document recording capability by July 2008.

Objectives:

- Acquire appropriate computer software.

Goal: Establish Satellite Register of Deeds offices in the County by July 2008.

Objectives:

- To provide document recording capabilities, and other services offered by the Register of Deeds office, at satellite locations in remote locations in the County.

Goal: To expand the physical space currently occupied by the Register of Deeds office. (Practical and useable space continues to be an issue).

Objectives:

- To expand the physical space (practical and usable) of the office.

Revenue Collections

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 352,517	\$ 439,513	\$ 439,513	\$ 427,609
Fringe benefits	129,987	166,393	166,393	170,474
Operating costs	77,097	103,957	103,957	120,150
Capital outlay	15,258	-	-	-
Total expenditures	\$ 574,859	\$ 709,863	\$ 709,863	\$ 718,233
Sales and service	45,469	44,000	44,000	47,250
Other revenue	1,881	750	750	200
Total revenues	\$ 47,350	\$ 44,750	\$ 44,750	\$ 47,450
Number of FTE's	11.0	12.0	12.0	12.0

Department Purpose

The Mission of the Brunswick County Revenue Department is to maximize the collection of levied taxes and revenues, applying a touch of compassion, to fund the important services of County Government. We are guided by the principle that everyone should pay their fair share so that no one will have to pay too much. We excel in customer service and conduct our business in a polite, fair, and most professional manner. We are firm when necessary, recognizing that some of our clients who attempt to avoid their payment, will at times misconstrue our firm but fair action. We conduct our duties with uncompromising integrity; nothing less is acceptable. We value our dedicated employees that fulfill this Mission. We value their excellence, dependability, effective teamwork, accuracy, productivity, plus their caring and positive attitude.

The Revenue Department collects taxes, fire fees, and utility infrastructure assessment fees for Brunswick County and selected municipalities, and also handles daily deposits for other County Departments. Tax Collection laws are governed by "The Machinery Act of North Carolina."

Goals and Objectives

Goal: To continue to reduce the 10-Year Uncollected County Balance as a percentage of that year's levy.

Objectives:

- Achieve the 2.5% reduction (7.9% to 5.4%) by 6/30/08 and then maintain it going forward.

Goal: Continue to make improvements on customer service related functions of the office.

Objectives:

- 98% of walk-in customers will have no wait time or a wait time of less than five minutes.
- 90% of all telephone calls will be returned within two (2) hours.
- 99% of all telephone calls will be returned on the same day.
- Train and cross-train employees in order to ensure that customer service is not interrupted or compromised when a staff member is absent.

Goal: Manage the installation of the new "collections software" in order to minimize the impact upon collection rates and customer service. (This goal is a carry over from last fiscal year).

Revenue Collections

Objectives:

- Perform a test run of the collections software to include interface with billing software for successful integration between the billing, collections and finance software.
- Train employees on the fundamentals of the new collections software so that all employees feel comfortable with the use of the new software as it relates to their daily work.
- Engage, train and manage a small temporary staff to assist with the workload during the testing and transition period so that service to the customers experiences minimal interruption during the transition period.

Goal: Reduce the number of refunds, which are issued, by an overall thirty percent (30%).

Objectives:

- Amend the current tax bill to include a large font, bold statement regarding payments by mortgage companies.
- Emphasize the necessity of being meticulous with payment processing to include returning checks prior to posting in error so there will be fewer refunds for duplicate payments.

Goal: Levy vehicles in accordance with General Statutes for the collection of delinquent vehicle taxes.

Objectives:

- Meet with all of the stakeholders for the endeavor, i.e. Sheriff’s Department, towing company, etc. such that everyone is aware of their part in the overall process.
- Prepare a detailed plan of how the levy of vehicles will be executed such that the process is clear and concise.

Key Programs, Objectives and Measures

Key Performance Measures:	FY 04/05 Actual	FY 05/06 Actual	FY 06/07 Estimated	FY 07/08 Projected
Workload (output) Measures				
Growth of Tax Levy	8.8%	7.0%	7.1%	6.0%
Efficiency Measures				
% Collected, County Property Tax	97.70%	97.94%	98.0%	98.0%
% Collected: County Motor Veh. Tax	85.30%	85.93%	86%	86%
% Uncollected - 10 yr total	7.9%	6.7%	6.2%	5.4%

Tax Administration and Revaluation

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 1,002,365	\$ 1,287,326	\$ 1,322,326	\$ 1,360,032
Fringe benefits	311,906	430,869	436,869	494,385
Operating costs	400,504	638,650	778,034	563,437
Capital outlay	169,143	264,000	501,280	106,000
Total expenditures	\$ 1,883,918	\$ 2,620,845	\$ 3,038,509	\$ 2,523,854
Permits and Fees	3,140	3,000	3,000	3,500
Total revenues	\$ 3,140	\$ 3,000	\$ 3,000	\$ 3,500
Number of FTE's	27.0	29.0	29.0	32.0

Department Purpose

The Mission of the Brunswick County Tax Administration Department is to professionally administer property taxation, and its collection, fairly, equitably, and efficiently. Our guiding principles are: We conduct our duties with uncompromising integrity; nothing less is acceptable. We excel in customer service to our diverse client groups, and we conduct our business in a polite and courteous manner while complying with applicable statutes. We value our fellow employees that fulfill this mission. We value their effective teamwork, excellence, dependability, accuracy, productivity, plus their caring and positive attitude. We encourage the personal and professional growth of our team members.

Major Accomplishments

- Restructured the current staff to improve effectiveness and filled the 40% vacant positions that were mostly caused by retirements; completed 90% of the “prep” work for the 2007 Revaluation.
- Migrated the tax website to a new platform and enhanced the data content and appearance.
- Published the “Schedule of Values” that is to be used for real property appraisals from this current Revaluation until the next one, which is scheduled for the year 2011.
- Indexed older paper records on media disks to eliminate storage issues; audited compliance with retention guidelines.

Goals and Objectives

Goal: Increase the assessed base of real property by \$300,000,000 by 6/30/10. This will be “new found” money and will not include normal growth.

Objectives:

- Restructure and resize the staff to increase the accuracy and equity of appraisals, increase discoveries, improve customer service, and ensure annual on-time delivery of bills, beginning 7/1/07 and completing 10/1/09.
- Develop pricing guidelines and procedures for new subdivisions that recognize market value reflected by sales, rather than negating anticipation due to incomplete infrastructure, by 7/31/07.
- Create sketches of the improvements on all property record cards currently without a sketch, by 5/31/08.
- Concentrate the assessment of Commercial and Industrial property with a functional expert(s), by 10/1/07.
- Identify unlisted land parcels by comparing the GIS parcel number list to tax records, and also comparing to neighboring counties, by 10/30/09.

Tax Administration and Revaluation

- Perform a verification of two-story home appraisals using mobile video for identification, by 10/1/09.
- Develop written procedures for all functions within the tax office, to facilitate training, accuracy, and for protection in the event of a business disaster, by 6/30/10.
- Develop an in-house training program of the Machinery Act to reduce training costs for entry-level employees, by 10/30/09.
- Develop a training program for new appraisers that will ensure consistency of appraisals and that will fulfill NC DOR certification requirements, by 6/30/09.
- Establish an audit program for all exemption / land-use categories to comply with General Statutes and to discontinue exemptions that no longer apply; by 9/1/07 and ongoing.
- Achieve and maintain the timely listing of real property as defined below by 7/31/07 and ongoing.
- Straight transfers within two weeks of intranet posting by the ROD.
- Split work within one month of GIS mapping.
- Resource requirements above baseline: Training \$1500.
- Initiate and maintain a professional sales qualification program to verify qualified sales for use in appraisals by 9/1/07 and ongoing.
- Resource requirements above baseline: Printing & Postage \$8,000.

Resource Requirements – all above projects:				
Resource requirements above baseline: Six additional employees (appraisers / managers / administrative assistants - 2 per year), four job reclassifications, vehicles, computers, cubicle furniture, cameras, tools, and training (quantified below). All of the staff resources requested is supported by IAAO and DOR recommended staffing standards and are needed to complete the ambitious, but beneficial projects included in the objectives (see attachment).				
Costs:	Year 1	Year 2	Year 3	Cuml.& Forward
Recurring New	\$150,000	\$150,000	\$150,000	\$450,000
One-Time	\$50,000	\$50,000	\$50,000	
Added Tax Revenue:	\$200,000	\$500,000	\$900,000	\$900,000
(Assumes tax rate of \$0.30 per \$100 AV)				

Goal: Increase the assessed base of personal property by \$52,000,000 by 6/30/10.

Objectives:

- List 2,000 new businesses and individuals and audit 10% of existing business base through a comprehensive program of mailings, field visits, public information, and research, by 6/30/10.
- Develop informational brochures that target specific market classifications by 9/1/07.
- Require marina owners, mobile home park owners, and airport managers to provide listings of their customers as specified in General Statutes, by 1/15/08.
- Target owners of rental property for listings by 3/31/09.

Tax Administration and Revaluation

Resource requirements above baseline: One clerical employee, furniture, computer, printing & postage; plus salary for one part-time temp (An in-house auditor will be requested in a subsequent budget year to eliminate the temp).

Costs:	Year 1	Forward
Recurring New	\$75,000	\$75,000
One-Time	\$4,000	
Added Revenue:		\$156,000

(Assumes tax rate of \$0.30 per \$100 AV)

Goal: Complete the cutover to new software by 11/30/07, and handle the move to the new administration building anticipated by 6/1/08, both with a minimum of disruption, to be measured by the accomplishment of the other stated goals.

Objectives:

- Resource requirements above baseline: Software development costs are already budgeted; training costs of \$25,000 will be requested; a few unfunded change orders are anticipated; and the move to the new building will require capital furniture purchases (list to be provided to Finance).

Goal: Establish an employee recognition program that recognizes employees who demonstrate excellence in the fulfillment of our stated Mission, by 7/1/07 and ongoing.

Objectives:

- Recognize each month the “Star Award” Employee of the Year, with their name and picture on a wall plaque and the rotation of a desk top trophy for display on their desk during their selected month.
- Acknowledge, and communicate to the entire team, individual accomplishments on a regular basis. (Gung Ho!).
- Resource requirements above baseline: none.

Goal: Reduce the number of “unknown” listed parcels by 50% by 6/30/09. “Unknown” listings offer no basis for collection remedy, and the achievement of this goal will assist Revenue in meeting their collection goals.

Objectives:

- Resource requirements above baseline: None.

Tax Administration and Revaluation

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Appeals to Board of E&R	132	14	1500	400
Number of parcels (EOFY)	113,631	124,100	135,000	145,000
Tax Rate (per \$100 of assessed value)	\$0.54	\$0.54	\$0.54	\$0.305
Tax Base (dollars in billions)	\$13.6	\$14.5	\$15.5	\$30.4
Efficiency Measure				
Properties / FTE (Target = 3,500)	4,940	4,964	4,655	4,531
Effectiveness Measure				
Variable Impact Ratio (discoveries less releases)/ \$1000 levy	\$0.38	\$3.33	\$4.33	\$5.00

Contingency

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs	-	500,000	295,500	500,000
Capital outlay				
Total expenditures	\$ -	\$ 500,000	\$ 295,500	\$ 500,000
Number of FTE's	-	-	-	-

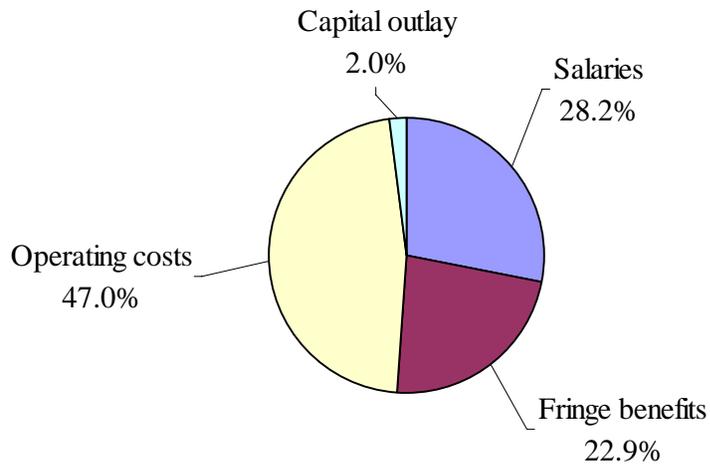
Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2008 is less than 1 percent of the General Fund appropriation.

Central Services Budget Summary

Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 2,878,073	\$ 3,683,223	\$ 3,709,542	\$ 3,753,259
Fringe benefits	2,364,574	2,806,854	2,513,866	3,054,008
Operating costs	6,121,306	6,893,562	6,653,012	6,265,306
Capital outlay	984,798	230,700	353,268	260,120
Total expenditures	\$ 12,348,751	\$ 13,614,339	\$ 13,229,688	\$ 13,332,693
Restricted intergovernmental	161,816	139,569	190,260	139,569
Sales and service	1,607,859	1,465,329	1,670,284	2,230,275
Other revenue	470,467	45,000	97,680	125,000
Total revenues	\$ 2,240,142	\$ 1,649,898	\$ 1,958,224	\$ 2,494,844
Number of FTE's	84.0	88.0	88.0	93.0

Central Services Approved Expenditures FY 2008



Engineering

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 145,297	\$ 192,767	\$ 197,267	\$ 249,420
Fringe benefits	46,564	64,349	64,849	84,961
Operating costs	57,633	90,300	89,985	95,390
Capital outlay	-	-	3,000	-
Total expenditures	\$ 249,494	\$ 347,416	\$ 355,101	\$ 429,771
Number of FTE's	4.0	4.0	4.0	5.0

Department Purpose

The Engineering Department reviews plans and specifications for subdivision and utility improvements for conformance with federal, State and local regulations. They make recommendations to staff, developers and designers regarding modification or approval of plans. The department assists in negotiations with engineering consultants and contractors for County projects. They review bids and proposals and make recommendations to the Brunswick County Board of Commissioners.

Major Accomplishments

- Hired a Stormwater Engineer to work on all Stormwater reviews, inspections and future amendments to the Stormwater Ordinance.
- Continued to carry the tremendous growth of inspections and plan reviews for all private as well as most County Projects with only 2 inspectors.
- Staff continues to figure commercial utility fees for water and sewer hookups.

Goals and Objectives

Goal: To meet the current and future growth of Brunswick County and have the assurance of a quality project being dedicated to the County. At present we are inspecting approximately 100 private and public projects.

Objectives:

- Hire another inspector so we can divide the County into 3 sections and be able to take care of all testing and inspections in a timely manner.

Goal: To be able to review projects in a professional and timely manner. These projects once dedicated to the County will need to be properly reviewed and inspected to give our water and sewer system a top of the line product that will last a long time.

Objectives:

- Hire an experience plan reviewer for all utility projects to allow inspectors more time in the field.

Goal: Implement a fee schedule for plan review.

Engineering

Objectives:

- Based on the State's new fee schedule for review that will help cover cost of a new plan reviewer and new inspector.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of plans reviewed and projects inspected	55	107	150	175
Efficiency Measures				
Estimated number of feet of waterline inspected	250,000	350,000	400,000	500,000
Effectiveness Measures				
Number of feet of waterline inspected daily by inspector	1,068	1,750	2,000	2,500

Food Services

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 222,538	\$ 256,982	\$ 256,982	\$ 272,153
Fringe benefits	94,095	111,162	111,162	129,062
Operating costs	768,352	730,685	900,312	1,329,060
Capital outlay	-	16,500	11,873	-
Total expenditures	\$ 1,084,985	\$ 1,115,329	\$ 1,280,329	\$ 1,730,275
Restricted intergovernmental	109	-	-	
Sales and service	1,133,005	1,115,329	1,280,329	1,730,275
Total revenues	\$ 1,133,114	\$ 1,115,329	\$ 1,280,329	\$ 1,730,275
Number of FTE's	8.0	9.0	9.0	10.0

Department Purpose

The Food Services Department includes three different operations. We currently serve approximately 750 inmate meals per day seven days a week, 400 Senior Meals five days per week, and the general public from 7:30 a.m. to 2:00 p.m. five days a week. The purpose of the department is to deliver meals to our customers that are palatable, timely, and meet the requirements of federal, state, and local authorities.

Major Accomplishments

- Serve approximately 1500 meals per day without interruption or Delay.
- Change to a Bulk Juice System for the Jail that has a projected annual savings of \$12000.
- Cafeteria Retail Sales up over 64%.
- BSRI now has 5 full time Congregate sights.
- Inmate count is averaging 250.
- Implemented card board recycling averaging 1000lbs per week.

Goals and Objectives

Goal: Build a new Facility.

Objectives: The following are the projected numbers within the next 5 years. We need a new facility that will accommodate the following.

- 2,250 inmate meals per day, packaged a delivered in heated carts no congregate meals.
- 600 Meals on Wheels per day, 300 bulk; 300 pre-packaged.
- 700 Cafeteria Style retail customers per day, Lunch and Dinner, short order with call ahead to go.
- Loading dock for full size pick ups (heated transport trucks).
- Loading dock for Semi's (supply trucks).
- Raised area for trash dumpsters so that the staff does not have to lift trash over their heads.
- Air drying area for dishes (this is currently on of our worst problems).

Food Services

Goal: Decrease the time it takes for a retail customer to receive their meal.

Objectives:

- Purchase two computerized Point of Sale Cash Register System.
- Move Telephone to Cash Register for call in orders.
- Add two Cash Register Stands with slides to expedite service.
- Allow customers to prepare their salad before purchasing their tray.
- Add FTE two operate additional Register and man the Phone.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Jail Average Meals Per day	139	600	750	1,500
BSRI meals per Day	350	350	450	600
Retail Average Gross	\$300	\$450	700	850
Efficiency Measures				
Jail Cost per meal	\$2.75	2.75	1.88	2.00
BSRI cost per meal	\$3.33	3.33	2.75	3.00

Management Information Systems

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 361,919	\$ 504,920	\$ 444,920	\$ 542,281
Fringe benefits	118,990	165,026	165,026	177,762
Operating costs	449,502	319,837	419,012	339,500
Capital outlay	11,901	26,200	41,461	20,000
Total expenditures	\$ 942,312	\$ 1,015,983	\$ 1,070,419	\$ 1,079,543
Restricted intergovernmental	7,285	-	-	-
Other revenue	9,261	-	32,140	60,000
Total revenues	\$ 16,546	\$ -	\$ 32,140	\$ 60,000
Number of FTE's	9.0	10.0	10.0	10.0

Department Purpose

Brunswick County Computer Services provides centralized computer, network and telephone services to County departments. These services include coordinating and recommending technology needs for all County departments and assistance and on-going support of these technologies. Technology includes hardware/software acquisition and support, hardware/software installation, infrastructure design and installation, networking services, network and desktop security, server maintenance and security, server data backups, website development and usage, e-mail and internet/intranet services, system analysis and design, programming services, equipment trouble-shooting and repairs, telephone support, wiring standards for new building/renovation projects and help desk support.

Major Accomplishments

- One of the first counties to implement a remote wireless program for Sheriff's mobile units to obtain P to P, DCI and Sheriff PAK.
- Assistance with Kronos Time Keeping Implementation.
- Implementation of Active Directory.
- Implementation of Network Segmentation.
- Central Permitting migration to .NET.
- Linked and incorporated Mobile Video images into Code Enforcement ACE program.
- Automated a mobile home relocation permit.
- Created and implemented an Operation Services Invoice Program for equipment service and repair.
- Created and implemented a Re-Zoning database for Planning to maintain and update zoning cases.
- Provided reporting services for Tax website for printing of on-line tax bills (Tax website contractor did not know how to create).
- Provided a reporting utility for Tax from the Property Maintenance program.
- Installation of 1GB Blade.
- Implemented a document scanning and retrieval system for the Clerk to the Board.
- Completed telephone equipment grounding audit and currently implementing recommendations.
- New tax servers set-up for new software implementation.
- Upgrade of Barracuda spam and spyware solution.
- Creation and implementation of Emergency Management Website.
- Creation and implementation of Mosquito Control Website.
- Implementation of GovDeals solution for surplus material (\$47,452.55 collected - \$3,016.75 expended = \$44,435.80 as of Jan. 29, 2007).

Management Information Systems

Goals and Objectives

Goal: To continue to implement and develop the Brunswick County Central Permitting Software for improved services to our citizens and provide access to the general public for obtaining and / or scheduling permits through our website.

Objectives:

- Implement a Wizard Based solution for the public to apply for a permit at the complex and at home.
- Continue to make upgrades/enhancements to the new .NET program to reduce data entry time and errors.
- Implement a notification system for permit applicants to be notified of permit milestones and changes.
- Upgrade the tablet application for CP mobile units.
- Implement a mobile home tracking program for the Heath Department.

Goal: To continue to improve the computer network and applications being utilized by county personnel and the public.

Objectives:

- Develop hardware and cabling installation plan for the new County Administration Bldg. and acquire cost estimates by Sept.1 2007.
- Develop a remodeling plan and hardware/cabling plan for the old County Administration Bldg. to be utilized for MIS and acquire cost estimates by Jan. 1, 2008.
- Develop and implement a disaster recovery plan for all critical County data to be located at an off-campus site by April 2008 (could be an in-county site or preferably an out-of-county or out-of-state site).
- Purchase and installation of a new network storage device (old Magnatude will be obsolete by 2009').
- Explore possible migration to a new scanning software document retrieval system to be utilized by all departments.
- Beta testing of wireless access points by June 2008.
- Migration of all servers to 1GB by Jan. 1, 2008.
- Begin testing of automated updates/patches to desktops by Oct.1, 2007.
- Complete voice and data network for jail expansion by Jan. 1, 2008.
- Complete Sheriff's website by Oct. 1, 2007.
- Complete Economic Development's website by Jan. 1, 2008.
- Complete development and implementation of Intra-Net by Jan. 1, 2008.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Average time for completion of work orders (hours)	36	45	40	35
% systems greater than four generations old	30	13	7	5
Workload (output) Measures				
Total # of trouble calls	1,676	2,423	2,250	2,270
Total # of computers supported	510	530	570	600
Total # of software support calls	250	312	250	300*
Total # of requests for phone related support	608	880	860	1,000**

* INCREASE DUE TO NEW SOFTWARE INSTALLS (IMAIL, TAX, ETC.)

** INCREASE DUE TO JAIL EXPANSION

Operation Services

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 1,712,371	\$ 1,841,900	\$ 1,841,900	\$ 2,020,628
Fringe benefits	670,981	720,753	720,753	800,408
Operating costs	1,639,147	1,720,950	2,159,930	2,132,475
Capital outlay	966,397	117,000	225,934	178,000
Total expenditures	\$ 4,988,896	\$ 4,400,603	\$ 4,948,517	\$ 5,131,511
Restricted intergovernmental	23,070	-	-	-
Other revenue	398,500	-	-	-
Total revenues	\$ 421,570	\$ -	\$ -	\$ -
Number of FTE's	52.0	53.0	53.0	55.0

Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction & Demolition Crews, Grounds Crew, Housekeeping, Vector Control, and Water Management. The Building Maintenance Division is responsible for repair and maintenance of all County owned buildings. Housekeeping is responsible for the cleaning of all County Government Center buildings. Grounds Crew is responsible for the maintenance of County Government Center grounds, flower beds, landscaping, and mowing of grass. Construction and Demolition Crews are responsible for performing work projects for all County departments, including the ACE program. Vector Control is responsible for the temporary larvicide's of mosquitoes, i.e. mosquito spraying. Water Management is responsible for all snagging, drainage, ditching, and beaver control projects.

Major Accomplishments

- Building Maintenance renovated Building F, EMS Base #1, and a section of Building A.
- Building Maintenance constructed a new concrete wall at the Leland Convenient Center and a new concrete ramp at the Southport Convenient Center.
- Building Maintenance installed a temporary hook-up for chiller capabilities at the Courthouse.
- Administration created a work order database for tracking all completed work requests within the entire Operation Services Department.
- Vector Control created a webpage that has gained nation wide recognition.
- Vector Control improved the emergency response plan for post disaster situations by adding three additional spray trucks to the fleet.
- Vector Control Project Coordinator was appointed to US Corps of engineers Eagle Island Plan Review Board.
- Vector Control division isolated Eastern Equine Encephalitis in *Culiseta melanura* and no mammals were infected with EEE in Brunswick County.
- Vector Control completed two aerial applications of larvicide to Eagle Island.
- Vector Control Project Coordinator was invited to present Brunswick County's Public Education Program at the Mid-Atlantic Mosquito Control Association's annual meeting in February 2007.
- Grounds and Construction divisions improved appearance and efficiency of maintaining County Government Center grounds by removing all but two berms and replacing with grass.
- Construction and Building Maintenance divisions completed two new County gas sites, one at the Government Center and one in Shallotte.

Operation Services

- Construction division has maintained a successful completion rate of ACE items while maintaining normal operations and duties.
- Water Management has established and operated a successful Beaver Management Program for the citizens of Brunswick County.

Goals and Objectives

Goal: Improve appearance of County Government Center grounds.

Objectives:

- Remove the last two remaining berms, located around Buildings G & I.
- Replace with sod and some landscaping.
- Install additional landscaping to Government Center grounds.
- Hire an additional Grounds Assistant I (Grade 58, salary of \$20,707, annual benefit cost \$8,283).

Goal: Increase energy efficiency and cost savings in the older County Government Center buildings.

Objectives:

- Replace all light ballast in eight buildings with newer ballasts that run on less energy and produce more light. Half of the buildings to be completed in FY 07-08 and half in FY 08-09, for a total of 1,350 light fixtures.
- Replace all roof top fans in five buildings to increase energy efficiency of HVAC systems, for a total of 14 new fans.

Goal: Improve public safety at County Government Center buildings.

Objectives:

- Add outside lights to the eaves of two buildings used for public meetings after hours, for a total of 36 light fixtures.

Goal: Improve customer service, address public safety concerns and increase efficiency of the Housekeeping division.

Objectives:

- Move part of the Housekeeping staff to a later working shift. The normal working shift for Housekeeping is 10:30 am till 7:00 pm, however due to high traffic areas, public use areas, and some allergies to cleaning chemicals by County employees, there are areas that Housekeepers cannot clean until after 5:00 pm. The Housekeepers in buildings with situations that make it difficult to clean before 5:00 pm will move to a later shift of 11:30 am till 8:00 pm. This will allow an additional hour for cleaning those areas after 5:00 pm, this will also allow ample time for buffing, stripping, and waxing of all buildings floors without accruing overtime. There should be no additional costs and the Housekeeping Foreman will also move to the later shift to ensure appropriate supervision. The Building Maintenance Project Supervisor will be available as needed during the first hour of the normal shift until the Housekeeping Foreman arrives with the later shift.

Goal: To protect the citizens and natural resources of Brunswick County from mosquito transmitted diseases.

Operation Services

Objectives:

- Continue to build the public education component of the mosquito program by continuing to offer workshops and training opportunities to all County municipal mosquito programs.
- Develop an Asian Tiger Mosquito brochure for municipalities.
- Continue to build the network of civic groups, municipalities and property owner associations.
- Redefine the mosquito spray zones within the County using Arc GIS software.
- Develop a workshop and update training manuals for temporary mosquito sprayers.
- Improve and maintain information posted on the County's Mosquito webpage.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE.	57,811	47,818	43,833	47,446
Square footage of buildings maintained per FTE for the Housekeeping Division	27,365	21,418	21,418	23,826
Number of requests for temporary Vector Control per 1,000 population	3.25	9	6.4	3
Number of requests for temporary Vector Control per PTE	45.3	115	82	39
Number of ACE projects completed.	322	229	333	280
Number of mobile homes removed through the ACE program	209	116	206	177
Number of dilapidated buildings removed through the ACE program	168	93	194	152
Number of junk vehicles and boats removed through the ACE program	100	10	40	25
Efficiency Measures				
Percentage of Building Maintenance Work Request completed within 30 days.	86%	93%	93%	91%
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of County served	\$276.79	\$161.52	\$168.29	\$176.42
Cost of Housekeeping services per square foot of building cleaned.	\$0.91	\$1.60	\$1.87	\$1.96

Service Center

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 435,949	\$ 486,654	\$ 486,654	\$ 568,777
Fringe benefits	154,380	175,838	175,838	205,815
Operating costs	2,292,325	2,598,210	1,632,552	1,108,134
Capital outlay	6,500	71,000	71,000	10,620
Total expenditures	\$ 2,889,154	\$ 3,331,702	\$ 2,366,044	\$ 1,893,346
Sales and Services	474,854	350,000	389,955	500,000
Other revenue	62,706	45,000	65,540	65,000
Total revenues	\$ 537,560	\$ 395,000	\$ 455,495	\$ 565,000
Number of FTE's	11.0	12.0	12.0	13.0

Department Purpose

The Service Center department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 800 pieces of rolling stock for Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

Major Accomplishments

- Updated Automobile Maintenance software, which allows the Fuel Master software to input odometer readings and allows more detailed management reports.
- Paint Booth became operational and has greatly reduced cost of minor body repairs.
- Moved the large equipment lift to the outside area and added two additional lifts, one to the automobile bay and one to the heavy equipment bay to increase productivity.
- Facilitated the switch over to the new County Government Center Gas Site and undertook daily operations of an additional gas site in Shallotte.

Goals and Objectives

Goal: To reorganize personnel in order to increase productivity and efficiency of the Service Center in order to keep up with state requirements, new technology, and increasing rolling stock.

Objectives:

- To change the title of Sammy Babson from Lead Mechanic/Shop Foreman to Equipment Lead Mechanic, no grade or salary change.
- To reclassify Barry Harrison from Mechanic II (grade 62) to Automobile Lead Mechanic (grade 67), salary increase of approximately \$8,000 and benefit cost increase of \$3,200.
- To add a new position titled Service Center Manager (grade 70, approximately \$40,000 in salary and \$16,000 in benefits) that can also act as a service writer, supervise office staff and mechanics.

Service Center

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of vehicles maintained.	595	572	633	693
Number of heavy equipment pieces maintained	218	228	232	238
Number of rolling stock maintained per FTE	90.33	88.89	86.50	93.10
Efficiency Measures				
Average mileage of vehicle at replacement	167,833	183,982	171,984	174,600

Brunswick Transit System

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ -		
Fringe benefits	-	-		
Operating costs	148,802	162,680	213,371	139,569
Capital outlay	-	-		
Total expenditures	\$ 148,802	\$ 162,680	\$ 213,371	\$ 139,569
Restricted intergovernmental	131,052	139,569	190,260	139,569
Total revenues	\$ 131,052	\$ 139,569	\$ 190,260	\$ 139,569
Number of FTE's	-	-	-	-

Brunswick Transit System, Inc. is a non-profit organization with the mission of providing safe, reliable, efficient transportation services for residents of Brunswick County. They operate a fleet of eighteen vehicles providing non-emergency transportation services and special needs transportation to approximately 220 people per day to locations throughout the county, including the community college, senior centers, human service agencies, as well as medical appointments and shopping centers. Funding for operations include grant funds from the Rural Operating Assistance Program and county contribution.

Non-Departmental

Non-Departmental Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ 400,000	\$ 481,819	\$ 100,000
Fringe benefits	1,279,564	1,569,726	1,276,238	1,656,000
Operating costs	765,545	1,270,900	1,237,850	1,121,178
Capital outlay	-	-	-	51,500
Total expenditures	\$ 2,045,109	\$ 3,240,626	\$ 2,995,907	\$ 2,928,678

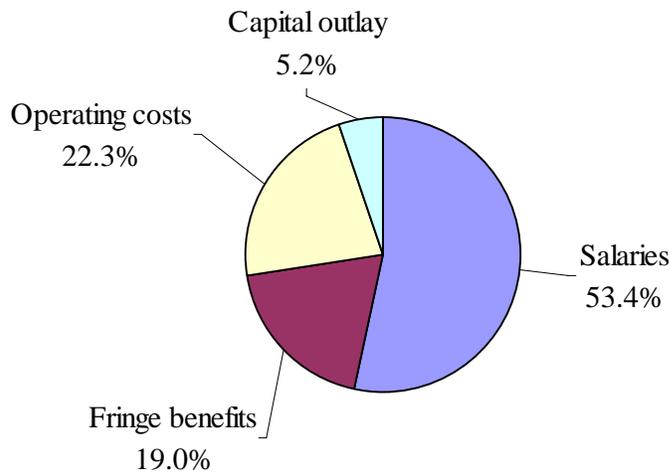
Items in this program are those which relate to General Fund programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general liability insurance, and adjustments for salaries and fringes.

Public Safety Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 10,282,649	\$ 11,778,450	\$ 11,808,099	\$ 14,366,690
Fringe benefits	3,417,694	4,050,371	4,050,696	5,117,228
Operating costs	4,468,012	3,967,933	5,546,249	5,995,769
Capital outlay	1,783,959	1,289,953	2,730,394	1,404,738
Total expenditures	\$ 19,952,314	\$ 21,086,707	\$ 24,135,438	\$ 26,884,425
Other taxes and licences	40,012	18,000	18,000	18,000
Restricted intergovernmental	443,933	128,786	1,109,879	170,840
Permits and fees	2,464,897	1,732,968	2,440,401	2,615,568
Sales and service	1,654,440	1,282,366	1,550,649	1,717,366
Other revenue	104,012	958,573	91,693	79,000
Total revenues	\$ 4,707,294	\$ 4,120,693	\$ 5,210,622	\$ 4,600,774
Number of FTE's	251.0	271.0	273.0	333.0

Public Safety Approved Expenditures FY 2008



Animal Control

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 302,691	\$ 344,431	\$ 344,431	\$ 425,991
Fringe benefits	124,967	143,418	143,418	172,607
Operating costs	150,441	182,180	142,180	156,580
Capital outlay	-	-	60,834	25,100
Total expenditures	\$ 578,099	\$ 670,029	\$ 690,863	\$ 780,278
Sales and service	81,199	80,266	80,266	80,266
Other revenue	179	2,000	2,000	2,000
Total revenues	\$ 81,378	\$ 82,266	\$ 82,266	\$ 82,266
Number of FTE's	11.0	11.0	11.0	12.0

Department Purpose

Ensure the health of the citizens and animals of Brunswick County.

Goals and Objectives

Goal: Work out agreement with municipalities to provide some Animal Services not mandated by State Law within the towns. Meetings with the mayors of the towns has shown that there is an interest in providing some of the services currently limited to the county outside the towns' boundaries to the residents of the towns for a fee to the towns. There has been further discussion on which services should be included, what the fees should be and who would serve as the trigger for such services to be provided.

Objectives:

- Completed work on the menu of services that would be made available to the towns.
- Work on a fee schedule that would be acceptable to both the towns and the county.
- Work up inter-local agreements between participating towns and Animal Services on which services will be make available and giving Animals Services permission to work within the towns' boundaries.
- Such agreement will set a fee for the calls for the town and point out that additional costs such as reclaim fee, shelter fees, etc. will be the responsibility of animals owners.
- Establish a town employee or leader who will serve as the trigger person who will authorize Animal Services to go into the towns and obligate their funds for responding to such requests for service.
- Add on Animal Services Officer as a beginning guesstimate of additional manning to support the expansion of such services into the municipalities.
- Study demand for such services and make staffing adjustments in the following year's budget based on one year's history of running the program.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of animals picked up by Animal Services per FTE	1,561	1,431	1,476	1,993
Effectiveness Measures				
Maintain Adoption Rate -38.5% of Adoptable Animals Adopted	38.4%	36.8%	38.5%	38.5%
Percentage of special vouchers completed within 6 months	89%	77%	80%	80%

Central Communication's Center

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 855,778	\$ 887,461	\$ 887,461	\$ 1,274,553
Fringe benefits	321,736	345,728	345,728	494,075
Operating costs	89,935	188,275	430,277	490,400
Capital outlay	1,009,041	-	871,289	45,000
Total expenditures	\$ 2,276,490	\$ 1,421,464	\$ 2,534,755	\$ 2,304,028
Restricted intergovernmental	7,387	-	-	-
Other revenue	346	-	-	-
Total revenues	\$ 7,733	\$ -	\$ -	\$ -
Number of FTE's	26.0	26.0	26.0	34.0

Department Purpose

To continue meeting our goal of providing local emergency responders with reliable communications, we need to continue our technological advancement and add to our staffing levels to ensure we maintain the maximum allowable customer service and ensure public safety.

Major Accomplishments

- Completion of Smartlink radio conversion, old system is backup system.
- CAD version upgrade, CAD terminals replaced.
- 7th Console position added.
- Commissioned a mobile backup phone / computer network satellite system (first in state).
- Reduced average EMS call processing time by 15 seconds.

Goals and Objectives

Goal: To continue meeting our goal of providing local emergency responders with reliable communications and serving the citizens of Brunswick County, we need to increase the number of on-duty staff members.

With calls increasing at approximately 10 thousand per year there is a need to increase staffing levels. No staff numbers have been added in 2 years and calls have increased over 20 thousand in that time. We need to prepare now for the addition call volume we expect the port and county growth to generate. Adjustments in procedures and organization are necessary and demand more personnel to ensure public safety.

The Oak Island departure has not decreased workload as the supervisor had been performing that function and we continue to process all medical calls for Oak Island citizens.

The addition of staff numbers should reduce unscheduled overtime as there will be 1 person each shift to serve as a relief person for holidays, time off, vacations, etc. The need for part-time personnel should decrease at the same time. We will be able to keep 6 people on-duty per shift.

Objectives:

- Hire 8 FTE positions – 2 per shift.

Central Communication's Center

Goal: To construct a "Live" backup 911 center that can be stationed anywhere the need arises. "Live" is a simultaneous copy of all CAD data that is ready to use for backup at any time. This would be necessary if a storm or another disaster destroyed or disabled the current 911 center. Changes in the wireless funds policy now allow for backup equipment to be purchased and would allow us to split the costs between Wireless and Emergency Telephone with no County contributions. A complete backup solution on the Command will handle our 911 lines and provide the network backbone for the 911 system.

Objectives:

- Backup 911 equipment – satellite for bus and "Live" server for CAD.

Goal: To hire personnel to maintain the communication system and computer network.

Taking the Smartlink radio network on will be a monumental task. We need a staff trained in the RF field to perform routine maintenance, repairs, updates, programming, etc to the radio system. This staff will also program radios, install radios, troubleshoot and repair consoles, and perform other duties assigned.

In addition to the radio network, this staff will be responsible for performing maintenance and troubleshooting to the computer network. Since we maintain primary support to our network resources, the number of computers, complexity and importance of systems, phone systems, and software solutions in place warrant the attention of technical personnel. The job description will be written so that funds will be distributed from Wireless and ETS. Our current repair cost for radio equipment not covered under the Smartlink warranty is \$75/hour. With the Smartlink warranty approaching maturity and communications completely converted this expense will increase without proper technical personnel onsite. The system needs continuous tweaking and alignment. It is imperative that we have personnel onsite who can maintain this system. The local vendors who can repair equipment still cannot operate the Smartlink system as it is unique in the industry. Many functions will require the paid assistance of Smartlink personnel without our own staff. Computer repair rates are similar and higher depending on the level of work required. Local rates are \$65/hour and higher for basic repairs. Our complex systems often require diagnostics tailored to our operations and requires an understanding of the systems and their importance. The higher level of understanding and training demand higher rates from contractors. We need personnel onsite who can devote themselves to our systems only and are available when we need them.

Objectives:

- 2 FTE Radio/Computer technicians.

Goal: To continue meeting the needs of Brunswick County citizens by providing fast, stable, and reliable hardware that supports the County's 911 system. 3 Years is the standard useful life of any computer. The servers that support CAD are at their end of useful life. This is a system that has no downtime and is not allowed to fail. Wireless and Emergency Telephone funds will split the cost of this enhancement. It is critical that we provide our officers, emergency medical personnel, firefighters, volunteers and the citizens of Brunswick County with a strong 911 system that is up for up for the task at hand. This replacement of hardware would happen in early fall of 2007.

Objectives:

- CAD servers – replacement for end of useful life.

Goal: To provide a fast and stable environment for 911 computers and supporting office computer hardware to operate. Also, to cut recurring costs of existing phone lines for the EOC. After a couple of occasions where the county network caused the 911 computers to fail, we all agreed that a separation of the network was warranted. At the same time we have investigated ways to decrease the phone expenses of the EOC. Approximately 40 dedicated lines are only used during EOC activation, but must be maintained to ensure public safety. The proposed network change will utilize our separate internet connection and install

Central Communication's Center

our own domain that is housed in the Emergency Services building and is separated from the County network. The updated phone solution for the EOC utilizes only 1 physical line that is shared throughout the spectrum of numbers. There can be 23 simultaneous calls. This system is IP technology and runs on the same network as the computer system. The administrative offices will return phones to the Computer Services department and utilize various versions of the IP phones throughout the building and offsite (where applicable). The nature of the 2 systems runs them along the same network thereby allowing upgrades of both systems at the same time. Phones and computers will plug into the same jacks and work anywhere in the building together. A wireless system is also part of the plan that will allow wireless phones and computers to utilize the system. This system offers much more redundancy than has previously existed.

Objectives:

- Network/Phone separation/upgrade.

Goal: To make the Communications division attractive to potential personnel and decrease turnover rate of present staff by restructuring the 911 division to include 5 levels of Telecommunicator. This current structure offers no incentive to achieve a higher level. I propose we hire telecommunicators at 2% below the current base rate until their training is complete. Level 1 is newly released from probation and released as call takers. Level 2 is personnel released to dispatcher from all agency console positions. Level 3 are advanced dispatchers with 2-3 years of experience. Level 4 is supervisor. The job description is the same for trainees through TC3. The TC4 position will retain the current TC2 job description. We would like to challenge the staff to achieve a higher level and work towards goals. We also feel this new architecture would encourage staff to work night shifts as they will be able to move to a higher position on nights and thereby earn higher wages. With the impending port in the Southport area we need to have staff that is capable of handling the additional calls it will create. We need to be ready before it gets here so we are prepared for the changes that lie ahead.

Objectives:

- Restructure 911 position levels to encourage retention and advancement.

Central Communication's Center

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Calls per day	865	890	915	944
Calls per hour	36	37	38	39
Calls answered in 0-6 seconds	88.8%	88.1%	87.4%	87.75%
Calls answered in 7-12 seconds	9.9%	11%	9.7%	10.2%
Calls answered in 13-18 seconds	1%	.9%	.85%	.88%
Seconds from call to dispatch - All	0:02:45	2:52	2:32	2:28
Seconds from call to dispatch - EMS	0:04:03	4:05	3:43	3:35
Seconds from call to dispatch - Fire	0:03:51	3:46	3:37	3:29
Seconds from call to dispatch - Law	0:02:25	2:35	2:13	2:10
Total E-911 calls per 1000 Pop.-All	990.48	1059.74	1178.34	1320
Total E-911 calls per 1000 Pop.-EMS	168.34	129.62	152.12	160
Total E-911 calls per 1000 Pop.-Fire	69.3	73.78	99.43	110
Total E-911 calls per 1000 Pop.-Law	752.84	856.74	926.78	1050

FY 04/05 based on Pop. 87,715

FY 05/06 bases on Pop. 94,000

Criminal Justice Partnership Program

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 64,802	\$ 74,869	\$ 75,369	\$ 82,475
Fringe benefits	24,216	28,298	28,798	30,867
Operating costs	111,399	111,143	131,097	114,283
Capital outlay	-	-	14,500	-
Total expenditures	\$ 200,417	\$ 214,310	\$ 249,764	\$ 227,625
Restricted intergovernmental	91,662	77,786	113,240	89,840
Other revenue	1,050	-	-	-
Total revenues	\$ 92,712	\$ 77,786	\$ 113,240	\$ 89,840
Number of FTE's	2.0	2.0	2.0	2.0

Department Purpose

The mission of the Brunswick County Criminal Justice Partnership Program is to reduce jail overcrowding by placing defendants on Electronic House Arrest. The defendants eligible will wear a transmitter around their ankle and have monitoring equipment installed in their residence. This program will also place eligible defendants on Pretrial Release which requires no electronic monitoring, but defendants will be required to maintain daily contact with the CJPP Coordinator or her assistant. Anyone charged with a crime against a person will not be eligible for the Pretrial Release Program.

Major Accomplishments

- Started the Misdemeanor Add-On Program in August 2006. To date this program has saved approximately 936 days of jail bed space and \$43,056.
- Applied for and received reallocation funds from the state of North Carolina in the amount of \$23,400 for construction of unfinished office space located in the Brunswick County Courthouse, office furniture, and a CJPP training seminar in Winston Salem.
- Was an instructor for Electronic House Arrest for the North Carolina Jail Administrators Association Conference in October 2006. Made several contacts with individuals from various counties in North Carolina who were interested in starting a program like ours in Brunswick County.
- The NC Division of Community Corrections EHA/DCI Technology Center uses our program as a model for other counties and refers interested individuals to our program on a regular basis.

Goals and Objectives

Goal: Reduce jail overcrowding in the Brunswick County Jail. Reduce the cost of incarceration for Brunswick County.

Objectives:

- The Pretrial Release/Electronic Monitoring Program will serve at least 175 defendants for the 07/08 fiscal year. The use of electronic monitors and pretrial release will save an average of two thousand one hundred seventy jail bed days per month at a cost savings of 99,820.00 per month and approximately 1,197,840.00 per year. The release of the offenders will also enable those who owe child support to work

Criminal Justice Partnership Program

and pay their child support and possibly remove the burden from the State and County when it has been necessary to supplement the custodial parents' income. Offenders with illnesses and problem pregnancies will be able to remain at home and be responsible for their own medical expenses, medicines, and medical supplies. Having offenders with illnesses out of jail will keep the Sheriff's Department from having to transport or guard inmates who are hospitalized.

- Having the Misdemeanor Add-On Program allows inmates charged with a misdemeanor to be seen by a Judge usually within a week of being arrested. This gives the inmate an opportunity to settle the case, get a court appointed attorney or get an interpreter much sooner. The average stay for a defendant arrested on a misdemeanor charge is 30-60 days.
- Reduce contact offenders have with the Criminal Justice System by attending a Satellite Domestic Violence Program. Participants who successfully complete the LEARN (Learning to End Abusive Relationships Now) should have no significant violations of their probation and learn to better deal with anger.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of Defendants on EHA/Pretrial	95	145	160	175
Efficiency Measures				
Jail bed space / dollars saved at \$36.75	\$433,907	n/a	n/a	n/a
Jail bed space / dollars saved at 46.00	n/a	896,724	1,112,280	1,197,840

District Attorney

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 66,453	\$ 68,843	\$ 90,188	\$ 64,246
Fringe benefits	5,008	5,267	8,730	4,915
Operating costs	53,470	61,884	87,140	70,033
Capital outlay	-	-	746	-
Total expenditures	\$ 124,931	\$ 135,994	\$ 186,804	\$ 139,194
Other revenue	65,189	87,194	87,194	87,194
Total revenues	\$ 65,189	\$ 87,194	\$ 87,194	\$ 87,194
Number of FTE's	-	-	-	-

Department Purpose

The county's contribution to the district attorney's office is \$52,000 in FY 2008. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims; but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

A program within the district attorney's office is the 13th District Teen Court. Teen Court is an early intervention community resource for first-time juvenile offenders. It seeks to reduce recidivism by holding juveniles responsible for their actions through community-based sentencing options. These offenders will be sentenced by a jury of their peers and will have the opportunity to clear their record. Objectives include a training program for peer attorneys and other required courtroom personnel, youth involvement and partnerships with local schools and other community youth programs.

Detention Center

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 1,564,398	\$ 1,778,797	\$ 1,778,797	\$ 2,936,469
Fringe benefits	571,463	680,547	660,547	1,151,357
Operating costs	1,803,452	1,266,889	1,345,172	1,800,489
Capital outlay	18,696	53,603	53,603	47,364
Total expenditures	\$ 3,958,009	\$ 3,779,836	\$ 3,838,119	\$ 5,935,679
Sales and Service	219,557	135,000	203,283	135,000
Other revenue	20,847	-	-	-
Total revenues	\$ 240,404	\$ 135,000	\$ 203,283	\$ 135,000
Number of FTE's	43.0	49.0	49.0	85.0

Department Purpose

North Carolina General Statute's 153A-218 authorizes a county to establish, maintain and operate a local confinement facility. N.C. General Statutes 162-22 provides that the Sheriff has the care and custody of the Detention Center.

Major Accomplishments

- Initiated phase II construction process for additional 244 beds Detention Center.
- Nearing mid-point completion of phase II of the Detention Center addition.
- Successfully implemented an inmate work detail.

Goals and Objectives

Goal: Provide adequate funding to staff phase II of the Brunswick County Sheriff's Office Detention Center construction project upon completion in October 2007.

Objectives:

- It is anticipated that an additional 46 Detention Center personnel and supervisory staff will be required to staff and operate the facility addition using 2005 standards.
- Our Detention Center Staff is currently responsible for maintaining a facility that houses approximately 310 inmates a day.

Goal: Contribute our resources to insure a clean county that is aesthetically pleasing to our citizens and visitors.

Objectives:

- Create an additional inmate work detail.
- In January 2007, the lone inmate work detail has removed in excess of 45,000 lbs (22.5 tons) of litter from our roadways. We project a 40% increase with the addition of a second detail.

Detention Center

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Detention Avg Daily Population	227	286	313	480

Emergency Management

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 211,673	\$ 324,545	\$ 337,157	\$ 355,348
Fringe benefits	55,520	99,638	99,638	108,288
Operating costs	312,539	223,413	429,777	225,056
Capital outlay	99,734	63,000	160,369	24,000
Total expenditures	\$ 679,466	\$ 710,596	\$ 1,026,941	\$ 712,692
Restricted intergovernmental	125,512	10,000	215,218	15,000
Permits and fees	25,644	60,200	60,200	40,200
Other revenue	75,000	75,000	81,086	75,000
Total revenues	\$ 226,156	\$ 145,200	\$ 356,504	\$ 130,200
Number of FTE's	4.0	6.0	6.0	6.0

Department Purpose

Fire Marshal: The Fire Marshal Division of Brunswick County Emergency Services exists to provide a safe environment within new and existing commercial occupancies and multi-family residences through plan review and inspections. Other responsibilities include response to major incidents, conducting fire investigations, maintaining the fire incident reporting software and coordination of volunteer fire departments and other emergency responders.

Emergency Management: The Emergency Management Division of Brunswick County Emergency Services exists to provide support and coordination during disasters, identify and plan for target risk areas, work with homeland security issues with state and federal agencies, participate in incident management programs, provide exercise development services and evaluation and to provide training and logistical support to emergency response agencies.

Major Accomplishments

- Accomplishments within the division this year include the addition of the Fixed Nuclear Planner. The addition of this position has allowed more emphasis to be placed on the reviewing and revising of plans that support the Brunswick Nuclear Plant as well as having a staff member dedicated to maintaining equipment.
- In October and November the department participated in the federally evaluated Bi-annual exercise in support of the Brunswick Nuclear Plant. All areas that were exercised were successfully completed, including the Emergency Operations Center Activation, as well as shelter and monitoring activities. As a follow-up to that exercise an additional exercise was performed that relocated the entire population of the at risk schools within the 10 mile Emergency Planning Zone to their host schools. This exercise was completed successfully in early December and was observed by a FEMA Evaluator who took the observations and included them in the report for the BNP exercise.
- Our Department also responded as mutual-aid to neighboring Columbus County for one of the worst tornado events in Southeastern North Carolina history, various resources from numerous departments within our county responded to assist in the search and recovery effort and emergency management staff assisted in coordination of local, state and federal assets that responded.

Emergency Management

Goals and Objectives

Goal: Provide firefighter manpower units within the county. Many fire departments within the county have problems recruiting and retaining volunteers, with the most critical timeframe being during the daytime hours. To assist in providing valuable daytime firefighting support by adding three, two man, manpower units 8 hours a day, on weekdays. While these units' primary responsibilities would be responding to structure fire calls, they would also be a major portion of the special operations teams within the county. The new International Port that is being planned for the Southport area will require a great amount of support in the fire and rescue field. Some of the issues that will have to be addressed with special teams will include; hazardous materials, high level rescue, low level rescue, and confined space operations. These units would be roaming units based on needs within the county.

Objectives:

- Hire 6 FTE by September 1, 2007.
- Establish a pool of part-time staff by October 1, 2007.

Goal: To establish a mobile unit that is equipped with supplies that would be required to convert one disaster shelter into a pet friendly shelter. In response to Hurricane Katrina, Congress passed the *Pets Evacuation and transportation Standards Act of 2006 (Pets Act)*. This act requires that state and local emergency preparedness operational plans take into account the needs of individuals with household pets and service animals prior to, during, and following a major disaster. Although no upfront funding has been made available the Robert T. Stafford Disaster Relief and Emergency Assistance Act has been amended to allow this to be a reimbursable expense during a declared emergency. An advisory group made up of some local veterinarians and other officials would be compiled to establish a plan, this also may allow for some supplies and equipment to be purchased at a reduced rate. Because the three main disaster shelters are similar in construction the unit could be flexible in where it could be deployed. Only one pet friendly shelter would be opened during an event.

Objectives:

- Purchase trailer and equipment by September 1, 2007.
- Establish an advisory group by August 1, 2007.
- General costs would be recoverable during a declared disaster.

Goal: To add to the Urban Search and Rescue (USAR) and special operations capabilities within the county. Brunswick County Emergency Services has a large cache of USAR, confined space and decontamination equipment that has been acquired thru grants and other resources. At the present time the equipment is stored in multiple locations with no resource for transporting. A proper vehicle is needed to transport this equipment in the event it is needed in an emergency. With the proposed International Port in Southport the need for decontamination equipment as well as high and low angle rescue gear will be needed to response to emergencies in an expedient manner.

Objectives:

- Prepare Specifications for a USAR Truck and Trailer by Sept 15, 2007.
- Bid USAR Truck and Trailer by October 15, 2007.
- Delivery of USAR Truck and Trailer by June 30, 2007.

Goal: Improve multi-hazard planning in the Emergency Management Division. Additional planning staff I would allow us to increase planning with high risk occupancies, highway incident management teams, The Local Emergency Planning Commission, and state and federal partners. Look for and apply for grant

Emergency Management

opportunities and manage grants that are awarded to this agency. This staff would be a key player in disaster planning and preparedness for the county.

Objectives:

- Hire 1 additional FTE by September 1, 2007.
- Begin update to County Multi-Hazard Plan by October 1, 2007.
- Complete update of County Multi-Hazard Plan by January 1, 2008.

Goal: Conduct feasibility and design assessment of the Emergency Services Facility. The rate of growth within the county along with the additional needs and requirements that encompass the emergency services of the county have caused the current facility to become out dated and space limited, all usable space has been remodeled and used to where there is no additional expansion room within the current facility. The construction of the current facility is questionable for higher category storms.

A new facility could be constructed off-site at the proposed site of the Coastal Events Center; this could house the emergency services administration offices, an expandable communications center, emergency operations center and a multi-purpose area. This facility could be designed with the growth of the county and emergency services in mind. This facility could be used as a command and control area for events at the center. The emergency services administration area has no additional room for growth. Current staff levels have required the remodeling of several areas including the former dormitories and day room, the original conference room has been converted into two offices. There is no room for expansion within the current area. The current communications center has positions for seven telecommunicators, growth within the county and the increase in call volumes require the need to expand which is not available within the current area. The current emergency operations center is space limited for the number of agencies and municipalities that are needed during activation; there is no additional space within the current building to area. The multi-purpose area could be managed by utilizing the Volunteer Center which is now operated out of Emergency Services. The multi-purpose area could be designed to allow an area to ensure continuity of operations during times of need. Agencies that could utilize this area could be large businesses, county offices, municipal offices, court system, school system, private non-profit agencies and community college as well as a host of others. When the emergency operations center is activated the multi-purpose area could be used to house liaisons from outside agencies as well as a place to allow staff to go during breaks to get away from the stress of the environment.

Objectives:

- Prepare request for proposal to feasibility and design study by August 15, 2007.
- Award for proposal by September 1, 2007.
- Complete feasibility and design study by January 1, 2008.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Average Inspections per FTE	785.5	792	780	780
Effectiveness Measures				
Average Plan Review Time	7-10 days	7-10 days	5-7 days	5-7 days
Average Inspection Request - Completion	2-4 days	2-4 days	1-2 days	1-2 days

Emergency Medical Services

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 2,949,621	\$ 3,358,629	\$ 3,358,629	\$ 3,669,035
Fringe benefits	888,323	1,059,854	1,059,854	1,206,358
Operating costs	516,667	474,300	693,289	801,350
Capital outlay	32,997	383,000	548,696	314,000
Total expenditures	\$ 4,387,608	\$ 5,275,783	\$ 5,660,468	\$ 5,990,743
Restricted intergovernmental	62,226	25,000	765,421	50,000
Sales and service	1,351,214	1,225,000	1,265,000	1,500,000
Other revenue	3,146	-	-	-
Total revenues	\$ 1,416,586	\$ 1,250,000	\$ 2,030,421	\$ 1,550,000
Number of FTE's	62.0	66.0	66.0	72.0

Department Purpose

The Emergency Medical Services Division of Brunswick County Emergency Services exists to provide paramedic pre-hospital emergency care and transportation of patients to an emergency department. Also included is the coordination of volunteer rescue squads and other first responders, as well as financial oversight of rescue squad operations.

Major Accomplishments

- Since CY 2002, the EMS Division has seen an increase in call volume of 245%.
 - 2002 Call Volume 5,986
 - 2006 Call Volume 14,681
- During the same time period we have decreased response times by over four minutes and increased our response time reliability by 28%.
- In 2006 the EMS Division implemented a switch from 24 hour shifts to 12 hour shifts. It was projected that there would be an approximate 30% turnover rate but in reality the turnover was only 8.06% for 2005 and 6.06% for 2006.
- In February 2007, the EMS Division applied for accreditation from the Commission on Accreditation of Ambulance Services. If approved, we will be one of 110 ambulance services nationwide that have achieved CAAS accreditation which is the gold standard for quality in EMS operations.

Goals and Objectives

Goal: To continue to strive for the goal of Countywide response times for paramedic units at less than 12 minutes 90% of the time by adding two additional 12 hour units per day (24 additional unit hours). This is a continuation of a FY 06-07 goal where we, along with County Administration, determined that the goal would be better served as a multi year phased project. These units will be placed as needed but the most likely locations will be the Shallotte area and the 211 corridor area.

Emergency Medical Services

Objectives:

- To acquire agreements from both public/ private partnerships for office space that is geographically feasible and affordable for use by September 1, 2007.
 - Shallotte: Partnership with Town of Shallotte for space in their new fire station
 - 211: Partnership with private builder for space on campus of one of the new developments
- To renovate both facilities for EMS use by February 1, 2008.
- To hire 8 additional FTE's for this project by February 1, 2008.

Goal: To decrease the amount of expense paid for unscheduled overtime in the EMS Division by hiring one additional FTE per shift (4 Total FTE) to fill in for vacation and sick leave. This goal will be funded entirely by reducing the current unscheduled overtime budget.

Objectives:

- To hire 4 additional FTE's for this project by February 1, 2008.

Goal: To begin the replacement process of all County owned first responder AED's utilized in police and fire vehicles as well as public buildings by replacing 20 AED's in FY 2007- 2008, 20 in FY 2008- 2009, and 20 in FY 2009- 2010.

Objectives:

- Determine replacement priorities for AED's by September 30, 2007.
- Write bid specifications for 20 AED's based on needs and quality standards by September 30, 2007.
- Advertise for bids with bid opening and contract signed for 20 units by November 30, 2007.
- Take delivery of units by January 31, 2008 with units in service by March 1, 2008.

Goal: To begin a process of bulk purchasing for both the EMS Division as well as all volunteer rescue squads and first responder agencies. This will standardize all equipment throughout the service and will allow all agencies to realize cost savings that will ultimately save money Countywide.

Objectives:

- Renovate old Town Creek Rescue building for use as EMS logistics warehouse by January 31, 2008.
- Put in place a Countywide EMS equipment committee to determine type and brand of supplies and equipment to be used by September 30, 2007.
- Hire one (1) additional FTE to manage purchasing and logistics function by January 31, 2008.
- Coordinate with Finance department to determine best approach to charging other agencies for supplies and equipment by January 31, 2008.
 - Monthly paper billing
 - EFT from departmental stipend account

Goal: To enhance the capability of the Emergency Medical Services Division in providing specialty care or critical care transports to patients from hospital facilities in Brunswick County. Historically specialty care transport (SCT) has been provided by New Hanover Regional Medical Centers VITALINK program. Recently the response times for VITALINK have been dismal and in many cases they are unable to perform transports at all. In these cases, the hospitals have had no choice but to use BCEMS for transport. Because of the complexity of care many of the patients transported require, both a specially trained paramedic as well as a registered nurse are sometimes required. This proposal will outline a partnership between BCEMS and Brunswick Community hospital to share the responsibility of a SCT transport unit. Because this will initially be done with existing personnel and few additional equipment resources, this program will actually break even or may even make money.

Emergency Medical Services

Objectives:

- To coordinate with Brunswick Community Hospital on which agency will be responsible for which items by September 1, 2007.
- To train a cadre of paramedics and a cadre of nurses in specialty care transport by December 1, 2007.
- To purchase equipment needed for project by January 1, 2008.
- Begin SCT Operations by January 1, 2008.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual (07/06-12/06)</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Dispatches per 1000 Population	168.34	144.39	163.68*	176.66
Transports per 1000 Population	61.76	66.58	80.09*	81.90
Dispatches per EMS Unit	1642	1798	2051*	1941
Transports per EMS Unit	602	829	1003*	878
Dispatches per unit per day	4.5	4.93	5.62*	5.32
Transports per unit per day	1.7	2.27	2.75*	2.41
Dispatch Unit Hour Utilization	.19	.21	.23*	.25
Transport Unit hour Utilization	.07	.09	.11*	.11
Efficiency Measures				
Cost per EMS Dispatch	\$379.94	\$336.15	\$342.90*	\$333.33
Cost per EMS Transport	\$1,010.47	\$728.96	\$700.82*	\$736.97
Effectiveness Measures				
Average EMS Response Time	0:10:27	0:09:06	0:08:43	0:08:30
Response Time Compliance at 12 m	68.34%	76%	78%	85%
Average Received to Dispatch Time	0:04:03	0:02:00	0:01:45	0:01:00

* These numbers represent FY 06-07 statistics from July 1, 2006 through December 31, 2006, annualized to reflect the entire fiscal year.

Medical Examiner

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	76,669	65,000	65,000	70,000
Capital outlay	-	-	-	-
Total expenditures	\$ 76,669	\$ 65,000	\$ 65,000	\$ 70,000
Number of FTE's	-	-	-	-

Department Purpose

The county contributes to the Medical Examiner's office for services associated with medical investigations and the issuance of death certificates.

Public Inspections

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 422,545	\$ 521,760	\$ 521,760	\$ 555,546
Fringe benefits	145,058	188,949	188,949	203,615
Operating costs	36,944	102,262	125,725	98,670
Capital outlay	34,209	36,000	39,000	38,000
Total expenditures	\$ 638,756	\$ 848,971	\$ 875,434	\$ 895,831
Permits and fees	1,815,015	1,617,268	1,617,268	1,615,000
Other revenue	4	-	-	-
Total revenues	\$ 1,815,019	\$ 1,617,268	\$ 1,617,268	\$ 1,615,000
Number of FTE's	11.0	13.0	13.0	13.0

Department Purpose

The purpose of the Building Inspection Department is to help ensure public safety, health and welfare to the citizens of Brunswick County by the administration and enforcement of the North Carolina State Building Codes.

North Carolina and Brunswick County have recently adopted the 2003 International Building Codes designed by the International Code Council for the building, plumbing, mechanical and electrical trades. They regulate and control the design, construction, quality of materials, erection, installation, alteration, repair, location, relocation, replacement, additions to and use of buildings.

The Building Inspections Department's duties and responsibilities include receiving applications for permits and issuing or denying permits, receiving and reviewing of plans and specifications, performing necessary inspections, issuing orders to correct violations, keeping adequate records, issuing certificates of occupancy or compliance upon proper completion of all projects and taking any other actions that may be required to adequately enforce the codes, ordinances or regulations.

Major Accomplishments

- Completion of code update and continuing education courses by all inspectors.
- Successfully performing 47,100 inspections covering 160,000 miles without any major accidents or loss time.
- Managed inspection activity for approximately \$300 million in construction costs.

Goals and Objectives

Goal: Sustained review and upgrading of the Building Inspection Web Site.

Objectives:

- Ongoing improvement of our on-line guide.
- Supplementing our website with links to various Licensing Board Websites.
- Addition of new information to help improve builder knowledge.
- Availability of the entire NC Building Codes through our site.
- Increase number of visits to our website.

Public Inspections

Goal: Realization of computers for inspectors in the field.

Objectives:

- Conduct field inspections with the latest technology of portable computer devices.
- Completion of field testing by June 2007.
- System fully operational by end of next fiscal year.
- Improve efficiency of service delivery to the customer.
- Improve efficiency of Department through less paperwork.
- Allow a more in-depth analysis of our inspection process.

Goal: Improved quality of inspections.

Objectives:

- Continued education and certifications to State standards.
- Perform inspections within a 24 hour time of request.
- Provide services that equal our customer's expectations for professionalism.
- Establish policies and procedures that are consistent, practical and workable.
- Maintain optimal staffing efficiency.

Goal: Revision and Simplification of Permitting Fee Schedule.

Objectives:

- Restructure fee schedule to simplify and improve understanding.
- Use construction valuation formulas that are equivalent to other departments.
- Use a construction cost multiplier system.
- Incorporate fees for group homes, daycare and cell phone towers.

Public Inspections

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				5% Growth
Single Family Residence	1447	1925	1400	1470
Commercial	185	240	270	284
Mobile Homes	578	642	246	258
Other Permits	10060	11919	10892	11436
Cost of Construction in Millions	229.4	274.72	266.22	279.53
Revenue	1,424,000	1,815,019	1,731,688	1,818,272
Efficiency Measures				
To achieve 98 level of service for next day inspections	92%	95%	96%	98%
Complete residential plan reviews or respond in writing within 24-36 hrs.	N/A	95%	97%	98%
Complete commercial plan review or respond in writing within 36-48 hrs	N/A	95%	97%	98%
Effectiveness Measures				
Total Inspections	39,374	45,313	47,100	49,455
Average/Inspector/day based on				
6 Inspectors	26.0	26.1	n/a	n/a
7 Inspectors	n/a	n/a	23.7	n/a
8 Inspectors	n/a	n/a	n/a	24.9

Sheriff's Department

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 3,844,688	\$ 4,419,115	\$ 4,414,307	\$ 5,003,027
Fringe benefits	1,281,402	1,498,672	1,515,034	1,745,146
Operating costs	580,779	668,287	1,288,099	1,403,108
Capital outlay	589,281	654,350	918,644	911,274
Total expenditures	\$ 6,296,150	\$ 7,240,424	\$ 8,136,084	\$ 9,062,555
Other taxes and licences	\$ 40,012	18000	\$ 18,000	\$ 18,000
Restricted intergovernmental	\$ 157,147	16000	\$ 16,000	\$ 16,000
Permits and fees	\$ 559,049	55500	\$ 675,739	\$ 873,174
Sales and service	\$ 2,470	2100	\$ 2,100	\$ 2,100
Other revenue	3,439	547185	8,607	2,000
Total revenues	\$ 762,117	\$ 638,785	\$ 720,446	\$ 911,274
Number of FTE's	92.0	98.0	100.0	109.0

Department Purpose

The Brunswick County Sheriff's Office provides services to its citizens in six major areas. The Uniformed Patrol Division responds to all citizen requests for law enforcement and security services. The Court Security Division provides bailiffs for all courtrooms, conducts security screens, searches for contraband, and maintains security in the courthouse. The Investigative Division provides Detectives in narcotics, major crimes, special child abuse and exploitation, juvenile crimes, computer crimes, crime scene investigations, SWAT, computer voice stress analysis, and internal affairs. The School Resource Division provides security at our schools and the Civil and Warrants Division process and serves all written instruments of the court. The Detention Center provides jail services for an average of three hundred and ten inmates.

Major Accomplishments

- Nearing mid-point completion of phase II of the Detention Center addition of 244 beds.
- Enhancement of Project Lifesaver Program providing protection to sixteen Alzheimer clients with seven fully trained Sheriff's Office employees for response.
- Brunswick County Sheriff's Office SWAT team members won individual and team championships at the NC Sheriff's Sniper Challenge in Greensboro NC.
- Initiation of sexual offender watch program to monitor location of convicted sexual offenders and insure compliance through registration.

Goals and Objectives

Goal: To decrease the amount of calls for service that each Deputy receives.

Objectives:

- Add four Uniform Patrol Deputies.
- Increase Patrol Fleet with 18 marked units allowing those units with excessive mileage and mechanical deficiencies to be removed from service.
- Statistical Data: During the time period of July 2006 - June 2007 the BCSO answered 23,031 requests for service. The addition of 4 Uniformed Patrol Deputies would decrease the number of calls by approximately 117 per year per Deputy.

Sheriff's Department

Goal: Eliminate the waiting period of mailing unknown or questioned latent finger and palm prints to the SBI Laboratory and the necessity of traveling out of state to enter those latent prints into a printrak latent station.

Objectives:

- Purchase a Motorola printrak latent station with latent case database designed or latent print input (known & questioned) and review of fingerprint and palm print search results.
- To update our current printrak live scan station for integration to printrak latent station.
- To combine latent entry and latent records search capabilities with an updated scan station to insure quality technology for an approximate ten to twelve year period.
- Statistical Data: In 2006-2007 the N Myrtle Beach PD Printrak has solved 3 Brunswick County S.O. criminal investigations by identifying unknown latent collected at a crime scene.

Goal: To decrease the number of deaths in Brunswick County caused by overdose of prescription narcotic medications.

Objectives:

- Add one narcotics agent to detect and investigate the diversion, sale, theft and misuse of prescription narcotic medications.
- Statistical Data: In 2006 there were eight deaths associated with prescription narcotic medications. It is our goal to decrease this number in 2007.

Goal: Decrease the amount of narcotics and currency used for purchase of narcotics being transported on Brunswick County Highways.

Objectives:

- Train and Equip a highway narcotic interdiction unit made up of uniformed patrol personnel to identify, apprehend, and seize narcotics and illegal currency from our highways.
- Add two Narcotic Detection K-9's for use with the narcotic interdiction team.
- Statistical Data: Iredell Co. S.O. statistics resulted in the seizure of 104 lbs of cocaine and \$308,945.00. Our 2007 goal would be 10% of those figures.

Goal: To provide our dive team with the latest equipment to allow them to stay in contaminated or cold water for extended periods of time with minimal risk of contamination or hypothermia.

Objectives:

- Purchase 8 U.S.A.I. Vulcanized Drysuits.
- Statistical Data: It is not always possible to know at any given time when contaminants are present. The U.S.A.I. suits are presently the equipment of choice for the Dept. of Homeland Security. These suits will provide the protection necessary to complete tasks without jeopardizing our officer's safety.

Goal: Meet 2007 NC Sheriff's Training and Standards Commission mandated training requirements within time constraints.

Objectives:

- Add the position of Lieutenant / training coordinator.

Sheriff's Department

- NC Sheriff's Training and Standards now requires that All 123 full and part time certified Law Enforcement Officers receive 24 hours advanced instruction for a total of 624 hours. Detailed instructions must be maintained documenting all training for yearly inspections by the NC Sheriff's Training and Standards.

Goal: To provide a safe environment for all court personnel and insure security of the courthouse.

Objectives:

- Add one uniformed bailiff to the court security staff.
- Statistical Data: Superior Criminal Court Case Management from 3 to 5 days monthly. A minimum of 3 bailiffs are now needed for each courtroom to insure movement of defendants from court to the detention center. Need for 2 bailiffs front entrance for ingress and egress. As many as 400 defendants are calendared for traffic court regularly.

Goal: Provide timely completion of Orders of Seizure in Claim and Delivery, Writs of Possessions, Writs of Executions, Tax Warrants, and all other Court Instruments.

Objectives:

- Addition of two Uniformed Deputies to the Civil Division.
- Statistical Data: Each of the above listed Civil processes regularly consumes an entire eight hour shift of one or more of our Civil Deputies. Writs of Executions require a minimum of 30 days to process if a seizure is necessary, with one officer currently processing 631. The addition of 2 Deputies would decrease this amount to 210 each. NCDMV will begin issuing Tax warrants in 2007 and have indicated there will be high volume to be served in Brunswick County. They will require the same attention as a Writ of Execution which allows us 90 days to serve, whereas Tax Warrants will only allow 60 days for service.

Goal: Improve felony warrant service as overall warrant division demands increase.

Objectives:

- Addition of one Uniformed Deputy to the warrant division.
- Statistical Data: Overall increase of 114 warrants served per month. Requested Deputy will be assigned to serve felony warrants only.

Goal: To increase the starting, midrange, and maximum salaries of all certified Law Enforcement Personnel. To recruit, employ, and retain the most Qualified candidates for Deputy Sheriff's.

Objectives:

- In range salary adjustments for all certified law enforcement officers.
- Statistical Data: The Brunswick County Sheriff's Office currently trails 8 local law enforcement agencies in salary.

Goal: Insure timely response to all Sheriff's Office financial requests. Maintain records of all transactions and comply with county reporting procedures.

Objectives:

- Add one accounting technician (grade 63).

Sheriff's Department

- Statistical Data: One finance / administrative assistant currently handles all financial responsibilities for the Brunswick County Sheriff's Office. The addition of one finance/administrative assistant would reduce workload and increase productivity.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Transport Mileage	34,229	79,439	79,000	80,000
Civil/Warrants	21,336	20,371	23,000	20,220
Total of entered reports	3,523	7,537	8,046	10,800
Calls answered	37,101	42,736	45,000	47,307
Mental Commitment transports	320	421	425	430
Uniform mileage	1,501,832	1,801,864	1,900,000	1,934,016
Security Checks	75,203	80,047	81,000	81,600
Effectiveness Measures				
Major Crime incidents	21	69	116	156
Investigations cleared	2,407	2,743	2,758	2,800

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Fire Departments	\$ 345,500	\$ 349,000	\$ 382,374	\$ 364,500
Rescue Squads	287,933	267,800	296,996	293,800
Rescue Squads Capital Outlay	97,284	100,000	184,336	100,000
Public Safety Agencies	5,000	7,500	7,500	7,500
Total expenditures	\$ 735,717	\$ 724,300	\$ 871,206	\$ 765,800
Number of FTE's	-	-	-	-

The fire departments that are located within Brunswick County use the Fire Fee monies and funding from the ad valorem taxes to provide fire suppression services within each community. Funding is used to purchase equipment, buildings and apparatus as well as paying for monthly operating costs. Some departments provide additional services such as Rescue, Medical First Responder, Ambulance/EMS, Water Rescue and Fire Prevention and Inspection, but this is on a limited basis within only a few departments.

Brunswick County expends approximately \$350,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County are to provide first responder services for emergency responses, transport of non emergency patient to the emergency department, and rescue and extrication services countywide.

Transportation Budget Summary

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Brunswick County Airport	\$ 60,000	\$ 66,000	\$ 66,000	\$ 66,000
Odell Williamson Airport	25,000	27,500	27,500	27,500
Total expenditures	\$ 85,000	\$ 93,500	\$ 93,500	\$ 93,500
Number of FTE's	-	-	-	-

Brunswick County Airport - The county contributes and participates in the Brunswick County Airport Commission in conjunction with the municipalities adjoining the airport.

Odell Williamson Airport – serves Ocean Isle Beach and Brunswick County and is owned by the Town of Ocean Isle Beach.

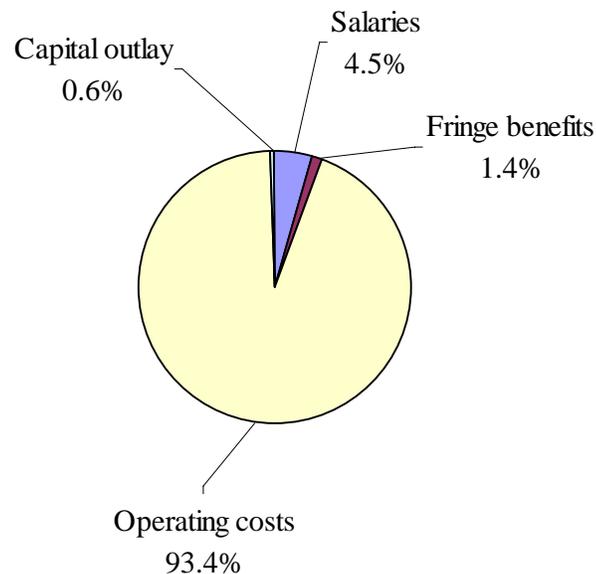
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Environmental Protection Budget Summary

Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 406,808	\$ 484,155	\$ 515,592	\$ 518,513
Fringe benefits	140,674	153,793	162,640	165,762
Operating costs	9,484,174	10,060,243	10,658,746	10,728,280
Capital outlay	132,153	44,000	51,817	72,500
Total expenditures	\$ 10,163,809	\$ 10,742,191	\$ 11,388,795	\$ 11,485,055
Other taxes and licences	90,771	85,000	107,131	85,000
Unrestricted intergovernmental	7,394		75,000	36,000
Restricted intergovernmental	305,273	200,000	240,966	137,000
Permits and fees	2,515,587	2,874,368	2,873,368	2,895,000
Sales and service	2,250		3,254	283,500
Other revenue	73,375	15,000	131,048	100,000
Total revenues	\$ 2,994,650	\$ 3,174,368	\$ 3,430,767	\$ 3,536,500
Number of FTE's	9.0	10.0	10.0	10.0

Environmental Protection Approved Expenditures FY 2008



Mosquito Control

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 35,695	\$ 64,840	\$ 96,277	\$ 64,840
Fringe benefits	5,882	4,960	13,807	4,960
Operating costs	33,618	55,200	170,142	55,200
Total expenditures	\$ 75,195	\$ 125,000	\$ 280,226	\$ 125,000
Restricted intergovernmental	\$ 203,478	125,000	\$ 125,000	\$ 125,000
Total revenues	\$ 203,478	\$ 125,000	\$ 125,000	\$ 125,000
Number of FTE's	-	-	-	-

Department Purpose

The Mosquito Control department is a grant funded department funded by the Army Corp of Engineers for the purpose of researching and controlling the mosquito populations and therefore mosquito borne diseases such as West Nile and Encephalitis. The extensive wetlands of our county and the abundant mosquito population make this project necessary to both Brunswick County and the Corp of Engineers.

Solid Waste

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 329,224	\$ 357,515	\$ 357,515	\$ 391,844
Fringe benefits	119,636	130,290	130,290	141,654
Operating costs	9,163,205	9,763,800	9,980,895	10,427,200
Capital outlay	132,153	22,000	29,817	72,500
Total expenditures	\$ 9,744,218	\$ 10,273,605	\$ 10,498,517	\$ 11,033,198
Other taxes and licences	\$ 90,771	\$ 85,000	\$ 107,131	\$ 85,000
Unrestricted intergovernmental	7,394	-	75,000	36,000
Restricted intergovernmental	101,795	75,000	4,500	12,000
Permits and fees	2,318,537	2,765,000	2,750,000	2,730,000
Sales and services	2,000	1,000	3,254	283,500
Other revenue	73,375	-	131,048	100,000
Total revenues	\$ 2,593,872	\$ 2,926,000	\$ 3,070,933	\$ 3,246,500
Number of FTE's	9.0	9.0	9.0	9.0

Department Purpose

The Solid Waste Department includes Landfill operations, County wide Curbside Trash Collection, Convenient Site operations, recycling programs, Keep America Beautiful programs, and solid waste enforcement. The department is responsible for all reporting and permitting for Solid Waste activities to the North Carolina Department of Environment and Natural Resources. This includes annual reports for County and all municipalities, grant applications for White Goods and Scrap Tires.

Major Accomplishments

- Instituted a zero tolerance policy on littering and illegal dumping.
- Instituted an anti-litter campaign with “Tarp and Tailgate Tuesdays” at the Landfill.
- Performed recycling presentations and started recycling programs in several County schools.
- Performed presentations and started Vermi composting projects in two schools with grant funding received by NC DENR.
- Maintained the Board of Directors for the Keep America Beautiful program.
- Keep Brunswick County Beautiful was awarded the President’s Circle Award by the national Keep America Beautiful program.
- Collected plastic bottles as part of the Keep America Beautiful Return the Warmth program and was awarded for being one of the top 50 collecting counties in the country.
- Major improvements to the Code Enforcement program, including new database to track cases.

Goals and Objectives

Goal: Maintain quality of life and customer service to Brunswick County residents by ensuring continued availability of a C&D Landfill or other disposal options. Current state legislation, if passed, will require current C&D Landfill to be closed in 2008.

Objectives:

- Review the presentation prepared by Dewberry & Davis and determine the next course of action. Further objectives and projected costs will depend upon which option is chosen.

Solid Waste

Goal: Create awareness in Brunswick County of the benefits of recycling and the negative environmental impact of littering.

Objectives:

- Begin a recycling program in all 12 remaining Brunswick County Schools including a presentation of the benefits of recycling and the consequences of littering.
- Purchase curbside and centralized recycling bins, as needed, for all schools not yet recycling.
- Arrange for collection of recyclables from schools with Waste Industries.
- Begin a public education campaign with the assistance of Keep Brunswick County Beautiful through PSA's and other forms of advertisement.

Goal: Institute a zero tolerance policy for illegal burning and maintain the zero tolerance policy for littering.

Objectives:

- Continue to educate law enforcement in all municipalities of littering laws and encourage them to enforce those laws.
- Continue Tarps and Tailgate Tuesdays.
- Complete and adopt a new Solid Waste Ordinance.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,995.38	2,068.49	1996.56	2,032.53
Tonnage of recyclables received per 1,000 population	50.21	51.63	46.10	48.87
Tonnage of all material received at the Landfill per FTE	27,866	30,741	29,672	30,206
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	5.4%	6%	9%	9%
Number of Solid Waste violations received per 1,000 population	n/a	.17	.24	.25

Stormwater Ordinance Enforcement

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 41,889	\$ 61,800	\$ 61,800	\$ 61,829
Fringe benefits	15,156	18,543	18,543	19,148
Operating costs	-	21,025	21,025	1,800
Capital outlay	-	22,000	22,000	-
Total expenditures	\$ 57,045	\$ 123,368	\$ 123,368	\$ 82,777
Permits and fees	197,050	123,368	123,368	165,000
Sales and services	250	-	-	-
Total revenues	\$ 197,300	\$ 123,368	\$ 123,368	\$ 165,000
Number of FTE's	-	1.0	1.0	1.0

Department Purpose

The Engineering Department supervises the enforcement of federal, state and local regulations for stormwater management and subdivision development.

Major Accomplishments

- Began implementing Stormwater Program in 2002 and continue to operate with very few problems.

Goals and Objectives

Goal: Update Stormwater Ordinance to minimize flooding and resulting damage to life and property during normal and significant rainfall events.

Objectives:

- Continue to work with cities and towns concerning stormwater permits and the enforcement of the Stormwater Ordinance.
- Use a Stormwater Engineer to implement Phase II Stormwater rule requirements.
- Increase penalties for projects that are in violation of the Stormwater Ordinance.

Goal: Educate the public about the need for stormwater management.

Objectives:

- Work with Brunswick County website to add stormwater information to the website. Stormwater Engineer will prepare information and have MIS Department add it to the website.
- Work with Cooperative Extension to develop stormwater materials for distribution to the residents of the County.

Stormwater Ordinance Enforcement

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of stormwater permits issued	74	79	96	115

Environmental Protection Other Agencies

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Artificial Reef Program	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000
BC Beach Consortium	30,000	30,000	30,000	30,000
Cape Fear RC&D	3,000	3,000	3,000	9,000
Cape Fear River Program	5,000	-	-	-
Coastal Watershed Management	73,053	-	111,466	-
Forestry	166,298	176,218	176,218	194,080
Shallow Inlet Dredging	-	-	155,000	-
Total expenditures	\$ 287,351	\$ 220,218	\$ 486,684	\$ 244,080
Number of FTE's	-	-	-	-

Department Purpose

In FY 2008, Brunswick County made contributions to four (4) Environmental Protection agencies:

- The Artificial Reef Program is a non-profit organization with an aggressive reef-building campaign. They established six artificial reef sites in five years and now are improving and building onto the established reefs. The program was established to provide new areas to support basic marine life needed to improve the fisheries. The Artificial Reef association has been recognized as one of the most successful artificial reef associations in the Southeast and helps to support a growing Brunswick County recreational economy. They are often sited as a model for fledgling groups.
- The Brunswick County Beach Consortium is an inter-local undertaking of the county of Brunswick and the municipalities of Bald Head Island, Caswell Beach, Holden Beach, Oak Island, Ocean Isle Beach and Sunset Beach for the preservation and re-nourishment of our County's beaches.
- Cape Fear RC&D develops and supports natural resources and community development projects. In Brunswick County, Cape Fear RC&D recently wrote and received two grants to assist in funding of County parks; \$500,000 PARTF grant for the new Ocean Isle Beach/Brunswick County Park and \$50,000 for a restroom at the Town Creek Park.
- Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

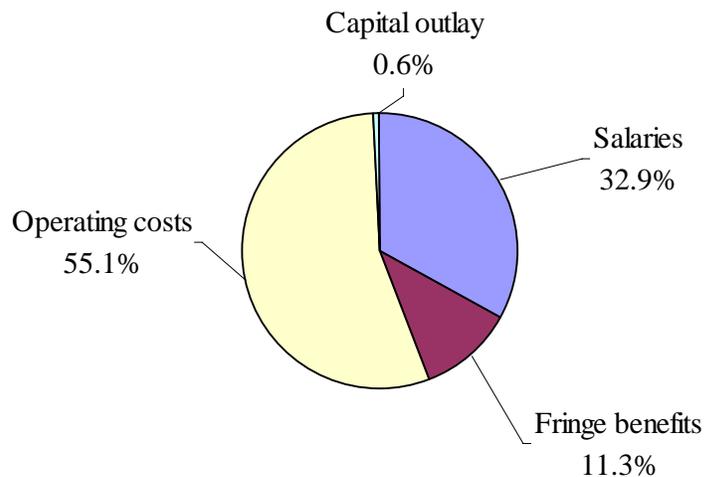
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Economic & Physical Development Budget Summary

Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 1,142,185	\$ 1,480,379	\$ 1,454,461	\$ 1,635,455
Fringe benefits	363,791	482,800	491,533	561,840
Operating costs	2,411,566	2,732,931	3,951,316	2,737,086
Capital outlay	-	54,000	73,602	29,500
Total expenditures	\$ 3,917,542	\$ 4,750,110	\$ 5,970,912	\$ 4,963,881
Restricted intergovernmental	2,419,167	2,405,947	2,579,035	2,318,673
Permits and fees	134,868	167,300	187,106	136,900
Sales and service	10,812	4,500	4,500	2,724
Investment earnings	13,250	-	-	13,000
Other revenue	1,386	-	-	879
Total revenues	\$ 2,579,483	\$ 2,577,747	\$ 2,770,641	\$ 2,472,176
Number of FTE's	34.0	37.0	37.0	39.0

Economical and Physical Development Approved Expenditures FY 2008



Central Permitting

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 131,216	\$ 240,251	\$ 240,251	\$ 247,680
Fringe benefits	48,375	93,831	93,831	100,627
Operating costs	17,390	33,150	33,150	35,444
Total expenditures	\$ 196,981	\$ 367,232	\$ 367,232	\$ 383,751
Sales and service	56,266	110,000	110,000	72,000
Total revenues	\$ 56,266	\$ 110,000	\$ 110,000	\$ 72,000
Number of FTE's	7.0	7.0	7.0	7.0

Department Purpose

Central Permitting (CP) serves as the hub and support for processing property development and improvement applications for Environmental Health, Planning and Zoning, Building Inspections, Stormwater, GIS, Public Utilities, and the Fire Marshal. The CP section provides permitting services for the following:

- Unincorporated Brunswick County
- Town of St. James
- Town of Navassa
- Town of Northwest
- Town of Shallotte
- Town of Bolivia
- Town of Varnamtown
- Town of Sandy Creek

Major Accomplishments

- Added two (2) new Central Permitting Technicians and reconfigured telephone system to better align internal operation with customer demand.
- Implemented the Expedited Customer Service Window to allow frequent users (General Contractors and Real Estate Agents/Developers) to process permits more efficiently.
- Implemented Application Triage: Application paperwork is now reviewed by Front Desk Technician prior to customer sitting with a Processing Technician.
- Developed a "Central Permitting Desk Manual" for each technician to use as a reference for departmental procedures (with updates) reducing application processing time and creating a consistent processing pattern.

Goals and Objectives

Goal: Increase revenue by fifteen percent (15%) by collecting outstanding account balances greater than thirty (30) days past due.

Objectives:

- Work with MIS on a reporting system that will reflect accounts greater than thirty (30) days past due by 01-Jan-08.
- Coordinate with MIS a system to flag accounts over forty-five (45) days past due by 01-Jan-08.
- Implement a notification system for accounts forty-five (45) days past due via telephone, mail and/or email by 01-Jan-08.

Central Permitting

- Track and isolate monthly accounts receivable activity by 01-Apr-08.
- Work with the County Attorney on establishing collection procedures/processes for accounts that are greater than sixty (60) days past due by 01-May-08.

Goal: Make Central Permitting more customer-friendly and less institutional by 01-May-08

Objectives:

- Provide additional seating for waiting customers.
- Provide a “safe area” in which to prepare the daily cash deposits.
- Pull a Property Development Technician (PDT) off-line to work on special projects away from the view of the public.
- Add coffee table plants to aide in the aesthetic look of the department.
- Publish a monthly/quarterly flyer noting changes in policy/procedures from Building Inspections, Environmental Health, and the Planning Department to being by 01-Oct-07.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Central Permitting Activity				
Total # of Permits Issued	22,821	24,500	27,387	29,610
Zoning/Property Development	5,610	5,160	6,184	6,541
Building Inspections	12,278	16,056	18,376	20,949
Environmental Health	4,933	3,284	2,827	2,120
# of CP Technicians	4	4	6	6
Avg. # of Permits per day	87.8	94	105.3	113.8
Avg. # of Permits per day per CP Tech.	21.9	23.6	17.6	19
Zoning/Property Dev. Revenues (\$)	\$84,150	\$79,125	\$123,680 ^[1]	\$130,820 ^[1]
Efficiency Measures				
Permit Servicing Time w/in 30 minutes	N/A	N/A	75% ^[2]	85%
Average Permit Application Error Rate ^[4]		2.12%	2.5%	2%
Increase in Annual Revenue via Collections (\$)	N/A	N/A	\$1,025 ^[4]	\$6,150
^[1] Based on current Property Development/Zoning Fee of \$20 per permit. ^[2] Implementation of Express Customer Service Window for trade permits and frequent users. ^[3] Based on substantive errors from Environmental Health and Building Inspections. ^[4] Represents, on average, one (1) month (thirty [30] days) past due in accounts receivable.				

Code Enforcement

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ 142,431	\$ 142,431	\$ 156,087
Fringe benefits	-	55,278	55,278	60,138
Operating costs	-	22,240	27,577	52,001
Capital outlay	-	54,000	54,000	-
Total expenditures	\$ -	\$ 273,949	\$ 279,286	\$ 268,226
Number of FTE's	2.0	4.0	4.0	4.0

Department Purpose

The purpose of the Code Enforcement Department is to provide services to arrest, remedy and prevent the decay and deterioration of places of habitation and to eliminate blighted neighborhoods by the enforcement of Brunswick County's Minimum Housing Ordinance, and the ordinance that regulates abandoned, junked and nuisance motor vehicles. Whereas to improve the County's overall appearance (*eliminate common and environmental nuisances, protect-maintain property values, remove illegal signs on public right-of-way properties, and increase the desirability for residential and economic development*), this is accomplished by a progressive program of inspections and enforcement for the protection of life, health, safety, welfare and property.

The inspection-code enforcement process includes tagging junk vehicles for removal, removing illegal signs on public right-of-ways, posting abandoned-dilapidated structures and mobile homes, conferences with complainants and/or owners concerning problems, notifying (*by letter*) the owners-occupants of existing code violations, follow-up compliance re-inspections, and the eventual rectification via mandatory enforcement-litigation.

Major Accomplishments

- Coordinated and realized a very successful 6-year voluntary and free ACE Program (*Appearance Code Enforcement*) that improved the county's overall appearance and financially assisted county residents in the proper-legal disposal and estimated removal of approximately 1,500 dilapidated vehicles, 2,000 mobile homes, 1,200 structures and 250 boats/campers.
- Decreased reliance on the ACE Program, slowly replaced it with a more pro-active, aggressive and mandatory minimum housing-vehicle enforcement, and the formation of a new Code Enforcement Department (*with different priorities, responsibilities and duties*) that is separate from the Planning and Zoning Department.
- Began construction of a solid foundation and code enforcement team to saturate defined priority areas based on high visibility, location and intensity of developing areas.
- Produced significant production numbers during FY 2006-07 in the estimated removal-legal disposal of approximately 3,000 illegal public right-of-way signs, 800 ACE-related items (*vehicles, mobile homes, structures, boats, campers and miscellaneous items*), 830 Non-ACE vehicles, approximately 100 Non-Ace mobile homes and structures, and approximately 16,000 code enforcement activities (*conferences, inspections, letters sent, tagging-posting, follow-up, Non-ACE and ACE removals*).

Goals and Objectives

Goal: Finalize the construction of a solid foundation for a professional code enforcement team in mandatory minimum housing and abandoned-junked-nuisance vehicle enforcement whereas to enhance the

Code Enforcement

scenic beauty of Brunswick County with environmental rewards of positive economic development and protecting-maintaining property values by.

Objectives:

- Continuing to produce significant enforcement-production numbers;
- Strengthening and amending the Abandoned Vehicle Ordinance (*Article III (E), Definitions*) to include essential elements of a junked vehicle by adding “is without current registration or valid tags, and/or without current insurance”;
- Improving customer service by approving a full-time Receptionist-Office Assistant position for the Code Enforcement Department Office, plus the acquisition of updated office equipment (*a small black-white lease copier, a fax machine, two (2) computer-printers, and a small desk-chair*) to professionalize the code enforcement office, establish a customer-friendly atmosphere, assist in clerical duties, and allow the Code Enforcement Administrator more time to be in the field with other code enforcement officers;
- Creating-approving a Brunswick County Citation Book for code enforcement officers that could bring in small-insignificant amount of additional county revenue as well as serving as a useful tool in code violation compliance;

Goal: Encourage and require staff training and continuing education to better serve the citizens of Brunswick County in a professional manner;

Objectives:

- Via course completions in Level I Certification (for minimum housing enforcement) with the North Carolina Code Officials Qualification Board, and continuing educational workshops (Annual Conference) through the North Carolina Association of Zoning Officials (NCAZO) for all code enforcement officers. This shall be completed by June 30, 2008.

Goal: To work harmoniously and closer with other departments such as Operations Services (*Construction and Solid Waste*), Environmental Health, Building Inspections, Zoning and the County Attorney’s Office

Objectives:

- Increased, consistent and cooperative contact with other departmental players to assist in all phases of enforcement tasks whether via proper removal-disposal issues, rectification of health-sanitation-environmental violations (*debris/litter-hazardous materials on improved lots*), compliance of housing codes, related zoning-land use problems, and cases requiring legal opinions or litigation.

Code Enforcement

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Total # of ACE Program & Codes Processed	760*	873*	1,348**	1,100***
Total # of Code Enforcement Activities	n/a	n/a	16,610**	15,000***
Efficiency Measures				
Approximate Cost of each Service Activity considering the Entire Code Enforcement Budget (salaries, fringe benefits, operating costs and capital outlay)	n/a	n/a	\$0.165	\$0.18
Effectiveness Measures				
Average # of Code Activities Per Month	63*	73	1,661**	1,250***
Average # of Code Activities Per CEO Per Month	32*	37*	554**	417***

* BASED ON 2 ZONING ENFORCEMENT OFFICERS THAT PROCESSED ACE PROGRAM ACTIVITIES AND ZONING CODE VIOLATIONS.

** BASED ON 3 CODE ENFORCEMENT OFFICERS (FOR 10 MONTHS: 8-28-06 THROUGH 6-30-07) THAT PROCESSED ACE PROGRAM AND CODE ENFORCEMENT ACTIVITIES (SUCH AS ABANDONED-DILAPIDATED MOBILE HOMES, STRUCTURES, JUNKED VEHICLES, AND ILLEGAL SIGN ON PUBLIC RIGHT-OF-WAY ROADS). NOTE: THE REMOVAL OF ILLEGAL SIGNS CONSTITUTES APPROXIMATELY 22% OF THE TOTAL ACTIVITIES WITH ACE-RELATED ACTIVITIES AT APPROXIMATELY 40%.

*** BASED ON 3 CODE ENFORCEMENT OFFICERS THAT WILL PROCESS CODE ENFORCEMENT ACTIVITIES (MANDATORY COMPLIANCE OF MINIMUM HOUSING CODES, THE ABANDONED VEHI LCE ORDINANCE AND THE REMOVAL OF ILLEGAL SIGNS ON PUBLIC RIGHT-OF-WAYS) MINUS THE SUCCESSFUL ACE PROGRAM THAT WILL CONCLUDE ON JUNE 30, 2007, WITH THE EXCEPTION OF REMAINING ACE STRUCTURES VIA CONFERENCES AND FOLLOW-UP SITE VISITS. NOTE: THE REMOVAL OF ILLEGAL SIGNS CONSTITUTES APPROXIMATELY 22% OF THE TOTAL ACTIVITIES.

Community Development

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Operating costs	-	-	991,331	15,000
Total expenditures	\$ -	\$ -	\$ 991,331	\$ 15,000
Restricted intergovernmental	-	-	87,307	-
Total revenues	\$ -	\$ -	\$ 87,307	\$ -
Number of FTE's	-	-	-	-

Department Purpose

The Urgent Repair Program (URP) is funded by the North Carolina Housing Trust Fund. The Urgent Repair Program objectives are to assist very low income homeowners with special needs (elderly 62 years of age and older), handicapped or disabled, single parent, large household (five or more), or households with children who have elevated blood levels. URP also serves households with urgent repair needs which cannot be met through other state or federally funded housing assistance programs. URP also enables frail elderly homeowners, and others with physical disabilities, to remain in their homes by providing essential accessibility modifications. Eligible recipient households will be eligible to receive at least \$5,000.00 per owner occupied dwelling.

Cooperative Extension

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 348,059	\$ 370,880	\$ 343,835	\$ 352,856
Fringe benefits	79,737	76,908	85,708	90,704
Operating costs	83,848	83,771	142,220	95,320
Capital outlay	-	-	19,602	-
Total expenditures	\$ 511,644	\$ 531,559	\$ 591,365	\$ 538,880
Restricted intergovernmental	12,682	1,000	15,464	12,364
Permits and fees	9,145	6,000	26,056	14,250
Other revenue	500	-	-	-
Total revenues	\$ 22,327	\$ 7,000	\$ 41,520	\$ 26,614
Number of FTE's	9.0	9.0	9.0	9.0

Department Purpose

Services provided by the Cooperative Extension Service is funded jointly by federal, State, and county. Their services include technical, research-based information for the production and marketing of agriculture and forestry, provide certification training in pesticides; promote soil conservation practices; assist in the organization of community groups to facilitate community improvement; economic growth; improve personal living standards; provide educational information in family and consumer education.

Major Accomplishments

- **Brunswick Botanical Garden**-Enhancements to the botanical garden including the fountain and walkway in front of Building F and drainage and irrigation improvements during 2006 give the following collective figures:
 - Private contributions over \$35,000
 - Cash support from Master Gardeners over \$20,000
 - Over 6000 volunteer hours over \$105,000
- **Subsurface Operator School**-The subsurface operator school is a three-day course that qualifies participants for the state exam. Once only offered in Raleigh, a class was held in Bolivia for the first time two years ago. Thirty-three (33) participated in the Brunswick County class in fall, 2006. Upon successful completion of the exam, these persons are certified to operate several types of septic systems. By law, homeowners with these systems must have a certified operator under contract and have the system inspected twice each year. Even though we are working toward a county-wide sewer system, a significant portion of Brunswick County's population will continue to rely on septic systems for waste disposal. To protect our water quality, these systems must be installed and operated properly. The people trained in the subsurface operator school help make this a reality.
- **NC On-site Wastewater Contractor & Inspector Certification Board (NCOWCICB)**-Signed into legislation in July, 2006, the NCOWCICB has until January 1, 2008 to have all septic system contractors and inspectors registered, taking required classes and the exam. By statute, the Board consists of 9 members, one of whom is from Cooperative Extension. The Extension representative is Diana Rashash, who will serve until July 2009.
- **Coastal Events Center**-Cooperative Extension has played a significant role in the development of the Coastal Events Center initiative in 2006. Approximately 75 community leaders and partners have contributed hundreds of volunteer hours in conducting research, making site visits and developing business plans. Over 1,800 citizens have been reached through public presentations and an official ribbon cutting for the land acquisition. A conceptual design was completed by the North Carolina State

Cooperative Extension

University College of Design. To date, 12 resolutions have been passed in support of the Center by municipalities, civic clubs and community groups. The project has garnered the support of local, state and federal elected officials.

- **Food Safety**-Brunswick County has a large number of food service establishments which account for a great portion of the county's tourism income. One food-borne illness caused by unsafe storage, handling or preparation can result in injury, litigation, income loss and even business closure. To address this issue, five 16-hour ServSafe classes were held during 2006 with 103 participants. Eighty three percent (85) of the participants became certified in safe food handling by passing the national exam. Safe food is also very important to the public schools. During 2006, Susan Morgan, then Family and Consumer Science agent, taught all school cafeteria managers and assistant managers the "process HACCP" (Hazard Analysis Critical Control Point) which was instrumental in development of the School's HACCP program. This program required any school system receiving Federal food dollars to have a HACCP program in place by July 1, 2006. This training allowed all the public schools in Brunswick County to be in compliance with this requirement and maintain their eligibility for about \$43 million federal food dollars.
- **Expanded Food and Nutrition Education Program – (EFNEP)**-EFNEP teaches limited-resource families how to extend their food/food stamp/WIC dollar and prepare foods safely at home. During the 2006 fiscal year Myra Burgess conducted 840 lessons and graduated 110 homemakers. Performance indicators showed 87% of the participants increased their knowledge in food resource management, 81% in nutrition practices and 77% in food safety practices as a result of EFNEP participation.
- **Beach Vitex**-Working with coastal municipalities in Brunswick County, beach vitex, an exotic, invasive plant species was identified on area beaches. Beach vitex crowds out native dune species such as sea oats and bitter panicum that are important for building and stabilizing coastal dunes. Coastal municipalities including Bald Head Island, Caswell Beach, Oak Island, Holden Beach, and Ocean Isle Beach gained knowledge about beach vitex and were provided assistance to remove the plant from coastal habitats. Municipalities learned control measures including hand removal and herbicide use. Each municipality took action by addressing the problem through ordinances or resolutions, and eradication efforts were initiated. Sunset Beach was also scouted for beach vitex, but none was found there.

Goals and Objectives

Goal: Brunswick Tomorrow Goal: Protect the water quality of our streams and rivers.

Objectives:

- Conduct a county-wide Pesticide Disposal Day for unwanted, unused or partially-used pesticides.
- Design and install stormwater best management practices (with assistance from NCSU Biological and Agricultural Engineering) on the Government Complex in Bolivia including constructed wetlands, bio-retention, buffer strips, swales and pervious paving. (part of the Lockwood Folly Roundtable recommendations).
- Conduct two educational seminars for commercial pesticide applicators emphasizing proper application and safety to support license recertification required by the State of North Carolina.
- Develop and implement a workshop including classroom and hands-on training for landscapers and landscape contractors on designing and installing simple stormwater best management practices such as bio-retention.
- Design and implement an educational program addressing storm water, water quality and other environmental issues as suggested in the Lockwood Folly Roundtable recommendations.

Goal: Brunswick Tomorrow Goal: Maintain Brunswick County beaches as a viable resource.

Cooperative Extension

Objectives:

- Assist beachfront municipalities (especially Oak Island) with development and implementation of control/removal plans for the invasive plant *Vitex rotundifolia* or beach vitex.
- Conduct an educational seminar for beachfront homeowners and other interested parties on the function of the dune system and landscape strategies that will not impair that system.

Goal: Brunswick Tomorrow Goal: Provide life-long learning programs and opportunities.

Objectives:

- Recruit and provide 40 hours of training as part of the Master Gardener program for an additional class of 30 participants. (traditionally one class has been trained per year).

Goal: Brunswick Tomorrow Goal: Increase the amount of useable open space in major subdivisions.

Objectives:

- In cooperation with NCSU specialists from Biological and Agricultural Engineering and the School of Design, conduct an educational seminar showcasing alternatives to traditional development directed toward builders, developers, planners, real estate professionals and regulatory personnel.

Goal: Brunswick Tomorrow Goal: Ensure the sustainability and viability of the present farming industry in Brunswick County.

Objectives:

- Propagate, grow and distribute well-adapted new, unusual or ignored trees and shrubs with commercial potential to interested nursery growers.
- In cooperation with NCSU specialists design and implement a statistically-valid study evaluating innovative growing technology in a container nursery.
- Provide at least two workshops for horse owners covering basic strategies for maintaining their animal's health including vaccinations, rations and pasture management.
- Identify and assist potential growers of direct-marketed goods such as fruits, vegetables, prawns, and cut flowers in developing economically-viable businesses.
- Provide direct technical assistance, educational workshops and on-farm research and demonstrations for farmers involved in traditional agronomic crops including corn, soybeans, wheat and tobacco.
- Provide direct technical assistance, educational workshops and research and demonstrations for private woodland owners to maximize their economic returns.

Goal: Brunswick Tomorrow Goal: Provide accessible and affordable resources and programs that focus on prevention of injury/illness, chronic disease management and provide information links to other support services.

Objectives:

- Train at least 10 new volunteers in the Seniors Health Insurance Information Provider (SHIIP) program to counsel Medicare beneficiaries and deliver educational information on Medicare programs.

Goal: Community Development Goal: Through collaborative partnerships develop an educational program to support and promote local sustainable tourism efforts.

Cooperative Extension

Objectives:

- Provide an 8 hour North Carolina Hospitality Training Certification Course to 50 tourism-related businesses.
- Provide 6 hour Birder Friendly Business and Community Training to 25 tourism-related businesses and individuals.
- Provide technical assistance to current and potential tourism-related businesses.
- Plan, implement and/or coordinate tourism-related educational conferences (2) and tours (3).

Goals: Community Development Goal: To strengthen Community and Economic Development partnerships among education, government, the private sector and the community through increased awareness and improved communication channels.

Objectives:

- In collaboration with BCC hold a Community and Economic Development Emerging Issues Forum.
- In collaboration with BCC and the Brunswick County Planning Department develop a comprehensive County resource data handbook.
- Launch an email informational bulletin for community leaders and elected officials as a timely and efficient way to disseminate pertinent information.
- Develop a Community and Economic Development Alliance/Council to effectively achieve and enhance local goals of building more vibrant communities and a creative economy.

Goals: Community Development Goal: To work in partnership with community leaders and agencies to create and promote an entrepreneur-friendly County (includes both business and community environment).

Objectives:

- Develop a marketing campaign promoting locally-produced products.
- In partnership with the Brunswick Community College Small Business Center and the South Brunswick Islands Committee of 100 identify local entrepreneur talent and development opportunities and increase community awareness of and support for strategies, needs and resources.
- To promote youth entrepreneurship educational opportunities through Brunswick County Schools and youth serving agencies.

Goal: Community Development Goal: Continue development of the “Gardens of Brunswick” concept as a premier horticultural destination site.

Objectives

- In cooperation with Brunswick Community College’s Horticulture Department, develop complementary plant collections at the main campus and the government complex that will be marketed as the “Gardens of Brunswick”.
- Create the most extensive collection of crape myrtle (*Lagerstroemia*) species and named selections in the United States as part of the Brunswick Botanical Garden.
- Incorporate the Brunswick Botanical Garden and the stormwater best management practices demonstration into a comprehensive plan for enhancing the landscaped areas of the Brunswick County Government Complex.
- Develop and implement three major events centered around the botanical garden with educational and community development components. These include a spring “Coastal Gardening Symposium”, a celebration of the crape myrtle collection in September and the Festival of Lights in December.

Economic Development Commission

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries				
Fringe benefits				
Operating costs	270,000	300,000	300,000	315,000
Capital outlay				
Total expenditures	\$ 270,000	\$ 300,000	\$ 300,000	\$ 315,000
Number of FTE's	-	-	-	-

Department Purpose

The mission of Brunswick County Economic Development Commission is to encourage and promote the development of new business and industry, agri-business, seafood products, tourism, recreational and retirement areas in all parts of Brunswick County.

Major Accomplishments

- Recruited 9 new industries to area.
- 350 new jobs created.
- Assisted 2 companies with expansion.
- Investments of over \$58.5 million.
- Additional \$315,900 in new tax.

Goals and Objectives

Goal: NC International Port.

Objectives:

- Raise awareness of Global Economy.
- Continue close ties with the NC Port Authority.
- Assist in infrastructure - grants.
- Attend Logistics Trade Shows with Port Authority.

Goal: Industrial Parks

Objectives:

- Warehouse/Distribution Facilities.
- Expand existing Industrial Park.
- Work with County for additional manufacturing zoned properties.
- Continue to identify sites and buildings for industrial use.

Goal: New job creation.

Economic Development Commission

Objectives:

- Focus on business retention/expansion.
- Recruit 10 new industries/3 expansions.
- Create 500 new full-time jobs with benefits and above average wages.
- \$70 million in community investments.

Goal: Marketing

Objectives:

- Global marketplace.
- Work more closely with surrounding counties and the NC Southeast.
- Create new brochures.
- New (updated) web site with focus on Ports and Logistics.
- Design, print and distribute new Brunswick County Progressions magazine.

Goal: Trade Shows.

Objectives:

- Target markets: logistics, warehouse/distribution, global trade, construction products, boat building, advanced textiles, food processing and agri-business.
- Attend shows related to target markets.
- Work trade shows in conjunction with NC Southeast, NC Ports Authority and Economic Development allies.

Planning

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 317,163	\$ 351,028	\$ 351,028	\$ 517,849
Fringe benefits	112,870	122,466	122,466	181,323
Operating costs	142,669	135,100	154,171	130,061
Capital outlay	-	-	-	29,500
Total expenditures	\$ 572,702	\$ 608,594	\$ 627,665	\$ 858,733
Restricted intergovernmental	24,400	-	-	-
Permits and fees	66,065	51,050	51,050	50,650
Other revenue	886	-	-	879
Total revenues	\$ 91,351	\$ 51,050	\$ 51,050	\$ 51,529
Number of FTE's	7.0	8.0	9.0	11.0

Department Purpose

The Brunswick County Planning Department (Planning Department) plans for and accommodates managed growth in a manner that facilitates orderly development and preserves/enhances our natural resources. Comprised of a collection of both rural and coastal communities with major urbanizing activity centers scattered throughout its 856 square miles, the Planning Department provides primary planning services for unincorporated Brunswick County and the Town of St. James. Additionally, the Planning Department provides information and assists the Board of Commissioners, Planning Board, and Board of Adjustment (BOA) in land development decisions by providing data, review, research and recommendations based on current and future land use policies and ordinance provisions.

Major Accomplishments

- Awarded two (2) NC Division of Coastal Management Grants totaling \$517,280 (Grant and Local Match) to construct two (2) canoe/kayak launch ramps for the Town Creek Nature Park (NC 133) and Town Creek Access Site (US Hwy 17).
- Planning staff (J. Leslie Bell and Kirstie Dixon) presented and/or actively participated in three (3) Brunswick County Affordable Housing Summits.
- Provided funding assistance to Cooperative Extension to assist in rendering preparation of proposed Coastal Events Center.
- Conducted 5 Neighborhood Meeting across the County as part of the Unified Development Ordinance (UDO) public education/input process.
- Conducted numerous staff presentations to numerous civic and community groups as part of the Department's on-going public education/awareness efforts.

Goals and Objectives

Goal: Accomplish a “not to exceed” time frame of twenty-one (21) days for all Commercial Site Plan Reviews.

Objectives:

- Revise Commercial Site Plan Review Checklist based upon adopted Unified Development Ordinance (UDO) requirements.

Planning

- Increase revenue by adopting a Commercial Development Site Plan review fee schedule (100+ sq. ft.).
- Improve Customer Service response time by utilizing Commercial Development Site Plan review revenue generated to be used for Professional Services contract on an as-needed basis.

Goal: Provide enhanced customer service to our citizens and improved efficiency for the Planning Department's Core Services.

Objectives:

- Revise or update the Future Land Use Plan Map, ensuring that infrastructure, current development trends and the "**Brunswick Tomorrow!**" vision plan is represented.
- Ensure revised Official Zoning Classification Map correlates with the revised Future Land Use Plan Map.
- Convene the Planning Board on a potentially quarterly Work session basis to review land use patterns and trends based upon recent rezoning requests. The review will result in recommendations, if any, to the Brunswick County Board of Commissioners for consideration of changes to the Future Land Use Plan Map.
- Forward proposed Future Land Use Plan Map revisions, if any, to the Coastal Resources Commissioner (CRC) for consideration (CRC meets quarterly).

Goal: Improve efficiency of internal administrative and operational tasks utilizing available and affordable technology resources.

Objectives:

- Catalogue all County rezoning since Year 2000 into electronic database by 31-Dec-07.
- Begin scanning Planning Board and Board of Adjustment meeting minutes to reduce need for physical storage space.
- Work with GIS to explore addition of Project Specialist to assist with GIS data collection and specialized maps.

Planning

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	42	67	75	49
Avg. # of Rezoning Process w/in 90-120 days	4	6	4	4
Most Requested Rezoning				
# of Rezoning to R-7500	10	18	18	11
# of Rezoning to R-6000	7	9	8	7
# of Rezoning to MR-3200	7	17	12	10
# of Rezoning to C-LD	11	16	25	15
# of Rezoning to Other		7	12	6
Total # of Major Subdivisions & PUDs Requested	27	40	45	42
Total # of Units (SF & MF) Approved	6,789	13,777	14,500	15,500
% of Major Subdivisions & PUDS Approved	81%	77%	89%	90%
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	4,356	5,660	7,500	8,000
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff			388	425
Commercial Site Plan Reviews Completed w/in 21 days of Submittal	405	147	214	185**
Commercial Development Site Plan Review Revenue	N/A	N/A	N/A	\$18,500
Board of Adjustment (BOA) Case Preparation	37	33	44	40
Avg. # of BOA Cases Processed per Month	3	2.75	3.67	3.3
*Represents # of Commercial Development Building Permits.				
**Decrease in Commercial Site Plan reviews attributed to potential annexations by 3-4 municipalities.				

Public Housing

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 251,557	\$ 270,419	\$ 270,419	\$ 246,432
Fringe benefits	87,253	93,127	93,127	84,404
Operating costs	1,876,886	2,147,000	2,147,000	2,080,190
Capital outlay	-	-	-	-
Total expenditures	\$ 2,215,696	\$ 2,510,546	\$ 2,510,546	\$ 2,411,026
Restricted intergovernmental	2,357,490	2,378,664	2,378,664	2,276,064
Sales and service	10,812	4,500	4,500	2,724
Investment earnings	13,250	-	-	13,000
Total revenues	\$ 2,381,552	\$ 2,383,164	\$ 2,383,164	\$ 2,291,788
Number of FTE's	6.0	6.0	5.0	5.0

Department Purpose

The continued mission of the Public Housing Agency is to be a leader in affordable rental housing for low income families in Brunswick County and for the continued elimination of substandard housing for owner occupied dwellings.

We will strive toward providing better housing services, through the continued use of the Section 8 Housing Choice Vouchers and through the continued applications for various housing rehabilitation and urgent repair grants. We will focus our efforts in providing a positive service by improving the quality of life for residence throughout the county.

Major Accomplishments

- Successfully completed and closed out the FY03 Community Development Revitalization grant.
- Successfully completed and closed out the 2004 Urgent Repair Grant.
- Reduced Section 8 Waiting list from a 36 month wait to a 6-12 month wait for applicants. With the reduction in the Waiting list size we are now able to take applications from all applicants.
- Achieved a High Performer rating on the SEMAP Certification.

Goals and Objectives

Goal: Increase the availability of quality affordable housing by increasing payment standards.

Objectives:

- Update and review Rent Reasonableness by contacting local realtors and reviewing rents in the unassisted market to justify increase in payment standards.
- Contact Realtors and property owners in an effort to increase the inventory of affordable housing.
- Increasing the Payment Standards will increase the lease up rate for families who have a problem locating eligible properties.

Goal: Continue to maximize the use of Housing Choice Vouchers by continuing to reduce the size of the waiting list and accepting applications from the general public.

Objectives:

- Achieve 100% lease up.

Public Housing

- Increase SEMAP score.
- Reduce length of time applicants must wait for assistance.
- Issue turnover vouchers and conduct briefings as leases terminate.
- Determine length of time required between issuance and lease up.
- Determine how many inspections required on initial unit inspection.
- Determine average workload per month.
- Determine average annual reexaminations not passing annual inspections.
- Determine average per month number of families who do not come in for reexamination.
- Determine average number of families who are terminated before one year lease up.

Goal: Improve the quality of life for homeowners living in substandard housing by continuing to apply for available Repair / Rehabilitation grants.

Objectives:

- Set up a database of substandard owner occupied housing units in the county by owner name and location.
- Set up eligibility criteria in advance by using point system to determine what family is in the most need.
- Continue to meet the needs of homeowners with disabilities by partnering with Brunswick Senior Resources, Four County Community Services, Inc. and other service agencies in providing services such as handicapped ramps, making bathrooms accessible for the handicapped and etc.

Soil and Water

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 94,189	\$ 105,370	\$ 106,497	\$ 114,551
Fringe benefits	35,556	41,190	41,123	44,644
Operating costs	20,773	15,770	20,867	14,070
Capital outlay	-	-	-	-
Total expenditures	\$ 150,518	\$ 162,330	\$ 168,487	\$ 173,265
Restricted intergovernmental	24,595	26,283	30,100	30,245
Permits and fees	3,392	250	-	-
Total revenues	\$ 27,987	\$ 26,533	\$ 30,100	\$ 30,245
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick Soil and Water Conservation District Board of Supervisors, which include three elected officials and two appointed by the NC Soil and Water Commission direct office staff with leadership in conservation and management of natural resources within Brunswick County. Through voluntary action of landowners the district encourages the conservation of land, improvement of water quality, enhancement of wildlife habitat, and forest management.

Major Accomplishments

- Hosted the NC Land Judging Event.
- 2006 Lower Cape Fear Stewardship Development Awards Banquet.
- Soil Erosion Reduced by 3,800 Tons.
- Wildlife Enhancement Practices Applied on 3,013 Acres.
- Historical Aerial Photography Preserved.

Goals and Objectives

Goal: Develop a video to be used for public awareness of agriculture in Brunswick County in partnership with Brunswick County Farm Bureau.

Objectives:

- Secure grants to fund project through Farm Bureau and other agriculture related organizations.
- Increase visibility of Agriculture in Brunswick County.
- Increase general knowledge of agricultural production.

Goal: Reproduce existing aerial photographs through scanning process.

Objectives:

- Provide access to historical aerial photographs through website.
- Make photographs more accessible to general public.

Soil and Water

Goal: Promote the Lower Cape Fear Stewardship Development Program.

Objectives:

- Provide Low Impact Development Training to potential developers.
- Assist with Stewardship Development Program application process.

Key Programs, Objectives and Measures

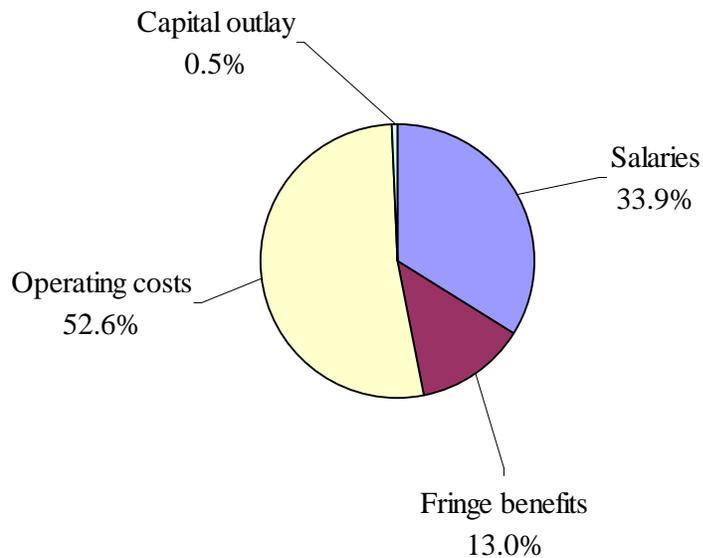
<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	\$128,599	\$230,491	\$142,000	\$160,000
Conservation planned acres.	1,330	889	1,200	1,200
Participants in Environmental Education Programs.	516	785	800	1,000
Number of citizens served.	864	707	900	900
Effectiveness Measures				
Program Funds Allocated	\$124,498	\$230,315	\$142,000	\$160,000
Conservation Acres Applied	1,521	3,800	1,000	1,000
Tons of Soil Loss Reduction	1,649	3,561	2,000	2,000
Tech Assistance Funding Received	\$71,793	\$74,000	\$94,000	\$100,000
Outdoor Classrooms Installed	2	0	1	1

Human Services Budget Summary

Summary

	<i>FY 2006 Actual 7639842</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 7,639,842	\$ 9,298,885	\$ 9,257,741	\$ 10,201,918
Fringe benefits	2,818,145	3,512,653	3,509,312	3,910,345
Operating costs	13,640,981	13,955,754	15,502,647	15,815,223
Capital outlay	329,700	103,500	210,718	136,000
Total expenditures	\$ 24,428,668	\$ 26,870,792	\$ 28,480,418	\$ 30,063,486
Unrestricted intergovernmental	-		\$ 10,000	-
Restricted intergovernmental	11,661,269	10,567,374	12,128,452	11,831,888
Sales and service	1,289,465	1,289,500	1,220,007	1,159,400
Other revenue	5,743	300	725	100
Fund balance appropriated	-	60,000	90,150	203,500
Total revenues	\$ 12,956,477	\$ 11,917,174	\$ 13,449,334	\$ 13,194,888
Number of FTE's	236.0	249.0	244.0	259.0

Human Services Approved Expenditures FY 2008



Health Services

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 3,567,433	\$ 4,151,985	\$ 4,118,841	\$ 4,155,672
Fringe benefits	1,265,835	1,507,307	1,503,966	1,541,042
Operating costs	1,082,319	1,015,778	1,231,895	1,208,417
Capital outlay	279,698	-	89,218	36,000
Total expenditures	\$ 6,195,285	\$ 6,675,070	\$ 6,943,920	\$ 6,941,131
Unrestricted intergovernmental	-	-	10,000	-
Restricted intergovernmental	1,980,577	1,860,057	1,940,431	1,786,657
Sales and service	1,230,759	1,243,500	1,173,807	1,118,500
Other revenue	5,743	100	725	100
Fund balance appropriated	-	60,000	90,150	203,500
Total revenues	\$ 3,217,079	\$ 3,163,657	\$ 3,215,113	\$ 3,108,757
Number of FTE's	100.0	103.0	98.0	99.0

Department Purpose

Ensure the health of the citizens of Brunswick County.

Major Accomplishments

- Mr. Yousey was awarded the Ham Stevens Award last year.
- Mr. Sandifer was awarded the Carl Durham Award this year as well.
- The paving of the Animal Shelter was completed.
- The Dental Van run in collaboration with New Hanover County came to Leland and treated over 300 Medicaid children while there.
- The Seniors' Program exceeded the \$36,000 earning goal by almost double. Additionally, combining that program with the Flu Shot program should make it a stand alone program in the future.
- All programs were reviewed by state monitoring in preparation for going through accreditation this coming year (see goal on accreditation) with only minimal corrective actions being called for. A corrective action for the shortfall in Environmental Health earnings due to the new sewer plant was identified that will allow the department to stay within budget if the County Commissioners approve it.

Goals and Objectives

Goal: Complete Accreditation Process as Mandated by Legislation. This is a major undertaking and will take the full effort of all the staff. North Carolina is the first state in the country to put mandated accreditation in place for health departments. It is supposed to be a four year recurrent requirement but current funding only if not changed only covers an eight year cycle.

Objectives:

- Review and complete all the requirements for accreditation as laid out by the legislation and the School of Public Health.
- Complete all state program reviews before accreditation site visit.

Health Services

- Prepare documentation and presentations in line with accreditation process so that site visit can be done with the least amount of disruption of services as possible.
- Make any identified changes needed to ensure department meets requirements and gains accreditation.
- Work on getting the Legislature to fund at the appropriate level.

Goal: Budget \$200,000 of Escrow Account money into the 2007 – 2008 Budget. In the past, we have seldom budgeted Medicaid Settlement Funds in our budget as there has not been a way to project the amount safely. As the account total nears the maximum amount allowed, it makes sense to take some burden off local taxpayers and budget some of the money. The safest way to do so in my estimation is to budget an amount from the Escrow Account that I feel will most likely be replaced with this year's cost settlement. I feel that we can safely put in \$200,000 and hopefully the cost settlement will put it back the following spring.

Objectives:

- Do a cost analysis with our Budget Section to determine what a safe amount would be (discussion shows we agree on the \$200,000 number).
- Back out local dollars where the escrow money will be placed and indicate this when we present the budget. This money should be limited to one time expenditures much as possible to preclude getting into a budget crunch during the year.
- Ongoing expenditures should be either put in the regular budget or in an expansion budget request.
- Update the Board and CCs on progress throughout the year and base next year's budgetary escrow input on how this year's projection works out.

Goal: Maintain Environmental Health staffing at current level to allow two week turn around times without asking for additional county funding. As discussed in other documents (i.e. Health Director's Monthly Report), with the increased complexity of lots we are now permitting, the number of lots permitted per FTE has been going down. Additionally the new sewer plant negatively impacted earnings as well. Discussion in the EH Committee of the Board of Health showed that the Board supports keeping our manning at its current level minus the vacancies we left open as part of our austerity measures to stay within budget for fiscal year 2006-2007. The Board of Health felt that maintaining our current manning was crucial to keeping workload at a level that helps limit liability from the added complexity of the work being done.

Objectives:

- Leave vacant positions empty.
- Go up \$100 per new permit and \$25 for existing systems work. Do budget projections on 2006-2007 productivity numbers and see if we can maintain current staffing without asking for additional county funding.
- If we are able to balance the budget in this way, we are hopeful to maintain our current manning.
- If this correction is not successful, we will need to discuss either asking for additional funding or having reduction in force for EH.

Goal: Update Well Permitting Program to bring it into alignment with the new legislation passed last year without adding additional funding on taxpayers. The legislation as written will require several visits to the well sites where we only had to go once in the past. Additionally, the well water testing mandated by the legislation will cost an additional \$55 per well where we could do the testing in house in the past for almost nothing.

Objectives:

- Rewrite policies and procedures to bring program into alignment with the new legislative requirements.
- Institute testing procedures that meet the law.

Health Services

- Visit the sites and complete work as listed in the law as well.
- Will have to raise the fee for well permits to approximately \$200 per well (much higher than our current \$60 fee) to complete the work outlined in the legislation without asking for additional local funding.

Goal: Add one full time Registered Nurse to Clinical Programs to help cover increased demand for services. Most programs have seen additional staff added over the years as demand has increased. However, we have never added any nurses to our programs with county funding. This year we are asking the CCs to do so. This is one of two positions we are requesting this year. This program should allow us to use this person to fill in for other nurses who may be out for illness, vacation, etc.

Objectives:

- Add a Registered Nurse position during the budget process.
- Write and get the new nursing job description approved by the state.
- Advertise for and recruit an RN to work covering general clinical functions similar to what the floater clerk did last year.
- Track work progress and collect feedback from other nurses on if a floater type nurse decreases stress from staff shortages, clientele number increases, etc.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 5/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Achieve Women, Infants and Children's (WIC) Productivity Goal in State Contract Addenda: Serve at least 2024 clients this coming year	1978	1986	1,986	2,024
Efficiency Measures				
Number of new onsite permits per FTE	314	256	285	285
Cost per permit issued	\$589	\$672	\$875	\$875
Effectiveness Measures				
Increase earnings of Seniors' Program above and beyond this year's to make the program more self sufficient - \$36,000	n/a	\$30,000	\$36,000	\$ 84,000
Establish Occupational Health Injury and Accident Service Under the Seniors' Program in attempt to reduce cost to county over fiscal year 2005 – 2006. Numbers yet to be determined.	n/a	0	0	4
Percentage of onsite permits completed within 2 weeks per FTE	58	77	80%	80%

Social Services

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 3,992,601	\$ 5,065,032	\$ 5,057,032	\$ 5,965,465
Fringe benefits	1,525,293	1,976,211	1,976,211	2,339,155
Operating costs	10,385,701	10605002	11,715,042	11,905,510
Capital outlay	50,002	103,500	121,500	100,000
Total expenditures	\$ 15,953,597	\$ 17,749,745	\$ 18,869,785	\$ 20,310,130
Restricted intergovernmental	9,418,063	8,663,317	9,975,956	9,835,166
Sales and service	58,706	46,200	46,200	40,900
Total revenues	\$ 9,476,769	\$ 8,709,517	\$ 10,022,156	\$ 9,876,066
Number of FTE's	134.0	144.0	144.0	158.0

Department Purpose

To provide quality and timely public assistance and social services to all eligible citizens of Brunswick County in accordance with the applicable federal and state guidelines, policies, and procedures.

Major Accomplishments

- Achieved no day sheet exceptions on single county audit for fiscal year 2005-06.
- Implemented same day application in Day Care unit.
- Agency achieved compliance under the single county audit's privacy requirements on computers.
- Altered contract procedures for all purchased services to achieve compliance with state requirements.
- Increase in number of trips and trips under Medicaid transportation program.
- Reduced application processing times for regular Adult Medicaid cases and for Food Stamps.
- Lowered the number of re-interventions in Children's' Protective Services Unit.
- Child Support collections were increased by over five percent to \$6,143,695.
- Met state standards for family participation rate and for obtaining self-sufficiency.
- Foster Care Unit completed a 100% administrative review to bring all current cases into compliance with state and federal standards.

Goals and Objectives

Goal: Meet worker/case ratio as established by the State (Children's' Service Unit).

Objectives:

- Visit children in foster care more frequently.
- Develop and implement better service plans.
- Be available for team meetings, out-of-court conferences, and community collaborate.
- Enhance overall working relationship with the children.
- Conduct better initial assessments/investigations.
- Conform to state timeframes for initiation and completion of assessment/investigation to achieve compliance with policies and procedures.
- Reduce foster care recidivism rate.

Social Services

Goal: Secure adequate Office Space.

Objectives:

- Enhance customers' level of anxiety by providing privacy during interviews.
- Increase worker productivity by removing distractions and interruptions in their work space.
- Allow for on-site visitation space (family reunification efforts).
- Off site storage for purged files.

Goal: Make permanent same day applications for all Day Care customers.

Objectives:

- Provide more timely service.
- Make maximum use of available Day Care funds.
- Reduce processing time for applications.
- Increase frequency of contact with all Day Care Providers.

Goal: Improve Customer Service.

Objectives:

- Reduce customer waiting time in all financial service program areas.
- Return telephone calls same day or first work day upon return to work.
- Participate in available customer service training.
- Practice the "Golden Rule".

Goal: Improve service delivery in Child Support Unit.

Objectives:

- Increase percentage of paternity establishments by scheduling DNA testing on a more frequent basis.
- File civil actions to secure court order require DNA testing.
- Obtain client signatures on Affidavits of Paternity at initial interview.
- Establish time for non-custodial parents to resolve support issues prior to a court hearing.

Goal: Enhance LINKS program to address independent living needs of teens in foster care.

Objectives:

- Collaborate with schools, courts, Guardian Ad Litem, Juvenile Justice, and community resources to develop a mentoring program.
- Develop outreach program to identify teens and young adults who may be eligible.
- Employ administrative support personnel to provide clerical support.

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Child Support Agency Caseload	353	323	346	371
Child Support Collections	5,849,808	6,143,695	6,446,820	6,769,162
Food Stamp Caseload	2,756	2,883	2,922	3,010
Food Stamp Applications	2,750	2,868	2,893	2,934
Adult Medicaid Applications	1,496	1,335	1,434	1,611
Nursing Home Assisted Living Cases	420	414	427	471
Community Alternatives Program	65	70	79	90
Transportation	3,567	7,938	8,376	8,597
Efficiency Measures				
Adult Protective Services Reports	97	126	152	186
Day Care Children	938	1098	1131	1197
Family & Children Medicaid Program: Applications	500	537	604	678
Family & Children Medicaid Program: Cases	6,058	6,318	6,496	7,021
Family & Children Medicaid Program: Caseloads	620	690	691	723
Effectiveness Measures				
Food Stamp Application Processing Time	30	25	22	20
Adult Medicaid Application Processing Time	45	51	55	60
Adult Medicaid Application Processing Time	32	23	25	30
Adoption: Adoptions within 24 months	27%	27%	32%	35%
Foster Care Placements: 2 or fewer placements	87%	91%	90%	90%
Reunification: Reunited within 12 months	84%	96%	90%	90%
Maltreatment: Repeaters	n/a	5%	4%	3%
Initiate Reports Timely	n/a	75%	80%	85%

Southeastern Mental Health

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	546,982	692,000	692,000	692,000
Capital outlay	-	-	-	-
Total expenditures	\$ 546,982	\$ 692,000	\$ 692,000	\$ 692,000
Restricted intergovernmental	53,351	42,000	42,000	42,000
Total revenues	\$ 53,351	\$ 42,000	\$ 42,000	\$ 42,000
Number of FTE's	-	-	-	-

Department Purpose

The Southeastern Center is committed to addressing the mental health, substance abuse and developmental disability needs of adults and children in Brunswick, New Hanover and Pender counties.

Veterans Services

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 79,808	\$ 81,868	\$ 81,868	\$ 80,781
Fringe benefits	27,018	29,135	29,135	30,148
Operating costs	12,677	17,374	17,602	17,781
Capital outlay	-	-	-	-
Total expenditures	\$ 119,503	\$ 128,377	\$ 128,605	\$ 128,710
Restricted intergovernmental	2,000	2,000	2,000	2,000
Total revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Number of FTE's	2.0	2.0	2.0	2.0

Department Purpose

The County Veterans Service Department advises local veterans and their dependents of their rights and entitlements under various Federal and State laws, counsels them, and actively assists them by filling out necessary forms and papers, obtaining documents and affidavits, and forwarding same to the North Carolina Division of Veterans Affairs for review and presentation before the U.S. Department of Veterans Affairs.

Work is generated through inquiries concerning veteran's benefits or through action of the service officer in seeking out those who need and may be entitled to assistance. The work is complex and exacting due to the numerous State and Federal laws involved and the regulations by which they are administered. These laws cover many and varied benefits including compensation, pension, insurance, death benefits, hospitalization and education.

The County Veterans Service Officer, while employed by the County Commissioners, is trained by and works under the supervision of a District Service Officer of the North Carolina Division of Veterans Affairs, pursuant to G. S. 165-6 (8), (9).

Major Accomplishments

- Our Veterans Service Officer attended the National Conference and passed the examination to obtain the National Association of County Veterans Service Officers Accreditation which enables her to obtain vital information in the processing of veterans' claims.
- We hired a new Veterans Service Officer August 1, 2006.
- Developed a point-of-contact letter that is being sent to newly discharged veterans who live in Brunswick County. Our office has been able to get these letters mailed out to each veteran within 5 business days of our receipt of their discharges.
- Designed and produced the "Brunswick County Veterans Service Office Pamphlet" for distribution to the public. This pamphlet was designed to assist in promoting public awareness of the office and the services we provide.
- Designed and set up two display cases with information on the Brunswick County Veterans Services Office and the service our office provides. These display cases were on exhibit the entire month of October at the Harper Library in Southport.
- Accompanied the NCDVA District Service Officer to the local high schools to inform and promote the North Carolina Department of Administration, Division of Veterans Affairs State Scholarship, Chapter 165, Article 4 to the high school guidance counselors and staff.
- Performed a radio broadcast with Chuck Spangler, the Veterans Employment Consultant with the NC Employment Security Commission, at the WVCB radio station in Shallotte on 11-2-06. This broadcast enabled us to promote veterans' employment and benefit issues.

Veteran Services

Goals and Objectives

Goal: Continue to provide excellent customer service and increase public awareness of services available to veterans and their families through the Department of Veterans Affairs.

Objectives:

- Add frequently asked questions and answers to our department's county website.
- Add more detailed information in regards to the different benefits and eligibility criteria offered by the Department of Veterans Affairs on the website.
- Add a page for links to commonly used websites for veterans to easily access from our website. (All website changes and additions are to be completed by December 1, 2007.)
- Increase the number of presentations to civic, church, and veterans' organizations.
- Increase the radio broadcast to twice a year instead of once a year.
- Advertise in the two local newspapers, alternating months. (\$480).
- Purchase two additional file shelving units. This will help to reduce our time in trying to find a veterans file due to our already over-crowded filing units. (\$800).

Goal: Provide assistance with veterans transportation needs through increasing public awareness of the Brunswick County Transit System, Inc. and the Disabled American Veterans' (D.A.V.) Shuttle Van.

Objectives:

- Develop an information sheet to provide to veterans and their family members in regards to the D.A.V. Shuttle Van and the Brunswick County Transit System.
- With the above mentioned sheet we will provide a copy of the Brunswick County Transit System's "General Information" sheet and their fee schedule.
- Add this transportation information to our website.

Goal: Get our newest service officer accredited through the North Carolina Division of Veterans Affairs and the National Association of County Veterans Service Officers. In addition to this, the Senior Veterans Service Officer must maintain Accreditation and keep-up-to-date on changing VA laws and regulations.

Objectives:

- Attend the North Carolina Association of County Veterans Service Officers' spring and fall training conferences.
- Attend the North Carolina Division of Veterans Affairs District 4 training sessions.
- Attend the VAMC Fayetteville's Annual Stakeholders' Briefing.
- Attend the National Association of County Veteran Service Officers annual conference.

Veteran Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (Output) Measures				
Number of ads run in each newspaper annually	6	13	14	14
Presentations and Interviews	9	5	10	12
Service Connected Compensation Claims	1,945	2,191	2,200	2,220
Death Indemnity Compensation (DIC)	153	218	220	230
Veteran's & Widow's Pension	721	699	700	720
Yearly EVR & Medical Expense Reports	313	282	290	300
Education & Scholarships	124	135	135	140
Medical Benefits	1,106	1,394	1,400	1,500
Burial, Records, Medals, NC Benefits, DOD, Misc.	1,620	1,764	1,900	2,000
Effectiveness Measures				
Total Expenditures paid by the VA in Brunswick County	\$19,065,000**	\$18,135,000*	\$19,000,000	\$19,500,000

*This figure does not contain the total paid by The Department of Veterans Affairs for medical care given to Brunswick County Veterans. The VA is no longer giving a medical expenditure listing for each individual county. They are only listing the medical expenditures within the county containing the VA Medical Center or Clinic.

**The total expenditures listed for Brunswick County in FY 04/05 minus the medical expenditures is actually \$11,310,000.

Human Services Other Agencies

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
American Red Cross Cape Fear	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Brun Co Family Assistance Agny	25,000	40,000	40,000	42,000
Brunswick Sr Resources Inc	1,100,000	1,210,000	1,210,000	1,350,000
Carousel Center	15,000	15,000	15,000	15,000
Communities in Schools	177,403	200,000	200,000	225,000
Habitat to Humanity	-	-	-	25,000
Hope Harbor Home	35,000	35,000	35,000	40,250
Juvenile Crime Prevention Council	124,399	-	138,065	136,065
Literacy Council	6,600	6,600	6,600	7,000
Lower Cape Fear Hospice	15,000	25,000	25,000	25,000
New Hope Clinic	17,500	20,000	20,000	21,000
Partnership for Children	12,400	13,000	13,000	14,000
Providence Home	55,000	25,000	55,000	55,000
Southeastern Sickle Cell	3,000	3,000	3,000	3,200
Sr Citizen District Allocation	19,000	25,000	77,443	25,000
Total expenditures	\$ 1,613,302	\$ 1,625,600	\$ 1,846,108	\$ 1,991,515
Restricted intergovernmental	207,278	-	168,065	166,065
Total revenues	\$ 207,278	\$ -	\$ 168,065	\$ 166,065
Number of FTE's	-	-	-	-

Department Purpose

In FY 2008 Brunswick County contributed to non-profit agencies to support human service efforts as follows:

The American Red Cross Cape Fear Chapter provides safety education, blood services, emergency services, and disaster preparedness to the families of Brunswick, New Hanover and Pender Counties. For more than 85 years the American Red Cross has provided health and safety education for millions of people. Programs reflect their commitment to enhance health and safety awareness in the community, encourage prevention of disease and injury, and enable individuals to respond to emergency situations. The mission of the Cape Fear Chapter's Emergency Services is to bring relief to those affected by disasters and to help people prevent, prepare for and respond to emergencies. The Chapter opens shelters to give families a safe place to stay during disasters in Brunswick, New Hanover and Pender Counties.

Brunswick Family Assistance Agency is a private non-profit agency offering several programs to low-income families in Brunswick County, North Carolina. The agency is funded by Brunswick County, Cape Fear Area United Way, Cape Fear Memorial Foundation, Brunswick Community Foundation, The National Emergency Food and Shelter Program, NC Department of Agriculture, NC Department of Transportation and by donations. Brunswick Family Assistance Agency benefits from donated food and clothing and by the countless hours of work donated by volunteers. Their mission is to improve the quality of life for low-income families and to increase awareness of the social and economic problems in our community.

Brunswick Senior Resources, Inc ("BSRI") provides various services to the elderly in Brunswick County. BSRI is responsible for providing home delivered meals and in-home services, congregate meals and companion services, and personal care services to the elderly in Brunswick County.

The Carousel Center is committed to providing a child-friendly environment to meet the needs of the abused and neglected children and to supporting child abuse prevention in Southeastern North Carolina. The Carousel Center: Utilizes a multidisciplinary approach by conducting the interview at the Carousel Center; thereby, reducing the need for multiple interviews. Conducts complete medical evaluation by a medical

Human Services Other Agencies

provider who has received specialized training regarding current techniques, procedures and diagnoses of child abuse trauma. Makes appropriate mental health referrals made to on-site or community mental health providers. Provides case management and counseling services by an on-site social worker that ensure that the children receive needed services in a timely fashion. Participates in child abuse prevention efforts.

Communities in Schools (“CIS”) offers a positive impact in communities to reduce the number of children dropping out of school, which encourages a positive economic outcome within our communities. CIS operates as a link between the community and the schools by addressing the needs of children and families through a process that mobilizes existing community resources and directs them to the areas of greatest need. With over 290 community partners and 32,000 volunteer hours in Brunswick County, CIS directly impacts individual lives and strengthens our community. CIS is committed to helping students achieve success in school and continue their education in college or other post-secondary training. As a result, our youth will be better equipped to find meaningful employment, lead productive lives, and become contributing members of our society.

The Brunswick County Habitat for Humanity, Inc. is a nonprofit organization incorporated on June 2, 1993, with operations in Brunswick County, North Carolina. Habitat is an affiliate of Habitat for Humanity International, Inc., a nondenominational Christian nonprofit organization whose purpose is to create decent, affordable housing for those in need, and to make decent shelter a matter of conscience with people everywhere. Habitat is primarily and directly responsible for its own operations.

Hope Harbor Home, Inc. provides services and shelter to victims of domestic violence, sexual abuse and sexual assault and educates the community on these issues. Hope Harbor Home’s goal is to reduce incidences of domestic violence, sexual abuse and sexual assault in Brunswick County relative to the total population.

The Juvenile Crime Prevention Council is a task force that was established by the Brunswick County Commissioners to assist Brunswick County in carrying out the requirements of the North Carolina Juvenile Justice Reform Act of 1998. It is responsible for assessing the needs of the youth in Brunswick County; paying close attention to the needs of status offenders, youth-at-risk, and juvenile delinquents on a continuing basis. Evaluation of youth services programs developed in the county for effectiveness and continued needs is also part of this program.

The Literacy Council’s mission is to help improve the level of literacy in Brunswick County by providing free confidential one-on-one tutoring to residents (primarily adults), recruiting and training volunteer tutors, raising public awareness about the importance of adequate literacy skills for the individual and the community and raising funds to run the program.

Lower Cape Fear Hospice provides professional healthcare and comfort to people with life limiting illness, offers hope, support, and education. Through end-of-life care, transitional programs and services, outreach and education, Lower Cape Fear Hospice strives to help its community members live their lives will, however short or long their lives may be.

New Hope Clinic offers free medical services and prescriptions for indigent, non-insured persons in Brunswick County.

Brunswick County Partnership for Children (“BCPFC”) is committed to improving the quality of life of our community’s young children and families. In order to achieve this mission, the Board of Directors has developed the following goals: Collaborative partnerships will be built to develop a seamless system of

Human Services Other Agencies

services for young children and families. All children will have access to high quality, affordable, early childhood education. Our community will be aware of and involved in the activities of the BCPFC. All children will have access to tools, programs, and services to ensure that every child enters school prepared for success. The BCPFC will participate in on-going fiscal and programmatic accountability standards evaluation. All young children will have access to appropriate health care services.

Providence Home is an emergency shelter for teens in Brunswick County.

Southeastern Sickle Cell Association is an advocacy and information source for people who have or are interested in sickle cell anemia.

Senior Citizen District Allocation are individual board members accounts for appropriation in Senior program activities.

Education

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Brunswick Community College	\$ 2,309,817	\$ 2,524,861	\$ 2,524,861	\$ 2,895,763
Brunswick County Schools	\$ 23,314,408	\$ 25,462,211	\$ 25,462,211	\$ 29,202,801
Total expenditures	\$ 25,624,225	\$ 27,987,072	\$ 27,987,072	\$ 32,098,564
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Brunswick Community College	\$ 2,309,817	\$ 2,524,861	\$ 2,524,861	\$ 2,895,763
Total expenditures	\$ 2,309,817	\$ 2,524,861	\$ 2,524,861	\$ 2,895,763
Number of FTE's	-	-	-	-

Description

Brunswick Community College is a tax-supported, public, nonprofit school under the control of a board of Trustees. It was established by the North Carolina Legislature in July 1979 under provisions of the General Statutes of North Carolina, Chapter 115-A, passed by the Legislature in 1963. It is supervised by the North Carolina Community College System and the North Carolina State Board of Community Colleges.

Brunswick Community College was chartered as Brunswick Technical Institute. On May 1, 1979, the General Assembly passed a bill to permit technical institutes to change their names to technical colleges with the approval of the Board of Trustees and the Brunswick County Board of Commissioners. On October 5, 1979, the Board of Trustees, with the approval of the Brunswick County Board of Commissioners, voted unanimously to change the name of the institution to Brunswick Technical College. The College received its initial accreditation from the Southern Association of Colleges and Schools in 1983. In 1988, the College's name was changed to Brunswick Community College to reflect statewide changes in community colleges.

Mission and Goals

The mission of Brunswick Community College, a public, two-year educational institution, chartered in 1979 and centrally located in Brunswick County, North Carolina, is to provide accessible and affordable programs and services that meet the educational and cultural needs of the community and to provide opportunities for individuals to be successful.

The College Priorities Are:

- * Emphasize multicultural experiences
- * Encourage lifelong learning
- * Enhance economic development locally
- * Ensure academic excellence
- * Establish positive learning environments
- * Foster an awareness of global, economic and cultural trends

The College Goals Are:

- * Procure and allocate essential fiscal and human resources for the College
- * Enhance and validate quality and flexible educational programs, learning environments, and College services
- * Encourage productive partnerships and collaboration locally, regionally, and globally
- * Expand and enrich educational services to enhance and validate individual successes
- * Create and nurture a work environment that ensures maximum development and utilization of the skills and abilities of all employees

Adopted by the Board of Trustees, October 2002

Brunswick Community College

Vision Statement

Brunswick Community College is proud of its past and its ability to remain a close-knit community that is reflective of the larger community of Brunswick County. Our future will be one in which this family environment will be preserved and valued. Challenged by change and innovation, we will move forward to create a future responsive to the diverse needs of our students, our employees, and all those we serve.

Brunswick Community College Is Committed to These Shared Beliefs:

Service

Our guiding principle is service. We serve our students, the residents of our county and region, area businesses and nonprofit agencies, public and private organizations, and our employees. These individuals and groups are both our customers and members of our community. We are dedicated to providing them with knowledge, skills, and an environment that will help them achieve their educational and professional goals and personal aspirations.

Quality

Our value to the community is based on the quality of the educational programs and services we provide as well as the knowledge and skills of our graduates. We will set standards that ensure the high quality of our programs and services and of our graduates.

Issues for FY 2008

The County Commissioners provided \$2,895,763 of funds to the college for FY 08, an increase of \$431,402 or 17.5% over FY 07. Brunswick Community College is in the construction phase on three projects and expects to bid the remaining projects in FY 2007 for buildings and improvements funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004.

Bond Construction Projects

The BCC Athletics and Aquatics Center will include a gymnasium, exhibit hall, indoor pools, fitness center walking track, offices, and meeting rooms.

A 150-seat event space is being constructed as an addition to the BCC Odell Williamson Auditorium to offer flexible performance space that is well suited for banquets, dances, receptions, and to support community arts programs. The project will also expand the back-stage space of the auditorium.

The Continuing Education Center will house a multipurpose conferencing center, instruction classrooms, computer labs, Emergency Services/Certified Nursing Training room, and administrative spaces. Two additional continuing education centers are planned for the Southport and South Brunswick Islands areas of the County.

The BCC Student Center addition will house the larger student activity spaces and the renovated areas will contain administrative/student service spaces, the Information Technology Department, and additional office areas.

The Applied Plant Sciences Facility will provide teaching facilities for the Horticulture Technology and Turfgrass Management programs, which include golf course management and maintenance. The facility includes a classroom/laboratory building, two greenhouses, plant materials storage structures, and shaded and full-sun garden spaces.

Brunswick Community College

The BCC Early Childhood Education Center will function as a Demonstration/Model Program for Brunswick County. The center will include student and instructional space, observation space, and a child-care facility for children through age four.

Brunswick County Public Schools

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Brunswick County Schools	\$ 23,314,408	\$ 25,462,211	\$ 25,462,211	\$ 29,202,801
Total expenditures	\$ 23,314,408	\$ 25,462,211	\$ 25,462,211	\$ 29,202,801
Number of FTE's	-	-	-	-

Description

The Brunswick County Board of Education, a local education agency empowered by the North Carolina General Statutes, has responsibility and control over all activities related to public school education in Brunswick County, North Carolina. The Brunswick County School System serves all of Brunswick County including Ash, Bald Head Island, Boiling Spring Lakes, Calabash, Caswell Beach, Holden Beach, Leland, Oak Island, Ocean Isle Beach, Shallotte, Southport, Sunset Beach, and Supply. The school system ranks 34 in student membership out of 117 school districts in the state. For 2006-2007 Brunswick County School System served over 11,505 students from kindergarten through 12th grade in 8 elementary schools, 4 middle schools, 3 high schools, 1 early college high school and 1 alternative school. All schools in the district are fully accredited by the Southern Association of Colleges and Schools. The school system has over 1,850 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 752 regular classroom teachers, not including media specialists, counselors, psychologists, and other supporting certified staff.

The Brunswick County Board of Education is the basic level of government exercising oversight responsibility and control over all activities related to public school education in Brunswick County. Because its members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters, the board is recognized as a separate government reporting entity, as defined by the Government Accounting Standards Board (GASB). The school system received funding from county, State, and federal government sources and must comply with the requirements of those funding entities.

Since 1995, the Board of Commissioners and the Board of Education have entered into funding agreements for period of one to three years to provide operating funds to the school system based upon a percentage of ad Valorem taxes assessed by the county. The agreement for fiscal year 2006-2007 provides the school system with 36.5% of the actual county ad Valorem tax levy of which 36% is designated for current operating expenses, and .5% is designated for capital outlay. Amounts collected in excess of the budgeted levy in future years are placed in a special capital reserve fund held by Brunswick County for future school capital projects. The current agreement was entered in the 2005-2006 fiscal year for a three-year term, ending with fiscal year 2007-2008.

In 2007-2008, Brunswick County Schools expects membership of 11,904, an increase of 399 students or a 3.5 percent increase from the 2006-2007 20th day student enrollment.

During the 2006-2007 school year, 772 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 98 students for the 2007-2008 school year. The legislation providing for charter schools requires Brunswick County Schools to remit to each of the charter schools the local current expenses per pupil funding for those students residing in Brunswick County.

Brunswick County Schools

Brunswick County Schools opened the Brunswick Academy in FY 2007. The academy is located on the campus of Brunswick Community College and serves students in the alternative program for middle and high school students as well as the county's first early college program. In addition, a six classroom addition opened at Virginia Williamson Elementary. Construction began on another six classroom addition at Supply Elementary and design is underway for a middle school to be located in the Holden Beach area and an elementary school to serve the northern area of Brunswick County.

For FY 2008, the county ad Valorem funded operating budget to the school system is \$28,602,743 which is an increase of \$3,489,329 or 13.89% over the prior year amount of \$25,113,414. The county will provide \$600,058 for capital outlay from ad Valorem funds, an increase of \$251,261. Debt service for the county schools for FY 2008, funded by ad Valorem revenue, totals \$6.9 million. The School System will receive \$3,598,951 for the annual capital improvement plan dedicated to small projects and technology throughout the system. The funding source for the annual capital improvement plan is sales tax proceeds legislated for k-12 schools. The county plans to issue certificate of participation financing for the Holden Beach and Northern schools for which the debt is projected to be serviced by sales tax and NC Education Lottery proceeds.



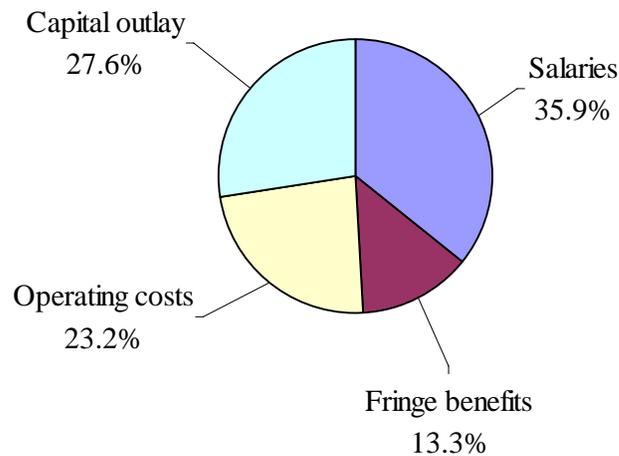
Brunswick Academy opened in FY 2007.

Cultural and Recreational Budget Summary

Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 1,549,073	\$ 1,714,861	\$ 1,709,819	\$ 1,870,214
Fringe benefits	552,282	631,640	610,140	692,554
Operating costs	1,039,722	1,070,810	1,338,529	1,208,508
Capital outlay	1,198,924	1,712,500	2,843,077	1,437,900
Total expenditures	\$ 4,340,001	\$ 5,129,811	\$ 6,501,565	\$ 5,209,176
Restricted intergovernmental	173,062	144,000	571,564	145,000
Sales and service	240,788	131,500	273,205	224,500
Other revenue	623,827	31,200	200	200
Total revenues	\$ 1,037,677	\$ 306,700	\$ 844,969	\$ 369,700
Number of FTE's	43.0	45.0	45.0	46.0

Cultural and Recreational Approved Expenditures FY 2008



Library

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 672,883	\$ 728,475	\$ 732,475	\$ 778,616
Fringe benefits	254,449	279,266	279,266	300,296
Operating costs	338,551	332,760	338,384	344,408
Capital outlay	-	-	-	-
Total expenditures	\$ 1,265,883	\$ 1,340,501	\$ 1,350,125	\$ 1,423,320
Restricted intergovernmental	171,212	144,000	152,505	145,000
Sales & Service	47,423	42,000	42,000	46,000
Other revenue	200	200	200	200
Total revenues	\$ 218,835	\$ 186,200	\$ 194,705	\$ 191,200
Number of FTE's	20.0	20.0	20.0	20.0

Department Purpose

The Brunswick County library systems purpose is to acquire, organize and make available print and non-print materials for the personal, intellectual, and cultural growth of Brunswick County's citizens. In addition to provide and promote free access to a broad spectrum of ideas and information in a variety of formats and media and to offer recreational reading, viewing, and listening materials in formats that people of all ages can use. Also, to provide instruction and assistance in finding, evaluating, and using materials, technology and information effectively while maintaining a convenient, safe and comfortable place where people can use materials and technology, and where they can meet and interact.

Goals and Objectives

Goal: The public will be served by the most current library technology.

Objectives:

- To make wireless internet access available to the public during library service hours, by September. (This is the number one request from library users.) All 5 branches have wireless capability at this time; we will need assistance from MIS to install new password protection. No addition cost.
- To upgrade the Polaris online catalog to the newest version of the system, by November 1. Cost: \$2,000.
- To set up a second cataloging station in the Leland Library and a third in the Hickmans Crossroads Library, to process materials, by January 31. To train 2 backup catalogers. (This will off-set some of the hurricane vulnerability we now have with the cataloging at the Barbee Library.) Cost: \$2,000.
- Offer the public classes in downloading NetLibrary materials from NC-LIVE to personal listening devices, throughout the year, beginning in October at Barbee. No cost; Friends of the Library will fund 6 devices for classes.
- Update written procedures and policies to reflect these changes as they occur.

Goal: Library services will reach out beyond the five branches to help residents in other areas of the County.

Library

Objectives:

- To make a book collection available to County employees at the government center, by February 1. No cost to the County. (This is a frequent request from our coworkers.)
- To set up a rotating large-print and books-on-tape collection at any care facility that can provide space. No cost to the County. Duplicates can be withdrawn from the library collection at anytime.
- To plan and conduct activities to replace the discontinued State Library Quiz Bowl, involving public and private schools and home school groups, by December 1. Funding and assistance to come from four Friends of the Library groups.
- To hire and train 1 additional Library Assistant for the Leland Library by September 1, to be in charge of Outreach programs; and in anticipation of the hundreds of new residents within a few miles of that library. Cost: \$22,292 plus benefits.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05</i>	<i>FY 05/06</i>	<i>FY 06/07</i>	<i>FY 07/08</i>
	<i>Actual</i>	<i>Actual</i>	<i>Estimated</i>	<i>Projected</i>
Workload (output) Measures				
Circulation - Total items circulated	414,963	448,937	500,000	500,000
Items per capita	4.9%	4.8%	5.39%	5.93%
Total Reference Questions	73,756	74,021	75,000	75,000
Uses of Electronic Resources	93,054	97,311	115,300	130,000
Number of Library Programs	584	610	600	600
Attendance	16,824	14,119	14,500	15,000
Door Count	200,898	208,524	215,000	250,000
Registered Borrows (% of County Residents)	44.7%	44.6%	51%	57%
Registered Cardholders	37,853	41,407	48,000	55,000

Parks and Recreation

Department Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 876,190	\$ 986,386	\$ 977,344	\$ 1,091,598
Fringe benefits	297,833	352,374	330,874	392,258
Operating costs	670,121	703,100	903,955	820,900
Capital outlay	1,198,924	1,712,500	2,843,077	1,437,900
Total expenditures	\$ 3,043,068	\$ 3,754,360	\$ 5,055,250	\$ 3,742,656
Restricted intergovernmental	1,851	-	419,059	-
Sales and service	193,365	144,500	231,205	178,500
Other revenue	623,627	-	-	-
Total revenues	\$ 818,843	\$ 144,500	\$ 650,264	\$ 178,500
Number of FTE's	23.0	25.0	25.0	26.0

Department Purpose

Improving health of both mind and body through recreational programs is the main goal of the Brunswick County Parks and Recreation Department. Through programs, events, and information this department enhances Brunswick County residents' quality of life. Organized activities in the parks help people enjoy the open spaces that have been protected for their use. A comprehensive cadre of information sources helps residents learn how to access their parks and the recreation programs designed for their use.

Major Accomplishments

- Hosted Dixie Boys State Tournaments that had over 25 teams from all over the State. This event alone drew over 2,000 people into Brunswick County.
- Completed capitol outlay projects at Northwest, Leland, Shallotte, Dutchman Creek and Smithville Parks. Additions were two new baseball/softball fields, replace old fencing around baseball fields, restrooms and picnic shelters.
- Our Parks & Recreation Newsletter continues to spotlight all of our programs and facilities. We have now started a mailing list for residents that want a copy.
- We have selected a design firm to assist us with the development of Brunswick Nature Park and Whitlock Landing Park..
- The 2006 Brunswick Idol was a success and we had over 400 in attendance. The event was held at the Odell Williamson Auditorium. We will be fine tuning the event for next year to make it even better.
- Hosted major public events such as Easter Egg Hunt's, Concerts on the Coast, Art in the Park, employee fitness day, hosting youth and adult tournaments.
- Remodeled with the help of operation services the restrooms and hallway at Waccamaw Park athletic fields.
- Completed the grading, irrigation and sodding for the new football field at Lockwood Folly Park.
- Relighting seven existing and two new baseball/softball fields within our park system. We currently have over 300 athletes that participate in Special Olympics. Highlight: Our Alpine Team took home the Silver Medal again this year.
- There were 92 seniors that competed on the state level in Raleigh at the North Carolina Senior Games. Brunswick County ranked 9th out of 52 in participation statewide. We are hoping that we have over 100 seniors participate at the state level this year.
- New playground equipment has been installed at Town Creek, Navassa, Dutchman Creek and Brunswick River Parks.
- Updated Policies and Procedures for the Parks and Recreation Department.

Parks and Recreation

- Implemented a free agent list for adult athletics. With this list we were able to place all adults on a team.
- Started a new tennis program for adults and kids. Also, started a new employee golf and bowling league.
- We were involved with 24 different concerts this past year with approximately 13,000 people attending
- Youth Athletics added 6 new football teams this past year. We started a new age group for 7-9 year olds. This program continues to become more popular each year. Currently, we have 11 football teams and 6 cheerleading teams. About 500 kids!!

Goals and Objectives

Goal: To start constructing new community buildings/recreation centers at Smithville Park and Town Creek Park. These buildings could be designed for joint use with BSRI. Develop new parks at Holden Beach, Ocean Isle Beach, Whitlock Landing and Brunswick Nature Park. Also, continue to maintain capital outlay our 10 parks that are already in existence.

Objectives:

• Ocean Isle Beach Park	(District 1)	\$3,000,000
• Shallotte Park	(District 1)	\$490,000
• Holden Beach Park	(District 2)	\$3,000,000
• Smithville Park	(District 3)	\$1,595,000
• Dutchman Creek Park	(District 3)	\$340,000
• Waccamaw Park	(District 4)	\$555,000
• Lockwood Folly Park	(District 4)	\$500,000
• Town Creek Park	(District 4)	\$1,755,000
• Whitlock Landing	(District 4)	\$100,000
• Northwest Park	(District 5)	\$630,000
• Brunswick Nature Park	(District 5)	\$200,000
• Leland Park	(District 5)	\$175,000
• Navassa Park	(District 5)	\$200,000
• Brunswick River Park	(District 5)	\$375,000
• Re-Lighting Various Parks	(Phase 3) 11 Tennis, 7 BBall, 6 Baseball	\$890,000

Goal: To expand maintenance and visibility coverage at Dutchman Creek Park. This park is highly used each day and needs much more attention than it is getting. We continue to get complaints from residents about the illegal activity and disrespect for the park by some users. This park is heavily used everyday by residents and non-residents.

Objectives:

- To hire a new Park Supervisor that would be solely responsible for Dutchman Creek Park and assist when able the other parks on the Southeastern end of the County.

Goal: To expand wellness opportunities for Brunswick County residents and county staff. Fitness Coordinator will work with wellness committee in the implementation of a county employee wellness program and partner with the Community College and schools to provide new wellness programs that will meet their needs as well.

Objectives:

- Evaluate the current fitness and wellness programs that are being offered.

Parks and Recreation

- Use the wellness committee in an advisory capacity.
- Survey the county on what fitness and wellness programs they would like to have.
- Work with the schools on implementing fitness and wellness programs in the evenings for kids.
- Be involved with the design of the possible future fitness center that will be designed for county employees.
- Evaluate the current structure for our youth cheerleading program.

Goal: To implement background checks for all volunteers that participate with our recreation programs.

- Picture ID system will be implemented.
- Volunteers must fill out application to be involved with programs.
- Background checks will be done each year on all volunteers.
- Have a policy approved for the background checks to be done.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Estimated</i>	<i>FY 07/08 Projected</i>
Workload (output) Measures				
Number of Fields rented	60	65	80	90
Number of camps/clinics offered	22	24	32	20
Number of Community Buildings	7	7	9	9
Number of Parks	10	10	10	14
Concession revenues	\$6,586	\$7,500	\$8,500	\$10,500
Community Building Revenues	\$12,204	\$12,500	\$13,500	\$16,500
Effectiveness Measures				
Number of youth coaches certified	665	716	800	850
Number of Adult sports Teams	41	60	70	75
Number of Youth sports teams	46	52	60	68
Number of Youth participants	675	705	940	1,020
Number of participants (Concerts on the Coast	10,250	11,000	12,000	14,000
Number of participants served with fitness programs (youth and adult)	1,195	1,350	1,390	2,200

Cultural and Recreational Other Agencies

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
American Legion Baseball	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Arts Council	3,750	3,750	3,750	10,000
Brunswick County Radio Society	-	-	-	2,000
City of Northwest	-	-	15,000	-
General District Allocation	21,200	25,000	46,040	25,000
Varnamtown Contribution	-	-	25,200	-
WHQR Radio	1,100	1,200	1,200	1,200
Total expenditures	\$ 31,050	\$ 34,950	\$ 96,190	\$ 43,200
Number of FTE's	-	-	-	-

In FY 2008, Brunswick County contributed to non-profit agencies to support Cultural and Recreation activities as follows:

Since 1925, The American Legion has sponsored a nationwide youth baseball program. During these past seven decades, millions of young players have enjoyed playing baseball. The American Legion and their 2.8 million members have raised millions of dollars each year for players to learn the importance of teamwork, discipline, leadership and good sportsmanship. The American Legion sponsors American Legion Baseball to give players an opportunity to develop their skills, personal fitness, leadership qualities and to have fun.

Arts Council supports arts and artists in Brunswick County.

Brunswick County Radio Society provides emergency communications during natural and manmade disasters, hurricanes, airplane crashes, Progress Energy drills, search and rescues between service personnel stationed outside the US and their loved ones here.

General District Allocation is individual board members accounts to be appropriated for any public purpose.

WHQR went on the air in 1984 as a non-profit, non-commercial full-service radio station affiliated with National Public Radio and Public Radio International. WHQR is operated by Friends of Public Radio, Inc., a 501(c3) organization recognized by the Corporation for Public Broadcasting. WHQR's mission statement, as adopted by the Board of Directors reads: Friends of Public Radio, Inc. (WHQR 91.3 fm) will provide a reliable source of public radio, sustainable and efficient, to serve our listeners.

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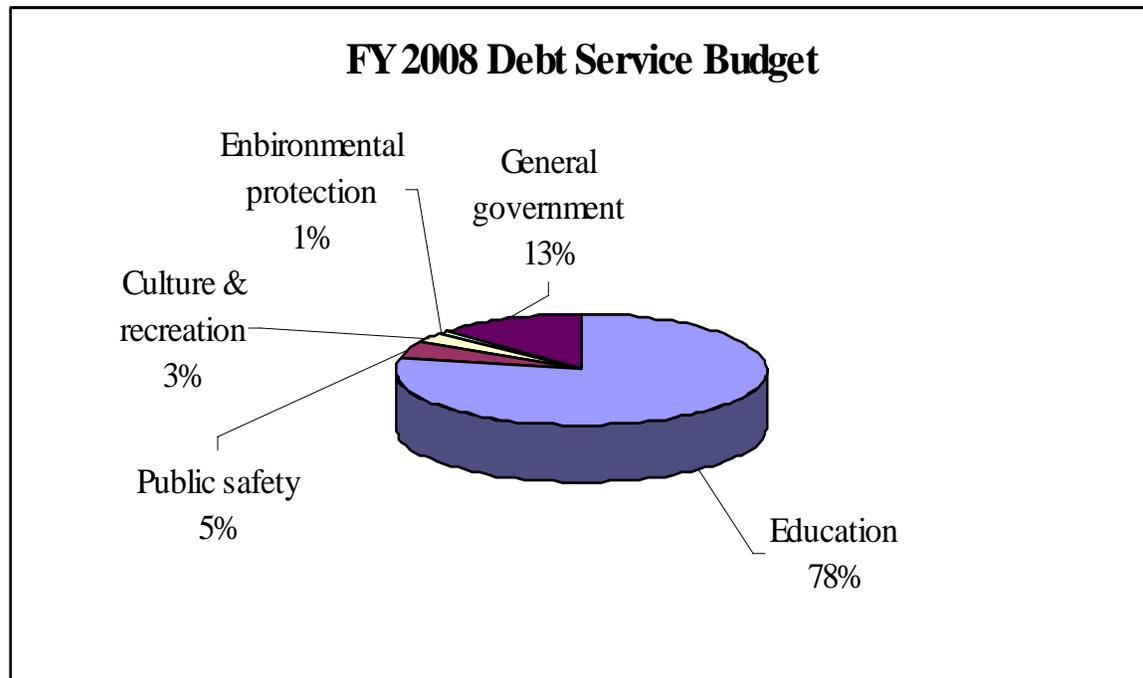
General Debt Service

Fund Summary-Debt Service

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Bond Principal	\$ 6,484,519	\$ 6,656,086	\$ 6,656,086	\$ 8,072,307
Bond Interest	4,505,423	4,180,375	4,180,375	5,289,762
Bond Fees and Issuance Costs	2,742	50,000	50,000	50,000
Total expenditures	\$ 10,992,684	\$ 10,886,461	\$ 10,886,461	\$ 13,412,069

Debt Service Expenditures by Function

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Education	\$ 8,361,317	\$ 8,166,602	\$ 8,166,602	\$ 10,533,064
Public Safety	667,679	648,179	648,179	640,380
Culture & Recreation	-	138,094	138,094	357,736
Environmental Protection	35,649	142,602	142,602	142,597
General Government	1,928,039	1,790,984	1,790,984	1,738,292
Total expenditures	\$ 10,992,684	\$ 10,886,461	\$ 10,886,461	\$ 13,412,069



General Debt Service

General debt service is used to account for the payment of principal and interest on debt obligations for major government facilities, including the public schools and community college, service charges and proceeds or refunding of general fund debt. The County plans to issue general obligation debt of \$26,500,000 in the summer of 2007 as the final issue of the 2004 community college bond referendum. The total amount authorized was \$30 million, with \$3.5 million issued in 2005. The bond proceeds will be used to construct and renovate community college facilities.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of July 2007 the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa3
 - Certificate of Participation A1
- Standard & Poor's and Fitch
 - General Obligation Bonds AA
 - Certificate of Participation A+

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2007 the outstanding general obligation principal indebtedness of the County totals \$93,819,104. The budget for debt service payments for fiscal year 2008 totals \$13,412,069.

Debt Management

The purpose of the debt management policy is to reduce the potential financial impact to taxpayers of Brunswick County, and to provide a guideline for setting debt limits and structuring debt. Brunswick County will maintain good communications with bond rating agencies regarding its financial condition.

A. Debt Limits

The limit for any debt payable from general revenues, including capital leases (i.e.: direct debt) in any given fiscal year should not exceed ten (10) percent of the total budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

B. Debt Structuring

The maximum term for any debt incurred shall not exceed the useful life of the asset. The pattern for annual debt service costs should be level so as to minimize sporadically high annual levels of debt service costs to the citizens of the County.

C. Budgetary

Brunswick County will make appropriations in the annual operating budget in order to pay for most large dollar capital equipment replacement needs. This policy reduces debt service costs and provides for the orderly replacement of rolling stock, heavy equipment, and renovations of buildings.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2007

Bond and COPS Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2008	5,058,400	8,197,194	1,277,054	2,043,749	6,335,454	10,240,943
2009	5,015,000	7,945,499	1,270,000	1,993,549	6,285,000	9,939,048
2010	5,220,000	7,946,176	1,275,000	1,941,174	6,495,000	9,887,350
2011	5,220,000	7,729,799	1,395,000	2,008,937	6,615,000	9,738,636
2012	5,205,000	7,506,988	1,390,000	1,953,207	6,595,000	9,460,195
2013	5,195,000	7,283,162	1,380,000	1,891,994	6,575,000	9,175,156
2014	5,185,000	7,058,363	1,370,000	1,830,206	6,555,000	8,888,569
2015	5,170,000	6,832,187	1,365,000	1,773,332	6,535,000	8,605,519
2016	5,155,000	6,595,200	1,350,000	1,699,830	6,505,000	8,295,030
2017	5,140,000	6,356,500	1,335,000	1,626,931	6,475,000	7,983,431
2018-2022	21,570,000	24,259,750	4,715,000	5,357,918	26,285,000	29,617,668
2023-2027	800,000	853,600	780,000	828,262	1,580,000	1,681,862
Total Bonded Debt	73,933,400	98,564,318	18,902,054	24,949,089	92,835,454	123,513,407
Other Long-Term Debt						
Capitalized leases						
2008	-	-	430,059	470,294	430,059	470,294
2009	-	-	299,455	323,394	299,455	323,394
2010	-	-	123,528	138,093	123,528	138,093
2011	-	-	130,608	138,094	130,608	138,094
Total Other Long-Term Debt	-	-	983,650	1,069,875	983,650	1,069,875
Total Long- Term Debt	\$73,933,400	98,564,318	19,885,704	26,018,964	93,819,104	\$124,583,282

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2007

Assessed value of taxable property	\$15,525,054,961
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$1,242,004,397
Gross debt:	
Total bonded debt	\$ 112,174,418
Total certificates of participation	19,755,000
Total capital leases	<u>35,207,477</u>
Gross debt	167,136,895
Less: water and sewer bonds	<u>73,317,791</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 93,819,104</u>
Legal debt margin	<u><u>\$ 1,148,185,293</u></u>

Occupancy Tax Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Operating costs	\$ 1,007,404	\$ 941,020	\$ 1,025,201	\$ 1,030,312
Transfer to general fund	19,471	17,980	19,799	19,688
Total expenditures	\$ 1,026,875	\$ 959,000	\$ 1,045,000	\$ 1,050,000
Other taxes and licences	1,026,875	959,000	1,045,000	1,050,000
Total revenues	\$ 1,026,875	\$ 959,000	\$ 1,045,000	\$ 1,050,000
Number of FTE's	-	-	-	-

The County, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority ("TDA"). The TDA, which provides a financial benefit to the county, was established to receive the proceeds of the room occupancy tax levied pursuant to Session Law 1997-364. The Occupancy Tax Fund is used to account for these proceeds. The proceeds are transferred to the TDA who is authorized to spend these proceeds to promote travel, tourism and conventions within the county. The TDA is a discretely presented component unit of the County.

Leasing Corporation Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Transfer To General Fund	\$ 3,029,899	\$ 2,967,899	\$ 2,967,899	\$ 2,920,949
Total expenditures	\$ 3,029,899	\$ 2,967,899	\$ 2,967,899	\$ 2,920,949
Investment earnings	6,862	-	-	-
Transfers From General Fund	3,025,772	2,967,899	2,967,899	2,920,949
Total revenues	\$ 3,032,634	\$ 2,967,899	\$ 2,967,899	\$ 2,920,949
Number of FTE's	-	-	-	-

The Leasing Corporation Fund is the general fund of the blended component unit of the County. This fund accounts for Trustee held funds under Certificate of Participation Agreements, which were used to finance general government facilities and proprietary fund water line construction.

Emergency Telephone System Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 94,840	\$ 93,905	\$ 102,905	\$ 171,917
Fringe benefits	30,194	31,732	31,732	51,386
Operating costs	873,984	895,600	1,030,075	825,000
Capital outlay	25,000	34,000	119,150	264,000
Total expenditures	\$ 1,024,018	\$ 1,055,237	\$ 1,283,862	\$ 1,312,303
Other taxes and licences	711,620	700,000	700,000	700,000
Restricted intergovernmental	199,449	102,000	142,000	187,000
Investment earnings	32,408	-	-	-
Fund balance appropriated	-	253,237	441,862	425,303
Total revenues	\$ 943,477	\$ 1,055,237	\$ 1,283,862	\$ 1,312,303
Number of FTE's	2.0	2.0	2.0	3.0

Established in accordance with North Carolina law, the emergency telephone system fund collects revenue from a \$1.00 surcharge on telephone bills. Funds must be used to maintain or enhance the county's 911 system. The majority of funds pay for the processing of 911 calls, while the remaining funds are used for system improvements.

County Capital Reserve

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Transfer to capital projects fund	\$ 13,262,995	\$ 11,790,405	\$ 4,291,108	\$ 10,558,260
Total expenditures	\$ 13,262,995	\$ 11,790,405	\$ 4,291,108	\$ 10,558,260
Investment earnings	435,480	-	130,000	400,000
Fund balance appropriated	-	4,659,633	5,573,972	7,698,537
Transfers From Other Funds	4,916,898	7,130,772	8,587,136	2,459,723
Total revenues	\$ 5,352,378	\$ 11,790,405	\$ 14,291,108	\$ 10,558,260
Number of FTE's				

The County Capital Reserve fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for construction. This fund is used to account for additions and improvements of major government facilities which are financed by transfers from the county capital reserve fund, bond proceeds, and financing agreements. When construction begins, the fund balance will be transferred to a Capital Projects Fund.

The County Capital Reserve fund is estimated to have funding sources of \$2,459,723 of transfers from the general fund and \$7,698,537 of fund balance appropriations in fiscal year 2007-2008. The designated uses of the sources are: Natural disasters reserve \$253,357, Landfill closure reserve \$3,707,671, Land purchase for C&D landfill \$1,000,456, Holden Beach Park \$1,500,000, Ocean Isle Beach and Sunset Beach Parks \$645,000, Detention Center Wellness \$205,938, Brunswick County airport grant certification project \$677,500, Government complex drainage and pond project \$200,000, Government Complex Road Construction \$575,000, Government complex walking trail \$140,000, Stormwater Ordinance Enforcement \$353,338, Highway 211 Property Master Plan \$200,000, Affordable Housing Programs \$150,000 and PS Land and Property Acquisition \$950,000.

School Capital Reserve Funds

Special School Capital Reserve Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Transfer to capital projects fund	\$ 2,153,097	\$ 565,000	\$ 2,565,000	\$ 1,000,000
Total expenditures	\$ 2,153,097	\$ 565,000	\$ 2,565,000	\$ 1,000,000
Investment earnings	62,233	-	-	-
Fund balance appropriated	-	565,000	565,000	1,000,000
Transfers From General Fund	2,834,978	-	2,000,000	-
Total revenues	\$ 2,897,211	\$ 565,000	\$ 2,565,000	\$ 1,000,000

The Special School Capital Reserve fund was established in accordance with North Carolina law to account for the accumulation of ad valorem tax revenues for the construction of school facilities. When construction begins, the fund balance will be transferred to a Capital Projects Fund.

School Capital Reserve Summary

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Transfer to other funds	\$ 6,383,071	\$ 4,079,100	\$ 5,067,100	\$ 4,480,800
Total expenditures	\$ 6,383,071	\$ 4,079,100	\$ 5,067,100	\$ 4,480,800
Investment earnings	46,272	-	-	4,649
Fund balance appropriated	-	361,190	749,190	-
Other Revenues	42,193	-	-	-
Transfers From Other Funds	3,580,727	3,717,910	4,317,910	4,476,151
Total revenues	\$ 3,669,192	\$ 4,079,100	\$ 5,067,100	\$ 4,480,800

The School Capital Reserve fund was established in accordance with North Carolina law to account for the accumulation of supplemental and additional supplemental sales taxes for public school capital outlays or retirement of public school indebtedness.

Register of Deeds Technology Enhancement Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ -	\$ 42,639	\$ 102,192	\$ 110,635
Fringe benefits	-	15,082	33,099	35,936
Operating costs	3,500	61,283	61,283	24,451
Capital outlay	-	30,000	30,000	-
Total expenditures	\$ 3,500	\$ 149,004	\$ 226,574	\$ 171,022
Investment earnings	22,181	-	5,304	25,000
Fund balance appropriated	-	-	77,570	22,280
Transfers From General Fund	162,841	149,004	143,700	123,742
Total revenues	\$ 185,022	\$ 149,004	\$ 226,574	\$ 171,022
Number of FTE's	1.0	1.0	2.0	2.0

The Register of Deeds Technology Enhancement fund accounts for the fees collected by the Register of Deeds that North Carolina law requires be set aside and placed in a non-reverting automation enhancement and preservation fund.

Water Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 2,567,989	\$ 3,061,491	\$ 3,068,158	\$ 3,546,275
Fringe benefits	1,010,761	1,212,859	1,202,184	1,406,790
Operating costs	4,685,508	5,766,670	6,056,275	6,494,096
Capital outlay	974,616	645,000	1,107,958	917,100
Debt service	1,093,391	983,903	983,903	930,994
Transfer to other funds	5,175,059	4,447,698	4,446,695	4,583,555
Total expenditures	\$ 15,507,324	\$ 16,117,621	\$ 16,865,173	\$ 17,878,810
Restricted intergovernmental	9,461	-	-	-
Sales and service	15,771,890	15,286,853	15,476,853	16,525,136
Investment earnings	613,753	400,000	541,565	703,416
Other revenue	408,612	430,768	430,768	450,258
Fund balance appropriated	-	-	415,987	200,000
Trans from other funds	32,240	-	-	-
Total revenues	\$ 16,835,956	\$ 16,117,621	\$ 16,865,173	\$ 17,878,810
Number of FTE's	65.75	69.75	72.75	77.75

Northwest Water Treatment Plant

Goal: Develop a water plant expansion plan.

Objectives:

- Prepare an RFP for Preliminary Engineering Report.
- Select consultant.
- Develop plan for expanding plant including detailed cost estimate and proposed facility layout.

Goal: Complete IDSE site selection and sampling.

Objectives:

- Determine required sampling site through testing and modeling.
- Complete first step of testing.
- Submit sampling plan by October 2007.

211 Water Plant

Goal: Continue to improve plant appearance.

Objectives:

- Remove old unused buildings.
- Install landscaping on 211 side of plant.
- Complete painting of existing tanks.

Goal: Develop a plant reliability improvement plan.

Water Fund

Objectives:

- Determine methods to improve lime feed.
- Construct improvements to separate lime feeds to the cones.
- Develop ability to operate cones independently.
- Improve sludge handling.

Kings Bluff Water Pump Station

Goal: Meet pumping levels during construction of Kings Bluff Facility.

Objectives:

- Meet with contractors and engineers on regular basis.
- Monitor and revise pump station operations to minimize impact of construction activities.
- Work with project inspectors to review equipment installations from an operational perspective.

Public Utilities Administration

Goal: Construction of Field Operations Service Center.

Objectives:

- Complete design of new building by May 2007.
- Initiate construction September 2007.
- Complete construction by December 2008.

Goal: Initiate design and construction of Phase 1 of water transmission system improvements.

Objectives:

- Construct new water main from Pump Station 6 (Shallotte) to main on NC 179.
- Construct new water tank to improve water supply in Southwest area.
- Change pump system to reduce system pressures in Shallotte water main.

Goal: Implement water system cost of service study recommendations

Objectives:

- Recommend change in Capital Recovery Fee for water to Board by July 1, 2007.
- Negotiate with wholesale customers to charge Treatment and Transmission Capital Recovery Fee.
- Recommend other fee charges recommended by study by July 1, 2007.

Goal: Develop career track for Public Utilities employees.

Objectives:

- Identify positions with limited promotional potential.
- Establish standards for advancing to the next level.
- Determine grades for career ladder positions.
- Submit recommendation to County Manager for position creation.

Goal: Develop Project Management Division.

Water Fund

Objectives:

- Improve water and sewer plan review and reduce time needed for review.
- Provide inspection on County-funded projects.
- Run and update water and sewer models.

Water Distribution Division

Goal: Perform system maintenance to meet NCDENR permit requirements and document.

Objectives:

- GPS locate, exercise, and document all water valves 10" and over once per year (equipment will also be used for sewer valve exercising).
- GPS locate, exercise, and document 10% of water valves less than 10" each year.
- Repair all malfunctioning valves within 2 weeks of determination and document the repair.
- GPS locate, inspect, test, and document 50% of backflow prevention devices each year.
- Repair and document all leaks on 4" and greater water mains.
- Maintain dispatch level of service by responding to all inquiries within 24 hours.
- Create and maintain annual maintenance log of preventative maintenance performed to meet permit conditions.

<u>SIZE</u>	<u>QUANTITY</u>
2"	2,342
4"	2,510
6"	2,510
6" Fire Hydrant	3,181
8"	855
10"	39
12"	143
16"	47
20"	7
24"	75
30"	29
36"	8
48"	4
Size Unclear in GIS database	71
TOTAL	11,821

Goal: Improve County utility locating procedures and response time

Objectives:

- Implement effective location system (3M).
- Retrofit 100 miles of water main and 100 miles of sewer main with electronic marker balls.
- Implement efficient methods for locating sewer lines.
- Reduce line breaks due to improper, poor, or nonexistent locates.

Instrumentation and Electrical Division

Goal: Reduce work order backlog, increase level of service, and responsiveness to meet growing electrical and instrumentation needs due to a rapidly expanding system.

Water Fund

Objectives:

- Perform electrical maintenance at each water/sewer plant monthly.
- Reduce work order response time.
- Perform preventive maintenance checks on all electrical switch gear and instrumentation each year.
- Review electrical portion of development plans for Engineering Department within 3 weeks of receipt.

Wastewater Fund

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Salaries	\$ 764,039	\$ 976,055	\$ 1,035,120	\$ 1,309,096
Fringe benefits	292,817	395,635	387,326	518,895
Operating costs	1,605,487	1,912,477	2,268,982	1,950,402
Capital outlay	774,692	1,242,265	1,255,967	1,343,200
Debt service	1,019,264	7,378,658	5,537,908	5,360,430
Transfer to other funds	2,624,236	523,007	4,574,900	1,444,591
Total expenditures	\$ 7,080,535	\$ 12,428,097	\$ 15,060,203	\$ 11,926,614
Restricted intergovernmental	3,145	-	-	-
Sales and service	8,275,315	8,546,381	9,397,669	9,835,427
Investment earnings	204,481	150,000	150,000	174,032
Other revenue	630,584	3,731,716	2,077,918	1,917,155
Fund balance appropriated	-	-	3,434,616	-
Transfer from other funds	313,602	-	-	-
Total revenues	\$ 9,427,127	\$ 12,428,097	\$ 15,060,203	\$ 11,926,614
Number of FTE's	23.75	25.75	25.75	30.75

Wastewater Treatment

Goal: Upgrade laboratory to meet new testing requirements.

Objectives:

- Continue updates of Standard Operating Procedures.
- Increase lab certification level to meet future requirements as plant capacities increase.
- Provide testing for enterococci bacteria levels as required by new permit.

Goal: Meet permit levels during construction at West Brunswick WWTP and Shallotte WWTP.

Objectives:

- Meet with contractors and engineers on regular basis.
- Monitor and revise plant operations to minimize impact of construction activities.
- Work with project inspectors to review equipment installations from an operational perspective.

Public Utilities Administration

Goal: Complete design of Sunset Beach Wastewater Collection System.

Objectives:

- Coordinate design with Town of Sunset Beach.
- Secure required permits for NC DENR, CAMA, and NC DOT.
- Develop cost estimates.
- Secure easements and lift station sites.

Wastewater Fund

Goal: Complete regional pump station location study.

Objectives:

- Develop RFP for study to address high pressures and high horsepower requirements on wastewater transmission mains.
- Select consultant for study by September 30, 2007
- Complete study by January 31, 2008
- Submit policy recommendations to Board by March 15, 2008

Goal: Develop career track for Public Utilities employees

Objectives:

- Identify positions with limited promotional potential.
- Establish standards for advancing to the next level.
- Determine grades for career ladder positions.
- Submit recommendation to County Manager for position creation.

Goal: Develop Project Management Division.

Objectives:

- Improve water and sewer plan review and reduce time needed for review.
- Provide inspection on County-funded projects.
- Run and update water and sewer models.

Wastewater Collection Division

Goal: Perform and document system maintenance to meet NCDENR permit requirements.

Objectives:

- Document, clean, and inspect 10% of County's gravity sewer system each year.
- Repair and document damaged systems (lines, etc.) to reduce inflow and infiltration (I&I) into the collection system and treatment plants (Benefit – increase in available capacity in collections systems and treatment plants).
- Document and inspect all high-priority lines twice yearly.
- GPS locate, exercise, and document 25% of sewer valves less than 16" each year.
- GPS locate, exercise, and document all sewer valves 16" and over once per year.
- Develop and implement a Fats, Oil, and Grease (FOG) inspection and enforcement program with associated documentation per permit requirements.
- Develop and implement a program for testing emergency and standby equipment with associated documentation per permit requirements.
- Develop a program for maintaining utility rights-of-way and easements.
- Implement and maintain a Response Action Plan per permit requirements that documents Sanitary Sewer Overflows (SSO's).
- Implement a "Routine Pump Station Inspection and Maintenance Program" to reduce high-cost repairs and sewer spills.
- Identify potential problems with County-owned pump stations, make recommendations, and implement system repairs/upgrades for efficient system operation.

Wastewater Fund

Goal: Maintain and improve efficiency of grinder installation and repair crews.

Objectives:

- At a minimum, maintain the quantity of grinder installations while quickly responding to the ever-increasing grinder repair call-outs caused by the large increase in volume of total residential grinder stations.
- Replace antiquated excavation equipment.

Water Capital Reserve

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Trans to Water Capital Projects	7,312,094	4,036,000	4,126,000	5,243,571
Total expenditures	\$ 7,312,094	\$ 4,036,000	\$ 4,126,000	\$ 5,243,571
Investment earnings	118,250	-	27,584	200,000
Fund balance appropriated	-	150,000	180,000	1,200,000
Trans from other funds	4,209,307	3,886,000	3,918,416	3,843,571
Total revenues	\$ 4,327,557	\$ 4,036,000	\$ 4,126,000	\$ 5,243,571

The Water Capital Reserve Fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for water capital projects. This fund is used to account for additions and improvements of major water enterprise facilities which are financed by transfers from the water reserve funds, bond proceeds, and financing agreements. When construction begins, the fund balance will be transferred to a Water Capital Project.

The Water Capital Reserve Fund is estimated to have transfers from the water fund of \$3,843,571, investment earnings of \$200,000 and a fund balance appropriation of \$1,200,000 as sources totaling \$5,243,571 for fiscal year 2007-2008. The designation of uses of funds are: Miscellaneous water projects \$100,000, Utilities Operations Center Warehouse \$2,000,000, Subdivision petition water line projects \$1,643,571, Waccamaw elevated water tank project \$200,000, Transmission system improvements \$1,050,000 and PER Northwest Plant Expansion \$250,000.

Wastewater Capital Reserve

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Trans to Wastewater Cap Proj	\$ 674,856	\$ 883,944	\$ 2,224,037	\$ 1,811,100
Total expenditures	\$ 674,856	\$ 883,944	\$ 2,224,037	\$ 1,811,100
Investment earnings	\$ 7,238		\$ 25,200	\$ 50,000
Fund balance appropriated	-	448,944	448,944	574,611
Trans from other funds	1,123,800	435,000	1,749,893	1,186,489
Total revenues	\$ 1,131,038	\$ 883,944	\$ 2,224,037	\$ 1,811,100

The Wastewater Capital Reserve Fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for wastewater capital projects. This fund is used to account for additions and improvements of major wastewater enterprise facilities which are financed by transfers from the wastewater reserve funds, bond proceeds, and financing agreements. When construction begins, the fund balance will be transferred to a Wastewater Capital Project.

The Wastewater Capital Reserve Fund is estimated to have transfers from the wastewater fund of \$1,186,489, investment earnings of \$50,000, and a fund balance appropriation of \$574,611 as sources totaling \$1,811,100 for fiscal year 2007-2008. The designation uses of funds are: Seatrail wastewater treatment plant upgrades \$200,000, miscellaneous wastewater capital projects \$100,000, transmission line reserve of \$949,611, southwest force main transmission improvements of \$200,000, regional pump stations of \$220,000, NE Brunswick Regional WWTP Ph 1 Exp of \$50,000, and NE Regional Capital & Replacement of \$91,489.

Water Debt Service

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Principal	\$ 907,393	\$ 830,573	\$ 830,573	\$ 803,551
Interest	185,995	148,330	148,330	122,443
Other fees	-	5,000	5,000	5,000
Total expenditures	\$ 1,093,388	\$ 983,903	\$ 983,903	\$ 930,994

Water debt service is used to account for the payment of principal and interest on debt obligations for major water facilities, water fund service charges and proceeds or refunding of water fund debt. There are no plans to issue debt for water projects in fiscal year 2007-2008.

Wastewater Debt Service

	<i>FY 2006 Actual</i>	<i>FY 2007 Approved Budget</i>	<i>FY 2007 Current Budget</i>	<i>FY 2008 Approved Budget</i>
Principal	\$ 605,171	\$ 2,841,361	\$ 2,812,542	\$ 2,792,906
Interest	412,993	4,512,297	2,701,394	2,492,524
Other fees	1,096	25,000	23,972	25,000
Total expenditures	\$ 1,019,260	\$ 7,378,658	\$ 5,537,908	\$ 5,310,430

Wastewater debt service is used to account for the payment of principal and interest on debt obligations for major wastewater facilities, wastewater fund service charges, and proceeds or refunding of water fund debt.

The County plans to issue revenue bonds in the fall of 2007 of approximately \$51,000,000 for the expansion of the West Brunswick Regional Wastewater for the Town of Oak Island joining the regional partnership, Town of Shallotte joining the regional partnership and resulting interconnection to the west facility and the Southwest area pump station and force main project.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2006

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2008	803,551	925,994	2,750,330	5,238,979	3,553,881	6,164,973
2009	388,200	485,013	2,808,292	5,240,041	3,196,492	5,725,054
2010	97,071	181,162	2,870,902	5,219,189	2,967,973	5,400,351
2011	101,278	181,162	2,934,703	5,196,937	3,035,981	5,378,099
2012	105,528	181,162	3,004,023	5,175,961	3,109,551	5,357,123
2013	110,376	181,163	3,075,165	5,151,797	3,185,541	5,332,960
2014	115,024	181,162	3,111,738	5,090,634	3,226,762	5,271,796
2015	120,009	181,162	3,194,085	5,072,422	3,314,094	5,253,584
2016	125,107	181,162	3,282,154	5,051,887	3,407,261	5,233,049
2017	130,729	181,163	3,376,910	5,030,702	3,507,639	5,211,865
2018-2022	743,160	905,813	18,164,442	24,561,226	18,907,602	25,467,039
2023-2027	374,338	392,519	17,078,629	20,038,318	17,452,967	20,430,837
2028-2032			4,365,000	29,807,146	4,365,000	4,695,000
Total Bonded Debt	3,214,371	4,158,637	70,016,373	100,763,093	73,230,744	104,921,730
Other Long-Term Debt						
Capitalized leases						
2008	-	-	42,576	46,451	42,576	46,451
2009	-	-	44,471	46,450	44,471	46,450
Total Other Long-Term Debt	-	-	87,047	92,901	87,047	92,901
Total Long- Term Debt	3,214,371	4,158,637	70,103,420	100,855,994	73,317,791	\$ 105,014,631

Capital Budget Process

The County's long-term capital improvement plan involves a needs assessment, cost estimation and prioritization.

Comprehensive Master Planning

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs are determined through an in-depth process of enrollment estimates, program evaluation and costs. The Community College Board of Trustees present the list of identified needs to the commissioners each year. The school system capital needs are also determined through a study of membership projections, program reviews and cost estimates. The county and the school system appointed a liaison committee of two commissioners, two board of education members and senior staff of each entity to review and prioritize the school capital needs. The Commissioners established a space needs committee to review general government space needs and make recommendations on capital needs for general county government. Capital needs of the Enterprise operations (water and waste water) are identified through extensively studying the current system, projecting customers needs, timelines and associated costs. In many cases, consultants are engaged to identify the needs and estimate the project costs. The County Public Utilities Director and Engineer in conjunction with the Utilities Operations Board and various government partners review the enterprise capital needs and to develop recommendations to submit to the commissioners. During the capital budget process department heads seek input from their staff and the public to identify capital needs. Department heads research costs and provide preliminary project cost estimates of the projects to the County Manager and Finance Officer.

Project Prioritization

The needs from all stakeholders are compiled into a preliminary Capital Improvement Plan which is submitted to the County Commissioners during their annual Goal Setting and Budget retreat held in February of each year. Presentations are made to the commissioners for each capital need identified.

Projects are prioritized based on the following ranked goals:

1. Ensure life, safety, and basis environmental concerns.
2. Maintain the integrity of current capital assets.
3. Improve existing facilities and infrastructure to meet emerging needs and higher service levels.
4. Addition of new facilities according to approved master plans for schools, community college and enterprise operations.

After input from the commissioners and the public, the Capital Improvement plan is refined and updated. The County Manager presents a recommended capital improvement plan to the Board of Commissioners when the budget message is delivered at a regularly scheduled board meeting. The recommended capital improvement plan is then reviewed and discussed at the board budget workshop. Further refinements are made to the plan. The revised plan is then submitted for approval to the Board of Commissioners at a regularly scheduled board meeting prior to June 30th of each year. The approved Capital Improvement Plan becomes the working multi-year plan for the County's capital improvements.

Funding

The County utilizes two methods to finance the capital plan. The County's policy is to maintain general fund balance no lower than 20%. Within that parameter, the county uses pay as you go funding to finance smaller general government capital projects. The county uses excess ad Valorem collections over amounts budgeted accumulated in a Special School Capital Reserve Fund and sales tax to fund school capital projects. The county uses debt to fund projects with costs beyond the reach of the currently available funding streams.

Capital Budget Process

The majority of the County's general government debt is for education and has been approved by the citizens through bond referenda. Some general government and education debt has been funded through certificate of participation financing. The County obtains state revolving loans and issues revenue bonds to finance enterprise (water and wastewater) capital projects. Given the County's AA bond rating for general obligation and A+ rating for certificates of participation, the interest rates incurred on the debt are very favorable. The cost of the capital is then spread over multiple years so that current and future taxpayers share the cost and benefits of the facilities.

Capital Improvement Plan

DETAILED FIVE-YEAR SUMMARY OF SOURCES AND USES						
County Capital Improvement Plan: Uses						
General Government	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	
County Administration Building Furn. & Fixtures	\$	\$500,000	\$	\$	\$	\$500,000
Parking Expansion	300,000					300,000
County Government Complex Road Construction	600,000					600,000
County Complex Drainage Improvements & Pond Construction	200,000					200,000
Building I Renovations		200,000				200,000
Building J Demolition		200,000				200,000
Wellness Center Renovations & Equipment		200,000				200,000
Subtotal: General Government	1,100,000	1,100,000				2,200,000
Central Services						
Construction & Demolition Landfill Closure Costs	750,000	750,000	2,742,329			4,242,329
Construction & Demolition Landfill			15,000,000			15,000,000
Reclaimed Water Cost			3,500,000			3,500,000
Building D Food Services Design & Expansion	800,000					800,000
Subtotal: Central Services	1,550,000	750,000	21,242,329			23,542,329
Cultural and Recreational						
Park Facility-Holden Beach Area	1,500,000	1,000,000				2,500,000
Park Facility-Ocean Isle/Sunset Beach Area	2,145,000	1,000,000				3,145,000
Senior Citizen/Community Centers	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	8,750,000
Government Complex Walking Trail	140,000					140,000
Subtotal: Cultural and Recreational	5,535,000	3,750,000	1,750,000	1,750,000	1,750,000	14,535,000
Public Safety						
Land and Property Acquisition	950,000					
Detention Center Phase III					10,000,000	10,000,000
Subtotal: Public Safety	950,000				10,000,000	10,950,000
Human Service Facilities						
DSS Facility Expansion	3,000,000					3,000,000
Subtotal: Human Service Facilities	3,000,000					3,000,000
Economic Development						
Master plan, eng., surveys, etc. for Hwy 211 prop	200,000					200,000
Infrastructure construction for Hwy 211 property		1,500,000				1,500,000
Land for Industrial Parks		5,000,000	5,000,000			10,000,000
Subtotal: Economic Development	200,000	6,500,000	5,000,000			11,700,000
Total: County Capital Improvement Plan Uses	\$ 12,335,000	\$12,100,000	\$27,992,329	\$1,750,000	\$ 11,750,000	\$65,927,329

Capital Improvement Plan

County Capital Improvement Plan: Sources						
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total
County Capital Reserve Funds	\$4,235,000	\$6,350,000	\$1,750,000	\$1,750,000	\$1,750,000	\$15,835,000
Transfer From General Fund C&D Landfill Fees	750,000	750,000	750,000			2,250,000
General Fund Balance For Landfill Closure			1,992,329			1,992,329
Debt Proceeds 2008 COPS or 2008 2/3 GO	3,550,000					3,550,000
Debt Proceeds 2008 2/3 GO Bond Issue	3,300,000					3,300,000
Debt Proceeds Industrial Park Land		5,000,000	5,000,000			10,000,000
Grant Proceeds Ocean Isle Beach Park	500,000					500,000
Debt Proceeds C&D Landfill			18,500,000		10,000,000	28,500,000
Total: County Capital Improvement Plan Sources	\$12,335,000	\$12,100,000	\$27,992,329	\$1,750,000	\$ 11,750,000	\$ 65,927,329

Education Capital Improvement Plan: Uses						
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total
Brunswick County Public School System						
Annual Capital Improvement Plan Projects	\$3,603,600	\$3,473,012	\$3,611,933	\$3,756,410	\$3,906,667	\$18,351,622
Annual Technology Projects		500,000	500,000	500,000	500,000	2,000,000
School 1	16,500,000					16,500,000
School 2	20,000,000					20,000,000
High School			74,241,000			74,241,000
Renovation Projects			23,160,000	12,030,000	18,158,000	53,348,000
Reserve for future projects	1,100,058					1,100,058
COPS Debt Service Payments From Sales Tax	877,200	3,184,103	3,122,863	3,056,248	2,989,489	13,229,903
Total: Education Capital Improvement Plan Uses	\$42,080,858	\$7,157,115	\$104,635,796	\$19,342,658	\$25,554,156	\$198,770,584

Capital Improvement Plan

Education Capital Improvement Plan: Sources						
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total
Article 40 and 42 Sales Tax Legislated for K-12 Schools	\$4,480,800	\$4,660,032	\$4,846,433	\$5,040,291	\$5,241,902	\$24,269,459
State Capital Building Fund For Education	500,000	500,000	500,000	500,000	500,000	2,500,000
Ad Valorem Per Funding Agreement w/ Schools	600,058	624,060	649,023	674,984	701,983	3,250,108
Excess Ad Valorem-School Special Capital Reserve		263,038	269,015	398,282	434,214	1,364,549
Excess Sales Tax-School Capital Reserve		863,497	970,325	699,102	518,057	3,050,981
Invest. Earnings undesignated in project 428000		246,488				246,488
Certificate of Participation Financing (Debt Payments To be Funded By Articles 40, 42 Sales Tax and NC Education Lottery Proceeds)	36,500,000					36,500,000
General Obligation Bond (Referendum 2008)			97,401,000	12,030,000	18,158,000	127,589,000
Total: Education Capital Improvement Plan Sources	\$42,080,858	\$7,157,115	\$104,635,796	\$19,342,658	\$25,554,156	\$198,770,584

Airport Capital Improvement Plan: Uses						
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total
Brunswick County Airport						
Wetlands Mitigation	\$310,000	\$	\$	\$	\$	\$310,000
Relocate Airport Road	1,010,000					1,010,000
Extend Runway, Strengthen Runway, Clear Non-Precision Approach & Land Acquisition		3,140,000				3,140,000
Purchase Additional 23.5 Acres Terminal Land	430,000	640,000	750,000			1,820,000
Grant Reimbursements to County			322,500	1,072,500	1,072,500	2,467,500
Total: Airport Capital Improvement Plan Uses	\$1,750,000	\$3,780,000	\$1,072,500	\$1,072,500	\$1,072,500	\$8,747,500

Airport Capital Improvement Plan: Sources						
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$4,612,500
GA Entitlement	150,000	150,000	150,000	150,000	150,000	750,000
County Funding Pending Grant Reimbursement	677,500	2,707,500				3,385,000
Total: Airport Capital Improvement Plan Sources	\$1,750,000	\$3,780,000	\$1,072,500	\$1,072,500	\$1,072,500	\$8,747,500

Capital Improvement Plan

Utility Capital Improvement Plan: Uses						
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total
Water System						
<i>Subdivision Petition Projects</i>						
<i>Fisherman's Village, Arrowwood Drive, Hewitt-Burton Road, Sanders Forest, Union Village, Fay Circle, Rourk Landing, Lena Lane, Pelican Place, Harris Trail, Rutland Road, Hewitt Road</i>	\$1,643,571	\$1,600,000	\$	\$	\$	\$3,243,571
Longwood Road Waterline Expansion		2,602,335				2,602,335
Utilities Operations Center & Warehouse	2,000,000					2,000,000
Calabash Area Tank		2,000,000				2,000,000
Northwest Water Plant Capacity & Sludge Handling Expansion			500,000	20,000,000		20,500,000
Transmission System Improvements	1,050,000		19,250,000		19,500,000	39,800,000
Prelim Eng Report NW Water Plant Expansion	250,000					250,000
Waccamaw Elevated Water Tank	700,000					700,000
Supply Area Tank			1,200,000			1,200,000
Automated Meter Reading System		5,000,000				5,000,000
Miscellaneous Water Projects (Grant Matches/Special Needs)	100,000	100,000	100,000	100,000	100,000	500,000
Subtotal: Water System Improvements	\$5,743,571	\$11,302,335	\$21,050,000	\$20,100,000	\$ 19,600,000	\$77,795,906
Utility Capital Improvement Plan: Sources						
Water System						
Water Capital Recovery Fees	\$69,000	\$	\$	\$100,000	\$100,000	\$269,000
Retail Water Sales	3,474,571	3,200,000	900,000			7,574,571
Water Capital Reserve Fund	1,500,000	500,000	400,000			2,400,000
Rural Center Econ Dev Grant Waccamaw Tank	500,000					500,000
Revenue Bond Proceeds			19,750,000	20,000,000	19,500,000	59,250,000
Grant or Other Unidentified Sources		2,602,335				2,602,335
Water Retained Earnings	200,000					200,000
Lease Purchase Financing		5,000,000				5,000,000
Total: Utility Capital Improvement Plan Sources Water System	\$5,743,571	\$11,302,335	\$21,050,000	\$20,100,000	\$ 19,600,000	\$77,795,906

Capital Improvement Plan

Utility Capital Improvement Plan: Uses						
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total
Wastewater System						
St. James Effluent Reuse Reimbursement	\$490,000	\$	\$	\$	\$	\$490,000
West Regional Wastewater Treatment Plant Exp	21,400,000					21,400,000
West Regional Phase II Eng Reimbursement	400,000					400,000
West Regional Phase II Oak Island Force Main	14,500,000					14,500,000
West Regional Phase II Effluent Reuse Sites	9,420,000					9,420,000
Southwest Area Pump Station & Force Main	10,238,000					10,238,000
Shallotte Interconnection	5,250,000					5,250,000
Southwest Area Plant Preliminary Engineering		200,000			400,000	600,000
Southwest Area Force Main Trans Improvements	200,000			575,000		775,000
Carolina Shores and Sea Trail System Pump Station Upgrades	200,000	200,000	200,000	200,000		800,000
Northeast Brunswick Wastewater Plant Expansion	200,000		30,000,000			30,200,000
Sunset Beach Wastewater Collection System	1,400,000	37,000,000				38,400,000
Calabash Area Wastewater System Expansion	400,000	8,000,000				8,400,000
Regional Pump Stations	220,000	900,000		1,000,000		2,120,000
Infiltration/Inflow Reduction Program		75,000	75,000	75,000	75,000	300,000
Miscellaneous Wastewater Projects (Grant Matches/Special Needs)	100,000	300,000	300,000	300,000	300,000	1,300,000
Subtotal: Wastewater System	\$ 64,418,000	\$46,675,000	\$30,575,000	\$2,150,000	\$775,000	\$144,593,000
Utility Capital Improvement Plan: Sources						
Wastewater System						
Wastewater Sales	\$570,000	\$1,675,000	\$575,000	\$1,575,000	\$775,000	\$5,170,000
Wastewater Transmission Capital Recovery Fee	200,000			575,000		775,000
NEBRWWTP Partner Reimbursement	150,000					150,000
NEBRWWTP Revenue Bond reimbursed by part.			30,000,000			30,000,000
Revenue Bond Proceeds 2004	4,990,000					4,990,000
Revenue Bond Proceeds 2007	41,708,000					41,708,000
State Construction Grants & Loans	15,000,000					15,000,000
Financing in advance of Customer Assessments	1,800,000	45,000,000				46,800,000
Total: Utility Capital Improvement Plan Sources Wastewater	\$ 64,418,000	\$46,675,000	\$30,575,000	\$2,150,000	\$775,000	\$144,593,000

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Brunswick County Profile

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 101,107, which has grown 242% since 1970. Brunswick County is the third largest county in the State, having a land area of 896 square miles.

Brunswick County is primarily rural in nature, with the exception of nineteen (19) small municipalities, two sanitary districts and two water and sewer authorities located throughout the County. The County seat is located near the town of Bolivia, in the approximate geographic center of the County.

The County is governed by a Board of Commissioners (the "Board") consisting of five members elected on a partisan basis, with Commissioners running from and representing districts, but being elected at large for four-year staggered terms in November of even numbered years. The Board takes office on the first Monday in December following each election. The Board elects a chairman and vice-chairman from among its members.

The major duties of the Board include adoption of the annual budget, setting of the annual property tax rate, and appointment of various officials (County Manager, County Attorney, Clerk to the Board, and members of County boards and commissions). In addition, the Board can adopt policies concerning the operation of the county, plan for County needs and enact local ordinances. The Board also has authority to call bond referenda, enter into contracts and establish new programs and departments.

Brunswick County, like most counties in the State, has a Commissioner/Manager form of government. The manager is appointed by the Board, and serves at its pleasure.

Brunswick County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education.

Factors Affecting Financial Condition

The information presented in the budget is best understood when it is considered from the broader perspective of the specific environment within which Brunswick County operates.

Local Economy: Brunswick County is one of the fastest growing counties in North Carolina. The permanent population continues to grow at a rate close to five percent (5%) annually, as it has over the last ten (10) years. Since 1990, Brunswick County has experienced over ninety plant announcements, creating 4,525 new jobs and over \$ 367.5 million in new capital investment. The County currently has five improved industrial parks with great potential for future development.

The County's diversified economy is based primarily upon tourism, manufacturing, and agriculture, with tourism being the fastest growing economic base. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities and increased demand for potable water. Agriculture remains an important factor in the County's economy with principal crops grown being tobacco, corn, soybeans, various grains, sweet potatoes, truck crops and blueberries. The raising of livestock and poultry also contributes significantly to the agricultural economy along with greenhouse and nursery operations. Tourism or service sector jobs account for 82%, with manufacturing accounting for 16%, and finally agriculture/seafood accounting for the remaining 2% of employment in Brunswick County.

Brunswick County Profile

Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-six (36) state of the art golf courses (with new courses under construction and in the planning stages) with most having residential/commercial development associated with them are located in the County.



Carolina National Golf Course

Brunswick County Facts

Brunswick County, North Carolina

Demographic Statistics

Last Ten Fiscal Years

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
1998	68,074	1,281,426	19,409	41.2	9,568	5.2%
1999	71,437	1,408,747	20,530	41.8	9,737	5.1%
2000	73,692	1,500,718	21,028	42.3	9,980	4.1%
2001	75,563	1,653,216	22,412	42.5	10,085	4.6%
2002	78,822	1,819,075	23,819	42.8	10,318	5.4%
2003	80,751	1,829,637	23,193	43.2	10,426	6.1%
2004	83,787	1,921,173	23,539	43.6	10,528	6.4%
2005	87,715	2,098,289	26,171	43.9	10,789	5.0%
2006	92,686	2,209,726	26,866	44.1	11,133	4.1%
2007	100,107	not available	not available	44.7	11,505	4.7%

Notes:

- (1) State Data Center; estimate as of June 30, 2007
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System
- (4) North Carolina Employment Security Commission

Brunswick County Facts

COUNTY OF BRUNSWICK, NORTH CAROLINA

Operating Indicators by Function/Program

Last Three Fiscal Years

	Fiscal Year		
	2005	2006	2007
Law enforcement:			
Civil papers issued	9,278	9,025	7,761
Criminal papers issued	12,058	11,346	15,285
Uniform mileage	1,501,832	1,801,864	2,092,423
Emergency Services:			
Fire Protection:			
Number of calls answered	7,018	7,893	8,879
Number of inspections conducted	1,224	1,272	1,424
Emergency Medical Services:			
Number of calls answered	10,049	13,492	15,254
Number of transports	4,389	7,667	12,265
Code enforcement/building permits:			
Number of code violations	760	873	2,114
Number of building permits:			
Single family residential	3,268	3,905	2,841
Commercial	280	410	516
Parks and Recreation:			
Number of athletic fields rented	60	75	71
Youth recreation:			
Certified coaches	665	695	705
Sports teams	46	49	61
Participants	675	735	975
Adult recreation:			
Sports teams	41	45	49
Participants	640	700	790
Fitness program participants	1,195	1,250	1,475
Solid waste:			
Waste received (tons per 1,000 population)	1,995	2,078	1,654
Ratio of recyclable to total waste received	5.4%	6.2%	5.5%
Public Utilities:			
Water customers	19,949	22,358	28,270
Water average daily treatment (in gallons)	12,350,000	12,910,000	13,750,000
Sewer customers	5,017	6,159	7,565
Sewer average daily treatment (in gallons)	1,210,000	1,322,000	2,080,000

Sources: Various government departments.

Brunswick County Facts

COUNTY OF BRUNSWICK, NORTH CAROLINA

Capital Asset Statistics by Function/Program

Last Three Fiscal Years

	2005	Fiscal Year 2006	2007
Law enforcement:			
Police stations	13	13	13
Police patrol units	30	33	44
Detention center capacity	196	196	196
Emergency services:			
Fire stations	22	22	22
Fire trucks	97	97	110
Rescue stations	14	15	15
EMS vehicles	27	28	28
Culture and recreational:			
Community centers	7	7	7
Parks	10	11	11
Golf courses	38	35	36
Museums	2	2	2
Planetarium	-	-	1
Libraries (branches)	5	5	5
Public Utilities:			
Miles of water mains	570.00	642.37	727.00
Maximum daily water capacity (in gallons)	30,000,000	30,000,000	30,000,000
Miles of Sewer mains	90.3	238.2	299.0
Maximum daily wastewater capacity (in gallons)	3,050,000	4,650,000	6,115,000
Miles of streets	815.46	818.35	818.35
Number of traffic lights	43	50	56
Hospitals:			
Number of hospitals	2	2	2
Number of patient beds	96	96	100
Education:			
Number of schools	16	16	17
Number of teachers	727	731	752
Number of students	10,789	11,133	11,505

Sources: Various government departments.

Brunswick County Facts

Brunswick County, North Carolina

Principal Property

Taxpayers

Current Year and Nine Years Ago

Taxpayer	Type of Business	Fiscal Year 2007			Fiscal Year 1998		
		2006 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	1997 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	Utility	\$ 845,471,613	1	5.78%	\$ 872,730,899	1	13.32%
NC Eastern Municipal Power Agency	Utility	159,054,371	2	1.09%	231,087,829	3	3.53%
Brunswick Electric Membership Corp.	Utility	125,301,489	3	0.86%	48,776,646	6	74.00%
DAK Americas LLC	Chemicals	113,565,887	4	0.78%	271,832,837	2	4.15%
Archer Daniels Midland Company	Chemicals	92,419,355	5	0.63%	139,390,901	4	2.13%
MAS Properties LLC	Developer	65,731,300	6	0.45%			
Bald Head Island Ltd	Developer	62,696,660	7	0.43%	35,648,977	7	54.00%
Sea Trail Corporation	Developer	29,563,280	8	0.20%	32,845,596	8	50.00%
Odell Williamson	Developer	29,460,930	9	0.20%	49,485,453	5	76.00%
Wal-Mart Real Estate Business Trust	Retail	23,082,900	10	0.16%			
Primary Energy of NC, LLC	Utility				24,879,637	9	38.00%
Federal Paper Board	Timber				25,751,300	10	38.00%
Totals		\$1,546,347,785		10.57%	\$1,732,430,075		26.43%

Source: Brunswick County Tax Department

Brunswick County Facts

Brunswick County, North Carolina
Principal Employers
 Current Year and Nine Years Ago

Name of Employer	Type of Business	Fiscal Year 2007			Fiscal Year 1998		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,650	1	3.44%	1,300	1	4.07%
Progress Energy Carolinas, Inc.	Utility	1,050	2	2.19%	1,000	3	3.13%
Brunswick County	Local Government	1,000	3	2.09%	600	4	1.88%
Wal-Mart Associates	Retail Chain	750	4	1.57%			3.76%
Brunswick Community Hospital	Medical Care Facility	426	5	0.89%	300	5	0.94%
DAK Americas	Dacron Polyester Fiber	377	6	0.79%	1,200	2	
Food Lion LLC	Grocery Chain	372	7	0.78%			
Rampage	Yacht Manufacturer	357	8	0.75%			
Victaulic Company of America	Pipe Fittings & Seals	343	9	0.72%	200	8	0.63%
Bald Head Island LP	Financial Activities	315	10	0.66%			
Sunny Point Military Terminal	Military	228			300	6	0.94%
Dosher Memorial Hospital	Medical Care Facility	315			185	9	0.58%
Exide Electronics	Power Supplies				285	7	0.89%
Armada, Inc.	Automobile Parts				175	10	0.55%
Totals		6,640		13.86%	5,545		17.36%

Source: NC Employment Security Commission; total county employment

GLOSSARY

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 Tax - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amended Budget - a budget that includes authorized changes by the Board of County Commissioners to the original adopted budget.

Annualize - taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriated Fund Balance - amount of fund balance designated as a revenue for a given fiscal year.

Appropriation - a legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - the valuation set by the County upon real estate and certain personal property as a basis for levying property taxes.

Asset - resources owned or held by a government that have monetary value.

Authorized Positions - employee positions that are authorized in the adopted budget to be filled during the fiscal year.

Automation Enhancement and Preservation Fund - effective January 1, 2002, the General Assembly of North Carolina mandated that ten percent of fees collected pursuant to GS 161-10 and retained by the County shall be set aside annually and placed in a non-reverting fund, the proceeds of which shall be expended on computer and imaging technology in the office of the Register of Deeds. This is a sub-fund of the General Fund.

Available (Undesignated) Fund Balance - this refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget - a budget in which planned revenues are equal to planned expenditures. All County budgets are required by the state of North Carolina to be balanced.

Benefits - contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, retirement, medical and life insurance plans.

Bond - a long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Rating - the level of credit risk as evaluated by a bond company associated with the County's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the County's bond rating, the lower the interest rate to the County on projects financed with bonds.

Bond, General Obligation (G.O.) - this type of bond is backed by the full faith, credit and taxing power of the government.

GLOSSARY

Bond, Revenue - this type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Calendar - the schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes during a fiscal year.

Budgetary Basis - this 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.

Budgetary Control - the control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CADD - Computer Aided Drafting Design system.

Capital Assets - assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements - expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

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.

Cash Basis - a basis of accounting in which transactions are recognized only when cash is increased or decreased.

COP's (Certificates of Participation) - A County obligation secured by relatively short-term leases on public facilities. Voter approval is not required.

Contingency - a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - services rendered to a government by private firms, individuals, or other governmental agencies.

Debt Service - the cost of paying principal and interest on borrowed money according to a pre-determined payment schedule.

GLOSSARY

Department - the basic organizational unit of government that is functionally unique in its delivery of services.

Disbursement - the expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Board of County Commissioners is that the costs of providing services be fully or predominantly financed through user fees.

Expenditure - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Fiscal Year - a twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. North Carolina State Statutes require local governments to begin the fiscal year on July 1 and end on June 30.

Fixed Assets - assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit - a pledge of a government's taxing power to repay debt obligations.

Full Time Equivalent Positions (FTE'S) - a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - a fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - the excess of the assets of a fund over its liabilities, reserves, and carryover.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - a statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - a contribution by a government or other organization to support a particular function.

GLOSSARY

Indirect Cost - a cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - the movement of monies between funds for the same governmental entity.

Intergovernmental Revenue - funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Lease Purchase Agreement - contracted agreements that are termed leases but which apply the lease amount to the purchase.

Major Funds - represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Non-Major Funds - represent any fund that does not meet the requirements of a Major Fund.

Modified Accrual - a budgetary accounting technique whereby revenues are recognized when they become measurable and available as net current assets to pay liabilities of the current period. Expenditures are recorded when the liability is actually incurred.

Non-Departmental Accounts - items of expenditure essential to the operation of the County government that do not fall within the function of any department or which provide for expenditures related to more than one department.

Object - an expenditure classification, referring to the lowest and most detailed level of classification, such as telephone expense, postage expense, or departmental supplies.

Objective - something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities but also encumbrances not yet paid.

Operating Expenses - the cost for personnel, materials and equipment required for a department to function.

Operating Revenue - funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-As-You-Go Basis - a term used to describe a financial policy by which capital outlays or capital projects are financed from current revenues rather than through borrowing.

Personnel - expenditures made for salaries and wages for regular and temporary employees of the County.

Property Tax - a tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

GLOSSARY

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives. In the New Hanover County performance measure tables, the use of the term “not avail.” denotes data that was not collected or recorded during a period of time. The abbreviation “N/A” denotes “not applicable” and is used when the information does not apply to prior years.

Program - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Revaluation - a process by which all County property values are reviewed to assure they are true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

Revenues - sources of income financing the operations of government.

Sales Tax - a tax levied on the taxable sales of all final goods. The state of North Carolina levies a 4.5 percent sales tax and allows counties to levy up to a 2.5 percent sales tax. Brunswick County levies the full 2.5 percent sales tax and distributes the proceeds on an Ad Valorem basis with jurisdictions within the County.

Source of Revenue - revenues are classified according to their source or point of origin.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

Tax Base - the total assessed value of real, personal and state appraised property within the County.

Tax Year - the calendar year in which tax bills are sent to property owners.

Tax Levy - the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

User Charge - the payment of a fee for direct receipt of a public service by the party who benefits from the service.