

COUNTY OF BRUNSWICK
Bolivia, North Carolina

BUDGET
Fiscal Year 2009-2010



Adopted by the Board of Commissioners June 15, 2009



County of Brunswick Approved Budget

Fiscal Year 2009-2010

Board of County Commissioners

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Brunswick County Mission Statement and Core Values

Mission Statement

The government of Brunswick County, North Carolina exists to promote and sustain a superior quality of life. In partnership with our communities, we pledge to deliver cost effective services in a personal, responsive, respectful and innovative manner, to our residents and visitors alike.

Core Values

Accountability

Customer Service / Trust

Dignity / Respect

Diversity

Environment

Integrity is Paramount

Professionalism

Safety

Stewardship of Public Resources

Teamwork

Adopted By
Brunswick County Board of Commissioners
April 06, 2009
Bolivia, North Carolina



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

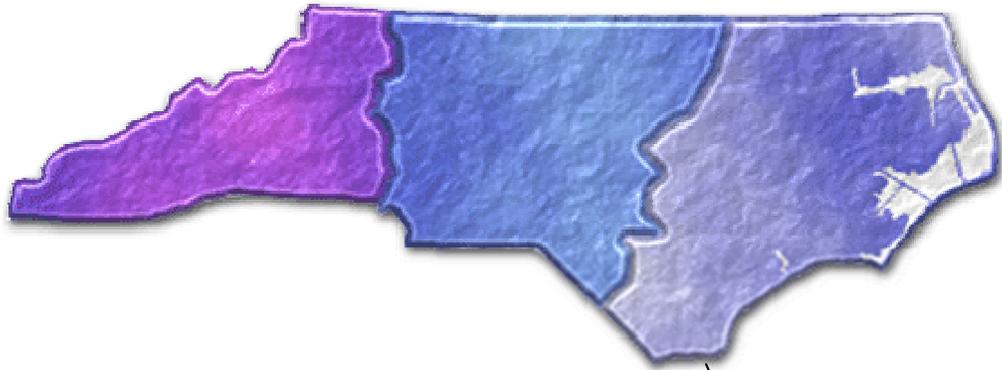
**County of Brunswick
North Carolina**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director



Brunswick County

Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 106,586 (source: State Data Center est.)
896 Square Miles

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BUDGET MESSAGE

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May 19, 2009

Brunswick County Board of Commissioners:

The recommended FY 2009-2010 Budget presented herewith is the result of a significant effort on the part of department directors, Finance Department staff and management to develop a spending plan that will maintain county service levels at the highest levels possible in the midst of an economic climate that has resulted in dramatic reductions in most revenue sources. Accordingly, most departmental operating budgets are less than the current year budget and capital projects and capital outlay have been minimized. The FY 2009-2010 budget proposal for all funds totals \$198,550,320 which represents a decrease of 11.6% under the budget adopted June 16, 2008. The budget is balanced by utilizing fund balance and capital reserve transfers in the general fund. The ad valorem tax rate remains at 30.5 cents. Some vacant positions have been eliminated from the budget, however no reduction in force or employee compensation or fringe benefit reductions are recommended.

The slowing of the economy over the last several years has evolved into a recession that has negatively impacted individuals, businesses and corporations and all levels of government. County governments across the nation, struggling to provide necessary services with dwindling revenues, have taken drastic measures to cut operating costs and many have had no choice but to reduce services. Locally, we have experienced the economic decline during the last three years in property values, home sales and new home construction. The declines have resulted in increased unemployment rates and foreclosures. Work on some residential development projects has stopped and some developers have faced bankruptcy, requiring the County to declare default against performance bonds and complete unfinished infrastructure. The only noticeable improvement from one year ago is energy costs with gas prices, at least temporarily, stabilizing in the \$2.00 per gallon range. Most economists project a gradual improvement in the economy beginning sometime during the next 12 month period with less than 1% growth forecast for the fourth quarter of 2009 and less than 2% growth for all of 2010. I think we are seeing signs of a slowing of the decline and signs of improvement in the stock market and real estate sales which will loom large for the Brunswick County economy. Consistently ranking in the top twenty fastest growing counties in America, Brunswick County dropped to 28th for calendar year 2007. New home starts in Brunswick County have continued to decrease. During the first quarter of calendar year 2009, countywide single-family permits averaged 29 per month, down 58% from the same period in 2008 when the average was 69 per month, and 9% from 2007 when the average was 76 per month. The average number of single family permits issued in Brunswick County during the first quarter of 2006 and 2005 were 136 and 138 per month respectively.

With the improvement in the national economic crisis, it is expected that Brunswick County will become a prime location of choice for retirees and others seeking a high quality of life in southeastern North Carolina. Many people have identified Brunswick County as their future residence but have experienced difficulty in selling their current home. Developers continue to apply for permits to construct water distribution and sewer collection systems, so they will be in a position to begin construction when the market improves. Thanks to the progressive outlook of the Board of Commissioners on infrastructure

BUDGET MESSAGE

development, the County is in a good position to meet future water and wastewater needs. Further, the mission statement and core values recently adopted by the Board and the major goals identified will provide the groundwork and direction to sustain our county government organization and its value to the citizens of Brunswick County during this uncertain economic climate.

Board of Commissioners Major Goals

The Annual Budget Retreat produced six (6) major goals that were outlined by the Board of Commissioners for action during the upcoming fiscal year. The major goals for FY 2009-2010 include:

1. To develop and adopt a budget for FY 2009-2010 that includes no ad valorem property tax rate increase above the current rate of \$.305.
2. To improve customer service by creating an organizational culture driven by quality customer service through increased and improved interdepartmental communication and focused and customized customer service and diversity training.
3. To plan, develop and implement a strategy to expand the county and regional water and wastewater infrastructure by optimizing grant opportunities to fund construction and developing a marketing program and incentives to encourage a higher percentage of connections to new and existing systems.
4. To enhance the County's employee safety program by establishing specific safety goals and performance standards, adopt the safety manual and incorporate incentives in order to further improve the overall employee safety record and experience to better position the county to transition to Administrative Services Only or Self-Funded Worker's Compensation Insurance.
5. To develop an Affordable Housing Strategy/Plan to define the County's role in identifying and effectively addressing the need for additional affordable/workforce housing opportunities in Brunswick County.
6. To develop ordinances and programs to include development incentives to encourage the incorporation of Green Development and Construction practices for future development projects in the county.

GOVERNMENTAL FUNDS

Revenues

The total recommended Governmental Funds Budget is \$151,627,226, which represents a 10.5% decrease from FY 2009. Property tax revenue is the primary source of governmental fund revenue, providing 64.8% of the total. Growth in the county's tax base is the smallest in many years and is a direct reflection of the reduced construction activity.

The total projected tax base inclusive of real property and motor vehicles for FY 2009-2010 is \$33,063,451,500; up by \$183,451,500 (.00558 %) or slightly over one-half of one percent over the base of \$31,880,000,000 on which the FY 2008-2009 budget was based. The budgeted tax levy was originally \$97,915,065 and was amended due to a lower than anticipated collection rate to \$95,747,065.

The total projected real property value for FY 2009-2010 is \$32,213,451,500 which represents a 1.05% change over the FY 2008-2009 real property base of \$31,880,000,000. The motor vehicle base is projected to be \$850,000,000 or 15% less than the current year base of \$1,000,000,000. The projected collection rate for motor vehicles is 85 % which should generate \$2,203,624. This reduction in the motor vehicle base can be attributed to fewer new car purchases and the depreciation in value of existing vehicles registered in the county.

The total real property levy for FY 2009-2010 is based on a tax base of \$33,063,451,500, the tax rate of 30.5 cents and a collection rate of 95% and is projected to be \$93,338,476. The total property tax revenue projection is \$95,542,101 which is 2.4% or \$2,373,964 less than the original budget for FY 2008-2009 and the .21% less than the amended budget due to the lower projected collection rate. The value of

BUDGET MESSAGE

cent on the tax rate is \$3,132,528.00.

The second largest source of governmental fund revenue is sales tax, however it represents a smaller percentage than in previous years due to the economy and changes and reductions enacted by the General Assembly in 2007 as part of the Medicaid Relief Swap package. Total county sales tax revenues for FY 2009-2010 are projected to be \$11,914,300, exclusive of the portion of Articles 40 and 42 designated for schools, which is 31.9% less than the original budget for FY 2008-2009 of \$17,492,700 and 18% less than the amended budget for sales tax of \$14,615,096.

In addition to the drop in consumer spending, the changes to the sales tax scenario related to the Medicaid Swap impacting the sales tax revenue projection include: beginning with the sales made on or after October 1, 2009 counties will permanently relinquish the remaining quarter cent of Article 44 to the state. This will impact sales tax payments made to counties in January 2010. Also, in January, Article 42 will be distributed on a point of delivery basis. The local portion of the sales tax is 2.25 cents and the state sales tax rate would be 4.5 cents for a total of 6.75 cents pending no other sales tax changes by the General Assembly.

One year ago, most of the County's major revenue sources were projected to be flat or experience moderate decreases. The actual experience has been much worse than expected which required a major budget amendment. All major General Fund revenue sources are projected to decline significantly for FY 2009-2010 with the exception of Emergency Medical Services charges. This source has steadily increased in recent years due to growth in calls for service and improved collection. EMS charges are projected to reach \$2,400,000 compared to \$2,000,000 for the current year due to increase in calls and a \$50.00 fee increase for ALS and BLS Transports.

The other major revenue categories and the projected decreases include:

	<u>FY2009</u>	<u>FY 2010</u>	<u>% Change</u>
Investment Earnings	\$1,500,000	\$ 600,000	(60.1%)
Solid Waste Tipping Fees	1,856,000	1,200,000	(35.3%)
Building Permits	1,400,000	875,000	(37.5%)
Excise Tax	3,300,000	1,500,000	(54.5%)

The economy continues to negatively impact the County's primary revenue sources. Since the total general fund revenues have declined more than it has been determined to be feasible to reduce general fund expenditures for FY 2009-2010, a transfer from the County Capital Reserve Fund for debt service in the amount of \$3,500,000 and a fund balance appropriation in the amount of \$3,693,751 is required. This is a short term measure to address budget shortfalls due to the adverse impact of the economic conditions. This is made possible due to prudent budgetary practices and financial management which has resulted in fund balance levels that exceed the County's budget policy thresholds for fund balance.

Expenditures

Due to the aforementioned decline in revenue, the FY 2009-2010 budget holds the line on new programs and initiatives in order to maintain existing services levels, existing personnel and fringe benefits, and contractual obligations. Most of the departmental operating budgets are lower than the FY 2008-2009 adopted budget and many are lower than the amended budget. To accomplish the budget reductions, some of the positions that were frozen and remained unfilled were eliminated, capital outlay was significantly reduced and capital projects were eliminated or deferred to future years. While some major operating expenses such as fuel costs are projected to be less than the current year, others such as employee group health insurance will increase.

BUDGET MESSAGE

Solid Waste Management

Solid waste management, including the operation of the County's Construction and Demolition Landfill and contracting for the countywide curbside collection of municipal solid waste, represents a significant portion of the general fund expenditures. Due to a change in the contract provision for determining the annual rate adjustment for the solid waste collection contract, it appears that the annual cost for collection could remain flat, primarily due to no change in the Consumer Price Index, lower than normal new cans placed into service and a reduction in fuel costs. Estimated contractual costs for Waste Industries are \$10,600,000, representing no increase.

Due to less tonnage being received at the County Landfill and a continuing downward trend resulting in less tipping fee revenue, a reduction in contract funding for diversion to a South Carolina Landfill is reduced from \$500,000 to \$450,000. Also, due to the reduced tipping fee revenue, a transfer to the Capital Reserve Fund for landfill closure cost is not recommended.

Brunswick County Public Schools

The funding agreement with Brunswick County Schools was extended for the FY 2009-2010 with minor modifications. The primary provisions were retained which include providing 36.5% of the County ad valorem property tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to debt service. Over the last three years, the local funding for schools has increased by an average of 6.2% and the student population has increased by an average of 2%. With the projected tax base and a property tax collection rate of 95%, the estimated funding allotment for the Schools for FY 2009-2010 is \$31,016,145 of which 35.75% will be used for current expenditures and .75% for categories 1 and 2 capital outlay. This funding calculation represents a total reduction of \$844,921 or 2.65% from FY 2008-2009. The total General Obligation debt service for Brunswick County Schools for FY 2009-2010 is \$7,692,813 exclusive of debt service serviced by sales tax revenue.

Brunswick Community College

Brunswick Community College continues to experience steady growth in enrollment. Construction of some of the General Obligation Bond Capital Projects has been completed during the current fiscal year and others will be completed in FY 2009-10. In FY 2008-2009 the Board approved a percentage increase in the funding for the college based on the increase for Brunswick County schools plus an additional \$250,000 for a total appropriation of \$3,409,358. The Board provided an additional \$120,000 for facility start up funding bringing the total appropriation for FY 2008-2009 to \$3,529,358. To be consistent with the reduction calculated for the public schools, a 2.65% reduction in the FY 2009-2010 amount would result in a Community College appropriation for FY 2009-2010 of \$3,435,831.

Debt Service

No additional general fund debt will be issued during FY 2009-2010. Total debt service will be \$15,795,396 which represents a decrease of \$304,227 or 1.9% under the debt service budget for FY 2008-2009. The reduction is primarily due to the final principal and interest payments on the telephone system, solid waste compactor and the Kronos timekeeping system occurring in the current year.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general fund contribution of \$4,585,698 to the Health Fund representing a decrease of \$150,206 or 3.2%, a total contribution to the Social Services Fund of \$6,156,887 that is a significant reduction from the current year of \$2,853,721 or 31.6%. This reduction in the transfer to the Social Services Fund is attributed largely to the long awaited end of County participation in Medicaid Service costs. Funding for Southeastern Mental

BUDGET MESSAGE

Health is recommended to remain the same at \$692,000 as with Brunswick Senior Resources, Inc. for a total contribution of \$1,500,000.

Employee Benefits

In difficult economic times, employee benefits are often one of the first things targeted for cuts. During the budget retreat and subsequent workshop, the Board of Commissioners has advocated maintaining salaries and fringe benefits at current levels for FY 2009-2010. The employee group health plan schedule of benefits will remain unchanged, however the premiums for medical, dental and life will increase by 10% making the total premium paid by the County on behalf of each full time employee \$733.33 per month. In light of the medical cost increases or “trend”, this is a reasonable renewal in light of the County’s claims experience.

The proposed budget includes funding for all regular benefits such as the 5% 401K contribution and longevity pay for employees with five years or more of service. The budget does not include funding for merit or cost of living salary adjustments for FY 2009-2010.

Staffing / Positions

The economy has impacted the various county departments differently. Some departments, primarily those associated with development and construction permitting, have experienced a significant slowdown and reduced activity. Other departments, primarily those that provide humans services, public safety or internal and support services, have seen an increase in service demands. It has been a goal of the Board to avoid a reduction-in-force, however elimination of vacant positions was deemed to be an acceptable measure to balance the budget. Forty (40) general fund positions are currently vacant, many due to the current hiring freeze that was implemented in the fall of 2008. It is recommended that twenty-five (25) of these vacant positions be eliminated for a cost savings of \$972,553 including salary and benefit costs.

Ten (10) new positions were requested for general government departments. Two of these positions are recommended for funding in the FY 2009-2010 budget. The new positions include one additional Sheriff Deputy/School Resource Officer for the new Cedar Grove Middle School, contingent upon total salary and benefits of \$47,183 being reimbursed in full by the Board of Education, and a Programmer II position in MIS to assist with the internal development of the new Property Tax and Revenue Collection software with a total salary and benefits cost of \$86,213.

Capital Improvement Plan

The list of projects recommended for funding in FY 2009-2010 is very small in comparison to recent years due to the budgetary constraints associated with the poor economy. Some projects originally scheduled for FY 2009-2010 have been cancelled and funds will be transferred from capital reserve to the operating budget and other projects have been deferred for future years. The plan includes the completion of two park projects that have been in the planning stages for several years. The Brunswick Nature Park (\$453,657) and the Whitlock Landing Park (\$418,435) projects are both supplemented with grant funding to leverage the completion of the first phase of each.

Other capital projects include \$350,000 for the site suitability study for the construction and demolition landfill which needs to be initiated in the upcoming year, \$300,000 for furniture, fixtures and equipment for the DSS/Kitchen Expansion project, \$150,000 to replace the roof on the Cooperative Extension Building and \$100,000 to complete renovations to the Buildings E, F, H and I to make them useable for county departments according to the adopted plan. These projects total \$1,772,092 and the source of funding includes \$364,059 in grant funds for the parks and \$1,408,033 from the County Capital Reserve Fund.

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Capital Outlay and Major Operating Expenditures

The recommended budget includes a total of \$1,095,558 in capital outlay for operating purposes. Some of the more significant capital items include eight (8) replacement patrol vehicles and replacement mobile software for the Sheriff's Office, one (1) replacement ambulance and equipment package for Emergency Medical Services, network storage and three (3) virtualization servers. Funded primarily from the Emergency Telephone Fund are eight (8) CAD workstations, five (5) console desks and a new CAD software system.

The major operating equipment recommended for the general fund totals \$101,675. This equipment includes fifteen (15) replacement desktop computers for MIS, fifteen replacement bulletproof vests and five (5) replacement mobile radios for the Sheriff's Office and six (6) replacement computers for the Central Communications Center.

ENTERPRISE FUND

While the economy has taken a huge toll on the general fund revenue picture, the impact has not been as dramatic on the enterprise fund. However, with fewer customer connections and lower capital recovery fee revenue, it is becoming more difficult to fund the debt service payments for system expansion projects, primarily in the Sewer Fund.

Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning the county for growth with treatment and transmission systems in place in the three distinct regional service areas. We continue to strengthen the regional concept by adding partners and establishing contractual relationships that eliminate duplication of effort and capital costs. The County entered into an agreement with the City of Southport to provide treatment services on an interim basis to give the City time to determine a long-term treatment solution, which may include becoming a partner in the West Regional Wastewater System or partnering with the County on a future Southeast Regional Treatment System. The City of Northwest is making progress on the construction of a collection system and should be operational during the 2010 fiscal year. Design has been completed on the Calabash Sewer Collection System and the County is awaiting direction from the Town to move forward and the Sunset Beach Sewer Collection System design is nearing completion. The Northeast Regional Partners have selected an engineer and the County has contracted for an 825,000 MGD expansion to the Northeast Regional Wastewater Plant.

Phase I and Phase II of the Southwest Sewer Pump Station and Force Main projects were completed along with water system improvements and a new elevated water storage tank in the Waccamaw/Ash area and progress continues on the 3.0MGD expansion to the West Regional Wastewater Plant and Effluent Dispersal Systems.

WATER FUND

Revenues

The total recommended Water Fund budget for FY 2009-2010 is \$17,821,302 which is 25% or \$6,041,149 lower than the FY 2009 budget due to a significant reduction in the transfer to the Water Capital Reserve Fund. The number of new connections to the system projected at the beginning of the current fiscal year may not be realized due to a continual decline throughout the year. Therefore, we are projecting approximately one-half of the connections anticipated this year, or approximately 600, which should generate approximately \$516,000 in Capital Recovery Fee Revenue and \$174,000 in Water Transmission Line Capital Recovery Fees. Tap fees are expected to generate \$325,000.

The County currently has 30,470 retail water customers, after a transaction whereby the County traded 206 residential water customers to the Town of Shallotte for 32 sewer retail customers. We have also seen a limited number of customers disconnect second homes or vacant housing units to avoid the availability fee due to the economy. I am prepared to recommend that the retail water rate of \$3.05 per 1000 gallons and the \$11.00 per month base charge remain unchanged, however, staff will present a

BUDGET MESSAGE

conservation rate with an inclining block structure to charge a higher unit cost for higher consumption assuming that the higher consumption is used for irrigation. Total retail water sales are projected to total \$4,837,770, or \$3,887,770 for retail and \$950,000 for irrigation. Retail water sales are being estimated conservatively as weather conditions can impact usage and the unknown of the impact the economy may have on water consumption. The base fee of \$11.00 will produce \$4,150,000 and investment earnings for the Water Fund will decrease by approximately 41.2% to \$180,000.

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue is expected to be very consistent with the prior three years generating approximately \$4,600,000 although the new wholesale/industrial rate will decrease by 5.8% this year based on the PPI Index calculation to a rate of \$2.42 per 1000 gallons. This is the first rate reduction since the PPI rate was employed. Industrial water sales are expected to increase by 11.8% despite the lower rate to \$2,400,000 based on consumption patterns.

Operating Costs

Much like the general fund, several division budgets within the water fund are less than the FY 2009 operating budget. There were no new positions requested. Due to increases in the chemicals used at the Northwest Water Treatment Plant, an additional \$351,500 will be needed based on usage and contract prices for the upcoming year. We do not anticipate the need to increase the amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursable basis. The operating budget for the Kings Bluff Pumping Station is reduced by approximately \$153,053 to \$262,532 due to the reduction of personnel costs assigned to the facility and the reduction of some contractual costs. Instead of two employees assigned to the plant, the staffing will be reduced to 1.5 employees for FY 2009-2010.

The recommended budget includes nine (9) new computers, a traffic control safety trailer (\$25,000), SCADA system upgrades (\$30,000) and a 200 ft. antenna unit (\$20,000).

Debt Service

Current debt service in the Water Fund continues to be low as no new debt has been incurred since the private placement revenue bond associated with the Carolina Blythe Water System acquisition in 2004. The General Obligation Water Bond Series 1994 will be retired in the current fiscal year reducing principal and interest payments of \$303,850. First year principal and interest payments on the lease for the automated meter reading system are included in the debt service budget totaling \$1,386,000. The total water fund debt service budget is \$1,572,164 for a net increase of 32.9% or \$389,151. The capital improvement plan includes funding for the design and construction of Phase I of the Northwest Capacity Expansion, however no debt service is budgeted due to the uncertainty of how long the design and permitting will take and the likelihood that the interest could be capitalized during the construction period to defer debt payments.

Water Capital Improvement Plan

The Water Fund Capital Improvement Plan includes nine (9) primary projects for FY 2009-2010 at a total estimated cost of \$20,068,000. Water transmission and distribution systems included in the plan are the Highway 211 transmission line from Midway Road to Camarosa Boulevard \$1,700,000, Gray Bridge Road from Tar Landing Road to Shell Point Road \$325,000 and \$1,000,000 is included for water distribution improvements and line extensions projects that are yet to be determined. Most of the projects on the petition list do not appear to be feasible; therefore staff will identify projects to present to the Board for prioritization. Funding is included to continue the work on the Interbasin Transfer Permit and Environmental Impact Statement (\$700,000), if the legislation is not adopted making this effort unnecessary, and for engineering design of the Northwest Water Plant Capacity Expansion Phase I (\$343,000). The Navassa Area Elevated Tank Modification project has been deferred to FY 2009-2010 along with funding in the amount of \$450,000, the design of the Supply Area Elevated Tank (\$200,000)

BUDGET MESSAGE

and furniture, fixtures and equipment for the Utilities Operations Center and Warehouse. The recommended funding source for the above referenced projects is water fees and sales and the Water Capital Reserve Fund.

The automated water meter reading system is projected to cost \$6,000,000. The largest project is the construction of Phase I of the Northwest Water Plant Capacity Expansion that is projected to cost \$9,000,000. These projects will be financed with a lease purchase and revenue bonds respectively.

WASTEWATER FUND

The total recommended Sewer Fund Budget for FY 2009-2010 is \$13,482,148 representing a 2.19% increase or \$289,322 over the FY 2008-2009 budget primarily due to the interest costs associated with the 2008A Revenue Bonds for the West Brunswick Wastewater Plant Phase II and the Shallotte/Southwest Brunswick Sewer Force Mains and Pump Station projects. The County currently has 8,500 retail sewer customers and there is no proposed increase in the current rate structure that is projected to generate \$5,081,000.

The Public Utilities Commission has approved the transfer of the Bricklanding Sewer collection system and treatment facilities to Brunswick County. If the transaction closes, and we anticipate that it will, the County will gain approximately 221 retail customers and approximately \$130,000 annual revenues.

With the slumping construction market and fewer building permits being issued, the projected number of new sewer connections is expected to dwindle to approximately 200. Sewer Capital Recovery Fees are projected to generate \$600,000 and Sewer Transmission Capital Recovery Fees are projected to generate \$200,000. Capital Recovery Fee revenue has primarily been used for smaller pay-as-you-go capital projects and debt service retirement. Since the Wastewater Fund still has a relatively small customer base, the slowdown in new connections and the associated decline in capital recovery fee revenue has created some budgetary challenges to pay the debt that has resulted from the County's aggressive expansion of county and regional collection, transmission and treatment systems. When the economy stabilizes and the housing and construction markets rebound, and when the Town of Oak Island connects to the West Brunswick Regional system, this difficulty should pass so there is no recommended increase in the sewer capital recovery fees.

The regional wastewater systems operated by the County continue to be successful in that the unit operational costs continue to stabilize as the flow increases. The Northeast Regional Wastewater system has been in operation for 6 years. Based on an annual average daily flow of 1.1MGD and an operational budget of \$700,504, the wholesale rate for the Northeast Partners will be \$1.80 per 1000 gallons, down from \$2.30 per 1000 gallons.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$1,261,658 up 20.2% due to the increased operating costs and permit requirements for the 6MGD expanded plant as opposed to the current 3MGD plant. Most significantly, the permit for plants over 5MGD in capacity are required to be staffed 24 hours 7 days a week which will necessitate additional staff. The additional positions include two (2) Wastewater Operator II positions for 6 months, two (2) Wastewater Operator Trainees for 6 months and one (1) Mechanic II for 6 months. The operating cost increase will primarily be in the areas of chemicals, electricity and contractual services for sludge removal. Even with the increase in the West Regional Budget, the wholesale rate is recommended to remain at \$3.18 per 1000 gallons due to the additional flow anticipated from the Town of Oak Island.

BUDGET MESSAGE

Sewer Operating Costs

The new positions associated with the expanded West Regional Wastewater Plant were the only new positions requested in the Sewer Fund. Adequate funding is recommended to provide the required level of maintenance to keep the system reliable. Capital outlay is limited to one (1) replacement pick-up truck (\$22,000) and the installation of a 3rd axle to the Vacuum Truck (\$45,000) to comply with NCDOT weight regulations and \$48,000 to rehabilitate Pump Station No. 1 at the Village of Calabash.

Sewer Fund Debt Service

The Sewer Fund Debt Service Budget is substantial and is necessary to reach the level and availability of service that we have achieved in a relatively short period of time. The total debt service budget for FY 2009-2010 is \$8,249,732, a net increase of \$1,543,241 or 23%. The increase is due to the full year of debt service on the 2008A Revenue Bonds. The regional wastewater partners are responsible for \$4,291,130 of this debt service. The Town of Oak Island will contribute \$2,318,345, the Town of Holden Beach will contribute \$1,252,326, the Town of Shallotte will contribute \$499,230 and the Town of Leland will contribute \$221,229. The lease obligation for the Vacuum Truck will be retired in the current fiscal year.

The County will need to secure financing for the construction of the Sunset Beach and Calabash sewer collection systems during FY 2009-2010. This debt will likely be in the form of revenue bonds or a negotiated private placement. The source of revenue to retire the debt service would be property assessments over ten years. Interest will be capitalized during construction and the County will reimburse all preliminary engineering, testing, and land costs associated with these projects from the financing proceeds. No debt service payments are anticipated during the upcoming fiscal year in relation to these projects. The Town of Oak Island obtained Construction Grants and Loans debt in the amount of \$15 million for the expansion of the West Brunswick Wastewater Plant and the Town is providing the debt proceeds to reimburse the County for construction expenditures. The Town of Oak Island is responsible for making the CG&L State Revolving Loan Fund debt payments under an interlocal agreement.

Wastewater Capital Improvements

The largest capital project to be constructed beginning in FY 2009-2010 is the Sunset Beach Wastewater Collection System that is estimated to cost approximately \$30,000,000 and should be contracted in the fall of 2009.

The Calabash Wastewater Collection System Project should be contracted in July or August of 2009 and, if the Town consents to the entire projects as designed, the total project cost should be approximately \$6,185,000.

The other projects include the construction of a regional pump station (\$992,700) and pump station upgrades at Carolina Shores and Sea Trail (\$200,000) and the stations recently acquired in the transaction with the Town of Shallotte (\$200,000). The plan also includes a potential special assessment district project to construct a sewer collection system at Sea Aire Canal.

The engineering design fees for the Northeast Brunswick Regional Wastewater Plant 825,000 GPD expansion are included in the amount of \$601,900. The County will advance these preliminary project funds and reimburse with bond proceeds when the construction is financed.

Conclusion

The budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels and requires the appropriation of nonrecurring sources of revenue to fill the gap between projected revenue and expenditures for FY 2009-2010. It continues to amaze me how quickly a year goes by. Just a year ago, while approaching three years of economic slowdown, we were optimistic that the turnaround was in sight and crafted a budget with “austerity” measures. Now, here we are one year later and we still do not know if we have seen the bottom of this recession and there is still much uncertainty as to what the future holds for local government revenue streams. Because we do not know

BUDGET MESSAGE

what will happen to the property tax collection rate, sales tax collections, fuel costs, etc. we will need to enter the new fiscal year with caution and continue to follow the cost control measures that have been implemented this year and others to include:

- Continue a hiring and salary freeze for all positions except public safety practitioners, department head and key supervisory personnel and front line personnel in departments with documented service demand increases.
- Freeze all out-of-state travel and in-state travel that requires an overnight stay or lodging that is not related to obtaining a certification or to obtain information required to successfully perform one's job.
- Defer all capital outlay expenditures until at least February 2010.
- Strongly encourage employees in departments that have decreased activity levels to apply for vacancies that are advertised in other departments.
- Optimize position and job sharing opportunities between departments.
- Monitor revenue trends on a monthly basis and be prepared to implement additional expenditure reduction measures, if necessary, to possibly include service reduction alternatives.

Brunswick County has a long history of being good stewards of the county's fiscal resources. It is imperative that this continue into the future. I look forward to working with you over the next several weeks to develop a final budget plan for FY 2009-2010 that will serve the county well during this difficult fiscal period.

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 2010, representing the period from July 1, 2009 to June 30, 2010.

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 2008 actual results, FY 2009 approved and current budget as of June 23, 2009 and FY 2010 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 2010 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 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 2010 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 develop a strategic plan document for presentation to the Board of Commissioners during their annual Goal setting and Budget retreat held in March.

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 Commissioners 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 six (6) major goals to pursue in the coming fiscal year:

- 1. To develop and adopt a budget for FY 2009-2010 that includes no ad valorem property tax rate increase above the current rate of \$.305.**
- 2. To improve customer service by creating an organizational culture driven by quality customer service through increased and improved interdepartmental communication and focused customer service and diversity training.**
 - To develop a customer service philosophy and program suitable for a county government organization and customized for Brunswick County
 - To establish a Quality Customer Service Team made up of a representative/liaison from each department to help with program implementation, communication and training.
 - To educate all county employees about the diverse population that we serve and the many different needs and expectation levels that exist in our community.
 - To develop a system to obtain customer feedback and measure customer service improvements.
- 3. To develop and implement a strategy to expand the county and regional water and wastewater infrastructure by optimizing grant opportunities to fund construction and develop a marketing program and incentives to encourage a higher percentage of connections to new and existing systems.**
 - To seek American Recovery and Reinvestment Act funds and other grants to supplement the costs with water and sewer system expansion.
 - To develop a comprehensive marketing program to inform property owners regarding the availability of county water and sewer service and the costs and benefits associated with connecting.

Planning Process

- To implement some creative financial incentives to attract new customers that have not previously connected due to the costs.
 - To evaluate the feasibility of financing water and/or sewer capital recovery fees for commercial accounts over multiple years with certain safeguards to protect the county in the event of non-payment.
- 4. To enhance the County's employee safety program by establishing specific safety goals and performance standards and adopt the safety manual and incorporate incentives to improve the overall employee safety record to better position the County to successfully transition to Administrative Services Only or a Self-Funded Worker's Compensation Insurance Plan.**
- To establish specific departmental and organizational safety goals and incorporate performance incentives to reward improvements in workplace safety and loss experience and increase the weight of the Safety and Housekeeping factor on the performance appraisal system to reinforce the importance of safety on overall performance.
 - To finalize a comprehensive Safety Manual and present to the Board for approval by March 1, 2009.
 - To transition to a Self-funded Worker's Compensation Plan, establish appropriate level of reserves and position the County for long-term savings on worker's compensation insurance premiums.
- 5. To develop an Affordable Housing Strategy / Plan to define the County's role in identifying and effectively addressing the need for additional affordable/workforce housing opportunities in Brunswick County.**
- To contract with a consultant to assist the county in developing an affordable housing plan by September 15, 2009.
 - To make significant amendments to the County's Unified Development Ordinance to provide incentives for developers to develop single family and multi-family affordable housing units for ownership and rental.
 - To aggressively pursue grants for single family rehabilitation and replacement funding.
 - To work with non-profit agencies and private developers to develop low income housing tax credit housing units in Brunswick County.
 - To work with Public Housing to revise and upgrade the standards for housing units in the Section 8 Program.
- 6. To develop ordinances and programs to include development incentives to encourage the incorporation of "green" development and construction practices for future development projects in the county to reduce the impact of development on natural resources, energy and the county's infrastructure.**
- To expand the County's ordinances to provide incentives to encourage voluntary use of environmentally friendly products such as pervious asphalt, concrete and pavers and techniques such as Low Impact Development to reduce runoff and improve water quality.
 - To provide incentives for the installation of low flow fixtures to reduce the impact on the county's water and wastewater treatment systems and for the installation of reuse water irrigation systems in new developments adjacent to county reuse water transmission lines.

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 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 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 two previous year's information. Each request must relate to the organization's program goals and objectives in preparing cost estimates. Due to the current nationwide economic recession resulting in impacts to local revenues and the goal of the Board of Commissioners for no increase in the ad Valorem tax rate, department heads were advised to develop budget requests limited to continuation of essential services with no program growth and cost reductions where possible. General Fund capital outlay, new positions, construction projects and staff travel were all impacted by the anticipated reduction in revenues in excess of 10% over the beginning budget in the current fiscal year. 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 reducing services or a change in existing services were based on public need of providing the service, the impact of not providing the service or change in service levels, strategic alignment with the organization's goals and objectives, and actual costs associated with providing the service. The 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 legal notice was published in the media notifying that the recommended budget is available for public review and the time, date and place of the public hearing. Study sessions were held and as a result of these study sessions the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2010 budget occurred on June 15, 2009.

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 2010

Date of Action	Budget Procedure	Action By
3/20/2009	Distribution of budget forms and instructions to department heads and agencies	Director of Fiscal Operations
4/6/2009	Submit budget requests to County Manager and Director of Fiscal Operations	Department Heads and Agency Officials
4/7-4/17/2009	Estimate Revenues, Review and analyze requests	County Manager Director of Fiscal Operations
4/21-4/30/2009	Meet with department heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/18/2009	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set date and time of June 1, 2009 at 6:30 p.m. for public hearing on the FY 2009-2010 Recommended Budget	County Manager
5/18/2009	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted.	County Manager
5/18/2009	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
5/26-5/28/2009	Study sessions on FY 2009-2010 Recommended Budget	Board of County Commissioners
6/1/2009	Public Hearing 6:30 p.m. Monday	Board of County Commissioners
6/15/2009	Formal adoption of FY 2009-2010 Budget Ordinance	Board of County Commissioners
7/1/2009 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, 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 Proprietary Fund. The fund is the level of budgetary control for Special Revenue 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 Grant, Capital Project Funds, 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:

- 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.
- The budget gives County Administration an opportunity to explain its management program in carrying out the policies of the Board of County Commissioners.
- 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.
- 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.
- 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 will 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 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 January with updates to be finalized by June in 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 an unreserved and undesignated General Fund Balance equal to at least twenty percent (20%) of the General Fund expenditure budget.

The Policy of the Board of County Commissioners is to maintain a combined Enterprise Fund undesignated surplus of expendable net assets of at least 40% of the total budget year's water-wastewater combined expenditure budget.

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.

The County issued revenue bonds in the Enterprise Funds under a Trust Estate with a Pledge of Net Revenues. Brunswick County policy is to establish a structure of rates and fees before each budget year and maintain a rate during the budget year, that will exceed debt coverage tests of the Trust. The test are preformed as follows:

Financial Policies

1. Operating Revenues and Investment Earnings less Operating Expense Net of Depreciation provides Net Revenue available for debt service. Net Revenue available for debt service is added to 20% of the Surplus Account (expendable net assets) to arrive at Net Revenues plus 20% of Surplus Account per rate covenant.
2. Senior debt service is added to subordinate debt service to arrive at Total Debt Service. Total Debt Service is added to 20% of Senior debt service to arrive at total Adjusted Debt Service.
3. Coverage Test 1 is the ratio of Adjusted Net Revenues divided by Adjusted Debt Service for a minimum ratio of 1 time.
4. Coverage Test 2 is the ratio of Net Revenues/Total Debt Service for a minimum ratio of 1 time.

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

Brunswick County will limit the use of one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on conservatively projected revenue sources.

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. Any recommended and approved changes being effective with the beginning of the first pay period in the subsequent July.
- 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 with the beginning of the first pay period in the subsequent July.
- 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.

Financial Policies

- 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 total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should be in the range of ten (10) to thirteen (13) percent of the total General Fund expenditure budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage 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 AND CAPITAL PROJECT AMENDMENT

The Director of Fiscal Operations is hereby authorized to amend the budget and capital project ordinance in accordance with G.S. 159-15 under the following conditions:

- A) He/She may amend the approved budget ordinance for additional state, federal, or grant appropriations within the same program that have no additional local match up to twenty-five thousand dollars (\$25,000) and with a report being provided to the Board of County Commissioners at their next regularly scheduled meeting.
- B) He/She may amend the approved capital project budget and associated ordinance for a completed and closed capital project with any surplus fund appropriated to the undesignated account in the applicable capital reserve fund with a report being provided to the Board of County Commissioners at their next regularly scheduled meeting.

Financial Policies

VIII. BUDGET TRANSFER

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 the 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.

IX. 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 budgeted in the subsequent fiscal year.

Financial Policies

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 with 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 Cash and Term Portfolios)
- Bank Deposit and Money Market Accounts (BB&T, Finistar)

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 (NCCMT Cash and Term Portfolios)
No maximum of the total portfolio
- Bank Deposits and Money Market Funds (BB&T, Finistar)
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.

U.S. TREASURIES AND AGENCIES:

These securities are backed 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.

Investment and Portfolio Policies

COMMERCIAL PAPER:

A maximum of 25% of the portfolio may be invested in Commercial Paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any other nationally recognized rating service which rates the particular obligation. Within this classification, the maximum amount that may be invested in any one corporation or institution is \$5 million.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST (CASH PORTFOLIO):

To be used primarily to meet liquidity requirements and sustain an interest rate 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.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST (TERM PORTFOLIO):

To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust, however the County procedure is to dollar cost average at \$500,000 per month for 6 months to a maximum purchase of \$3 million.

BB&T MONEY RATE SAVINGS:

To be used primarily to meet liquidity requirements and sustain an interest rate 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.

FINISTAR:

To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. Maximum investment is limited due to the FDIC insurance limit of \$100,000 per institution. The maximum initial investment allowed was \$3 million.

County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2009 AND ENDING JUNE 30, 2010**

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, 2009 and ending June 30, 2010 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, 2009.

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	\$428,550
Administration	1,008,934
Finance	1,258,061
Tax Administration	2,369,894
Revenue Collections	718,206
Geographic Information System	591,956
Legal Department	414,699
Superior Judges Office	257,465
Clerk of Court	100,199
Judges Office	500
Cape Fear Sentencing Services	76,564
Board of Elections	592,006
Register of Deeds	2,148,389
Computer Services - MIS	1,292,374
Service Center	1,796,823
Engineering	415,874
Operation Services	5,274,084
Non-Departmental	2,410,374
District Attorney's Office	64,105
13th District Teen Court	41,140
13th District Teen Court	132,385
Sheriff Department	8,924,876
Sheriff School Deputies	885,394
Criminal Justice Partnership	256,415
Law Enforcement Separation	82,482
Detention Center	6,242,060
Emergency Management	662,913
Emergency Management Progress Energy	85,000
Emergency Medical Services	6,179,353
Fire Departments	300,000
Building Inspections	841,340
Coroner	70,000
Rescue Squads	298,200
Rescue Capital Outlay	50,000
Central Communications Center	2,499,072

County Budget Ordinances

Transportation Agencies	100,958
Solid Waste	12,408,293
Stormwater Ordinance Enforcement	90,557
Environmental Protection Agencies	251,000
Code Enforcement	265,390
Central Permitting	303,073
Planning	764,630
Economic Development Commission	376,501
Cooperative Extension	540,124
Soil & Water	189,438
Southeastern Mental Health	692,000
Senior Citizen District Allocation	25,000
Veterans Services	135,442
Communities In Schools	190,000
Providence Home	35,000
Human Services Agencies	1,767,000
Brunswick County Schools	31,016,145
Brunswick Community College	3,435,831
Library	1,303,418
General District Allocation	15,000
Parks and Recreation-Administration	346,963
Parks and Recreation-Recreation	414,163
Parks and Recreation-Maintenance	1,285,901
Parks and Recreation-Public Access Grant	62,585
Parks and Recreation-Special Populations	109,577
Parks and Recreation-Senior Programs	105,614
Parks and Recreation-Fitness Programs	110,148
Parks and Recreation-Mktg/Comm Events	118,414
Debt Service	15,795,396
Interfund Transfers	20,621,688
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$142,049,936**

2. REVENUES

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

Ad Valorem Taxes	\$98,191,101
Local Option Sales Taxes	15,922,000
Other Taxes & Licenses	1,730,000
Unrestricted Intergovernmental	269,000
Restricted Intergovernmental	686,573
Permits & Fees	6,251,595
Sales and Services	3,838,616
Investment Earnings	610,000
Other Revenue	495,880
Fund Balance Appropriated	3,764,463
Interfund Transfer	<u>11,290,708</u>

TOTAL REVENUES - GENERAL FUND **\$142,049,936**

County Budget Ordinances

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing-Section 8	<u>\$2,562,045</u>
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TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,562,045</u>
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2. REVENUES

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

Restricted Intergovernmental	\$2,207,832
Sales and Services	290,500
Investment Earnings	3,000
Transfer From General Fund	<u>60,713</u>

TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,562,045</u>
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C. FOOD SERVICES FUND

1. EXPENDITURES

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

Food Services	<u>\$1,514,500</u>
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TOTAL EXPENDITURES - FOOD SERVICES FUND	<u>\$1,514,500</u>
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2. REVENUES

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

Sales and Services	<u>\$1,514,500</u>
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TOTAL REVENUES - FOOD SERVICES FUND	<u>\$1,514,500</u>
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County Budget Ordinances

D. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Animal Control	\$832,006
Family Health Personnel	3,238,685
General Health Administration	80,771
Tuberculosis	18,260
Communicable Diseases	36,790
Immunization	145,900
Healthy Carolinians Task Force	1,250
Minority Health Grant	55,684
Medicaid Nutrition Program	69,927
Community Health Promotion	11,000
Breast & Cervical Cancer	51,415
Senior Health	351,000
Child Health	243,425
Maternal Health	174,595
Family Planning	185,975
Child Services Coordination	43,980
WIC-Administration	1,050
WIC-Nutrition Education	1,650
WIC-Client Services	598,337
WIC-Breast Feeding Promotion	5,000
Partnership For Children-Child Health Nurse	1,500
Diabetes Education	83,903
Childhood Lead Poisoning Prevention	1,000
Smart Start Grant	45,328
Environmental Health	934,952
Environmental Health-Food and Lodging	359,141
MIRT Health Fair	15,000
Bioterrorism Preparedness & Response	<u>52,296</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND **\$7,639,820**

2. REVENUES

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

Restricted Intergovernmental	\$2,387,667
Sales and Service	710,455
Permits and Fees	2,000
Other Revenue	500
Transfer From General Fund	<u>4,539,198</u>

TOTAL REVENUES - PUBLIC HEALTH FUND **\$7,639,820**

County Budget Ordinances

E. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$15,541,044
Community Alternative Program	655,737
Title III In Home Care	<u>374,249</u>

TOTAL EXPENDITURES - SOCIAL SERVICES **\$16,571,030**

2. REVENUES

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

Restricted Intergovernmental	\$10,316,294
Sales and Service	48,100
Transfer From General Fund	<u>6,206,636</u>

TOTAL REVENUES - SOCIAL SERVICES FUND **\$16,571,030**

GENERAL FUND TYPES

TOTAL EXPENDITURES-GENERAL FUND TYPES **\$151,390,076**

TOTAL REVENUES-GENERAL FUND TYPES **\$151,390,076**

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 \$877,987

TOTAL EXPENDITURES-BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$877,987

2. REVENUES

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

Other Taxes & Licenses \$877,987

TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$877,987

B. BRUNSWICK COUNTY LEASING CORPORATION FUND

1. EXPENDITURES

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

Brunswick County Leasing Corporation \$5,040,941

TOTAL EXPENDITURES -BRUNSWICK COUNTY LEASING CORPORATION FUND \$5,040,941

2. REVENUES

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

Transfer From General Fund \$5,040,941

TOTAL REVENUE -BRUNSWICK COUNTY LEASING CORPORATION FUND \$5,040,941

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	<u>\$1,228,625</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$1,228,625</u>

2. REVENUES

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

Restricted Intergovernmental	\$845,550
Investment Earnings	3,000
Fund Balance Appropriated	<u>380,075</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$1,228,625</u>

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>\$766,500</u>
TOTAL EXPENDITURES - SPECIAL SCHOOL CAPITAL RESERVE FUND	<u>\$766,500</u>

2. REVENUES

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

Fund Balance Appropriated	<u>\$766,500</u>
TOTAL REVENUES - SPECIAL SCHOOL CAPITAL RESERVE FUND	<u>\$766,500</u>

County Budget Ordinances

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	\$253,857
Future Capital Improvements-Landfill Closure Designated	3,707,671
Future Capital Improvements-Design & Environmental Study - C & D Landfill	350,000
Future Capital Improvements-Building E,F,H and I Renovation	100,000
Future Capital Improvements-Airport Grant Advance	2,707,500
Future Capital Improvements-DSS/Cafeteria	155,000
Future Capital Improvements-Administration/Courthouse Parking	350,000
Future Capital Improvements-Stormwater Ordinance Enforcement	721,132
Future Capital Improvements-Highway 211 Property Master Plan	170,000
Future Capital Improvements-Affordable Housing Programs	150,000
Future Capital Improvements-Building N Roof Replacement	150,000
Transfer to General Fund Debt Service	<u>3,150,000</u>

TOTAL EXPENDITURES - COUNTY CAPITAL RESERVE FUND **\$11,965,160**

2. REVENUES

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

Fund Balance Appropriated	<u>11,965,160</u>
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TOTAL REVENUES - COUNTY CAPITAL RESERVE FUND **\$11,965,160**

F. SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

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

Transfer to General Fund	\$3,099,767
Transfer to School Capital Projects	<u>918,794</u>

TOTAL EXPENDITURES - SCHOOL CAPITAL RESERVE FUND **\$4,018,561**

2. REVENUES

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

Fund Balance Appropriated	\$10,861
Transfer From General Fund	<u>4,007,700</u>

TOTAL REVENUES - SCHOOL CAPITAL RESERVE FUND **\$4,018,561**

County Budget Ordinances

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>\$94,500</u>
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TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$94,500</u>
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2. REVENUES

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

Investment Earnings	\$3,500
Transfer From General Fund	<u>91,000</u>

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$94,500</u>
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SPECIAL REVENUE FUND TYPES

TOTAL EXPENDITURES SPECIAL REVENUE FUND TYPE	<u>\$23,992,274</u>
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TOTAL REVENUES SPECIAL REVENUE FUND TYPES	<u>\$23,992,274</u>
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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.

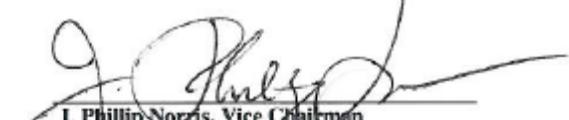
County Budget Ordinances

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 \$2,531,569 for eleven months and \$2,531,569 for one month for a total of \$30,378,827. 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 \$53,110 for eleven months and \$53,108 for one month for a total of \$637,318.

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 \$918,794.

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

Adopted this 15th day of June, 2009.

 _____ William M. Sue, Chairman	 _____ J. Phillip Norris, Vice Chairman
 _____ J. Martin Cooke	 _____ Charles Warren
 _____ Scott Phillips	 _____ 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, 2009 and ending June 30, 2010.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$1,588,952
Northwest Water Treatment Plant	4,329,765
211 Water Treatment Plant	2,034,933
Water Field Operations	2,670,384
Lower Cape Fear Water and Sewer Authority - Reimbursement	261,782
Customer Service Division	1,205,888
Water Facility Operations Division	1,775,688
Water Debt Service	1,572,164
Interfund Transfer	<u>2,342,851</u>

TOTAL EXPENDITURES - WATER FUND **\$17,782,407**

2. REVENUES

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

Sales and Service	\$17,211,625
Other Revenue	390,782
Investment Earnings	<u>180,000</u>

TOTAL REVENUE - WATER FUND **\$17,782,407**

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	\$417,201
Collection Division	2,220,215
Northeast Regional Wastewater	699,054
Southwest Regional Wastewater	542,130
West Regional Wastewater	1,261,658
Wastewater Debt Service	8,249,732
Interfund Transfer Wastewater Fund	<u>82,033</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$13,472,023**

2. REVENUES

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

Sales and Services	\$12,414,447
Other Revenue	17,000
Investment Earnings	15000
Retained Earnings Appropriated	<u>1,025,576</u>

TOTAL REVENUES - WASTEWATER FUND **\$13,472,023**

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	250,000
Future Capital Improvements-Water System Improvements	1,024,082
Future Capital Improvements-Longwood Road Waterline	2,187,200
Future Capital Improvements-Gray Bridge to Tar Landing to Shellpoint	325,000
Future Capital Improvements-Highway 211 from Midway Road to Camerosa Boulevard	1,700,000
Future Capital Improvements-Navassa Elevated Water Tank	<u>200,000</u>

TOTAL EXPENDITURES - WATER CAPITAL RESERVE FUND **\$5,786,282**

2. REVENUES

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

Transfer From Water Fund	\$2,342,851
Investment Earnings	50,000
Retained Earnings Appropriated	<u>3,393,431</u>

TOTAL REVENUES - WATER CAPITAL RESERVE FUND **\$5,786,282**

County Budget Ordinances

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-Regional Pump Stations	992,700
Future Capital Improvements-NE Regional Capital & Replacement Fund	228,913
Future Capital Improvements-Shallotte Customer Acquisition	<u>200,000</u>

TOTAL EXPENDITURES - WASTEWATER CAPITAL RESERVE FUND **\$1,621,613**

2. REVENUES

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

Transfer From Wastewater Fund	\$32,033
Investment Earnings	10,000
Retained Earnings Appropriated	<u>1,579,580</u>

TOTAL REVENUES - WASTEWATER CAPITAL RESERVE FUND **\$1,621,613**

PROPRIETARY FUND TYPES

TOTAL EXPENDITURES PROPRIETARY FUND TYPES **\$38,662,325**

TOTAL REVENUES PROPRIETARY FUND TYPES **\$38,662,325**

GRAND TOTAL ALL FUNDS

GRAND TOTAL EXPENDITURES ALL FUNDS NET OF INTERFUND TRANSFERS **\$198,613,650**

GRAND TOTAL REVENUES ALL FUNDS NET OF INTERFUND TRANSFERS **\$198,613,650**

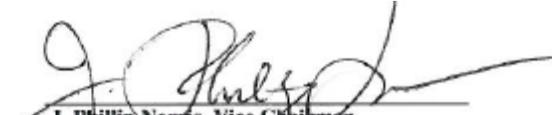
County Budget Ordinances

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

Adopted this 15th day of June, 2009.



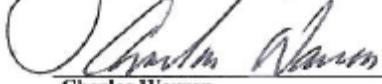
William M. Sue, Chairman



J. Phillip Norris, Vice Chairman



J. Martin Cooke



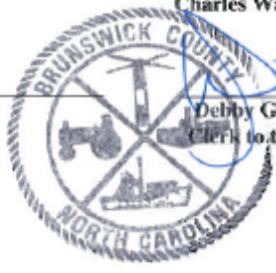
Charles Warren



Scott Phillips



Debby Gore
Clerk to the Board



County Budget Ordinances

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, 2009 and ending June 30, 2010 and hereby levies ad valorem tax at a rate of two and one quarter cents (\$.0225) per one hundred (\$100) valuation of property tax listed for taxes as of January 1, 2009.

I. AGENCY FUND TYPES

A. SMITHVILLE TOWNSHIP FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Smithville Township Fund for the operation of Doshier Hospital:

Debt Service	\$992,220
Contribution to Doshier Hospital	<u>1,059,780</u>

TOTAL EXPENDITURES - SMITHVILLE TOWNSHIP FUND **\$2,052,000**

2. REVENUES

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

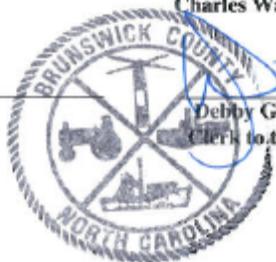
Ad Valorem Taxes	<u>\$2,052,000</u>
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TOTAL REVENUES - SMITHVILLE TOWNSHIP FUND **\$2,052,000**

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

Adopted this 15th day of June, 2009.

 _____ William M. Sue, Chairman	 _____ J. Phillip Norris, Vice Chairman
 _____ J. Martin Cooke	 _____ Charles Warren
 _____ Scott Phillips	 _____ Debby Gore Clerk to the Board



County Budget Ordinances

The following fees and rates are hereby adopted:

<u>Type of Rate or Fee</u>	<u>Current Rate or Fee</u>	<u>Approved Rate or Fee</u>
Emergency Medical Services		
ALS Emergency Transport	\$400.00	\$450.00
BLS Emergency Transport	\$350.00	\$400.00
Rural Mileage	\$10.00	\$12.00
Building Inspections		
Temporary Power - Single Family Prior to CO	-	\$80.00
Central Permitting		
Contractor Change Fee	-	\$25.00
Planning:		
Wireless Telecom Fee (Staff Review Fee)- Cat. 1, Cat. 2 & Cat. 3	-	\$250.00
Wireless Telecom Fee Special Exception Application - Cat. 3	\$250.00	\$2,000.00
Wireless Telecom Fee Minimum consultant Review - Cat. 2 & Cat. 3	-	\$6,000.00
Cooperative Extension		
Horticulture Beginner Class	\$110.00	\$120.00
ServSafe Food Safety Course	\$100.00	\$115.00
Library		
Fines - Books Per Day	\$ 0.10	\$0.20
Parks & Recreation		
Football Program	\$40.00	\$50.00
Environmental Health:		
Type I, II, III systems less than 481	\$75.00	\$175.00
Type II, III systems 481–1500 gpd	\$200.00	\$300.00
Type II, III systems 1501-2999 gpd	\$400.00	\$500.00
Type III (b), IV less than 481 gpd	\$125.00	\$225.00
Type III (b), IV systems 481-1500 gpd	\$200.00	\$300.00
Type III (b), IV systems 1500-2999 gpd	\$400.00	\$500.00
Type V	\$400.00	\$500.00
Type VI systems	\$500.00	\$ 600.00
Relocation/existing system check (no upgrade)	\$225.00	\$250.00
Septic System Repair Evaluation	\$200.00	\$300.00
Test Well (Per Site)	\$200.00	\$300.00
Mobile Home Parks/Campgrounds Annual Fee (late fee 25.00)	\$100.00	\$150.00
Type IIIB Management Entity Inspection Fee (late fee 25.00)	-	\$100.00
Type IV Management Entity Inspection Fee (late fee 25.00)	-	\$100.00
Type V Management Entity Inspection Fee (late fee 25.00)	-	\$200.00
Type VI Management Entity Inspection Fee (late fee 25.00)	-	\$300.00
*Management Entity Inspections Fees shall be assessed to any new wastewater system or any existing wastewater system for which there has been a change of ownership effective July 1, 2009.		
Bacteria Water Sample	\$30.00	\$50.00
Chemical Water Sample	\$30.00	\$50.00
Petroleum Water Sample	\$50.00	\$200.00
Nitrate Water Sample	\$30.00	\$50.00
New and Repair Well Permit	\$200.00	\$300.00
Tattoo Artist Annual Fee (per Artist)	\$100.00	\$200.00

County Budget Ordinances

Annual Fee Public Pool (Permit)	\$125.00	\$175.00
Public Pool Plan Review	\$150.00	\$200.00
Water:		
Wholesale & Industrial Water Rate per 1,000 gallons (Based on May PPI)	\$2.57	\$2.45
Wastewater:		
Wholesale Rate per 1,000 gallons:		
Northeast Regional Wastewater	\$2.30	\$1.80
West Regional Wastewater (Rate to be analyzed in January 2010)	\$3.18	\$3.18

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

Adopted this 15th day of June, 2009.

 _____ William M. Sue, Chairman	 _____ J. Phillip Norris, Vice Chairman
 _____ J. Martin Cooke	 _____ Charles Warren
 _____ Scott Phillips	 _____ Debby Gore Clerk to the Board

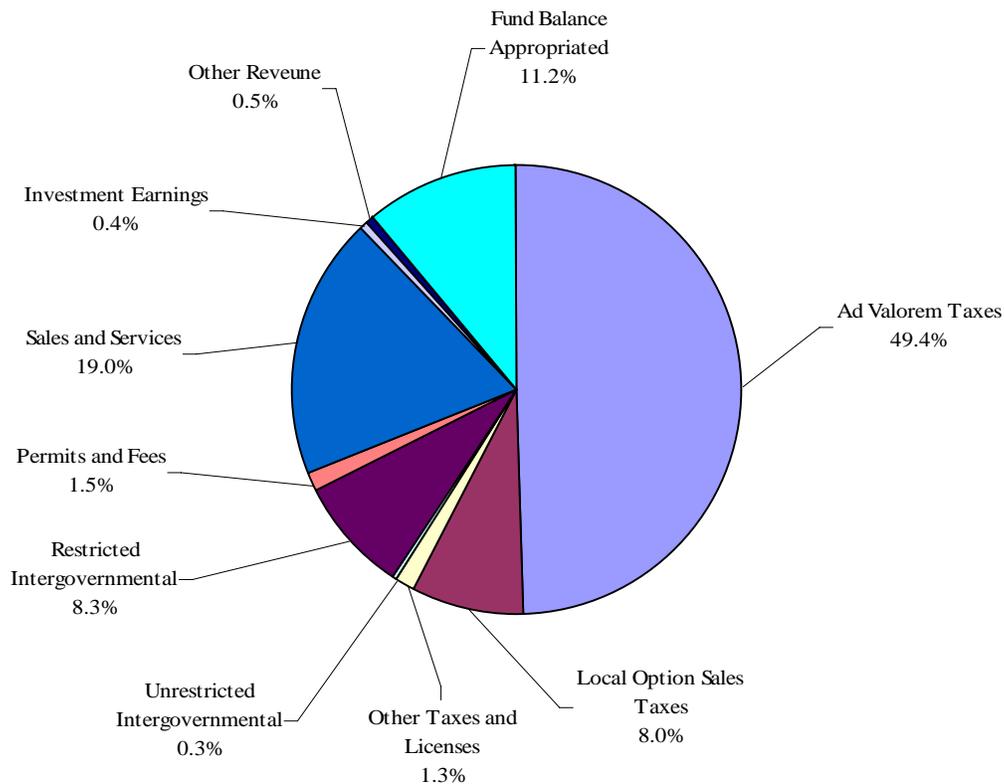


Total Revenues by Fund

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
General Fund	\$ 158,822,140	\$ 169,346,581	\$ 170,297,121	\$ 151,390,076
Special Revenue Funds:				
Occupancy Tax	1,090,000	1,065,000	1,065,000	877,987
Brunswick County Leasing Corporation	2,383	-	-	-
Emergency Telephone	748,218	1,108,434	1,321,163	1,228,625
Special School Capital Reserve	2,600,168	1,216,500	1,216,500	766,500
County Capital Reserve	2,435,348	16,139,590	16,665,231	11,965,160
School Capital Reserve	4,528,117	4,453,460	4,453,460	4,018,561
Coastal Events Center	1,543	-	-	-
Register of Deeds Technoloy Enhancement	150,359	179,274	154,174	94,500
Enterprise Funds:				
Water	20,523,979	23,862,451	24,188,809	17,782,407
Wastewater	12,094,972	13,192,826	12,469,974	13,472,023
Water Capital Reserve	5,486,788	12,679,698	14,469,362	5,786,282
Wastewater Capital Reserve	4,768,406	4,242,846	4,786,965	1,621,613
Total Revenues	213,252,421	247,486,660	251,087,759	209,003,734
Less Interfund Transfers	(18,865,866)	(22,823,167)	(23,423,883)	(10,390,084)
Total Revenues all Funds, Net of Interfund Transfers	194,386,555	224,663,493	227,663,876	198,613,650

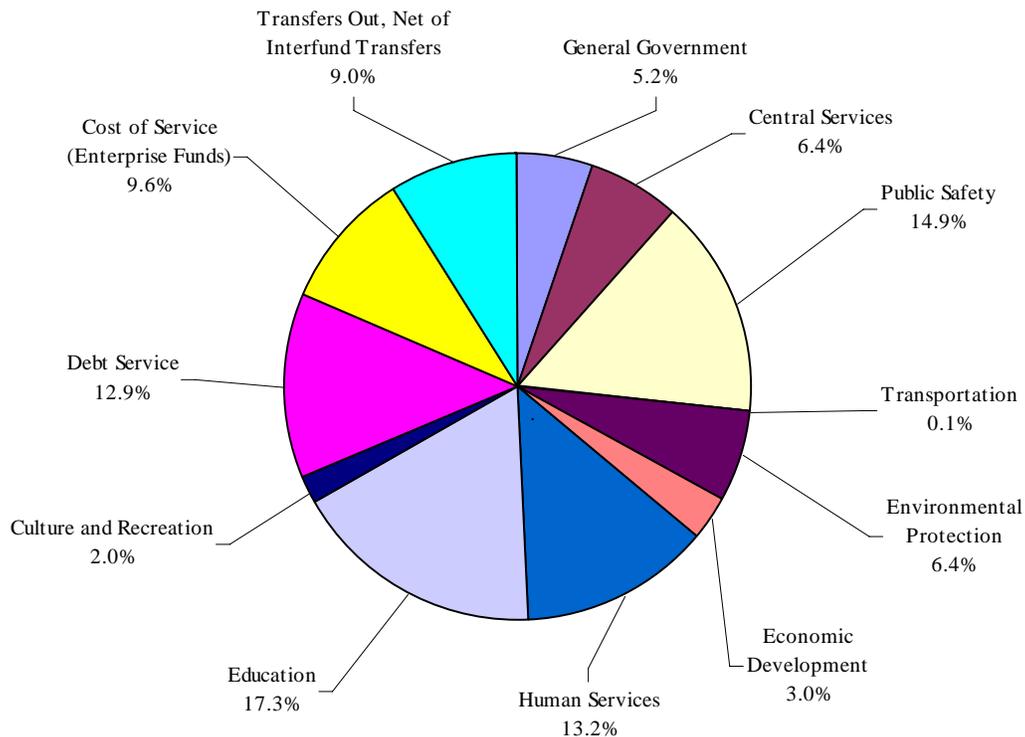
Total Revenues by Source (all funds)

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Ad Valorem Taxes	\$ 96,940,721	\$100,685,065	\$ 98,517,065	\$ 98,191,101
Local Option Sales Taxes	23,061,392	21,859,460	18,482,500	15,922,000
Other Taxes and Licenses	4,942,000	4,513,000	2,941,000	2,589,987
Unrestricted Intergovernmental	701,489	700,000	681,514	695,000
Restricted Intergovernmental	17,695,177	17,163,970	19,487,764	16,419,916
Permits and Fees	4,127,984	3,769,379	3,390,943	3,003,201
Sales and Services	38,706,703	40,821,446	37,417,401	37,734,137
Investment Earnings	5,558,360	2,490,200	2,445,800	874,500
Other Reveune	2,162,732	1,011,333	1,223,384	970,162
Net Issuance/Refunding of Long-Term D	-	-	-	-
Sale of capital assets	489,997	-	-	-
Fund Balance Appropriated	-	31,649,640	43,076,505	22,213,646
Total Revenues	194,386,555	224,663,493	227,663,876	198,613,650



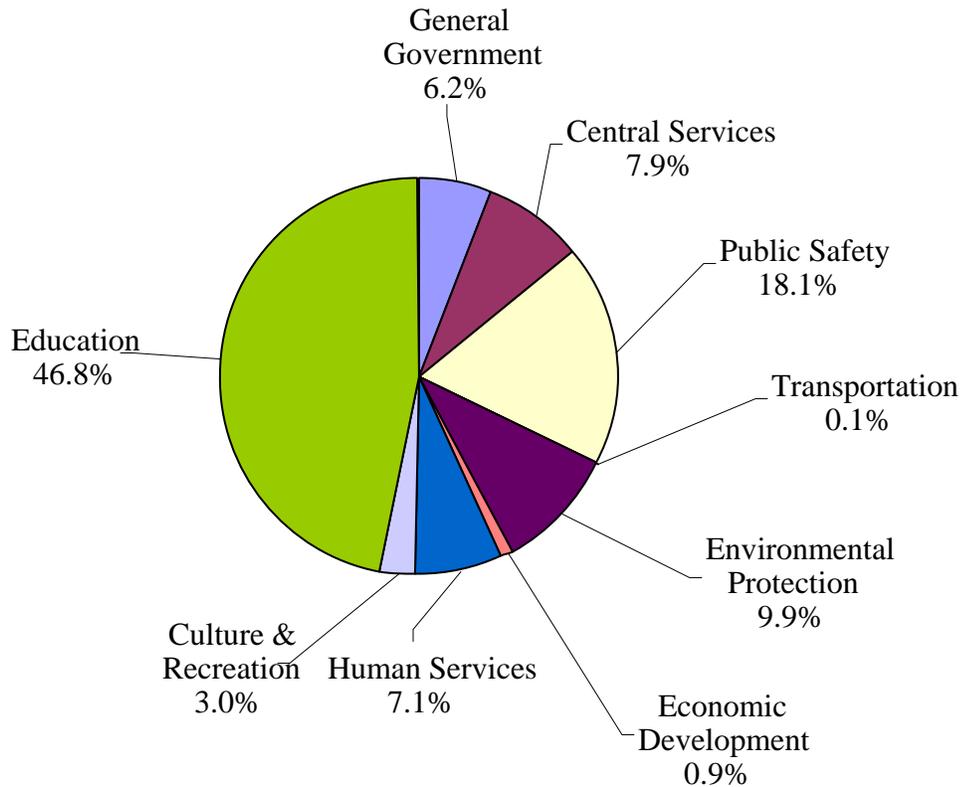
Total Expenditures by Function (all funds)

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
General Government	\$ 9,866,228	\$ 11,965,249	\$ 10,339,327	\$ 10,368,923
Central Services	11,867,248	14,260,541	13,064,883	12,704,029
Public Safety	27,573,535	29,294,809	31,694,594	29,675,366
Transportation	270,929	100,958	256,739	100,958
Environmental Protection	12,522,556	13,200,101	13,953,115	12,749,850
Economic Development	5,892,371	6,479,988	6,414,990	5,879,188
Human Services	28,631,664	30,149,096	30,490,040	26,223,286
Education	32,098,564	35,270,424	35,390,424	34,451,976
Culture and Recreation	5,556,449	4,170,197	4,919,262	3,876,783
Debt Service	19,048,271	24,837,304	23,977,406	25,602,292
Cost of Service (Enterprise Funds)	17,776,180	19,302,537	19,785,072	19,072,650
Transfers Out, Net of Interfund Transfers	12,625,178	35,632,289	37,378,024	17,908,349
Total Operating Expenditures	\$183,729,173	\$ 224,663,493	\$ 227,663,876	\$ 198,613,650



2009 Approved Tax Levy Distribution

	2009 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 5,927,143	0.0190	\$ 0.062	6.2%
Central Services	7,531,253	0.0240	0.079	7.9%
Public Safety	17,257,937	0.0551	0.181	18.1%
Transportation	77,826	0.0002	0.001	0.1%
Environmental Protection	9,452,893	0.0302	0.099	9.9%
Economic Development	915,157	0.0029	0.010	0.9%
Human Services	6,787,432	0.0217	0.071	7.1%
Culture & Recreation	2,871,198	0.0092	0.030	3.0%
Education	44,721,262	0.1428	0.468	46.8%
Total	\$ 95,542,101	0.3051	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2009 Actual Estimated</i>	<i>FY 2010 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 96,940,721	\$ 100,685,065	\$ 98,517,065	\$ 98,948,000	\$ 98,191,101
Local Option Sales Taxes	23,061,392	21,859,460	18,482,500	18,900,000	15,922,000
Other Taxes and Licenses	3,504,504	3,448,000	1,876,000	2,000,000	1,712,000
Unrestricted Intergovernmental	701,489	700,000	681,514	700,000	695,000
Restricted Intergovernmental	17,256,734	16,263,970	18,587,764	18,000,000	15,574,366
Permits and Fees	4,127,984	3,769,379	3,390,943	3,300,000	3,003,201
Sales and Services	8,379,989	8,972,170	8,017,298	7,900,000	8,108,065
Investment Earnings	3,119,175	1,536,000	1,420,500	1,260,000	613,000
Other Revenue	901,804	526,748	672,669	920,000	562,380
Total Revenues	157,993,792	157,760,792	151,646,253	151,928,000	144,381,113
Expenditures:					
General Government	9,713,603	11,785,975	10,185,153	9,700,000	10,274,423
Central Services	11,867,248	14,260,541	13,064,883	11,800,000	12,704,029
Public Safety	26,700,482	28,186,375	30,373,431	29,000,000	28,446,741
Transportation	270,929	100,958	256,739	256,739	100,958
Environmental Protection	12,522,556	13,200,101	13,953,115	13,500,000	12,749,850
Economic Development	4,800,054	5,414,988	5,349,990	5,100,000	5,001,201
Human Services	28,631,664	30,149,096	30,490,040	29,000,000	26,223,286
Education	32,098,564	35,270,424	35,390,424	35,390,424	34,451,976
Culture and Recreation	5,556,449	4,170,197	4,919,262	4,200,000	3,876,783
Debt Service	12,836,525	16,099,623	16,117,566	16,054,200	15,795,396
Cost of Service (Enterprise Funds)	-	-	-	-	-
Total Expenditures	144,998,074	158,638,278	160,100,603	154,001,363	149,624,643
Revenues over (under) Expenditures	12,995,718	(877,486)	(8,454,350)	(2,073,363)	(5,243,530)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	489,997	-	-	-	-
Transfer from other funds	338,351	-	582,018	582,018	3,150,000
Transfer to other funds	(14,190,363)	(10,708,303)	(10,196,518)	(10,196,518)	(1,765,433)
Total Other Financing Sources (Uses)	(13,362,015)	(10,708,303)	(9,614,500)	(9,614,500)	1,384,567
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(366,294)	(11,585,789)	(18,068,850)	(11,687,863)	(3,858,963)
Fund balance, beginning of the year	64,515,904	64,149,610	64,149,610	64,149,610	52,461,747
Fund balance, end of year	\$ 64,149,610	\$ 52,563,821	\$ 46,080,760	\$ 52,461,747	\$ 48,602,784

Special Revenue Funds – Changes in Fund Balance

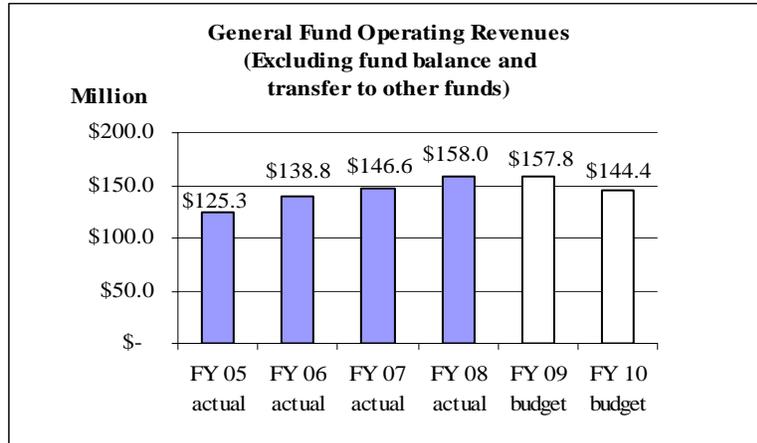
	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2009 Actual Estimated</i>	<i>FY 2010 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	1,437,496	1,065,000	1,065,000	1,065,000	877,987
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	374,437	900,000	900,000	1,100,000	845,550
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	1,013,131	453,200	463,200	585,000	6,500
Other Revenue	-	-	-	-	-
Total Revenues	2,825,064	2,418,200	2,428,200	2,750,000	1,730,037
Expenditures:					
General Government	152,625	179,274	154,174	150,000	94,500
Central Services	-	-	-	-	-
Public Safety	873,053	1,108,434	1,321,163	900,000	1,228,625
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	1,092,317	1,065,000	1,065,000	1,065,000	877,987
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service (Enterprise Funds)	-	-	-	-	-
Total Expenditures	2,117,995	2,352,708	2,540,337	2,115,000	2,201,112
Revenues over (under) Expenditures	707,069	65,492	(112,137)	635,000	(471,075)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	8,731,075	13,808,108	12,107,917	11,667,752	4,865,200
Transfer to other funds	(8,344,602)	(21,809,550)	(22,335,191)	(10,392,497)	(16,750,221)
Total Other Financing Sources (Uses)	386,473	(8,001,442)	(10,227,274)	1,275,255	(11,885,021)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,093,542	(7,935,950)	(10,339,411)	1,910,255	(12,356,096)
Fund balance, beginning of the year	15,927,608	17,021,150	17,021,150	17,021,150	18,931,405
Fund balance, end of year	\$ 17,021,150	\$ 9,085,200	\$ 6,681,739	\$ 18,931,405	\$ 6,575,309

Enterprise Funds – Changes in Fund Balance

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2009 Actual Estimated</i>	<i>FY 2010 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	64,006	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	30,326,714	31,849,276	29,400,103	29,500,000	29,626,072
Investment Earnings	1,426,054	501,000	562,100	700,000	255,000
Other Revenue	1,260,928	484,585	550,715	500,000	407,782
Total Revenues	33,077,702	32,834,861	30,512,918	30,700,000	30,288,854
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	6,211,746	8,737,681	7,859,840	7,800,000	9,806,896
Cost of Service (Enterprise Funds)	17,776,180	19,302,537	19,785,072	19,100,000	19,072,650
Total Expenditures	23,987,926	28,040,218	27,644,912	26,900,000	28,879,546
Revenues over (under) Expenditures	9,089,776	4,794,643	2,868,006	3,800,000	1,409,308
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	9,568,782	9,015,059	10,733,948	10,733,948	2,374,884
Transfer to other funds	(8,728,421)	(25,937,603)	(28,270,198)	(28,270,198)	(9,782,779)
Total Other Financing Sources (Uses)	840,361	(16,922,544)	(17,536,250)	(17,536,250)	(7,407,895)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,930,137	(12,127,901)	(14,668,244)	(13,736,250)	(5,998,587)
Fund balance, beginning of the year	23,700,782	33,630,919	33,630,919	33,630,919	19,894,669
Fund balance, end of year	\$ 33,630,919	\$ 21,503,018	\$ 18,962,675	\$ 19,894,669	\$ 13,896,082

Revenue Highlights

General fund operating revenues in FY 2010 are projected to decrease by 8.5 percent below FY 2009 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 68 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 2010, the general property tax rate is \$.305 per \$100 assessed valuation. The property tax rate did not change from the previous year. The overall valuation of property is projected to increase approximately 0.56 percent. The property tax base is comprised of the following:

FY 2010 Estimated Property Tax Base (in thousands)

Real Property	\$ 30,631,452
Public Service	\$ 1,032,000
Motor Vehicles	\$ 850,000
Personal Property	\$ 550,000
Total Estimated Property Tax Base	\$ 33,063,452

Ad valorem tax revenue is projected to decrease by \$2,493,964 (2.5%) over the 2008 tax levy due to the decrease in the forecasted tax collection rate from 98 to 95% and a decline in the value of motor vehicles. One cent on the general fund property tax rate generates approximately \$3.1 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 service 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.

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.

Revenue Highlights

Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 10 is estimated to be \$15.9 million representing an approximate 27.2 percent decrease over FY 09 approved budget. This decrease is due to the economic decline in sales tax revenues and the financial impact of the third year of the Medicaid “swap” legislation. As the State of North Carolina assumes the cost of the former County Medicaid Match, it will assume portions of the sales tax revenues. There are the four statutory authorizations for sales tax as shown in the following table:

Sales Tax			
Sales Tax	FY 08 Actual	FY 09 Original Budget	FY 10 Budget
Article 39 (1cent)	\$9,233,434	\$8,909,000	\$6,700,000
Article 40 (1/2 cent)	\$4,823,347	\$4,886,900	\$4,485,000
Article 42 (1/2 cent)	\$4,771,639	\$4,834,560	\$4,437,000
Article 44 (1/2 cent)	\$4,232,972	\$3,229,000	\$ 300,000

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. The Medicaid legislation also affects revenues from Article 39. State law requires Counties to hold municipalities “harmless” for their revenue losses from the Medicaid legislation. Beginning in October 1, 2008, Article 39 revenues funded the hold harmless amounts for Brunswick County’s municipalities. This hold harmless amount is expected to increase in FY 10 for the remainder of Article 44. In FY 10, there is an expected net decrease of 24.8% from Article 39 below the FY 09 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. Prior to October 1, 2009, the revenue collections from these two levies are 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. Effective October 1, 2009, Article 42 will be distributed on a point-of sale basis, rather than the per capita method. 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 decrease by 8.2 percent from the prior year approved budget.

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 of unprepared food which 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. The primary reason for the decline in Article 44 revenue is the State Medicaid “swap” legislation where the state will retain the per capita portion. On October 1, 2008, the State began to retain the ¼ cent per capita portion. To complete the State’s assumption of Article 44 revenues, beginning October 1, 2009, the State will retain the ¼ cent point-of-sale portion.

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. The expected decline over the original FY 09 budget of \$3,300,000 is 54.5% or a reduction of \$1,800,000 for an FY 2010 approved budget of \$1,500,000.

Revenue Highlights

Unrestricted Intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State 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 unfortified wine local governments receive 62% of the tax proceeds. The amount of revenue budgeted is the same as the prior fiscal year at \$269,000 for FY 2010.

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 2010 budgeted revenues of \$15.6 million is a 4.4 percent decrease over the approved budget for FY 2009.

Permits and Fees

Solid waste fees (\$1.2 million) for the county's construction and demolition landfill are expected to decline in comparison with the approved budget for FY 09. This 35 percent decline in solid waste fees is mainly due to the slow down in the housing construction industry.

Property development fees, zoning application fees and fees for building permits and inspections are expected to generate revenues of \$1 million in FY 2010 which is a decrease from the prior year original budget of 38%. The County is experiencing a decreasing number of residential and commercial building permits issued countywide.

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 2010 under last year's budget is approximately 11% for a total of \$995,000 in revenue.

Sales and Service

Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. 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, \$50 increase per transport and continued improvement in the collection rate, expected revenues for FY 2010 are \$2.4 million reflecting a 20 percent increase from the FY 2009 approved budget.

Food service prepares meals for retail (mainly county employees), home delivered and congregate meals (Brunswick Senior Resources, Inc.) and detention center inmates. Revenues are expected to decrease 10% to \$1.4 million in sales. This is primarily due to the projected decline in the jail population and a decrease in the retail sales due to renovations to the cafeteria. Home delivered and congregate meals will decrease approximately 13% to more accurately reflect actual sales experienced in the prior year with no expected growth.

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 be \$0.7 million reflecting a decrease of 41.4 percent over the FY 09 budget. This decrease is mainly due to fees associated with the installation of septic systems. Recent growth in the availability of county wastewater treatment and the slow down in the construction industry has resulted in the environmental health fees decrease of \$600,000 from FY 2009 original budget.

Revenue Highlights

Investment Earnings

Earnings on investments are expected to decrease 60 percent to \$613,000 due to the down turn in short-term interest rates.

Transfers from Other Funds

The budget includes \$3,150,000 as a transfer from the Capital Reserve Fund to the General Fund for operating expenditures. The excess reserve funds were from canceled or delayed projects and the Board's desire not to implement a reduction in employees or employee benefits.

Fund Balance Appropriated

Fiscal Year 2010 includes a fund balance appropriation in the general fund of \$3,858,963. The unreserved and undesignated Fund balance estimated at \$40.5 million is projected to be 26.8% of \$151.4 million of budgeted expenditures and transfers to the reserves in FY 2010.

Enterprise Fund Revenues:

Water Fund

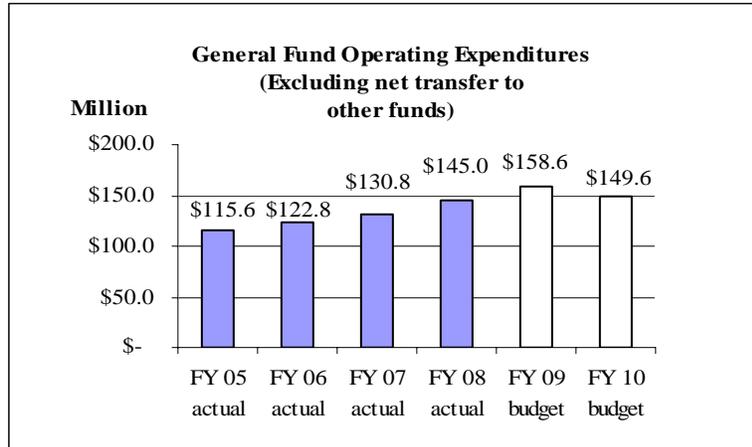
Total projected revenue in the Water Fund is \$17,782,407 representing a decrease of 25.5 percent mainly due to a decrease in expendable net assets appropriated and transferred to the reserves for projects, water sales and capital recovery fees. Revenue from retail, wholesale and industrial water sales is expected to decrease 6% due to the wholesale and industrial water rate (annually adjusted) decreased from \$2.57 per 1,000 gallons to \$2.45 per 1,000 gallons based on the Producer Price Index for May of 2009. Expected growth in FY 2010 is approximately 600 new retail customers generating \$690,000 in capital recovery fees which is a funding source to expand water lines to service new customers and transmission improvements.

Wastewater Fund

Total projected revenue in the Wastewater Fund is \$13,472,023. Retail wastewater sales are projected to be \$5,081,000 which is less than 1% growth over FY 2009. Expected growth in FY 2010, is 200 new retail customers generating \$600,000 in capital recovery fees to be used for sewer system expansions and to retire debt service on sewer system projects.

Expenditure Highlights

General fund operating expenditures in FY 2010 are projected to decrease 5.7 percent to \$149.6 million below FY 2009 approved budget from uses other than transfers to other funds.



Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2010 is \$56.6 million. With the economic slow down and the county's hiring freeze implemented in FY 2008, the county made available forty vacant positions in FY 2009. Twenty two of the forty vacant positions available were eliminated in FY 2010 for a budget reduction of \$884,720. Five full-time new positions were approved in the general fund. The new positions are a Mental Health Coordinator in the Superior Judges Office, Programmer II position in MIS to assist with the internal development of the new property tax and revenue collection software, two Income Maintenance Caseworker II positions in Social Services and one additional School Resource Officer for the new Cedar Grove Middle School. Total cost for new positions including fringe benefits is \$245,397 net of reimbursement from the Board of Education for the School Resource Officer of \$46,583.

Employee compensation is adjusted annually in July and is based on performance. The budget includes no merit pool or cost of living adjustments for FY 2010.

Overall personnel costs increased \$474,000 over the FY 09 approved budget mainly due to the ½ year increase in salaries from merit raises given in January 2009 as part of the approved budget for FY 2009. Salary and fringe benefits represent 37.8 percent of the general fund operating budget. The county contributes to a group health and dental insurance plan of approximately \$7.2 million, Local Government Retirement System of 4.9 percent and the North Carolina 401k Plan of 5 percent. Total fringe benefits budgeted for FY 2010 in the general fund are \$16.3 million which represents a 0.4 percent (\$62,307) increase over the prior year budget mainly due to the net effect of eliminating vacant positions, increase in salaries from the January 2009 merit increase (1/2 year budget in prior fiscal year), and 2.2% budget increase for group health and dental insurance plan.

Operating costs

Total operating costs budgeted in the general fund are \$92.3 million which is an 8.6 percent decrease compared to the prior year budget and is 61.7 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 decreases/increases are noted in the following programs:

- Human Services - Decreased funding of 20.8 percent mainly due to the financial impact of the third year of the Medicaid "swap" legislation .

Expenditure Highlights

- Education - The county contribution to the Brunswick County Board of Education for public education operations is \$31,016,145 or a 2.7 (\$844,921) percent decrease from the prior year approved budget. The decrease is mainly due the reduction in the county's ad valorem property tax revenue collection rate. The funding agreement with Brunswick County Schools which includes providing 36.5% of the County ad valorem property tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to debt service. The FY 2010 budget for Brunswick Community College is \$3,435,831 which is a slight increase over the prior year.
- Central Services – The major decrease in funding was for motor fuels which was 58.5% below the prior year approved budget for a total of \$1,019,750.
- Debt Service – no additional general fund debt is planned to be issued during FY 2009-2010. Total debt service budget is \$15,795,396 which represents a decrease of \$304,227 or 1.9% decrease from the prior year approved budget. The reduction is primarily due to the final principal and interest payments on the telephone system, solid waste compactor and the timekeeping system.

Capital Outlay

Purchases of vehicles, equipment and improvements that exceed \$5,000 represent less than 1 percent of the general fund budget for a total of \$779,558 which is a decrease of 53% from FY 2009 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2010 Budget
Vehicles	\$ 223,984
Equipment	\$ 438,988
Park Improvements	\$ 82,585

Included in the public safety budget are eight replacement patrol cars for a total of \$223,984.

Significant equipment purchases include a replacement ambulance and equipment package (\$146,000), replacement of mobile software for patrol cars (\$69,388), network storage and virtualization server for MIS (\$165,000), lawn mower for operation services (\$8,500), CAD workstation and console desk for central communications (\$22,100), and a tractor and gator unit for parks (\$28,000).

In FY 2010, some of the major improvements (\$82,585) are for Brunswick Nature Park to include restrooms and a public access road.

Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$15,439,556 increased \$523,656 (3.5%) over the FY 2009 approved budget mainly due to increases in chemical costs of \$366,500 and the additional debt service for radio read equipment of \$543,000 with the offsetting decrease in capital outlay of \$308,900. No additional personnel will be added in FY 2010.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$13,439,990 are projected to increase 2% or \$315,672 over the prior year approved budget. Operating expenditures increased mainly due to interest costs associated with the 2008A Revenue bonds for the regional facility expansion, sewer force mains and pump station projects.

Personnel Summary (by Department)

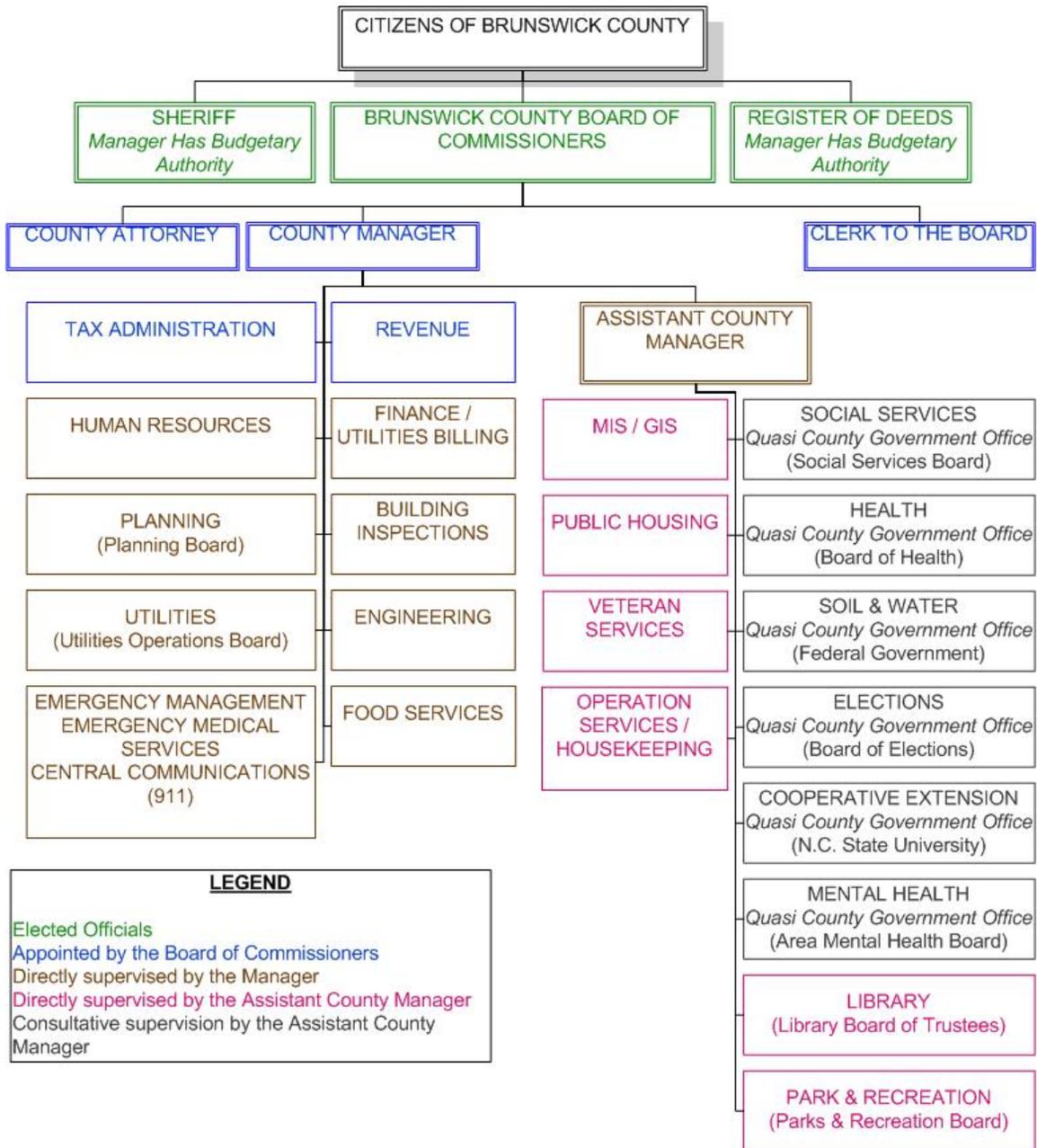
	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
General Fund:				
Governing Body	2.00	2.00	2.00	2.00
County Administration	9.00	9.00	9.00	9.00
Finance	12.50	12.50	12.50	12.50
Tax Administration	32.00	34.00	34.00	33.00
Revenue Collector	12.00	12.00	12.00	12.00
GIS	8.00	8.00	8.00	8.00
Legal	4.00	4.00	4.00	3.00
Superior Judges Office	1.00	1.00	0.00	1.00
Cape Fear Sentencing	1.00	1.00	1.00	1.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	22.00	22.00	21.00	19.00
Computer Services - MIS	10.00	10.00	10.00	11.00
Service Center	13.00	13.00	13.00	13.00
Engineering	5.00	5.00	5.00	5.00
Operation Services	55.00	55.00	55.00	55.00
Sheriff Department	94.00	94.00	103.00	103.00
Sheriff School Deputies	9.00	9.00	11.00	12.00
Criminal Justice Partnership	2.00	2.00	2.00	2.00
Detention Center	91.00	91.00	85.00	85.00
Emergency Management	5.00	5.00	5.00	5.00
Emergency Management-Progress Energy	1.00	1.00	1.00	1.00
Emergency Medical Services	72.00	72.00	72.00	72.00
Building Inspections	12.00	12.00	12.00	12.00
Central Communications Center	36.25	36.25	37.00	37.00
Solid Waste	9.00	9.00	8.00	7.00
Stormwater Ordinance Enforcement	1.00	1.00	1.00	1.00
Code Enforcement	4.00	4.00	4.00	4.00
Central Permitting	6.00	6.00	6.00	5.00
Planning and Community Development	11.00	11.00	10.00	9.00
Economic Development	3.00	3.00	3.00	3.00
Cooperative Extension	9.00	10.00	10.00	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	6.00	6.00	6.00	2.00
Parks & Recreation-Special Populations	0.00	0.00	0.00	1.00
Parks & Recreation-Senior Programs	0.00	0.00	0.00	1.00
Parks & Recreation-Fitness Programs	0.00	0.00	0.00	1.00
Parks & Recreation-Comm Events	0.00	0.00	0.00	1.00
Parks & Recreation-Parks & Ground Maintenance	17.00	17.00	17.00	17.00
Total General Fund	611.75	614.75	612.50	607.50

Personnel Summary (by Department)

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Public Housing Fund:				
Public Housing - Administration	5.00	5.00	5.00	5.00
Total Public Housing Fund	5.00	5.00	5.00	5.00
Food Services:				
Food Services	11.00	11.00	11.00	11.00
Total Food Services	11.00	11.00	11.00	11.00
Public Health:				
Animal Control	12.00	12.00	12.00	12.00
Family Health Personnel	57.00	57.00	56.00	53.00
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Senior Program	4.00	4.00	4.00	2.00
WIC-Client Services	10.00	10.00	10.00	10.00
Diabetes Education	1.00	1.00	1.00	1.00
Smart Start Grant	1.00	1.00	2.00	1.00
Environmental Health	23.00	23.00	15.00	14.00
Total Public Health	109.00	109.00	101.00	94.00
Social Services:				
DSS-Administration	125.00	125.00	124.00	122.00
Community Alternative Program	17.00	17.00	17.00	15.00
Title III- In Home Care	12.00	12.00	12.00	10.00
Total Social Services	154.00	154.00	153.00	147.00
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	2.00	2.00	2.00	1.00
Total ROD Technology Enhancement Fund	2.00	2.00	2.00	1.00
Water Fund:				
Water Administration	5.00	5.00	6.25	6.25
Northwest Water Treatment Plant	13.00	13.00	13.50	13.50
211 Water Treatment Plant	10.00	10.00	10.00	10.00
Water Distribution Division	23.00	23.00	23.00	23.00
LCFWSA - Reimbursement	2.00	2.00	2.00	1.50
Customer Service Division	16.50	16.50	16.50	16.50
Instrumental/Electrical Division	7.00	7.00	7.00	7.00
Total Water Fund	76.50	76.50	77.75	77.75
Wastewater Fund:				
Wastewater Administration	4.00	4.00	2.75	2.75
Wastewater Collection Division	16.00	16.00	16.00	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	11.85
Total Wastewater Fund	33.00	33.00	31.75	36.75
Total All Funds	1,003.00	1,007.00	994.00	980.00

County Organizational Chart

Brunswick County Organizational Chart



General Fund Revenue Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>	<i>Change from 2009 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 96,262,139	\$ 100,015,065	\$ 97,847,065	\$ 97,642,101	-2.4%
Penalties and interest	678,582	670,000	670,000	549,000	-18.1%
Ad Valorem Taxes Subtotal	96,940,721	100,685,065	98,517,065	98,191,101	-2.5%
Local Option Sales Taxes:					
Article 39 (1%)	9,233,434	8,909,000	7,454,000	6,700,000	-24.8%
Article 40 (1/2%)	4,823,347	4,886,900	4,330,500	4,485,000	-8.2%
Article 42 (1/2%)	4,771,639	4,834,560	4,280,500	4,437,000	-8.2%
Article 44 (1/2%)	4,232,972	3,229,000	2,417,500	300,000	-90.7%
Local Option Sales Taxes Subtotal	23,061,392	21,859,460	18,482,500	15,922,000	-27.2%
Other Taxes and Licenses:					
Deed stamp excise tax	3,330,285	3,300,000	1,700,000	1,500,000	-54.5%
White goods disposal tax	36,991	36,000	36,000	36,000	0.0%
Solid Waste Tax	-	-	-	36,000	
Scrap tire disposal fee	137,228	112,000	140,000	140,000	25.0%
Other Taxes and Licenses Subtotal	3,504,504	3,448,000	1,876,000	1,712,000	-50.3%
Unrestricted Intergovernmental:					
Beer and Wine Tax	240,565	245,000	245,000	245,000	0.0%
Court facility fees	187,017	190,000	190,000	165,000	
Jail fees	273,907	265,000	246,514	285,000	7.5%
Unrestricted Intergovernmental Subtotal	701,489	700,000	681,514	695,000	-0.7%
Restricted intergovernmental:					
State and federal revenue	17,154,919	16,242,870	18,566,664	15,553,366	-4.2%
Payments in Lieu of taxes	2,146	-	-	1,000	
ABC education requirement	3,273	-	-	-	n/a
ABC law enforcement services	4,124	3,100	3,100	2,000	n/a
State drug tax	92,272	18,000	18,000	18,000	0.0%
Restricted Intergovernmental Subtotal	17,256,734	16,263,970	18,587,764	15,574,366	-4.2%
Permits and Fees:					
Building permits	1,455,140	1,400,000	1,100,000	875,000	-37.5%
Register of Deeds	1,211,439	1,115,476	959,741	1,001,225	-10.2%
Inspection fees	205,768	200,000	175,000	130,000	-35.0%
Concealed Handgun Permit	40,915	30,000	47,000	42,000	40.0%
Other permit and fees	1,214,722	1,023,903	1,109,202	954,976	-6.7%
Permits and Fees Subtotal	4,127,984	3,769,379	3,390,943	3,003,201	-20.3%

General Fund Revenue Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>	<i>Change from 2009 Budget</i>
Sales and Services:					
Solid waste fees	1,724,255	1,856,000	1,200,000	1,200,000	-35.3%
School Resource officer reimbursement	637,391	761,736	805,816	885,394	16.2%
Rents	5,334	5,334	5,334	5,334	0.0%
EMS charges	2,206,666	2,000,000	2,324,000	2,400,000	20.0%
Food services	1,385,911	1,570,000	1,420,000	1,420,000	-9.6%
Public health user fees	1,069,809	1,212,000	831,752	710,455	-41.4%
Social services fees	54,463	43,600	43,600	48,100	10.3%
Public housing fees	9,661	1,000	11,000	290,500	28950.0%
Tax collection fees	80,847	130,000	130,000	145,000	11.5%
Fuel reimbursement	777,455	1,079,000	865,000	590,000	-45.3%
Recreation services	224,367	187,500	220,248	244,790	30.6%
Other sales and services	203,830	126,000	160,548	168,492	33.7%
Sales and Services Subtotal	8,379,989	8,972,170	8,017,298	8,108,065	-9.6%
Investment Earnings	3,119,175	1,536,000	1,420,500	613,000	-60.1%
Other Revenue:					
Tax refunds-sales and gas tax	1,156	500	500	500	n/a
ABC bottle taxes	47,334	42,000	42,000	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	4,399	36,748	63,305	1,500	-95.9%
Other revenues	824,915	423,500	542,864	494,380	16.7%
Other Revenue Subtotal	901,804	526,748	672,669	562,380	6.8%
Fund Balance Appropriated	-	11,585,789	18,068,850	3,858,963	-66.7%
Total Operating Revenues	157,993,793	169,346,581	169,715,103	148,240,076	-12.5%
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	n/a
Payment to escrow agent-refunded debt	-	-	-	-	n/a
Sale of capital assets	489,997	-	-	-	n/a
Total Other Financing Sources	489,997	-	-	-	n/a
Transfers from Other Funds	338,351	-	582,018	3,150,000	n/a
Total Revenue	\$ 158,822,141	\$ 169,346,581	\$ 170,297,121	\$ 151,390,076	-10.6%

General Fund Expenditure Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>	<i>Change from 2009 Budget</i>
General Government:					
Governing Body	\$ 349,401	\$ 395,134	\$ 450,332	\$ 428,550	8.5%
County Administration	849,823	1,025,566	997,675	1,008,934	-1.6%
Finance	1,136,232	1,352,208	1,275,876	1,258,061	-7.0%
Tax Administration	2,216,435	2,563,459	2,479,485	2,369,894	-7.6%
Revenue Collections	679,952	761,474	722,769	718,206	-5.7%
Geographic Information System	612,443	625,607	677,536	591,956	-5.4%
Legal Department	348,100	469,010	466,815	414,699	-11.6%
Court Facilities:					
Clerk of Court	102,587	112,898	114,700	100,199	-11.2%
Judges Office	9,541	61,200	81,994	257,965	321.5%
Cape Fear Sentencing	72,576	76,564	76,564	76,564	0.0%
Board of Elections	461,601	531,049	637,504	592,006	11.5%
Register of Deeds	2,874,912	3,411,806	2,203,903	2,057,389	-39.7%
Contingency	-	400,000	-	400,000	0.0%
General Government Subtotal	9,713,603	11,785,975	10,185,153	10,274,423	-12.8%
Central Services:					
Management Information Systems	983,608	1,084,543	1,045,020	1,292,374	0
Service Center	1,936,225	3,006,220	2,117,867	1,796,823	-40.2%
Engineering	423,634	436,586	439,402	415,874	-4.7%
Operation Services	5,362,337	5,667,179	5,600,188	5,274,084	-6.9%
Non-Departmental	1,612,650	2,496,013	2,292,406	2,410,374	-3.4%
Food Services	1,548,794	1,570,000	1,570,000	1,514,500	-3.5%
Central Services Subtotal	11,867,248	14,260,541	13,064,883	12,704,029	-10.9%
Public Safety:					
District Attorney	94,716	132,409	241,908	237,630	79%
Sheriff Department	9,183,683	9,116,912	10,681,264	9,892,752	8.5%
Criminal Justice Partnership	257,549	264,897	294,717	256,415	-3.2%
Detention Center	4,962,766	6,403,611	6,237,516	6,242,060	-2.5%
Emergency Management	865,425	837,440	899,238	747,913	-10.7%
Emergency Medical Service	6,858,699	6,417,262	6,640,266	6,179,353	-3.7%
Public Safety Agencies:					
Fire Departments	365,570	223,000	223,000	300,000	0
Rescue Squads	249,433	393,200	408,200	348,200	-11.4%
Building Inspections	861,236	855,078	818,556	841,340	-1.6%
Coroner	68,618	70,000	70,000	70,000	0.0%
Central Communications	2,141,510	2,620,419	2,963,189	2,499,072	-4.6%
Animal Control	791,277	852,147	895,577	832,006	-2.4%
Public Safety Subtotal	26,700,482	28,186,375	30,373,431	28,446,741	0.9%
Public Safety Subtotal	19,952,326	21,086,707	24,135,438	26,884,425	27.5%

General Fund Expenditure Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>	<i>Change from 2009 Budget</i>
Transportation:					
Transportation Agencies:					
Brunswick County Airport	66,000	66,000	66,000	66,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Brunswick Interconnector Service	7,103	7,458	7,458	7,458	n/a
Brunswick Transit System	170,326	-	155,781	-	n/a
Transportation Subtotal	270,929	100,958	256,739	100,958	0.0%
Environmental Protection:					
Solid Waste	12,131,405	12,838,485	12,909,724	12,408,293	-3.4%
Storm water Ordinance Enforcement	86,439	88,252	88,252	90,557	2.6%
Environmental Protection Agencies:					
Artificial Reef Program	11,000	11,000	11,000	-	-100.0%
Brunswick County Beach Consortium	30,000	30,000	30,000	30,000	0.0%
Cape Fear RC & D	9,000	9,000	9,000	9,000	0.0%
Forestry	197,671	223,364	223,364	212,000	-5.1%
Other:					
Lockwood Folly Rvr Aquatic Res	-	-	182,900	-	n/a
Lockwd Folly & Shallotte Drdg	-	-	305,783	-	n/a
Coastal Watershed Management	57,041	-	-	-	n/a
Contaminated soil Removal	-	-	10,192	-	n/a
Eastern channel dredging	-	-	182,900	-	n/a
Environmental Protection Subtotal	12,522,556	13,200,101	13,953,115	12,749,850	-3.4%
Economic Development:					
Code Enforcement	232,556	271,883	283,838	265,390	-2.4%
Central Permitting	344,542	352,367	351,147	303,073	-14.0%
Planning	674,889	969,330	798,947	764,630	-21.1%
Community Development	74,144	-	6,500	-	n/a
Cooperative Extension	498,323	555,307	634,905	540,124	-2.7%
Soil and Water Conservation	174,363	183,827	185,144	189,438	3.1%
Public Housing	2,416,889	2,695,327	2,621,827	2,562,045	-4.9%
Economic Development Commission	384,348	386,947	386,947	376,501	-2.7%
Other:					
Save Our Sands	-	-	10,000	-	
Lockwood Folly Marketplace	-	-	51,500	-	
Committee 100	-	-	19,235	-	n/a
Economic Development Subtotal	4,800,054	5,414,988	5,349,990	5,001,201	-7.6%

General Fund Expenditure Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>	<i>Change from FY 2009 Budget</i>
Human Services:					
Health:					
Administration	2,967,348	3,454,264	3,513,388	3,319,456	-3.9%
Communicable Diseases	178,363	255,514	357,045	256,634	0.4%
Adult Health Maintenance	109,855	96,127	170,021	147,568	53.5%
Senior Health	403,247	467,062	484,758	420,927	-9.9%
Maternal and Child Health	1,300,395	1,192,696	1,478,592	1,301,840	9.2%
Environmental Health	1,691,224	1,774,168	1,554,010	1,361,389	-23.3%
Social Services:					
Administration	7,441,998	8,775,491	8,645,953	8,611,140	-1.9%
Community Alternative Program	578,757	684,749	655,749	655,737	-4.2%
Title III - In Home Care	328,476	430,076	372,076	374,249	-13.0%
Medical Assistance	3,742,758	2,820,626	2,212,126	-	-100.0%
Aid to the Blind	4,605	9,300	9,300	6,500	-30.1%
Adoption Assistance	234,774	390,000	390,000	325,000	-16.7%
Aid to Aging-Rest Home	495,405	590,000	590,000	600,000	1.7%
Foster Care	284,555	1,107,800	1,107,800	600,000	-45.8%
State Foster Home	118,801	432,546	432,546	200,000	-53.8%
Special Assistance	3,161	6,500	6,500	3,500	-46.2%
Day Care	5,884,517	4,827,940	5,346,200	5,194,904	7.6%
Special Child Adoption Fund	13,462	-	45,023	-	n/a
Veteran Services	125,786	137,037	137,038	135,442	-1.2%
Human Services Agencies:					
Southeastern Mental Health Center	700,606	692,000	692,000	692,000	-
Communities in School	247,746	225,000	292,254	190,000	-15.6%
American Red Cross Cape Fear	8,000	8,000	8,000	10,000	25.0%
Brunswick County Family Assistance	42,000	42,000	42,000	100,000	138.1%
Brunswick Senior Resources, Inc.	1,350,000	1,500,000	1,500,000	1,500,000	0.0%
Carousel Center	15,000	15,000	15,000	10,000	-33.3%
Hope Harbor Home	40,250	50,000	50,000	60,000	20.0%
Literacy Council	7,000	7,000	7,000	12,000	71.4%
Lower Cape Fear Hospice	25,000	25,000	25,000	25,000	0.0%
New Hope Clinic	21,000	21,000	21,000	35,000	66.7%
Smart Start of Brunswick Co	14,000	14,000	14,000	-	-100.0%
Southeastern Sickle Cell	3,200	3,200	3,200	-	-100.0%
Habitat for Humanity	25,000	25,000	25,000	-	n/a
Providence Home	55,000	25,000	55,007	35,000	40.0%
Juvenile Crime Prevention Grant	137,775	-	137,956	-	n/a
Brunswick Housing Opportunity	-	20,000	20,000	10,000	-50.0%
Boys and Girls Club	-	-	-	5,000	n/a
Other Human Services:					
Senior Citizen District Allocation	32,600	25,000	74,498	25,000	0.0%
Human Services Subtotal	28,631,664	30,149,096	30,490,040	26,223,286	-13.0%

General Fund Expenditure Summary

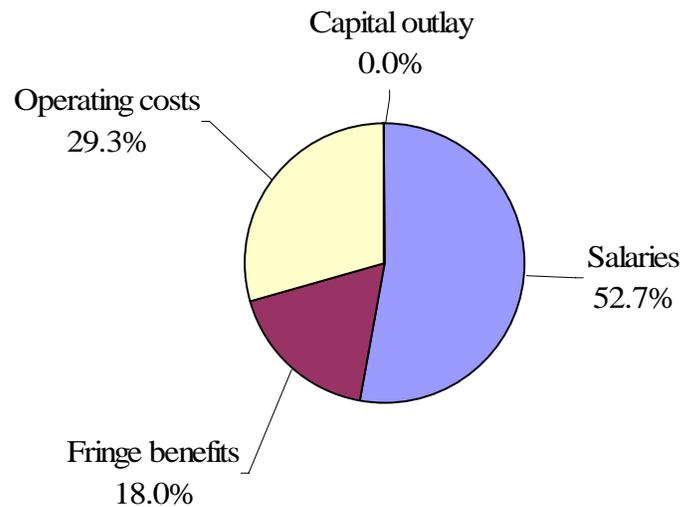
	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>	<i>Change from FY 2009 Budget</i>
Education:					
Brunswick County Schools	29,202,801	31,861,066	31,861,066	31,016,145	-2.7%
Brunswick Community College	2,895,763	3,409,358	3,529,358	3,435,831	0.8%
Education Subtotal	32,098,564	35,270,424	35,390,424	34,451,976	-2.3%
Culture and Recreation:					
Brunswick County Library	1,375,508	1,507,671	1,513,604	1,303,418	-13.5%
Parks and Recreation:					
Administration	365,271	372,698	367,798	346,963	-6.9%
Recreation	808,395	750,532	1,260,076	920,501	22.6%
Maintenance	2,961,475	1,458,096	1,603,541	1,285,901	-11.8%
Culture and Recreation Agencies:					
American Legion Baseball	5,000	5,000	5,000	5,000	-
Arts Council	10,000	30,000	30,000	-	-100.0%
WHQR Public Radio	1,200	1,200	1,200	-	-100.0%
Museum of Coastal Carolina	-	20,000	20,000	-	-100.0%
Other Culture and Recreation:					
Recreational Trails	-	-	75,000	-	n/a
General District Allocations	29,600	25,000	43,043	15,000	-40.0%
Culture and Recreation Subtotal	5,556,449	4,170,197	4,919,262	3,876,783	-7.0%
Debt Service:					
Principal retirement	7,975,510	9,624,859	9,642,803	9,741,528	1.2%
Interest and fees	4,861,015	6,474,764	6,474,763	6,053,868	-6.5%
Debt Service Subtotal	12,836,525	16,099,623	16,117,566	15,795,396	-1.9%
Total Operating Expenditures	144,998,074	158,638,278	160,100,603	149,624,643	-5.7%
Transfer to other funds	14,190,361	10,708,303	10,196,518	1,765,433	-83.5%
Total Expenditures	\$ 159,188,435	\$ 169,346,581	\$ 170,297,121	\$ 151,390,076	-10.6%

General Government Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 4,716,950	\$ 5,360,182	\$ 5,248,383	\$ 5,412,322
Fringe benefits	1,649,053	1,845,121	1,768,284	1,848,494
Operating costs	3,297,235	4,534,284	3,100,662	3,013,607
Capital outlay	50,364	46,388	67,824	-
Total expenditures	\$ 9,713,603	\$ 11,785,975	\$ 10,185,153	\$ 10,274,423
Other taxes and licences	3,330,285	3,300,000	1,700,000	1,500,000
Restricted intergovernmental	62,328	63,064	63,064	63,064
Permits and fees	1,633,817	1,496,476	1,340,741	1,355,539
Sales and service	118,915	165,000	165,000	175,000
Investment earnings	46,630	30,000	30,000	10,000
Other revenue	13,840	5,500	5,500	13,000
Total revenues	\$ 5,205,816	\$ 5,060,040	\$ 3,304,305	\$ 3,116,603
Number of FTE's	109.5	111.5	108.5	105.5

General Government Approved Expenditures FY 2010



Board of Elections

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 203,219	\$ 222,541	\$ 309,406	\$ 356,501
Fringe benefits	73,718	78,146	86,546	91,686
Operating costs	184,663	230,362	241,552	143,819
Capital outlay	-	-	-	-
Total expenditures	\$ 461,601	\$ 531,049	\$ 637,504	\$ 592,006
Permits and fees	35,455	1,000	1,000	35,634
Total revenues	\$ 35,455	\$ 1,000	\$ 1,000	\$ 35,634
Number of FTE's	5.0	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 federal and state law and State Board of Elections policy. Our mission is to maintain the integrity of elections, ensure election results are accurate, and include as many residents as possible by encouraging voter registration and making it easy for registered voters to cast a ballot for the candidates and issues of their choice.

Major Accomplishments

- Processed over 17,000 voter registration/change forms including 10,000 new registrants.
- Conducted two voter registration drives,
- Trained over 280 Election Day precinct officials and over 100 one-stop officials.
- Inaugurated a new one-stop voting site for a total of eight locations.
- Continued implementation of one-stop voter registration. Had over 1,500 new voters take advantage of this process during the General Election.
- Successfully conducted a General Election and a Special Bond Election with minimum voter wait time.
- Advanced Board and staff training by completing four State Board of Elections seminars.

Goals and Objectives

Goal: Ensure the health and safety of staff and visitors to the Board of Elections office.

Objectives:

- Obtain more storage space for election supplies so that offices and walkways are free from clutter.

FY 09/10 Projected Cost – cost absorbed by Operation Services for modification of an existing structure
 Projected Recurring Annual Cost – none

Goal: Become more organized and efficient in our service to voters, office holders, and candidates and reduce risk of errors (i.e. loss of ballots).

Objectives:

- Obtain more space for storage of election materials.

Board of Elections

FY 09/10 Projected Cost – cost absorbed by Operation Services for modification of an existing structure
 Projected Recurring Annual Cost – none

Goal: Ensure that voters have privacy while casting a ballot.

Objectives:

- Work more closely with precinct officials to develop a configuration of voting machines for individual precincts.

FY 09/10 Projected Cost – \$1600.00
 Projected Recurring Annual Cost – none

Goal: Increase security of the county’s voting machines.

Objectives:

- Install a privacy curtain around the base of the cage in the warehouse.
- Install security webbing on top of the cage.

FY 09/10 Projected Cost – cost absorbed by Operation Services
 Projected Recurring Annual Cost – none

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of registered voters	65,065	71,613	74,000	81,500
Number of elections held	1	2	2	2
Efficiency Measures				
Registered voters per full-time equivalent (FTE) position	13,013	14,323	14,800	16,685

<i>Key Performance Measures:</i>	<i>2000 Pres*</i>	<i>2002</i>	<i>2004 Pres*</i>	<i>2006</i>	<i>2008 Pres*</i>
Efficiency Measures					
Votes cast per FTE	7,408	5,336	7,697	5,350	10,709
One-Stop votes cast per FTE	1,089	783	2,752	1,683	7,079
Effectiveness Measures					
Number of register voters on Election Day	48,154	51,797	59,888	63,536	75,778
Total votes cast	29,632	26,682	38,486	26,752	53,544
One-stop votes cast	4,358	3,914	13,762	8,416	35,393
Percent voter turnout	57.17%	50.84%	63.31%	41.55%	71%
Percentage of one-stop voters to total votes cast	14.7%	14.7%	35.8%	31.5%	66%

*Presidential election year.

County Administration

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 590,319	\$ 694,126	\$ 684,791	\$ 702,734
Fringe benefits	160,244	193,940	181,384	199,200
Operating costs	99,259	137,500	131,500	107,000
Capital outlay	-	-	-	-
Total expenditures	\$ 849,822	\$ 1,025,566	\$ 997,675	\$ 1,008,934
Number of FTE's	9.0	9.0	9.0	9.0

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 make major modifications to the current County affordable housing program known as the "Revolving Home Construction Program" in order to better serve the segment of the population in need of affordable housing opportunities.

Objectives:

- To coordinate with local banks, real estate brokers and contractors to develop a program to assist people interested in home ownership to range from down payment assistance to construction of affordable homes.
- To modify existing development ordinances to include tangible incentives for developers to construct and develop affordable residential communities.
- To support the efforts of developers of affordable multifamily rental units within the county.
- To evaluate the feasibility of establishing a position in Public Housing to develop and manage a comprehensive County sponsored affordable housing program or support the efforts of existing independent organizations

FY 09/10 Projected Cost - \$150,000 (Depends on Structure of Program)

Projected Recurring Annual Cost – (Depends on Structure of Program)

Goal: To evaluate the feasibility of entering a Guaranteed Energy Savings Contract with a business experienced in the design, implementation, and installation of energy conservation measures in accordance

County Administration

with the North Carolina General Statutes in an effort to conserve energy and reduce energy and operating costs.

Objectives:

- To identify existing county facilities to be evaluated and issue a requests for proposals from interested firms to conduct a energy audit to determine the feasibility of a guaranteed energy savings contract whereby the energy savings resulting from the performance of the contract will equal or exceed the total cost of the contract.
- Seek approval from the Local Government Commission to finance the acquisition, installation or construction of the energy conservation measures if a guaranteed energy savings contracts is determined to be feasible.

FY 09/10 Projected Cost – Costs to be covered by energy cost savings.

Projected Recurring Annual Cost – Debt service to be covered by energy savings.

Goal: To complete a comprehensive update of the Brunswick County Personnel Policy Manual and Employee Newsletter and develop a meaningful Employee Recognition Program.

Objectives:

- To present a new Personnel Policy manual to the Board of Commissioners in October 2009 and conduct work sessions to review the changes and present for adoption in December 2009 to improve, clarify regulations to facilitate more efficient and equitable administration.
- To expand the Brunswick County Employee Newsletter and publish monthly to include general county information and dedicated sections on Human Resources, Risk Management and Safety and Employee Wellness topics.
- To develop a countywide employee recognition program to be based on excellence in key performance factors such as quality customer service, leadership, integrity and productivity, etc. to recognize and reward.

FY 09/10 Projected Cost – Newsletter \$2,000

Recognition Program \$3,000

Projected Recurring Annual Cost - \$5,000

County Administration

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Safety Training Programs Offered	8	10	12	12
Annual Report/Newsletters Published	2	2	3	3
Participants in Wellness Program (LW)	n/a	200	675	795
# Employee Newsletters Published	12	0	4	12
New Employee Orientation Sessions	12	11	11	12
Efficiency Measures				
# Lost Work Days per 100 Employees	1.1	1.7	1.85	2.0
Number of OSHA recordable cases	n/a	21	21	25
Effectiveness Measures				
Workers Compensation Experience Modifier	.89	.81	.92	.95
#Employee Accidents Determined to be Preventable	11	10	15	23
% Employee Turnover rate Including Retirees	7%	9%	5.80%	6.00%
% Employee Turnover Rate Excluding Retirees	5%	7%	5.26%	4.75%
%Employee Turnover Rate Excluding Retirees and Involuntary Separations	4.5%	5%	3.97%	3.50%

Court Facilities

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 44,771	\$ 46,173	\$ 58,503	\$ 106,174
Fringe benefits	15,667	16,254	17,019	35,761
Operating costs	124,266	188,235	188,700	292,793
Capital outlay	-	-	9,036	-
Total expenditures	\$ 184,704	\$ 250,662	\$ 273,258	\$ 434,728
Restricted intergovernmental	62,328	63,064	63,064	63,064
Permits and fees	345,921	342,000	342,000	298,080
Sales and service	38,068	35,000	35,000	30,000
Investment earnings	46,630	30,000	30,000	10,000
Total revenues	\$ 492,947	\$ 470,064	\$ 470,064	\$ 401,144
Number of FTE's	1.0	1.0	1.0	2.0

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 Superior and District Judges office, Clerk of Court and Cape Fear Sentencing Services operating budgets.

Finance

Department Summary

	<i>Actual</i>	<i>Approved Budget</i>	<i>Current Budget</i>	<i>Approved Budget</i>
Salaries	\$ 656,410	\$ 694,741	\$ 688,143	\$ 711,130
Fringe benefits	214,500	223,174	223,174	230,633
Operating costs	252,323	427,593	357,859	316,298
Capital outlay	13,000	6,700	6,700	-
Total expenditures	\$ 1,136,233	\$ 1,352,208	\$ 1,275,876	\$ 1,258,061
Number of FTE's	12.5	12.5	12.5	12.5

Department Purpose

The Fiscal Operations Department includes finance, 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), other North Carolina General Statutes and Ordinances of the County of Brunswick. The purpose of the department is to process financial transactions in accordance with sound business principles and internal controls. The department is charged with maintaining and timely reporting of accurate financial information in support of the fiscal management of the County. The department is responsible for managing the investment of funds, issuance of and management of debt, accounting for receipts and disbursements, employee payroll, capital project accounting, coordination and development of the annual budget, budgetary administration and control, preparation of the annual budget documents in accordance with standards established by the Government Finance Officers of America, managing federal and State financial assistance, fixed-asset accounting, purchase order processing and maintenance of an encumbrance accounting system, billing and collection of water and wastewater fees, coordination of the annual single audit performed by independent certified public accountants, and preparation of the Comprehensive Annual Financial Report.

Major Accomplishments

- Earned Government Finance Officers' Association Distinguished Budget Presentation Award 3 Consecutive Years
- Earned Government Finance Officers' Award for Excellence in Financial Reporting Award 1999, 2000, 2002, 2003, 2004, 2005, 2006, 2007
- Improvement in quality and timeliness of information thru monthly Financial Reporting to Board of Commissioners and Management, improvements to payroll check stub and direct deposit transmittal
- Improvement in effectiveness and efficiency in finance department thru the development of an uploading process for ledger entries
- Improvement in information security thru the development of procedures for a sealing process for payroll checks and W2 forms
- Successfully issued Revenue Bonds in January 2008 and school private placement financing in March 2008
- Established a hardship connection program for utilities
- Established a credit card, debit card and electronic check acceptance in the utility billing office

Goals and Objectives

Goal: Improve efficiency and effectiveness of fiscal operations thru the development of computer interfaces between the Utility Billing Software and the Finance Software and between the Tax software and the Finance Software.

Finance

Objectives:

- Conduct review of current business practices for processes that interface
- Development of mapping process to flow data from one software program to the other
- Testing of mapping
- Development of policies and procedures related to flow of information
- Implementation of software integration

FY 09/10 Projected Cost – No increase to existing operating budget.
 Projected Recurring Annual Cost - \$0

Goal: Improve efficiency and effectiveness of fiscal operations thru conducting a review of current internal procedures to optimize efficiency, eliminate redundancy and mitigate errors. Develop an internal procedures manual to use as a reference and for training of future staff.

Objectives:

- Meet with staff to gain a thorough understanding of all current practices and procedures
- Commit to writing current practices
- Collaborate with staff, research and seek guidance on development of best practice internal procedures
- Prepare a draft internal procedure manual with input from staff
- Prepare a final internal procedure manual
- Provide training to staff on any new procedures

FY 09/10 Projected Cost – No increase to existing operating budget
 Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Effectiveness Measures				
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Pending	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
Maintain or upgrade bond ratings	Upgrade	Upgrade	Maintain	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	No	No	Yes	Yes

Geographic Information Systems

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 364,799	\$ 402,525	\$ 402,525	\$ 401,939
Fringe benefits	126,295	134,417	134,417	138,137
Operating costs	121,349	81,665	140,594	51,880
Capital outlay	-	7,000	-	-
Total expenditures	\$ 612,443	\$ 625,607	\$ 677,536	\$ 591,956
Permits and Fees	27,455	25,000	25,000	8,000
Total revenues	\$ 27,455	\$ 25,000	\$ 25,000	\$ 8,000
Number of FTE's	8.0	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

- Mapping remaining current.
- Completion of the 7 county ortho project.
- Completion of Census PSAP.
- Continuance of locating cemeteries utilizing GPS.
- Completion of LUCA Program.
- Implementation of feature to view images for cemeteries from ArcViewer and web interface.

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.
- Continue a mapping initiative to accurately capture cemetery locations (GPS) and create a digital point mapping layer.
- Implementation and completion of planimetric datalayer.
- Implementation and completion of the updated land-use mapping layer.
- Continue mapping initiative to keep all GIS data layers current (eg: zoning, centerlines, etc).
- Pursue a data subscription service for GIS data downloads.
- Implement Enterprise License Agreement with ESRI for GIS mapping software to reduce future cost for the County (Current yearly license maintenance cost for all departments = @ \$50,000.00 / Enterprise Agreement = \$50,000.00 and allows for additional licenses).

Geographic Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Avg. # of parcels mapped per mapper monthly	288	227	194	194
Percent of parcels mapped per mapper monthly	2.08%	2.08%	2.08%	2.08%
Workload (output) Measures				
Total # of parcels mapped	13,839	8,486	7,572	8,000

Governing Body

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 156,618	\$ 174,885	\$ 187,878	\$ 181,601
Fringe benefits	55,328	61,249	66,318	71,949
Operating costs	137,455	159,000	196,136	175,000
Capital outlay	-	-	-	-
Total expenditures	\$ 349,401	\$ 395,134	\$ 450,332	\$ 428,550
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 county wide 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 for all Regular Meetings, Workshops, Board Retreats, Budget Hearings and Special Meetings. 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's Office is responsible for maintaining the County's Code of Ordinances, maintain all Commissioners schedules, reservations, per diem and mileage, responding to citizen inquiries and concerns and directing those concerns to the appropriate level of authority, notifying the public and media of board meetings, and 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 and Minutes of Regular Board Meetings, Work Sessions and Special Meetings held by the Board.
- Established Commissioners Webpage on the County Website.
- Posted approved Minutes on the Commissioners Webpage.
- Created a link on the Commissioners Webpage for the Agenda, and the entire Agenda Packet produced for the viewing capability for the public.
- Provided a copy of the agenda to all employees via County mass emailing establishing open lines of communication.
- Continued the archival of approved Minutes with the North Carolina Division of Historical Resources.
- Continued working with MuniCode providing the necessary links on the website for the County's Code of Ordinances.
- The Clerk's office initiated the First use of the LaserFiche Indexing Scanning Software for the County. Due to the success of the Clerk's Office pilot run twelve other departments are currently using the LaserFiche program.

Governing Body

Goals and Objectives

Goal: Laserfiche Scanning/Indexing Project.

Objectives:

- Continue In-House Indexing/Scanning of all files from vault and present Board Action.
- Continue working with the North Carolina Department of Cultural Resources on the Brunswick County's Record Retention & Disposition Schedule.
- Provide Licenses for Administration, Finance and County Attorney for access.
- Provide Annual Laserfiche Group Server Software Maintenance for Clerk's Office, Admin, Finance and County Attorney.

Goal: Customer Service

Objectives:

- Continue providing consistent accurate information for all citizen inquires.
- Continue providing public records request to citizens/municipalities in a timely manner.

Goal: Continuing Education Registration for Commissioners & Retaining MMC and CMC Status for the Clerk's Office

Objectives:

- Attend Essentials of County Government
- Attend Legislative Goals Conference
- Attend NACo Conference
- Attend NCACC Conference
- Attend Continuing Education Requirement Mandated from the Institute of Government and the International Institute of Municipal Clerks
- Attend Clerks Association Annual Conference

Legal Department

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 235,152	\$ 296,681	\$ 268,247	\$ 270,131
Fringe benefits	64,857	85,029	71,268	72,968
Operating costs	48,091	87,300	127,300	71,600
Capital outlay	-	-	-	-
Total expenditures	\$ 348,100	\$ 469,010	\$ 466,815	\$ 414,699
Permits and Fees	9,200	9,000	9,000	9,000
Total revenues	\$ 9,200	\$ 9,000	\$ 9,000	\$ 9,000
Number of FTE's	4.0	4.0	4.0	3.0

Department Purpose

To represent the County's interests, wherever they appear. To advise the County Commissioners on issues that confronts the County. To assist County Personnel in administering the County, and to deal with employment, liability, contract and regulation issues for the County and personnel.

Major Accomplishments

- Effectively represented the County before the Property Tax Commission, and settled those cases inappropriate for hearing. Having no Board of Adjustment cases reversed in the Superior Court. To assist the County in a transition to a new Commissioner upon the death of Mr. Sandifer. To assist the County in a transition to a new Sheriff. To assist the County with the elections, social service and health issues presented in the past year. To preside over the North Carolina County Attorney's Association.

Goals and Objectives

Goal: To collect delinquent taxes under the direction of the BC Tax Office. SAD # 20 concluded in 1999. Liens face termination from Statute of Limitations.

Goal: To foster departmental integration (some departments are nearly autonomous) assist and/or force check-lists, copy(s) of permits shared, copy(s) of plans should be shared, and to encourage cross-departmental familiarity with cases that become problems.

Objectives:

- To anticipate problem issues early in development that are common to other problem issues, and seek solutions from other departments (if available) in an orderly and contemporaneous fashion. This department should be much more involved in the interface between the County's Departments and the Courthouse.

Goal: To litigate the issues that are pressing the County into rapid response mode, and to continue to build better relations with the local legal community.

Objectives:

- Was able to install a combination lock on the lawyer's lounge, and it really made a difference in the response from the local bar. Providing Wi-Fi would also be a valuable contribution.

Register of Deeds

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 698,657	\$ 838,284	\$ 713,284	\$ 695,513
Fringe benefits	301,194	339,890	297,420	295,674
Operating costs	1,875,062	2,219,382	1,193,199	1,066,202
Capital outlay	-	14,250	-	-
Total expenditures	\$ 2,874,913	\$ 3,411,806	\$ 2,203,903	\$ 2,057,389
Other taxes and licences	3,330,285	3,300,000	1,700,000	1,500,000
Permits and fees	1,211,339	1,115,476	959,741	1,001,225
Total revenues	\$ 4,541,624	\$ 4,415,476	\$ 2,659,741	\$ 2,501,225
Number of FTE's	24.0	24.0	21.0	19.0

Department Purpose

The Brunswick County Register of Deeds Office provides numerous services to the working community and general public. These include recording documents, maps, issuing marriage licenses, certifying documents, administering oaths, providing copies of recorded documents, and executing passport applications. The Brunswick County Register of Deeds Office is bound by North Carolina General Statutes.

Major Accomplishments

- Improved customer service with changes to our in-house recording system. The Vital Records department has been made more efficient by streamlining how amendments and corrections are implemented.
- The employee work schedule has been changed to reflect the needs of the public.
- The Internet site has been enhanced to include requests by the public for an easier, more user friendly interface. The high speed search engine now mirrors the in-house system. Internet access of public documents now takes place only seconds after the document is indexed and scanned.
- Website improvements have included additional services for citizens needing applications, forms, and other information for U.S. Passports; additional information for the public concerning the entire Brunswick County Complex has also been added to the Register of Deed's website.

Goals and Objectives

Goal: Complete the back file conversion of vital records such as deaths, births and marriages and continue computerizing real estate records dating back to the 1700's.

Objectives:

- The indexes for these items will be available to the public at no cost.

Goal: Improve the Brunswick County Register of Deed's website to include a more personable oriented site; such as suggestions from the public including staff names and photographs.

Objectives:

- Research and implement new ways of using technology in order to provide more useful and quality data to all users thereby improving customer service, enhancing the website and utilize vendor's free training on database management.

Register of Deeds

Goal: To expand the physical space currently occupied by the Register of Deeds office and Customer Service.

Objectives:

- Work with Operation Services to devise a floor plan to better utilize the current space as well as adjoining space that may be obtained.

FY 09/10 Projected Cost – Unknown, \$76042.68 is currently available for building repair
 Projected Recurring Annual Cost - none

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Total number of recorded instruments	56,026	53,492	40,000	45,000
Total number of recorded Births	343	496	500	550
Total number of recorded Deaths	795	766	800	850
Total number of recorded Marriages	975	847	750	800
Passport applications executed	n/a	n/a	700	1000
Efficiency Measures				
Percent of documents recorded the same day	100%	100%	100%	100%
# days it takes to permanently index document	4-5	2-3	1-2	same day
# days it takes to return documents	4-5	2-3	1-2	1
Number of FTE's	23	22	19	19

Revenue Collections

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 430,914	\$ 462,180	\$ 462,180	\$ 463,848
Fringe benefits	158,399	176,272	177,432	180,508
Operating costs	90,639	123,022	83,157	73,850
Capital outlay	-	-	-	-
Total expenditures	\$ 679,952	\$ 761,474	\$ 722,769	\$ 718,206
Sales and service	80,847	130,000	130,000	145,000
Other revenue	13,840	5,500	5,500	13,000
Total revenues	\$ 94,687	\$ 135,500	\$ 135,500	\$ 158,000
Number of FTE's	12.0	12.0	12.0	12.0

Department Purpose

The Mission of the Brunswick County Revenue Department is to maximize the collection of levied taxes, assessments, and fees, to fund the important services of County Government. We are compassionate when dealing with financial hardship cases. 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 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 thirteen municipalities, and also handles daily deposits for other County Departments. Tax Collection laws are governed by "The Machinery Act of North Carolina."

Major Accomplishments

- Collected 97.84% of the 2007 – 2008 Levy (2nd highest rate in 12 years)
- Reduced the 10-Year Delinquent Balance to \$5.0 M by June 30, 2008 and \$3.9 M by December 31, 2008
- Executed property tax collection agreements with nine additional municipalities to improve customer service and solidify partnerships with towns. Currently collect for 13 towns
- Improved Customer Service Delivery through: (1) improved cross training of staff (2) conducting customer service training and observations (in person and over the phone). (3) expanding the use of optional payment plans for customers with financial hardships.

Goals and Objectives

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

Objectives:

- "Achieve the 2.5% reduction (7.9% to 5.4%) by 6/30/08 and continue to reduce the % uncollected (measured against an increasing levy)". The 3-Year Goal from 2005 was achieved. Continuing to reduce this percentage will be a significant challenge, and will depend on economic recovery.

Goal: Excel in Customer Service Delivery.

Revenue Collections

Objectives:

- Maintain the low level of hold time for customers reaching us by phone.
- Reduce the time walk-in customers have to wait in line for the next service representative (98% of customers will wait five minutes or less).
- Improve staff productivity (process all work the same business day - 98% of the time).
- Improve quality of work (continue Quality Review Program to ensure each employee receives a minimum of 24 observations per year).

Goal: Define requirements and provide resources for new Tax Collections Software to be developed by Brunswick County IT Department.

Objectives:

- Ensure specifications for software detailed, specific, and accurate
- Ensure integration with Finance Department
- Establish a process for the Municipal Collectors to have web based access (read only) to system
- Perform extensive user acceptance testing prior to conversion
- Train all employees of the fundamental operations of the system
- Minimize the impact on customer service and tax collection rates

Goal: Manage the tax collection partnership agreements with the current 13 municipalities and expand to other towns as requested.

Objectives:

- Manage and improve the current municipal tax collections process which offers complete billing and collections through January 5th, and a joint delinquent collections process with the local collector for the remainder of the fiscal year.
- Solicit feedback from towns in order to improve process for FY 2009-2010

Key Programs, Objectives and Measures

Key Performance Measures:	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Estimated	FY 08/09 Projected
Workload (output) Measures				
Growth of Tax Levy	6.9%	7.2%	11.0%	8.5%
Efficiency Measures				
% Collected: County Property Tax	97.94%	98.28%	97.84%	94.00%
% Collected: County Motor Veh. Tax	85.93%	85.68%	87.49%	85.40%
10-Year Uncollected: % of current levy	6.7%	5.9%	5.4%	8.9%
Effectiveness Measures				
Customers Waiting < 5 minutes	na	98%	98%	98%
Telephone messages returned < 2 hrs	na	90%	95%	96%
Telephone calls returned same day	na	99.5%	99.5%	99.5%

Tax Administration and Revaluation

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,336,092	\$ 1,528,046	\$ 1,473,426	\$ 1,522,751
Fringe benefits	478,852	536,750	513,306	531,978
Operating costs	364,127	480,225	440,665	315,165
Capital outlay	37,364	18,438	52,088	-
Total expenditures	\$ 2,216,435	\$ 2,563,459	\$ 2,479,485	\$ 2,369,894
Permits and Fees	4,448	4,000	4,000	3,600
Total revenues	\$ 4,448	\$ 4,000	\$ 4,000	\$ 3,600
Number of FTE's	32.0	34.0	34.0	33.0

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

- Added customer tax forms to the tax web site for download, improving service.
- Posted real property changes within 30 days of deed recording, benefiting clients.
- Developed procedures to audit "tax exempt" parcels in compliance with General Statutes.
- Increased the number of active business listings by 35%.
- Completed neighborhood delineation countywide and increased the number of neighborhoods to 248.

Goals and Objectives

Goal: Increase the tax base by 6/30/10.

Objectives:

- Restructure, resize, and retrain the staff to increase the accuracy and equity of appraisals, improve customer service, and ensure annual on-time delivery of bills, beginning 7/1/09 and completing 10/1/10.
- Create sketches of the improvements on all property record cards currently without a sketch, by 6/30/10.
- Identify unlisted land parcels by comparing the GIS parcel number list to tax records, and also comparing to neighboring counties, by 10/30/10.
- 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.
- Establish and implement an audit program for all exemption and land-use categories to comply with General Statutes and to discontinue exemptions that no longer apply 6/30/09.
- List all new businesses and audit 10% of existing business base, through a comprehensive program of telephone calls, mailings, field visits, public information, and research, by 6/30/10.

Tax Administration and Revaluation

- Require marina owners, mobile home park owners, and airport managers to provide listings of their customers as specified in General Statutes, by 1/31/10.
- Increase listings by owners of rental property by 20% by 1/31/10.

Goal: Comply with recent and anticipated law changes on taxation of mobile homes, circuit breakers for senior citizens on limited income, working waterfronts, etc. by statutory dates (anticipated 6/30/09), and provide software changes and public information as warranted.

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.

Resource requirements above baseline: none.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Appeals to Board of E&R	2022	314	200	200
Number of parcels (EOFY)	132,000	139,000	142,000	144,000
Tax Rate (per \$100 of assessed value)	\$0.54	\$0.305		
Tax Base (dollars in billions)	\$15.5	\$30.4	\$32.0	\$32.2
Efficiency Measure				
Properties / FTE (Target => 3,500)	4,552	4,375	3,923	3,825
Effectiveness Measure				
Variable Impact Ratio (Target lower) (discoveries plus releases)/ \$1000 levy	\$13.02	\$8.14	\$7.94	\$7.74

Contingency

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs	-	400,000	-	400,000
Capital outlay				
Total expenditures	\$ -	\$ 400,000	\$ -	\$ 400,000
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 2009 is less than 1 percent of the General Fund appropriation.

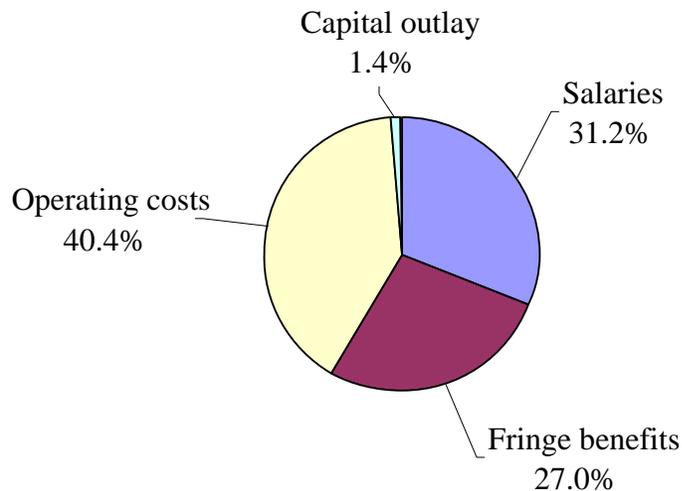
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Central Services Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 3,536,369	\$ 3,909,004	\$ 3,849,704	\$ 3,958,025
Fringe benefits	2,906,958	3,477,762	3,284,577	3,436,279
Operating costs	5,093,801	6,668,775	5,766,131	5,136,225
Capital outlay	330,122	205,000	164,471	173,500
Total expenditures	\$ 11,867,249	\$ 14,260,541	\$ 13,064,883	\$ 12,704,029
Restricted intergovernmental	138,176	125,000	125,000	125,000
Sales and service	2,163,365	2,649,000	2,285,000	2,010,000
Other revenue	137,146	150,000	150,000	127,000
Fund Balance Appropriated	-	-	150,000	94,500
Total revenues	\$ 2,438,688	\$ 2,924,000	\$ 2,710,000	\$ 2,356,500
Number of FTE's	94.0	94.0	94.0	95.0

Central Services Approved Expenditures FY 2010



Engineering

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 243,809	\$ 267,586	\$ 271,286	\$ 279,989
Fringe benefits	80,717	87,835	88,035	91,285
Operating costs	99,108	81,165	64,181	44,600
Capital outlay	-	-	15,900	-
Total expenditures	\$ 423,634	\$ 436,586	\$ 439,402	\$ 415,874
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

The Engineering Department reviews private project plans and specifications for subdivision and County Capital Improvement projects for conformance with federal, state and local regulations. They make recommendations to staff, developers and designers regarding modification or approval of plans. The department negotiates with engineering consultants and contractors for County projects. The Engineering department manages building projects and assists with other departments on their building projects. The department supervises the enforcement of federal, state and local regulations for stormwater management and subdivision development. They review bids and proposals and make recommendations to the Brunswick County Board of Commissioners.

Major Accomplishments

- Engineering processed approximately 40 private projects this year
- Supervised the County Administration Building Project and the FY07/08 Capital Improvement Projects
- Staff calculated over one million dollars in Capital Recovery Fees.

Goals and Objectives

Goal: To Develop a County Complex Master Plan for future expansion and better customer service.

Objectives:

- Hire a consultant to design a master plan for future growth, better customer service and ease of travel for citizens visiting the County Government Center.

Goal: Implement the new SAD project list to be use as a guide for future SAD Housing Project Infrastructure Improvements.

Objectives:

- Train staff to be prepared to assist public with the new SAD Projects Want List

Goal: To meet the current and future growth of Brunswick County without adding personnel and have the assurance of a quality project being dedicated to Brunswick County.

Objectives:

- Continue to cross train staff and to train for better customer service.

Engineering

Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of plans reviewed and projects inspected	150	130	100	50
Efficiency Measures				
Estimated number of feet of waterline and sewer line inspected	400,000	300,000	200,000	200,000
Effectiveness Measures				
Number of feet of waterline and sewer line inspected daily by inspector	2,000	1,000	500	500

Food Services

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 293,893	\$ 310,364	\$ 310,364	\$ 320,808
Fringe benefits	132,234	143,482	143,482	148,541
Operating costs	1,122,667	1,116,154	1,116,154	1,045,151
Capital outlay	-	-	-	-
Total expenditures	\$ 1,548,794	\$ 1,570,000	\$ 1,570,000	\$ 1,514,500
Fund Balance/Retained Earnings	-	-	150,000	94,500
Sales and service	1,385,911	1,570,000	1,420,000	1,420,000
Total revenues	\$ 1,385,911	\$ 1,570,000	\$ 1,570,000	\$ 1,514,500
Number of FTE's	11.0	11.0	11.0	11.0

Department Purpose

The purpose of the Cafeteria is to consistently deliver meals to the Brunswick County Detention Center, BSRI, and the General public.

Major Accomplishments

- Opened Sunset Harbor senior site.
- Served over 270,000 meals to the Jail
- Delivered over 120,000 Senior meals
- Averaged over \$800 per day in retail
- Uninterrupted service during construction

Goals and Objectives

Goal: Reduce overall food costs.

Objectives:

- Once the new cafeteria is open we will have a large area for food storage. This will give us an opportunity for bulk purchases.
- Contact other jails to try to “team up” and look for bulk items.
- Maintain contacts with the American Correctional Foodservice association affiliates to find opportunity buys.
- Compare monthly costs to the previous year to monitor expenditures

FY 09/10 Projected Cost - \$1500

Projected Recurring Annual Cost - \$1500

Goal: Create a menu that offers Heart Healthy options to encourage healthy choices by customers.

Objectives:

- Coordinate with the wellness committee on a monthly basis to monitor the menu options
- Implement the Heart Healthy menu options that fall within the cost budget

Food Services

- Implement incentives for selecting the Heart Healthy options to assist customers with improved meal choices.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Meals Sales Retail	199,505	222,486	205,000	200,000
Jail Meals	778,236	780,098	780,000	780,000
BSRI Home Bound	203,258	251,787	265,000	265,000
BSRI Congregate	131,217	131,888	140,000	140,000
Efficiency Measures				
Food Costs	752,566	952,368	919,094	910,751
Effectiveness Measures				
Healthy Heart Options	n/a	n/a	n/a	Once a week (50)

Management Information Systems

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 475,596	\$ 566,215	\$ 572,215	\$ 658,120
Fringe benefits	154,369	181,228	182,228	208,854
Operating costs	322,708	322,100	275,577	260,400
Capital outlay	30,935	15,000	15,000	165,000
Total expenditures	\$ 983,608	\$ 1,084,543	\$ 1,045,020	\$ 1,292,374
Other revenue	48,297	40,000	40,000	40,000
Total revenues	\$ 48,297	\$ 40,000	\$ 40,000	\$ 40,000
Number of FTE's	10.0	10.0	10.0	11.0

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

- Completed Admin Building equipment/cabling for voice and data
- Implemented and completed VoIP for New Administration Building
- Implemented and completed Laserfish scanning for the Health Dept.'s medical records and for the Planning Dept.
- Implemented DHCP protocol throughout 40% of the campus
- Setup a wireless public access point in the new Commissioner's Chambers
- Moved and upgraded the email system
- Setup and manage the Dell Open Manage software to monitor server errors
- Implemented the MS WSUS server to push out updates and security patches
- Deployed 2 new servers for Utilities fire sharing and Scada system
- Created Active Directory network for programmers for testing and application development
- Setup networking and specialized routing for SBI server in the Sheriff's Dept. to provide connectivity to critical application software.
- Completed phone switch memory upgrade, processor upgrade, CallPilot upgrade and phone server OS upgrade.
- Fully implemented Inspectors utilizing laptops in the field
- Created application for Appraisers to have permit details on laptops in the field
- Created utility to allow entering city permit information into CP

Management Information Systems

- Full migration of CP application program to .NET by June 2009
- Publishing of monthly inspection reports via website
- Implemented release tracking program for the Tax Dept.
- Completed multiple Economic Development enhancements to website

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:

- Continue to make upgrades/enhancements to the new .NET program to reduce data entry time and errors
- Implement ability to pay for permits using credit cards
- Implement online application of permits and provide import of data into the CP system

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

Objectives:

- Complete VoIP hardware and cabling installation for the new DSS Bldg. (Cost covered thru project building funds)
- Develop a hardware/cabling plan and RFP for the new Utilities Bldg. and implement plan by December 2010 (Cost covered thru project building funds)
- Purchase and installation of a new network storage device (old Magnatude is obsolete and must be replaced this year) (cost \$165,000)
- Increase incoming and outgoing bandwidth for network (\$6,900 increase per year)
- Implement user name change policy
- Implement termination/new hire policy related to password log-ins, data protection, computer set-ups, etc
- Research and possibly implement server virtualization and SQL Server failsafe features (cost \$40,000)
- Provide support for school VoIP project.
- To continue development of Tax software application for Assessment and Collections
- Partially automate transfer of deed information from ROD to Tax
- Review and begin preliminary work to redesign County's internet and intranet sites

FY 09/10 Projected Cost - \$211,900

Projected Recurring Annual Cost - \$0

Management Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Average time for completion of work orders (hours)	48	41	42*	41
% systems greater than four generations old	11	10	13**	16**
Workload (output) Measures				
Total # of trouble calls	2,357	2,070	2,292*	2,180*
Total # of computers supported	570	597	600	610
Total # of software support calls	260	190	180	180
Total # of requests for phone related support	815	792	850*	820*

*Increase due to new construction and VOIP **Increase due to budget cut backs

Operation Services

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,978,166	\$ 2,168,198	\$ 2,130,198	\$ 2,112,058
Fringe benefits	771,208	817,206	797,305	829,126
Operating costs	2,376,984	2,586,775	2,559,525	2,324,400
Capital outlay	235,978	95,000	113,160	8,500
Total expenditures	\$ 5,362,336	\$ 5,667,179	\$ 5,600,188	\$ 5,274,084
Restricted intergovernmental	138,176	125,000	125,000	125,000
Total revenues	\$ 138,176	\$ 125,000	\$ 125,000	\$ 125,000
Number of FTE's	55.0	55.0	55.0	55.0

Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction, Grounds, Housekeeping, Vector Control, and Water Management. The Building Maintenance division is responsible for repair and maintenance of all County owned buildings, as well as, the shipping/receiving operation of the County Warehouse and the Sign Shop. Housekeeping division is responsible for the cleaning of all County Government Center buildings and floor maintenance of County owned buildings located off the main site. Grounds division is responsible for the maintenance of County Government Center grounds, flowerbeds, landscaping, green house and mowing of grass. Construction division is responsible for performing construction type work requiring heavy equipment operation for all County departments, including the ACE program. Vector Control division is responsible for larviciding mosquito problem areas and mosquito spraying, as well as, educating the public and municipalities on mosquito programs. Water Management division is responsible for all snagging, drainage, and ditching projects.

Major Accomplishments

- Water Management performed snagging and ditch maintenance projects covering over 27,160 feet.
- Vector Control successfully renegotiated the USACE contract.
- Vector Control successfully managed mosquito populations on 699.22 acres of dredge spoil island along the ICWW and 716.5 acres on Eagle Island.
- Vector Control collected the first ever male *Culex coronator* in North Carolina on 10/13/2008.
- Vector Control identified a character to separate *Ochlerotatus atlanticus* from *Oc. tormentor*, which were previously indistinguishable as adults. The specimens are currently at the Smithsonian Institute where they are being compared against the holotype specimens.
- Vector Control collected 247 *Ixodidae scapularus*, the first ever statistically significant collection of this species in the state of North Carolina. The sample has been submitted to the N.C. State Laboratory to determine the presence of *Borrelia burgdorferi* (Lyme disease).
- Building Maintenance renovated the Maco Community Building on Hwy 87.
- Building Maintenance completed renovations for Economic Development in Building G.
- Building Maintenance assisted with opening the Shallotte EMS building.
- Building Maintenance assisted with renovations of the Shallotte Library.
- Construction and Grounds divisions completed the drainage, parking and landscaping at the Shallotte EMS site.
- Construction division completed the walking trail at the government center.

Operation Services

- Construction division hooked up sewer to Leland Park and the community building.
- Construction repaired drainage, graded and re-sodded the South Brunswick High School football field.
- Grounds division assisted with the landscaping around the new Administration Building and added a small flower bed between the old Administration Building and the Central Services Building.

Goals and Objectives

Goal: To protect the natural resources of Brunswick County and the quality of life of its citizens by continuing to implement GIS mapping of mosquito breeding sites, beaver dams and drainage projects across the county. Our goal in vector control is to protect the citizens of Brunswick County from mosquito-transmitted diseases like West Nile virus, Eastern Equine Encephalitis and Lacrosse Encephalitis.

Objectives:

- Replace the pesticide storage building with a block building to eliminate existing pesticide storage hazards and to be OSHA compliant.
- Continue to work with the United States Corps of Engineers Regulatory Division on drainage and snagging projects.
- Sentinel Chicken program, which is used to monitor mosquito transmitted diseases in Brunswick County.

FY 09/10 Projected Cost – Pesticide Storage building	\$23,000
Sentinel Flock Test Kit	\$600
Projected Recurring Annual Cost – Sentinel Flock Test Kit	\$600

Goal: To enhance appearance of road signs throughout the County as well as increasing productivity of the Building Maintenance Sign Shop.

Objectives:

- Hire a Maintenance Assistant II to cross train with the Sign Shop Technician and assist with installation of road signs. This person will also be cross trained for shipping and receiving duties in the Warehouse and to assist with large or urgent projects within the Building Maintenance division. The Sign Shop and the Warehouse are operated with one person each, which causes delays and problems when that person is absent. There are specific software programs used in the Sign Shop and Warehouse that take special training and must stay operational daily. To be the most efficient, this position will require a vehicle with pipe rack and tool box, along with start up tools.

FY 09/10 Projected Cost – Maintenance Assistant II	\$39,735
(grade 60 salary \$26,997, estimated annual benefits cost \$12,738)	
Vehicle (3/4 ton pickup truck with ladder rack)	\$24,000
Tools	\$1,500
Projected Recurring Annual Cost - Maintenance Assistant II	\$39,735
(grade 60 salary \$26,997, estimated annual benefits cost \$12,738)	

Goal: Improve appearance and accessibility to all county water lines and increase efficiency of the Construction Crew.

Objectives:

- Mow approximately 30 miles of county water lines on an annual schedule in order to decrease amount of time required to complete this task and reducing the amount of wear to equipment.

Operation Services

- Continue to mow 17 miles of the Caw Caw drainage district at least once a year, twice if possible, in order to decrease amount of time required to complete this task and reducing the amount of wear to equipment.
- Purchase one replacement bush hog per year.

FY 09/10 Projected Cost - \$3,500

Projected Recurring Annual Cost - \$3,500

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	43,837	45,853	53,872	56,550
Square footage of buildings maintained per FTE for the Housekeeping Division	19,970	23,866	22,585	23,867
Number of requests for temporary Vector Control per 1,000 population	6.4	1	2.8	3.5
Number of requests for temporary Vector Control per PTE	82	17	38	45
Number of ACE projects completed.	304	171	182	180
Number of mobile homes removed through the ACE program	220	147	152	150
Number of dilapidated buildings removed through the ACE program	173	160	200	150
Number of junk vehicles and boats removed through the ACE program	60	4	4	5
Efficiency Measures				
Percentage of Building Maintenance Work Request completed within 30 days.	93%	94%	95%	95%
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of County served	\$95.88	\$92	\$102.03	\$114.17
Cost of Housekeeping services per square foot of building cleaned.	\$1.87	\$1.79	\$1.91	\$1.96

Service Center

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 544,905	\$ 596,641	\$ 565,641	\$ 587,050
Fringe benefits	194,997	210,004	197,004	212,473
Operating costs	1,182,431	2,139,575	1,334,811	997,300
Capital outlay	13,892	60,000	20,411	-
Total expenditures	\$ 1,936,225	\$ 3,006,220	\$ 2,117,867	\$ 1,796,823
Sales and Services	777,455	1,079,000	865,000	590,000
Other revenue	88,849	110,000	110,000	87,000
Total revenues	\$ 866,304	\$ 1,189,000	\$ 975,000	\$ 677,000
Number of FTE's	13.0	13.0	13.0	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

- Implemented preventative maintenance service by appointment.
- Installation of small equipment lift.
- Implemented several new safety procedures, such as lock out/tag out of equipment, inspect vehicles upon return from outside vendor work, monthly safety inspections, and daily safety meetings.
- Initiated new system for informing departments of recalls that apply to their vehicles.

Goals and Objectives

Goal: To increase service delivery, productivity of staff and efficiency of the Service Center and the County's rolling stock.

Objectives:

- Purchase and install *FASTER* by CCG Systems, Inc., which is modern fleet management software that tracks assets, inventory, mechanics, accounting, operational cost, billing reports, etc.
- Extend roof on the diesel side of the Service Center to provide a carport type covering for the large equipment lift. This lift has required repairs due to exposure to the elements for the past three years. This cover will decrease repairs needed to the lift while increasing the lifts usable time.

FY 09/10 Projected Cost – <i>FASTER</i> software, equipment, installation & training	\$94,000
Roof extension	\$40,000
Projected Recurring Annual Cost – <i>FASTER</i> annual service fee	\$8,480

Service Center

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of vehicles maintained.	633	577	571	611
Number of heavy equipment pieces maintained	232	303	298	303
Number of rolling stock maintained per FTE	86.5	88	87	91
Efficiency Measures				
Average mileage of vehicle at replacement	171,683	170,074	175,137	172,600

Non-Departmental

Non-Departmental Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	1,573,432	2,038,007	1,876,523	1,946,000
Operating costs	(10,098)	423,006	415,883	464,374
Capital outlay	49,316	35,000	-	-
Total expenditures	\$ 1,612,650	\$ 2,496,013	\$ 2,292,406	\$ 2,410,374

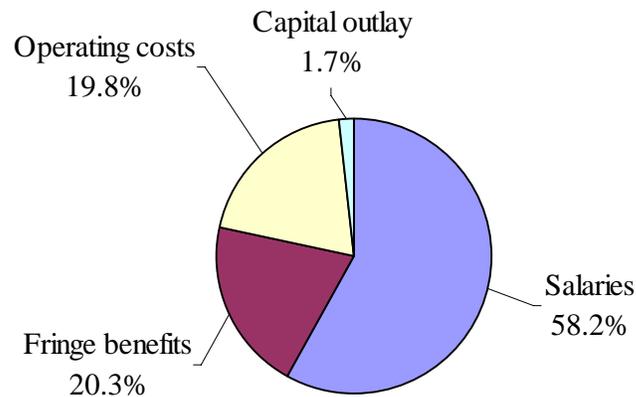
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 13,638,376	\$ 15,577,970	\$ 16,335,765	\$ 16,553,346
Fringe benefits	4,584,909	5,460,837	5,591,989	5,765,141
Operating costs	5,753,180	6,209,030	6,559,979	5,632,781
Capital outlay	2,724,016	938,538	1,885,698	495,473
Total expenditures	\$ 26,700,482	\$ 28,186,375	\$ 30,373,431	\$ 28,446,741
Other taxes and licences	92,272	18,000	18,000	18,000
Restricted intergovernmental	316,181	127,604	622,276	267,764
Permits and fees	2,477,234	2,539,489	2,266,316	2,082,334
Sales and service	2,546,339	2,312,000	2,653,726	2,772,492
Other revenue	93,945	114,548	191,683	109,880
Total revenues	\$ 5,525,971	\$ 5,111,641	\$ 5,752,001	\$ 5,250,470
Number of FTE's	339.25	340.0	340.00	341.00

Public Safety Approved Expenditures FY 2010



Animal Control

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 406,451	\$ 458,647	\$ 461,847	\$ 470,215
Fringe benefits	159,608	177,850	179,887	182,991
Operating costs	172,380	215,650	234,148	178,800
Capital outlay	52,837	-	19,695	-
Total expenditures	\$ 791,276	\$ 852,147	\$ 895,577	\$ 832,006
Sales and service	87,861	81,000	82,664	81,000
Other revenue	1,684	2,000	7,000	500
Total revenues	\$ 89,545	\$ 83,000	\$ 89,664	\$ 81,500
Number of FTE's	12.0	12.0	12.0	12.0

Department Purpose

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

Goals and Objectives

Goal: Continue Work with municipalities to provide some Animal Services not mandated by State Law within the Towns. This is a continuation of a goal that was put forth by the CCs last year. We have met several times with the town leaders and have an agreed upon menu of services they would like to have available. We have also built a municipality controlled trigger mechanism into this process so they can control their costs for such services as they requested. Two towns are nearing completion of the contracting process to begin services. **Update: All towns who wanted this service are now receiving them. There were some who wanted to either tailor this program to their town's special needs or did not want to follow the inter-local agreement. We have resisted these changes as the original agreement was to provide uniform services and not tailor them to each town which would make meeting this need extremely difficult if not impossible for Animal Services Staff.**

Objectives:

- Continue to track work to be sure we are meeting the demands of the towns as the CCs desire.
- Provide end of fiscal year report to the CCs and Board of Health regarding the utilization of this program.

FY 09/10 Projected Cost - \$50,000 plus merit salary increase (not an increase already in current budget).
Projected Recurring Annual Cost – Same.

Goal: Institute a Self-Inspection Program at the Animal Shelter to Help Us Identify problems that might come up during state inspections. The idea is if we run two self-inspections on ourselves, we should be able to identify and correct many of the problems before the state inspectors come. This should ensure better chances of us experiencing clean inspections. **Update: self-inspections were well received by state inspectors and not major write-ups have been noted by them since this program was put in place. Plan on maintaining this program with new Animal Services Director.**

Animal Control

Objectives:

- Design a self-inspection checklist that covers all the major areas now present in the state inspection process.
- Get Environmental Health Committee (EH) approval of instituting the self-inspection program.
- Run self-inspections twice monthly. Correct and document corrections made to share with state inspectors when they come.
- Share self-inspection reports with EH periodically and show corrections actions taken.
- Track over time to see if this has a positive affect on state inspections.

Key Programs, Objectives and Measures

Key Performance Measures:	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Estimated	FY 09/10 Projected
Workload (output) Measures				
Number of animals picked up by Animal Services per FTE	1476	1076	1189	1200
Effectiveness Measures				
Set a goal of an adoption rate of 25%. It is believed adoptions have decreased as a result of the economy.	38.5	31.6	22.9	25.0
Percentage of Animal Service's special vouchers completed within 6 months	80%	60%	80%	80%

Central Communications Center

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,126,251	\$ 1,446,862	\$ 1,448,862	\$ 1,419,669
Fringe benefits	385,688	541,357	542,355	544,332
Operating costs	445,690	616,200	710,954	512,970
Capital outlay	183,881	16,000	261,018	22,101
Total expenditures	\$ 2,141,510	\$ 2,620,419	\$ 2,963,189	\$ 2,499,072
Other revenue	116	-	-	-
Restricted intergovernmental	-	-	8,952	-
Total revenues	\$ 116	\$ -	\$ 8,952	\$ -
Number of FTE's	36.25	36.25	37.0	37.0

Department Purpose

To provide local emergency responders with reliable communications, continue our technological advancement, and ensure public safety with great customer service.

Major Accomplishments

- The Communications Division has successfully employed and utilized the position of Training/Operations Officer.
- The Pea Landing tower site has been completed which greatly improves the coverage area of the emergency radio system.
- Developed an employee training system that is continuing to grow and develop.

Goals and Objectives

Goal: To meet our goal of providing local emergency responders with reliable communications and properly serving the citizens of Brunswick County.

Objectives:

- To continue the 3 year rotation of CAD workstation replacement

FY 09/10 Projected Cost - \$41,000 - State 911 funds cover expense of \$36,900. County to cover \$4,100 of project costs.

Projected Recurring Annual Cost - \$0

- Purchase 24 monitors to replace old/failing units and provide hardware consistency.

FY 09/10 Projected Cost - \$7,200 - State 911 funds cover expense of \$6,480. County to cover \$720 of project costs.

Projected Recurring Annual Cost - \$0

- Replace 911 call taking consoles (furniture) with more functional, adaptive and ergonomic equipment.

FY 09/10 Projected Cost - \$90,000- State 911 funds cover \$72,000 – County covers \$18,000

Projected Recurring Annual Cost - \$0

Central Communications Center

Goal: Advance software operations/solutions to provide reliable communications and data recording/tracking for the emergency responders and citizens/visitors of Brunswick County.

Objectives:

- Evaluate\Replace the CAD system with an advanced\comparable product while reducing investment costs and offering the ability to further interface with the Sheriff's Department.

FY 09/10 Projected Cost - \$240,000 (State 911 funds cover)

Projected Recurring Annual Cost - \$30,000 (State 911 funds cover at 100%)

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Calls per day	947	975	1014	1032
Calls per hour	39	40	42	43
Calls answered in 0-6 seconds	90.20%	91.80%	92.00%	92.70%
Calls answered in 7-12 seconds	9.00%	8.20%	8.00%	7.95%
Calls answered in 13-18 seconds	0.50%	0.45%	0.40%	0.38%
Time from call to dispatch - All	2:32	2:28	2:19	2:21
Time from call to dispatch - EMS	3:55	3:26	3:11	3:10
Time from call to dispatch - Fire	3:54	3:22	3:34	3:20
Time from call to dispatch - Law	2:11	2:12	2:01	2:00

Criminal Justice Partnership Program

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 82,616	\$ 87,546	\$ 89,956	\$ 92,256
Fringe benefits	30,677	31,651	32,019	32,881
Operating costs	128,759	145,700	172,741	131,278
Capital outlay	15,497	-	1	-
Total expenditures	\$ 257,549	\$ 264,897	\$ 294,717	\$ 256,415
Restricted intergovernmental	95,052	96,604	99,324	84,424
Total revenues	\$ 95,052	\$ 96,604	\$ 99,324	\$ 84,424

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 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 contact 5 times a weekly (Monday-Friday) with the CJPP Coordinator or her assistant.

Major Accomplishments

- CJPP is actively involved with Drug Court. Drug Court takes place on the 1st and 3rd Thursday of each month and starts at 5:30 p.m. There have been several individuals in this program who have remained free of alcohol or drugs since starting with Drug Court.
- We continue to assist other counties with questions or problems concerning house arrest.
- As of 2-10-09 we have 113 active clients and have served 160 since July 1, 2008. This results in jail bed space savings of \$1,381,705.

Goals and Objectives

Goal: Continue to reduce jail overcrowding in the Brunswick County Jail and reduce the cost of incarceration for Brunswick County.

Objectives:

- Serve at least 220 defendants for the 09/10 fiscal year at a cost savings of approximately \$214,500 per month based on an average of 110 defendants per day. .
- Reduce contact offenders have with the Criminal Justice System by having them attend a satellite Domestic Violence Program.
- Reduce contact offenders have with the Criminal Justice System by having them attend substance abuse counseling.

Projected Recurring Annual Cost - \$292,535

Criminal Justice Partnership Program

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of defendants on EHA/Pretrial	179	188	195	220
Efficiency Measures				
Jail Bed Space/dollars saved at 46 per day	\$951,786			
Jail Bed Space/dollars saved at 50 per day		\$1,389,255		
Jail Bed Space/dollars saved at 65 per day			\$1,691,202	\$2,847,000

District Attorney

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 33,326	\$ 38,136	\$ 133,390	\$ 124,041
Fringe benefits	2,685	2,917	24,764	37,299
Operating costs	58,704	91,356	83,754	76,290
Capital outlay	-	-	-	-
Total expenditures	\$ 94,715	\$ 132,409	\$ 241,908	\$ 237,630
Permits and Fees	38,191	50,953	39,840	41,140
Restricted intergovernmental	-	-	88,328	82,605
Total revenues	\$ 38,191	\$ 50,953	\$ 128,168	\$ 123,745
Number of FTE's	-	-	-	-

Department Purpose

The county's contribution to the district attorney's office is \$113,885 in FY 2010. 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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 2,554,770	\$ 3,374,397	\$ 3,401,397	\$ 3,490,778
Fringe benefits	933,420	1,327,364	1,258,293	1,324,160
Operating costs	1,406,819	1,701,850	1,577,203	1,427,122
Capital outlay	67,757	-	623	-
Total expenditures	\$ 4,962,766	\$ 6,403,611	\$ 6,237,516	\$ 6,242,060
Sales and Service	234,181	230,000	211,514	255,000
Restricted intergovernmental	-	-	20,566	-
Other revenues	8,854	-	8,920	-
Total revenues	\$ 243,035	\$ 230,000	\$ 241,000	\$ 255,000
Number of FTE's	91.0	91.0	85.0	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 Statute 162-22 provides that the Sheriff has the care and custody of the Detention Center. The Sheriff's Office is also responsible for Courthouse Security as well as inmate movement for judicial purposes.

Goals and Objectives

Goal: To improve the efficiency of the road crew by making it self sufficient.

Objectives:

- Procure needed equipment and supplies.

FY 09/10 Projected Cost - \$3,893

Projected Recurring Annual Cost – 0

Goal: To improve the security of the facility and the safety of the officers.

Objectives:

- Procure ammunition, portable radios, digital video recording equipment for vans and other equipmenta to enhance security.

FY 09/10 Projected Cost - \$60,950.00

Projected Recurring Annual Cost – \$0

Emergency Management

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 357,409	\$ 387,222	\$ 412,493	\$ 405,572
Fringe benefits	110,570	114,560	118,428	118,950
Operating costs	241,166	310,658	346,519	223,391
Capital outlay	156,280	25,000	21,798	-
Total expenditures	\$ 865,425	\$ 837,440	\$ 899,238	\$ 747,913
Restricted intergovernmental	97,322	15,000	21,391	15,000
Permits and fees	23,448	27,200	27,200	27,100
Sales and Service		-	34,548	35,992
Other revenue	75,600	110,548	86,000	86,000
Total revenues	\$ 196,370	\$ 152,748	\$ 169,139	\$ 164,092
Number of FTE's	6.0	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

- Emergency Services Director has served as the International Association of Emergency Managers Board member to the National Association of Counties (NACO).
- Staff members have served on numerous local and state level committees.
- Staff members have received various levels of Emergency Management Certifications.
- Assisted in several Port Assessments for both the existing Port of Wilmington and the Proposed International Port in Southport.
- Successfully Hosted the 2nd Annual Brunswick County Hurricane Forum.
- Partnered with Brunswick Community College for the Fire Training Coordinator position, has had great results in number of firefighter training hours achieved.
- Rolled out new fire inspection software, has better data and scheduling capabilities.
- Conducted numerous exercises.
- Increased in-house staff training covering topics such as management, terrorism, risk analysis as well as many other topics.

Goals and Objectives

Goal: To prepare residents with special needs for evacuation during a disaster.

Emergency Management

Objectives:

- Conduct a media campaign of special needs registry.
- Conduct 8 sign up sessions (each BSRI Program) to pre-identify participants and prepare Special Needs ID Cards.
- Conduct table top exercise of existing plan with partner agencies.
- Conduct modified full-scale exercise that would set up the facilities, transportation methods and register some evacuees (modification is, we would not move any medically fragile patients).
- Conduct an after action review of the exercise to identify gaps in the plan.

FY 09/10 Projected Cost - \$5,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Average Inspections per FTE	786	736	837	800
Effectiveness Measures				
Average Plan Review Time	5-7 days	5-7 days	5-7 days	5-7 days
Average Inspection Request - Completion	1-2 days	1-2 days	1-2 days	1-2 days

Emergency Medical Services

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 3,500,552	\$ 3,897,486	\$ 3,849,486	\$ 3,782,792
Fringe benefits	1,077,738	1,241,646	1,221,787	1,247,031
Operating costs	1,007,359	974,130	1,003,049	1,003,530
Capital outlay	1,273,049	304,000	565,944	146,000
Total expenditures	\$ 6,858,698	\$ 6,417,262	\$ 6,640,266	\$ 6,179,353
Restricted intergovernmental	-	-	18,015	-
Other Revenue	490	-	-	-
Sales and service	2,222,014	2,000,000	2,324,000	2,400,000
Total revenues	\$ 2,222,504	\$ 2,000,000	\$ 2,342,015	\$ 2,400,000
Number of FTE's	72.0	72.0	72.0	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

- During CY 2008, the EMS Division responded to 13,588 responses and transported 7,738 patients. This represents an increase of 5% in responses and an increase of 13% of transports. The average response time countywide was 9 minutes 32 seconds and 79% of all responses were reached in less than 12 minutes
- The Division has completed the dissolution of the Shallotte Volunteer Rescue Squad. The resulting Community Emergency Response Team is operating with operational and financial oversight from the Division. The building which was in the process of being built by the rescue squad has been turned over to the County and now functions as an eleven thousand square foot training and operations facility and houses an additional paramedic unit.
- The Division has continually been above projections in EMS Billing revenue and is on target to be approximately \$500,000 above budget for FY 2008-2009

Goals and Objectives

Goal: To respond to 90% of all emergency responses countywide in less than 12 minutes.

Objectives:

- Continue to develop and measure operational changes that are cost effective and reduce any part of the response time continuum.
- Continue to develop and implement technological advances that will assist in reducing any part of the response time continuum.

Emergency Medical Services

- Assure that the division has enough manpower to produce no less than 98% of all scheduled unit hours. This will be accomplished by strategically leveraging part time and unscheduled overtime expenses.
- Assure the division has and maintains reliable vehicles by continuing the vehicle replacement program.
- Assure the division manages workload by providing enough unit hours for a dispatch unit hour utilization of between 0.22 and 0.25 and a transport unit hour utilization of between 0.15 and 0.17.
- Continuously monitor and update the ambulance deployment plan to provide the best possible ambulance coverage based on time of day, day of week, and expected call volume. Continue to seek out base locations based on these perimeters.

Goal: To be a State and national example of excellence in clinical care by providing state of the art protocols and equipment and using continuous quality improvement to monitor and improve patient outcomes.

Objectives:

- Continue to develop and measure equipment and protocol changes that are cost effective and improve patient outcomes in any way.
- Provide training, feedback and retraining to reduce the number of protocol errors to less than 1 protocol error per 1,000 patient contacts.
- Maintain equipment and vehicles to reduce the number of medical device failures to less than one per 5,000 patient contacts and to reduce the number of critical vehicle failures (vehicle failures occur either in route to a response or in route to the hospital) to less than one per 1,000 responses.
- Exceed the national standard of care for patients classified as ST Segment Elevation Myocardial Infarction (STEMI) by providing all recommended treatment and having the ability to reach a certified STEMI facility in less than 90 minutes 90% of the time
- Develop and implement protocols and procedures to increase the out of hospital survival rate of persons going into cardiac arrest in Brunswick County.
- Finish the application process for the EMS Division to be accredited by the Commission on Accreditation of Ambulance Services

Goal: To maintain the EMS Division's financial stability and to work toward reducing the revenue to subsidy ratio by 20%.

Objectives:

- Continue to develop and measure procedural changes that are cost effective and improve cash flow.
- Work with billing vendor to maximize reimbursement for ambulance transports by working at the State and national level to lobby for improved Medicare/ Medicaid reimbursement.
- Explore and develop measures to increase the number of ambulance transports completed by the EMS Division
- Explore the possibility of implementing a subscription program to enhance the EMS Division cash flow.

Emergency Medical Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of Dispatches	12,053	13,175	13,371	15,200
Number of Transports	6,202	7,181	8,212	9,000
Unit hours scheduled	66,060	66,060	70,272	70,272
Unit hours produced	66,060	66,060	70,272	68,866
Operational Measures				
Emergency Response time compliance	74%	78%	78.33%	85%
Percent of unit hours produced	100%	100%	100%	98%
Dispatch Unit Hour Utilization	.18	.20	.19	.21
Transport Unit Hour Utilization	.10	.11	.12	.13
Responses per protocol errors	n/a	n/a	n/a	1,000
Responses per medical device failure				5,000
Responses per critical vehicle failures	860.92	387.5	786.52	1,000
Percentage of STEMI patients to correct facility in less than 90 minutes	n/a	n/a	86%	90%
Cardiac Arrest survival rate	n/a	n/a	n/a	21%
Financial Measures				
Total Revenue Collected	n/a	\$2,131,833	\$2,595,054	\$2,745,000
Fees Earned Per Trip	n/a	\$230	\$251	\$305

Medical Examiner

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	68,618	70,000	70,000	70,000
Capital outlay	-	-	-	-
Total expenditures	\$ 68,618	\$ 70,000	\$ 70,000	\$ 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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 545,548	\$ 551,390	\$ 538,648	\$ 578,721
Fringe benefits	198,988	194,558	186,178	202,509
Operating costs	85,032	109,130	93,730	60,110
Capital outlay	31,668	-	-	-
Total expenditures	\$ 861,236	\$ 855,078	\$ 818,556	\$ 841,340
Permits and fees	1,667,418	1,606,000	1,281,000	1,010,600
Total revenues	\$ 1,667,418	\$ 1,606,000	\$ 1,281,000	\$ 1,010,600
Number of FTE's	12.0	12.0	12.0	12.0

Department Purpose

The purpose of the Building Inspection Department is to enforce the uniform building codes established by the State of North Carolina in the fields of Building, Plumbing, Mechanical, and Electrical. The department helps to protect and ensure the safety, health and general welfare to the citizens of Brunswick County by our commitment to the construction of safe buildings and dwellings in which to live and work. The inspection process involves the tracking of permit and inspection data, monitoring building construction, review of plans, specifications, and permits, scheduling inspections, performing all required state and local field inspections for code compliance, issuance of certificates of occupancy or compliance and notification to release power to the local electrical company.

Major Accomplishments

- Managed Inspections—Activity for \$125.9 Million in construction costs
- Successfully performed 20,526 Inspections and have driven 96,000 miles without any major accidents or loss of time.
- Completion of 336 hours of continuing education and training in the technical codes.
- Increased Staff Certifications by nine levels.

Goals and Objectives

Goal: Formulate a process to provide temporary electrical service prior to a Certificate of Occupancy on residential construction.

Objectives:

- Continue to improve relations between inspectors and contractors.
- Allows contractor to acclimatize home for better quality installations.
- Provides an additional two inspection after electrical power has been installed.
- Enables the Department to increase the quality of the inspection process.
- Implement an \$80 fee to the General Contractor for this service.

FY 08/09 Projected Costs- Absorbed in annual budget

Projected Recurring Annual Cost- \$0

Public Inspections

Goal: Provide high quality code enforcement services and execute enforcement actions in a professional, timely and uniform manner to our customers that will exceed their expectations for effectiveness and efficiency.

Objectives:

- Development of construction and inspection information that will increase our customer's knowledge and improve communications.
- Identify and adopt new technology and procedures as they become available.
- Sustain a 98% level of service for next day inspections.
- Continued review of construction plans in a timely manner.
- Promote a consistently high level of courtesy by our staff to the public.

FY 08/09 Projected Costs- Absorbed in annual budget

Projected Recurring Annual Cost-\$0

Goal: Development of an excellent Building Inspection Website.

Objectives:

- Additional information made available to be downloaded from our website.
- Links established to all the Licensing Boards of North Carolina.
- Continued education to our customers for on-line scheduling.
- All North Carolina Building Codes available for viewing through our website.
- Create guides and checklists for Building Inspection information.

FY 08/09 Projected Costs- Absorbed in annual budget

Projected Recurring Annual Cost- \$0

Public Inspections

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
Workload (Output) Measures				
SFR	1184	735	392	412
Commercial	314	202	138	145
Mobile Homes	468	320	203	213
Other Permits	10,030	7,836	6,619	6,931
Cost of Construction in Millions	219.1	148.7	105.6	110.8
Revenue	1,563,099	1,667,418	1,068,117	1,121,522
Efficiency Measures				
To achieve 98% level of service for next day inspections	96%	98%	98%	98%
Complete residential plan reviews or respond within 24-36 hours	96%	97%	98%	98%
Complete commercial plan reviews or respond within 24-36 hours	96%	97%	98%	98%
Effectiveness Measures				
Total Inspections	47,100	27,409	18,771	19,709
Average Inspections per day based on				
8 Inspectors	23.7	n/a	n/a	n/a
7 Inspectors	n/a	15.7	n/a	n/a
6 Inspectors	n/a	n/a	12.6	13.2

Sheriff's Department

Department Summary

	<i>Actual</i>	<i>Approved Budget</i>	<i>Current Budget</i>	<i>Approved Budget</i>
Salaries	\$ 5,031,452	\$ 5,336,284	\$ 5,999,686	\$ 6,189,302
Fringe benefits	1,685,534	1,828,934	2,028,278	2,074,988
Operating costs	1,523,650	1,358,156	1,636,681	1,301,090
Capital outlay	943,047	593,538	1,016,619	327,372
Total expenditures	\$ 9,183,683	\$ 9,116,912	\$ 10,681,264	\$ 9,892,752
Other taxes and licences	\$ 92,272	\$ 18,000	\$ 18,000	\$ 18,000
Restricted intergovernmental	123,806	16,000	365,700	85,735
Permits and fees	748,177	855,336	918,276	1,003,494
Sales and service	2,283	1,000	1,000	500
Other revenue	7,200	2,000	89,763	23,380
Total revenues	\$ 973,738	\$ 892,336	\$ 1,392,739	\$ 1,131,109
Number of FTE's	108.0	108.0	114.0	115.0

Department Purpose

The Brunswick County Sheriff's Office provides services to its citizens in a variety of areas. First is the Uniformed Patrol Division which consists of the Patrol Division, K-9 Division, ACE team, School Resource Officers, and Bailiff Division. These services are provided to the citizens of Brunswick County by responding to calls for assistance and providing security services within our schools and court house. Next, 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, polygraph, and internal affairs. The Civil and Warrant Division processes and serves all written instruments of the court along with our clerical staff that provide the data entry and information services vital to our day to day operation.

Major Accomplishments

- This year the Brunswick County Sheriff's Office transitioned to a new administration. Under the leadership and guidance of this administration many changes have been implemented within the organizational structure to allow for a more efficient means of operation. A few of these changes include modification of the chain of command, establishment of the Aggressive Criminal Enforcement Team (ACE), development of a county wide investigative task force, submission of package to obtain a military surplus OH-58 helicopter, organized a citizens academy, obtained certification to hold Basic Law Enforcement Training (BLET) in house, currently negotiating a contract to house up to 100 federal prisoners, moved inmates into the new phase of the detention center, phased in more fuel efficient vehicles, reduced cost for striping of vehicles and associated equipment in an effort to use our county taxpayers dollars more economically. Officers have been equipped with tasers which has reduced workers comp claims from 31 in 2007 to 11 in 2008. A GED program has been implemented for inmates through a partnership with Brunswick Community College which will help inmates secure jobs once their time is served. A new program called S.T.O.P.P.E.D. which assists parents of teenage drivers by keeping them informed of any law enforcement contact while their children are operating a vehicle. A citizen's observer program has been created to provide timely notification to residents of recent crimes committed in their neighborhoods.

Sheriff's Department

Goals and Objectives

Goal: Enhance the capability of the Drug Enforcement Unit to more effectively initiate and implement narcotic investigations as well as improve the Safety factor for personnel.

Objectives:

- Procure needed electronic equipment to improve officer safety.

FY 09/10 Projected Cost - \$11,759

Projected Recurring Annual Cost – \$0

Goal: To improve officer safety and efficiency in answering requests for assistance from the public.

Objectives:

- Purchase and equip vehicles for deputies to improve public safety.

FY 09/10 Projected Cost - \$710,014

Projected Recurring Annual Cost – \$12,875 (this amount will replace the current \$30,000 paid per year for software support services)

Goal: To increase courtroom and courthouse security.

Objectives:

- Increase personnel hours in the courtroom to eliminate officers from the Road Patrol Division assisting with courtroom security.

FY 09/10 Projected Cost – \$50,026

Projected Recurring Annual Cost – \$48,000

Goal: Improve the K-9 divisions' ability to train and improve the divisions' ability to trail suspects or missing and endangered persons.

Objectives:

- Procure K-9 and associated training and equipment.

FY 09/10 Projected Cost - \$20,500

Projected Recurring Annual Cost – \$5,000

Goal: To increase school security for a growing population of students currently enrolled in Brunswick County Schools.

Objectives:

- Increase personnel by adding one (1) sworn officer to the School Resource Division. This officer would be placed at the new Cedar Grove Middle School and the county would received reimbursement from Brunswick County Schools.

FY 09/10 Projected Cost – \$68,567

Projected Recurring Annual Cost – \$47,526 (to be absorbed by school board)

Sheriff's Department

Goal: To properly maintain and service county equipment to ensure operational readiness.

Objectives:

- Procure dive team equipment, watercraft maintenance and training.

FY 09/10 Projected Cost – \$10,000

Projected Recurring Annual Cost – \$2,400

Goal: To increase service of orders for arrest in child support cases from Department of Social Services through contract services.

Objectives:

- Provide personnel hours for the effort.

FY 09/10 Projected Cost – \$40,000 to \$

Projected Recurring Annual Cost – \$47,526.00

Goal: To improve the efficiency of the CID unit by reducing the amount of time Detectives currently require to work cases, and by improving the capabilities of the division by adding updated technological equipment.

Objectives:

- Procure equipment and supplies to support the goal.

FY 09/10 Projected Cost - \$44,455

Projected Recurring Annual Cost – \$13,000

Goal: Improve officer safety and capabilities of the unit.

Objectives:

- Procure equipment and supplies.

FY 09/10 Projected Cost - \$37,735

Goal: To make the Sheriff's Office self sufficient at providing in-service training to current employees and future BLET students by constructing a firing range weapons training and qualifications.

Objectives:

- Procure construction permits
- Engage engineer to design the facility

FY 09/10 Projected Cost - \$61,965

Sheriff's Department

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Criminal Papers	15,298	16,690	18,000	20,000
Civil Papers	7,762	9,313	12,000	15,000
Total of Entered Reports	5,273	5,259	6,500	7,500
Calls Answered	58,257	47,000	51,700	55,000
Mental Commitment Transports	683	325	357	400
Security Checks	110,487	102,338	112,571	115,000
Efficiency Measures				
Sex Offender Checks	n/a	n/a	1772	2000

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Fire Departments	\$ 365,570	\$ 223,000	\$ 223,000	\$ 300,000
Rescue Squads	226,846	285,700	300,700	298,200
Rescue Squads Capital Outlay	15,087	100,000	100,000	50,000
Public Safety Agencies	7,500	7,500	7,500	-
Total expenditures	\$ 615,003	\$ 616,200	\$ 631,200	\$ 648,200
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.

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Transportation Budget Summary

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Brunswick Transit System	\$ 170,326	\$ -	\$ 155,781	\$ -
Brunswick County Airport	66,000	66,000	66,000	66,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Brunswick Interconnector Service	7,103	7,458	7,458	7,458
Total expenditures	\$ 270,929	\$ 100,958	\$ 256,739	\$ 100,958
Restricted intergovernmental	170,326	-	155,781	-
Total revenues	\$ 170,326	\$ -	\$ 155,781	\$ -
Number of FTE's	-	-	-	-

Brunswick Interconnector Service - The Wilmington Transit Authority was created in 1974 and implemented to initially provide public transportation to the citizens of the Wilmington area. The name "WAVE" was adopted in December of 2002. In June of 2003, the City and County merged the Wilmington Transit Authority and New Hanover Transportation Services. In July 2004, a new transportation authority was created and provided a connector for the citizens of Brunswick County.

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.

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.

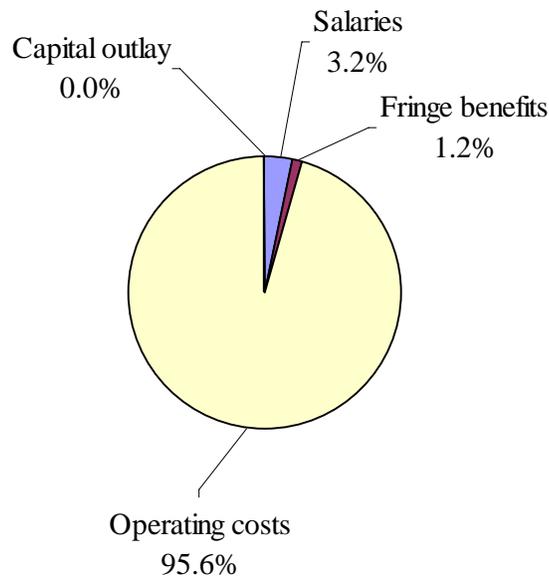
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Environmental Protection Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 467,520	\$ 495,444	\$ 479,169	\$ 413,774
Fringe benefits	170,588	166,403	159,278	148,576
Operating costs	11,688,234	12,388,254	13,201,301	12,187,500
Capital outlay	139,173	150,000	113,367	-
Total expenditures	\$ 12,465,515	\$ 13,200,101	\$ 13,953,115	\$ 12,749,850
Other taxes and licences	174,218	112,000	176,000	212,000
Restricted intergovernmental	12,000	36,000	144,950	17,500
Permits and fees	1,995,330	2,025,500	1,415,224	1,290,557
Sales and Service	111,014	53,500	53,500	53,500
Other revenue	137,049	115,000	165,000	75,000
Total revenues	\$ 2,429,611	\$ 2,342,000	\$ 1,954,674	\$ 1,648,557
Number of FTE's	10.0	10.0	9.0	8.0

Environmental Protection Approved Expenditures FY 2010



Solid Waste

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 404,731	\$ 429,412	\$ 412,412	\$ 345,434
Fringe benefits	151,345	146,483	139,483	128,059
Operating costs	11,436,156	12,112,590	12,244,462	11,934,800
Capital outlay	139,173	150,000	113,367	-
Total expenditures	\$ 12,131,405	\$ 12,838,485	\$ 12,909,724	\$ 12,408,293
Other taxes and licences	\$ 174,218	\$ 148,000	\$ 176,000	\$ 212,000
Restricted intergovernmental	12,000	-	-	17,500
Permits and fees	1,724,630	1,856,000	1,200,000	1,200,000
Sales and services	111,014	53,500	53,500	53,500
Other revenue	137,049	115,000	115,000	75,000
Total revenues	\$ 2,158,911	\$ 2,172,500	\$ 1,544,500	\$ 1,558,000
Number of FTE's	9.0	9.0	8.0	7.0

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

- Completed implementation of a recycling program in all Brunswick County schools funded by a NC DPPEA grant. Currently, all public Brunswick County Schools have an active recycling program.
- 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.
- Implemented a Cigarette Litter Prevention Program in several municipalities of Brunswick County with the assistance of a grant from the National Keep America Beautiful office.
- Implemented an oil filter recycling collection at the Brunswick County Landfill.
- Won the 2008 Outstanding Rural Recycling Award and the Behind the Scenes Award from the Carolina Recycling Association.

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.

Objectives:

- Continue working with the North Carolina Department of Environment and Natural Resources and Dewberry & Davis to gain approval of the application package for a permit extension that will allow for up to five additional years, if capacity allows. Actual capacity is estimated to be available through 2014 if C&D tonnage remains flat and the County continues diverting C&D waste at the current rate.

Solid Waste

- Once permitted, begin operation of the C&D sorting/recycling operation to increase the amount of C&D diverted from the landfill and extend the capacity of the landfill for as long as possible.
- Continue working with Dewberry & Davis in pursuing locations and costs of a landfill expansion or new landfill site.

FY 09/10 Projected Cost – Construction of sorting pad, minus grant	\$95,000
Landfill expansion or new landfill	\$TBD
Projected Recurring Annual Cost - unknown	

Goal: Improve customer service to our landfill customers by adding credit cards to the payment options accepted, increasing the type of reports available and making the transfer process from the office to the landfill more efficient to prevent delays in serving customers at the scale house.

Objectives:

- Upgrade the current Landfill software to WasteWorks SQL which will allow for more efficient transfer and for various detailed reports to be created which will increase efficiency of office operations as well as better serve the landfill customers.
- Contract with Power Pay at the Landfill site to accept credit cards as payment for tipping fees and on landfill accounts.

FY 09/10 Projected Cost – Upgrade to WasteWorks SQL	\$4,129
Service Charge to Power Pay	\$120
Per Transaction Charges to Power Pay	\$2,800*
Projected Recurring Annual Costs – Service Charges	\$120
Transaction Charges	\$2,800*

Goal: Improve quality of life through increased participation in cleanups and beautification activities, decrease litter and increase recycling rates by creating awareness in Brunswick County of the benefits of recycling and the negative environmental impact of litter.

Objectives:

- Begin an anti-littering public education campaign with the assistance of Keep Brunswick County Beautiful through PSA's and other forms of advertisement.
- Create a website for the Solid Waste Department and Keep Brunswick County Beautiful which will include educational videos for teachers to use in their classrooms, a video of our recycling facility and message boards for citizens to ask questions and voice their concerns about recycling.
- Improve and increase education and outreach programs in schools and within the community. In order to make this program more effective and easier to accomplish in a variety of settings, we will need a portable PA system, AV cart and enclosed trailer. The trailer will also be used for other events conducted by the Solid Waste Department.

FY 09/10 Projected Cost – PSA's and other media costs	\$4,000
Website	\$3,500
Portable PA System w/ cart	\$2,000
Enclosed Trailer	\$3,000
Projected Recurring Annual Cost – Website	\$1,500

Solid Waste

Goal: Increase quality of life and enhance customer service by providing a collection site for some hazardous materials and an additional HHW collection event for the citizens of Brunswick County, increasing the diversion of hazardous waste from our waste stream and preventing improper disposal of these hazardous materials.

Objectives:

- Expand our current HHW collection capabilities by adding a third collection day in Leland.
- Expand our current HHW collection by adding a collection for prescription drugs.
- Improve the permanent electronics collection at the Landfill by expanding the current collection shed at the Landfill site.
- Institute a fluorescent bulb collection program at the Landfill.

FY 09/10 Projected Cost – Additional HHW Collection	\$40,000
Pharmacist for HHW collection (3 events)	\$1,000
Improvements to existing shed	\$15,000
Fluorescent Bulb Collection	\$500
Projected Recurring Annual Cost – HHW Collection	\$40,000
Pharmacist	\$1,000
Fluorescent Bulb Collection	\$500

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,866.75	1,631.51	1,505.03	1,400
Tonnage of recyclables received per 1,000 population	49.87	53.11	54.09	55
Tonnage of all material received at the Landfill per FTE	29,547.41	25,824.02	23,822.06	24,000
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	3%	6%	7%	8%
Number of Solid Waste violations received per 1,000 population	.16	1.39	4.76	5

Stormwater Ordinance Enforcement

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 62,789	\$ 66,032	\$ 66,757	\$ 68,340
Fringe benefits	19,243	19,920	19,795	20,517
Operating costs	4,407	2,300	1,700	1,700
Capital outlay	-	-	-	-
Total expenditures	\$ 86,439	\$ 88,252	\$ 88,252	\$ 90,557
Permits and fees	270,700	169,500	169,500	90,557
Total revenues	\$ 270,700	\$ 169,500	\$ 169,500	\$ 90,557
Number of FTE's	1.0	1.0	1.0	1.0

Department Purpose

The stormwater ordinance enforcement section of the engineering department reviews and approves stormwater management plans for new development and re-development projects in Brunswick County to ensure that all federal, state, and local regulations for stormwater management are met. They also enforce the prohibition of illegal discharges to the County storm drain system or watercourses and respond to citizen concerns regarding stormwater runoff.

Major Accomplishments

- The Engineering Department began implementing the Stormwater Program in 2002 and continues to operate with very few problems.
- Engineering inspectors have been cross-trained to conduct stormwater inspections and staff have begun conducting annual performance inspections of stormwater Best Management Practices (BMPs).
- Stormwater staff in conjunction with other local stakeholders including New Hanover County and City of Wilmington worked to develop a Resolution and Guidance Manual encouraging the use of Low Impact Development (LID) practices in Brunswick County as an alternative to traditional stormwater controls. The Resolution and Guidance Manual was passed by the Brunswick County Planning Board and subsequently by the Brunswick County Board of Commissioners.
- Completed updates to both the Stormwater Plan Review Fee Schedule and the Annual Inspection Fee Schedule.

Goals and Objectives

Goal: Keep Stormwater Ordinance up to date in order to help improve water quality and to minimize flooding and resulting damage to life and property during normal and significant rainfall events.

Objectives:

- Continue to work to improve the comprehensive stormwater runoff services within the corporate limits of those local governments with which we have agreements. Schedule meetings with each municipality with which we have an agreement to refresh current staff on what we do and how we can improve our service.
- Continue to implement and remain up to date on any changes made to the Phase II Stormwater and the Coastal Stormwater Rules. Incorporate into the Stormwater Ordinance any changes to bring it up to date with federal and state regulations.

Goal: Educate the citizens of Brunswick County about the need for stormwater management.

Stormwater Ordinance Enforcement

Objectives:

- Work with MIS to keep updated information regarding stormwater management available to the public on the Brunswick County website.
- Work with Cooperative Extension to develop educational stormwater materials for distribution to the residents of Brunswick County.

Goal: Improve the water quality of Brunswick County's valuable natural resources using the recommendations of the Lockwood Folly River Water Quality Strategy.

Objectives:

- Continue to work with other local stakeholders on the Lockwood Folly TMDL Advisory Team using a grant to monitor water quality in the County.
- Assist in constructing two out of five identified LID stormwater retrofits at the Brunswick County Complex using grant funds rewarded to the NC Coastal Federation.
- Continue annual inspections of existing stormwater BMPs to ensure they are being maintained properly and achieving the water quality and quantity benefits as designed.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY09/10 Projected</i>
Workload (output) Measures				
Number of stormwater permits issued	99	82	80	80
Number of annual inspections conducted	n/a	35	50	60
Efficiency Measures				
Projected amount received from stormwater permits*	\$402,350	\$319,450	\$185,000	\$185,000
Projected amount received from annual inspections	n/a	\$7,300	\$5,000	\$6,000
Effectiveness Measures				
Average monthly revenue from stormwater permits	\$33,530	\$26,620	\$15,233	\$15,233
Average monthly revenue from annual inspections	n/a	\$600	\$420	\$500

*Excludes County owned projects.

Environmental Protection Other Agencies

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Artificial Reef Program	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
BC Beach Consortium	30,000	30,000	30,000	30,000
Cape Fear RC&D	9,000	9,000	9,000	9,000
Eastern Channel Dredging Project	-	-	182,900	-
Forestry	197,671	223,364	223,364	212,000
Lockwood Folly River Aquatic	-	-	182,900	-
Contaminated Soil Removal	-	-	10,192	-
LF & Shallotte Dredging	-	-	305,783	-
Total expenditures	\$ 247,671	\$ 273,364	\$ 955,139	\$ 251,000
Restricted intergovernmental	-	-	190,674	-
Other revenue	-	-	50,000	-
Total revenues	\$ -	\$ -	\$ 240,674	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2010, Brunswick County made contributions to four (4) Environmental Protection agencies:

- 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.

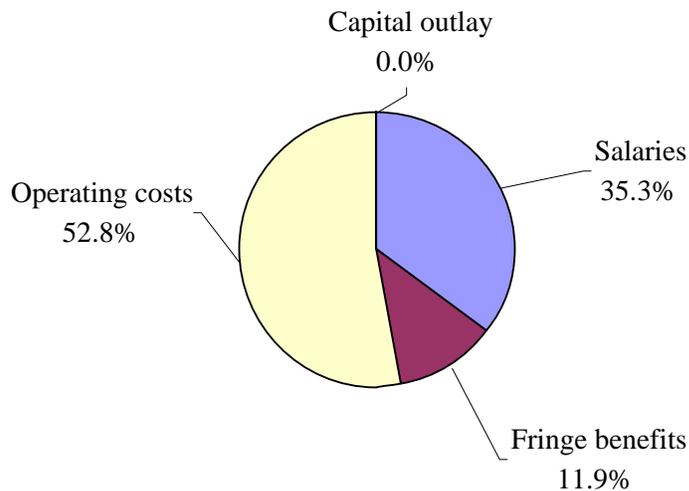
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Economic & Physical Development Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,480,890	\$ 1,888,604	\$ 1,719,704	\$ 1,764,427
Fringe benefits	482,195	627,610	574,135	596,941
Operating costs	2,798,878	2,898,774	3,056,151	2,639,833
Capital outlay	18,682	-	-	-
Total expenditures	\$ 4,780,646	\$ 5,414,988	\$ 5,349,990	\$ 5,001,201
Restricted intergovernmental	2,561,767	2,610,196	2,674,279	2,238,077
Permits and fees	126,087	99,150	94,325	84,165
Sales and service	9,661	1,000	11,000	290,500
Investment Earnings	16,059	6,000	6,000	3,000
Other Revenue	\$ 51,451	-	3,025	-
Total revenues	2,765,024.4	2,716,346.0	2,788,629.0	2,615,742.0
Number of FTE's	41.0	42.0	41.0	38.0

Economical and Physical Development Approved Expenditures FY 2010



Central Permitting

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 228,095	\$ 235,070	\$ 235,070	\$ 211,108
Fringe benefits	92,510	90,023	90,023	79,237
Operating costs	23,944	27,274	26,054	12,728
Total expenditures	\$ 344,549	\$ 352,367	\$ 351,147	\$ 303,073
Sales and service	48,580	43,700	25,000	21,250
Total revenues	\$ 48,580	\$ 43,700	\$ 25,000	\$ 21,250
Number of FTE's	6.0	6.0	6.0	5.0

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

- Organized and held a FEMA educational training session for Central Permitting and Building Inspections Department personnel for Brunswick, New Hanover and Pender Counties.
- Collected 87% of unrealized revenue amount due to programming inconsistency that spanned from January 2003 through August of 2008.
- Central Permitting offices for New Hanover and Pender Counties visited our office to review our central permitting one stop shopping process.

Goals and Objectives

Goal: Work with Official Payment Company (OPC) to establish acceptance of Credit Card Payments by November 1, 2010.

Objectives:

- Prepare and sign a written agreement with Official Payment Company (OPC) by August 1, 2009.
- Create a daily deposit receipt report that will interface with the CP Program and Official Payment Company System (OPC) by November 1, 2009.
- Advertise the acceptance of Credit Card Payments to the public no later than December 1, 2009.

FY 09/10 Projected Cost – \$400.00 (Equipment needed only)

Central Permitting

Goal: Increase revenue by creating a charge for customers requesting to change contractors on Building Permits.

Objectives:

- Advertise to the public that customers will be charged \$25 to change a contractor once a Building Permit has been issued.
- Incorporate new Contractor Change-Out Fee into the CP Program system no later than July 31, 2009.
- Invoices dated August 1, 2009 will reflect Contractor Change-Out Fees charged during the month of July 2009, the first month of the 09/10 fiscal year.

Goal: Improve customer service by utilizing available technological resources by June 30, 2010.

Objectives:

- Provide customers with online information to complete the permit application by December 1, 2009.
- Make available online trade permit applications (e.g. Plumbing, Electrical and Mechanical) by December 1, 2009.
- Provide a link for customer tracking of permit application status by January 31, 2010.

Key Programs, Objectives and Measures

Key Performance Measures:	FY 6/07 Actual	FY 07/08 Actual	FY 08/09 Estimated	FY 09/10 Projected
Workload (output) Measures				
Central Permitting Activity				
Total # of Permits Issued	19,179	13,800	10,000	7,270
Zoning/Property Development	3,992	2,513	1,618	1,000
Building Inspections	12,362	9,283	7,316	5,477
Environmental Health	2,467	1,613	748	568
Other (Fire Marshal & Storm Water)	358	391	318	225
# of CP Technicians	6	5	5	3 ^[1]
Avg. # of Permits per day	74	53	38	28
Avg. # of Permits per day per CP Tech.	12.3	10.6	7.7	9.3
Zoning/Property Dev. Revenues (\$) ^[2]	\$79,840	\$50,260	\$32,360	\$20,000
Contractor Change Fee ^[3]	n/a	n/a	n/a	\$1,250
Efficiency Measures				
Permit Servicing Time w/in 30 minutes ^[4]	100%	100%	100%	100%
Average Permit Application Error Rate ^[5]	2.97%	0.56%	0.30%	0.23%
% Accounts Receivable Collected Within 30 Days of Past Due Notice ^[6]	87%	81%	84%	84%
^[1] Two Property Development Technicians (PDT) have been temporarily reassigned. One PDT currently is assisting Code Enforcement and one PDT currently is fulfilling vacant Office Assistant III duties. ^[2] Based on current Property Development/Zoning Fee of \$20 per permit. ^[3] Contractor Change Fee of \$25.00 per occurrence. ^[4] Implementation of Express Customer Service Window for trade permits and frequent users. ^[5] Based on substantive errors from Environmental Health and Building Inspections. ^[6] Represents, on average, one (1) month (thirty [30] days) past due in accounts receivable.				

Code Enforcement

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 149,522	\$ 165,018	\$ 174,801	\$ 173,411
Fringe benefits	56,101	61,504	5,076	63,938
Operating costs	26,932	45,361	43,961	28,041
Capital outlay	-	-	-	-
Total expenditures	\$ 232,555	\$ 271,883	\$ 223,838	\$ 265,390
Permits & Fees	7,277	5,000	5,000	5,000
Total revenues	\$ 7,277	\$ 5,000	\$ 5,000	\$ 5,000
Number of FTE's	4.0	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 investigation and mandatory enforcement of Brunswick County's "Minimum Housing Ordinance", "Abatement of Nuisance Caused by Abandoned & Dilapidated Manufactured Homes", "Junked-Nuisance Vehicles" (*worth less than \$100*), portions of the "Solid Waste Ordinance (*trash, debris and litter on improved properties*), and Brunswick County's Unified Development Ordinance" (UDO) along with North Carolina General Statute 136-18(10) that prohibit non-conforming/illegal roadside signs on public right-of-ways.

The inspection-code enforcement process includes conferences with complainants, the actual inspection or investigation (*sometimes requiring legal Administrative Inspection Warrants*), "green" tagging of junked-nuisance vehicles (*including boats and campers*) for removal, posting abandoned-dilapidated dwellings, sending out Notice of Violation letters to the owners and discussions with owners concerning existing code violations. Additionally, the process includes case file preparation, follow-up compliance re-inspections, coordination with the Public Officer, attendance/testimony at hearings and court, and if compliance is not accomplished, the eventual rectification process (*demolition and removal*) via mandatory enforcement.

Major Accomplishments

- Solid foundation construction of a professional Code Enforcement departmental team has been accomplished with abatement expertise in minimum housing violations, abandoned-dilapidated mobile homes, junked-nuisance vehicles, solid waste problems on improved properties and non-conforming roadside signs.
- The creation and utilization of a Brunswick County Citation Book for solid waste violations.
- Strong emphasis on continued education with 3 code enforcement officers and 1 code enforcement administrator completing 35.05 continued educational units during the past year with courses in "Building Level I", "Law & Administration", "Zoning", "Solid Waste" and "Notary Public Education".

Goals and Objectives

Goal: To continue our departmental efforts to professionalize the Code Enforcement Department and to ensure a solid foundation is in place for many years to come to eliminate neighborhood blight that, in turn, will create a pleasant eye-appealing environment for people as well as increase the desirability for positive economic development and to protect-maintain property values.

Code Enforcement

Objectives:

- Continue pro-active code enforcement production that increases nuisance enforcement in minimum housing endeavors, abatement of dilapidated-abandoned mobile homes, removal of junked-nuisance vehicles, solid waste problems on improved properties and removal of non-conforming roadside signs.
- Continue our departmental quest for continuing educational courses to help code enforcement officers stay abreast of new trends, knowledge and procedures in code enforcement.
- Strive to improve customer service responsiveness and departmental administrative support by the new full-time appointment of a Customer Services Receptionist-Office Assistant.

FY 09/10 Projected Cost – Travel-Training-Registration of Department’s Continuing Education Costs: \$5,000, New Full Time Customer Service Receptionist-Office Assistant Grade 63:Salary plus Fringe Benefits: \$40,876
Projected Recurring Annual Cost – \$46,000

Goal: Pursuant to House Bill 1134, on July 1, 2009, implement DENR’s mobile home demolition-removal program for abandoned and dilapidated mobile homes with funds from the Solid Waste Management Trust Fund.

Objectives:

- To work with the Legal Department in efforts to amend-modify the Solid Waste Ordinance for demolition and proper removal of abandoned-dilapidated mobile homes and to incorporate into the County’s current Solid Waste Ordinance. This is necessary and essential to be eligible for \$1,000 State reimbursement for each abandoned-dilapidated mobile home demolished and properly removed to the landfill (*up to \$40,000 via reimbursement grant from NC DENR for the average demolition-removal of 3.75 mobile homes per month*).

FY 09/10 Projected Cost – \$40,000 reimbursed by the State with no local match
Projected Recurring Annual Cost – 0

Goal: To create an organization of volunteers from local churches as the “Handyman Voluntary & Ministry Work Teams” to help deserving and needy people at no or little cost to the County.

Objectives:

- Handyman Teams that can provide free services in minor structural, plumbing and electrical repairs (roof, steps, porch, handicapped ramps, septic and wiring).

Code Enforcement

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Total # of ACE Program & Codes Processed	2,788	2,870	2,700	2,850
Total # of Code Enforcement Activities	20,805	21,161	22,202	23,500
Efficiency Measures				
Approximate Cost of each Service Activity considering the Entire Code Enforcement Budget (salaries, fringe benefits, operating costs and capital outlay)	\$0.13	\$0.09	\$0.11	\$0.10
Effectiveness Measures				
Average # of Code Activities Per Month	1,734	1,772	1,850	1,958
Average # of Code Activities Per CEO Per Month	578	591	529*	653

*Based on 3 code enforcement officers except where annotated with an * which indicates a transfer employee for one half year from Building Inspections.

Cooperative Extension

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 315,389	\$ 375,303	\$ 375,303	\$ 349,912
Fringe benefits	70,555	101,100	101,100	103,050
Operating costs	100,084	78,904	147,309	87,162
Capital outlay	-	-	-	-
Total expenditures	\$ 486,028	\$ 555,307	\$ 623,712	\$ 540,124
Restricted intergovernmental	5,000	-	2,908	-
Permits and fees	27,844	12,250	30,983	29,550
Other Revenue	-	-	1,525	-
Total revenues	\$ 32,844	\$ 12,250	\$ 35,416	\$ 29,550
Number of FTE's	9.0	10.0	10.0	9.0

Department Purpose

Services provided by the Cooperative Extension Service are 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

- **Protecting the Environment/Water Quality**-More than 7000 plastic pesticide containers were recycled preventing these materials from entering the traditional waste stream saving at least 6400 cubic feet of valuable landfill space. Rejection of containers because of inadequate cleaning and preparation became a problem in 2007. Educational efforts for recycling program participants in 2008 reduced the number of rejected containers from 240 to 4. Educational programs such as the annual Pro Day event offered commercial and private pesticide recertification credits for more than 350 pesticide license holders. Properly trained and licensed applicators help protect the environment by following recommended practices for the application and storage of pesticides. The subsurface operator school is a three-day course that qualifies participants for the state exam. Twenty (20) participated in the Brunswick County class in September, 2008. Upon successful completion of the exam, these persons are certified to operate several types of septic systems. Septic system installer classes were also held in September, 2008. Forty-seven (47) business professionals learned proper installation techniques.
- **Life-Long Learning**-The Consumer Horticulture program of Cooperative Extension trained 40 volunteers as Master Gardeners during 2008. A total of 176 volunteers have made a tremendous impact by donating 11,900 hours of service worth almost \$215,000 by conducting 60 outreach programs including plant clinics, seminars, demonstrations and support of the Juvenile Crime Prevention Restitution Program. Master Gardeners also answered 2430 telephone calls for information and assistance and diagnosed 2106 plant/insect/disease samples. Brunswick County Master Gardeners raised over \$45,000 from plant sales during 2008. These funds support Extension outreach programs and other educational activities. For example, a covered trailer valued at over \$6500 was purchased and subsequently donated to Brunswick County. The total monetary impact of Master Gardeners in 2008, including volunteer time, miles, contributions and fund-raising was \$383,307.00
- **4-H Youth Programs**-Forty-eight (48) second-grade classes learned about poultry physiology and life cycles through 4-H's "Embryology in the Classroom". Fertilized eggs and an incubator are placed in the classroom so students can directly experience the hatching of the eggs. This program has expanded to sixty-nine classrooms during the 2008-2009 school year. Over seven hundred fifty (750) Brunswick

Cooperative Extension

County third-graders learned about agriculture and where their food is actually produced through “Life on the Farm.” Cooperative Extension staff and Master Gardener volunteers partnered with Funston Farms to provide this opportunity. Lessons included plant growth and usage, soils, composting, farm economics, plant propagation and animal agriculture. They also experienced a hayride tour of the farm where they learned about pork production, beef cattle and crop production. North Carolina has the fifth highest rate of overweight youth (over 19% of the 10 to 17 year-olds). 4-H responded in the summer of 2008 with an extensive range of summer activities called 4-H Express. Youth participated in 42 days of activities focused on physical activity and fitness including surf camp, horse-back riding, dance lessons, and trips to museums, historic locations, gyms, arboretums, nature centers and the aquarium. And, with a cost of less than \$11.00 per child per day, parents – including many Brunswick County employees – saved an average of \$750 each based on typical day-care costs over the ten weeks of summer.

- **Non-Traditional Agriculture**-A study was initiated in June, 2008 to evaluate fertilizer rates typically recommended for container nurseries. This was done at the request of two wholesale nurseries who believed that rates were either inadequate or that the popular fertilizer product was not releasing as expected. Four species and three fertilizer rates were tested. Samples collected throughout the growing season pointed to inadequate fertilizer release. Both growers have switched to fertilizers with different releases patterns to minimize this issue in the future. Encouraging the production of local foods is an important goal for Cooperative Extension because demand for local products far exceeds the current supply. During 2007, the Southeastern North Carolina Regional Food Council was formed to support these efforts in the region. Cooperative Extension personnel from Brunswick County continue to provide technical assistance for this six-county, regional effort. Grant funding allowed the development of surveys of institutional food service units such as hospitals, prisons and schools to ascertain their level of interest in purchasing locally-produced foods. This information is currently being collected. Three new growers have been identified in Brunswick County who plan to produce goods for farmer’s markets in Southport and Shallotte. Two have already planted crops for harvest in spring and summer of 2009.
- **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, two 16-hour ServSafe classes were held during 2008, with 64 participants. Eighty-seven percent (87%) of the participants became certified in safe food handling by passing the national exam. ServSafe classes have a mandated maximum of 32 participants. Because demand for this certification has continued to grow, an additional class will be conducted in 2009-2010.
- **Expanded Food and Nutrition Education Program – (EFNEP)**-Using EFNEP’s “Families Eating Smart and Moving More” curriculum, limited-resource families acquired the knowledge and skills necessary to follow a nutritionally-sound diet. Ninety-seven percent (97%) of 88 EFNEP graduates showed a positive dietary change in any of the food groups at exit. Ninety-five percent (95%) of graduates showed improvement in one or more food resource management practices (e.g. plans meals, compares prices, uses grocery lists, does not run out of food). Ninety-seven percent (97%) showed improvement in one or more nutrition practices (e.g. makes healthy food choices, prepares food without added salt, reads nutrition labels, has children eat breakfast). Seventy-nine percent (79%) of graduates showed improvement in one or more of the food safety practices (e.g. thawing and storing foods properly).
- **Mass Media**-Our Coastal Gardener brand includes a newsletter, a weekly radio show, a weekly television segment and a monthly television show. The quarterly newsletter is a collaborative effort between Brunswick, New Hanover and Pender Counties and reaches almost 2000 households with each issue. The hour-long radio show offers listeners the opportunity to call and ask questions and reaches between 15,000 and 20,000 people each week. The television segment airs during the morning news show on the NBC affiliate in Wilmington on Wednesdays and is replayed on the Fox station on Thursdays reaching about 25,000 households. The thirty-minute show produced by New Hanover County TV is aired on ATMC’s TV Channel 3. Through these efforts Cooperative Extension is reaching over 100,000 households in the region weekly with timely, research-based information. In May, 2007, the weekly Brunswick Beacon newspaper in Shallotte, N.C. started a page dedicated to information and

Cooperative Extension

activities of Cooperative Extension. This includes three weekly columns on horticultural topics by agents and Master Gardeners and periodic family and consumer science and 4-H information. The readership is estimated currently at 40,700 each week based on copy sales of 18,500.

- **Brunswick Botanical Garden**-Enhancements to the botanical garden during 2008 include irrigation and drainage improvements, a wooden bridge that serves as the entry point for a new garden near the fuel depot that will be planted in spring 2009, collection additions including the 23 varieties of Encore azaleas and improved signage to facilitate self-directed learning for garden visitors. During 2008, the botanical garden project received \$1100 in private contributions, over \$4000 in in-kind donations and \$5000 in cash contributions from the Brunswick County Master Gardener Volunteers Association. Over 2100 volunteer hours with a value of almost \$38,000 as well as 650 inmate labor hours worth \$9000 were invested for a total value during the year of more than \$57,000.

Goals and Objectives

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

Objectives:

- Conduct two two-day certification program for landscape professionals in residential rain garden design and installation in cooperation with N.C. State University's Biological and Agricultural Engineering Department.
- Conduct a county-wide Pesticide Disposal Day for unwanted, unused or partially-used pesticides.
- Conduct two educational seminars for commercial pesticide applicators emphasizing proper application and safety to support license recertification required by the State of North Carolina.
- In cooperation with Brunswick Community College, organize and host a Specialty Equipment Field Day for landscape contractors incorporating at least two pesticide recertification credits for commercial pesticide applicators.
- Conduct three Private Pesticide Applicator's License recertification programs to help applicators meet requirements for recertification every three years.
- Install two storm water wetlands at the Government Complex in Bolivia – Administration Building and Bus Lot – demonstrating their value as storm water best management practices. Grants will fund the design and some of the installation costs. Brunswick County will provide in-kind labor, equipment and some materials.
- With the assistance of the members of the Lockwood Folly Roundtable and other concerned individuals, educate citizens who reside within the watershed of the Lockwood Folly River about protecting river water quality through appropriate storm water management.

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 30 participants.
- In cooperation with the Brunswick County Sheriff's Department, develop and execute the Teaching Inmates Life Skills (TILS) program. The TILS program will initially include a raised bed vegetable garden managed by Master Gardener volunteers with inmates providing the necessary labor. TILS will also include instruction in the basics of growing and managing plants, financial management, healthy lifestyle choices and other subjects deemed appropriate to help these individuals lead productive lives.
- Implement a pilot school-enrichment educational program for fifth-graders focusing on environmental and safety issues related to wildlife, forestry and soil and water conservation at two Brunswick County elementary schools. :
- In cooperation with Brunswick County Utilities, develop and implement a Water Wise educational program to help reduce peak water demand through better landscape and turf irrigation practices.

Cooperative Extension

- Through a series of workshops, newsletters and personal visits, help Brunswick County livestock producers better manage their permanent and temporary pastures to improve forage quality and reduce feeding costs.
- Organize a 4-H Livestock special interest club to provide additional educational opportunities for Brunswick County youth through the cooperation of livestock and 4-H Extension personnel and volunteer leaders.

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.
- 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.
- Apply for a Specialty Crop Block Grant through the North Carolina Department of Agriculture and Consumer Services to support on-farm research and demonstrations related to bio-fumigation and soil building for organic and traditional growers of fruits and vegetables.

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 five new volunteers with computer skills in the Seniors Health Insurance Information Provider (SHIIP) program to counsel Medicare beneficiaries and deliver educational information on Medicare programs.
- Conduct three 16-hour ServSafe Certification classes for public food service workers that will enable them to become certified for a 3 year period.
- Provide a series of financial management workshops for limited-resource families to help develop skills necessary to effectively manage their personal finances.
- Conduct health and wellness classes, presentations, demonstrations, exhibits, and workshops that will empower youth and adults to lead healthier lives.

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, continue development of complementary plant collections with plant identification labels at the main campus and the government complex that will be marketed as the “Gardens of Brunswick”.
- In cooperation with Brunswick Community College’s Horticulture Department, develop an internship program where college students assist in the development of the Brunswick Botanical Garden and other county-owned properties.

Cooperative Extension

- Incorporate the Brunswick Botanical Garden and the storm water 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” and tour of the gardens and a special event highlighting certain aspects of the botanical garden.
- Incorporate additional areas (Buildings F and G, new fuel station, parking lot in front of Building N) into the Brunswick Botanical Garden to improve aesthetics, properly handle storm water and expand the educational mission of the garden.

Economic Development Commission

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 86,302	\$ 187,443	\$ 187,443	\$ 189,444
Fringe benefits	25,302	57,504	57,504	58,557
Operating costs	272,744	142,000	142,000	128,500
Total expenditures	\$ 384,348	\$ 386,947	\$ 386,947	\$ 376,501
Number of FTE's	3.0	3.0	3.0	3.0

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.

Planning

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 367,745	\$ 555,778	\$ 434,920	\$ 482,730
Fringe benefits	120,057	187,352	139,805	161,800
Operating costs	168,397	226,200	224,222	120,100
Capital outlay	18,682	-	-	-
Total expenditures	\$ 674,881	\$ 969,330	\$ 798,947	\$ 764,630
Permits and fees	41,958	38,200	32,700	28,365
Other Revenue	28	-	-	-
Total revenues	\$ 41,986	\$ 38,200	\$ 32,700	\$ 28,365
Number of FTE's	11.0	11.0	10.0	9.0

Department Purpose

The Brunswick County **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 (until 01-Nov-07). 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

- Completed transition to Unified Development Ordinance (UDO) including electronic property development application packets that perform design standard calculations based on applicant preferences.
- Conducted County-wide UDO workshop/classroom for development community, surveyors group and landscape architects.
- Reduced number of rezoning requests processed by thirty percent (30%) based on updating rezoning map in conjunction with CAMA Future Land Use Plan, UDO and 5-year Capital Improvement Program.
- Completed first phase of electronic scanning of archive data that included approximately 15,000 pages of documentation since 1994 (adoption of zoning).

Goals and Objectives

Goal: Improve communication and build consensus of planning initiatives among County's 19 municipalities and County Planning and Community Development Department through June 30, 2010.

Objectives:

- Conduct two County-wide roundtables/workshops centered around planning initiatives (e.g., bicycle/greenways route) that are cross-jurisdictional no later than May 31, 2009.
- Conduct map review surveyors workshop regarding N.C. General Statute Map Review Officer requirements and town requirements by December 31, 2009.

Planning

- Secure adoption of Brunswick County's Comprehensive Transportation Plan (CTP) that incorporates analysis of potential port by March 31, 2010.
- Begin prioritizing Comprehensive Historical Survey recommendations no later than June 30, 2010.

FY 09/10 Projected Cost - \$25,000

Projected Recurring Annual Cost - \$1,000

Goal: Redesign Planning and Community Development Department website into a domain that is interactive, informative, and user-friendly by February 1, 2010.

Objectives:

- Create Unified Development Ordinance (UDO) interactive Table of Content links for all 12 Articles that move the citizen to desired Article/Section of document by September 30, 2009.
- Develop website link that allows public and development community to access latest comments and status of proposed projects no later than December 31, 2009.
- Facilitate internal customer service program among all departments involved in property development that expands upon recent practice of a designated project coordinator for all commercial projects submitted for review no later than December 31, 2009.

Goal: Utilize technology resources to execute Planning and Community Development work tasks more efficiently and improve citizen access to planning and zoning information no later than November 30, 2009.

Objectives:

- Implement Voice & Video Recording System to improve efficiency in transcribing Planning Board and Board of Adjustment minutes.
- Provide 24-hour public access of Planning Board and Board of Adjustment meeting agendas and minutes on-line.
- Link scanned Laser Fische documentation internally to allow additional avenues of customer service points to assist citizens.

FY 09/10 Projected Cost - \$8,750

Projected Recurring Annual Cost - \$1,100

Goal: Complete and/or secure funding for additional phases of existing multi-year projects no later than June 30, 2010.

Objectives:

- Apply for additional grant funding for 911 acre Brunswick Nature Park for Phase II (e.g., equestrian trail and/or hiking trail) no later than March 1, 2010.
- Complete and secure federal approval of multi-jurisdictional Hazard Mitigation Plan (HMP) by April 14, 2010.
- Develop preservation plan for public and abandoned cemeteries consistent with N.C. General Statute 65-111 as part of the Brunswick County Comprehensive Historical Survey no later than June 30, 2010.
- Adopt Greenways and Blueways plan upon completion of Whitlock Landing Canoe/Kayak site and Phase I of Brunswick Nature Park site (both along Town Creek).

FY 09/10 Projected Cost - \$33,000 (\$100,000 Total Grant Funding of which \$33,000 local match).

Projected Recurring Annual Cost - \$-0-

Planning

Key Programs, Objectives and Measures

Key Performance Measures:	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Estimated	FY 09/10 Projected
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	53	36 ^[1]	21 ^[1]	15
Avg. # of Rezoning Process w/in 90-120 days	21	27	18	12
Most Requested Rezonings				
# of Rezonings to R-7500	10	5	2	1
# of Rezonings to R-6000	5	1	1	1
# of Rezonings to MR-3200	12	2	1	1
# of Rezonings to C-LD	17	20	11	9
# of Rezonings to Other	9	8	6	3
# of Rezonings Amended by Staff	3	8	2	5
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	3	1	0	1
# of Land Use Plan Amendments Processed [2]	5	16	14	6
% of Land Use Plan Amendments Approved	100%	87%	90%	100%
% of Land Use Plan Amendments Denied	0%	13%	10%	0%
Total # of Major Subdivisions & PUDs Requested	52	26	12	6
Total # of Units (SF & MF) Approved	13,896	7,604	1,100	550
% of Major Subdivisions & PUDs Approved	92%	92%	88%	92%
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	6,445	3,276	550	400
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	310	326	300	200
Commercial Site Plan Reviews Completed w/in 21 days of Submittal	170	192	111	75
Commercial Development Site Plan Review Revenue	n/a	n/a	\$6,550	\$6,000
Board of Adjustment (BOA) Case Preparation	42	50	30	25
Avg. # of BOA Cases Processed per Month	3.5	4.17	2.5	2.1
[1] Excludes Rezoning Cases Submitted but Withdrawn.				
[2] Excludes Withdrawn Land Use Amendments.				

Public Housing

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 212,838	\$ 247,779	\$ 184,279	\$ 231,739
Fringe benefits	72,849	84,283	74,283	82,924
Operating costs	2,131,202	2,363,265	2,363,265	2,247,382
Capital outlay	-	-	-	-
Total expenditures	\$ 2,416,889	\$ 2,695,327	\$ 2,621,827	\$ 2,562,045
Restricted intergovernmental	2,477,068	2,579,951	2,579,951	2,207,832
Sales and service	9,661	1,000	11,000	290,500
Investment earnings	16,059	6,000	6,000	30,000
Other Revenue	51,423			
Total revenues	\$ 2,554,211	\$ 2,586,951	\$ 2,596,951	\$ 2,528,332
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

The purpose of the Public Housing Agency is to meet the basic human needs for shelter through the administration of the Department of Housing and Urban Developments Section 8 Housing Choice Voucher Program. This program is administered by following the policies, rules and regulation as set by the federal government.

Major Accomplishments

- Improved the quality of assisted housing by increasing the payment standards thereby allowing participants a larger and better selection of rental units and by conducting more stringent housing inspections.
- From April through December of 2008 we aggressively attacked our waiting list through purging and issuance of vouchers. During those months we reduced our waiting list by 616 applicants issuing vouchers to 223 of that number.
- Eliminated renewal of the support contract for the no longer used Family Self-Sufficiency module of our HUD software at an annual savings of \$554.
- Maintained the integrity of our rental assistance program by terminating families determined guilty of program violations.
- Achieved a high performance rating on our Section 8 Management Assessment Program(SEMAP) from the Department of Housing & Urban Development (HUD).

Goals and Objectives

Goal: Provide effective and efficient operation of the Section 8 rental assistance housing program.

Objectives:

- Perform accurate assessment of preliminary applications for correct placement on the waiting list.
- Improve interviewing techniques for accurate determination of program eligibility and for issuance of appropriate voucher size.
- Conduct informative briefing sessions to new voucher holders.
- Use correct program procedures for re-examination of participating families.

Public Housing

- Continue to apply stringent inspection standards for initial and recertification inspections.
- Update our Rent Reasonableness file to reflect changes in the housing market for purposes of certify reasonable rents.
- Determine the need for an updated utility allowance schedule.
- Perform quality control inspections of procedures used in maintaining our waiting list, conducting annual reexaminations of participating families and conducting initial and annual review inspections.
- Update method of tracking voucher issuance, contracts executed, annual reexaminations, annual inspections and initial inspections.
- Improve utilization of HUD funding resulting in providing assistance to a greater number of families thereby reducing the number of applicants on our waiting list.
- Provide staff training through Southeast Regional Section 8 Housing Association (SERSHA) or other agencies providing Section 8 training, as available and as funding will allow.

Goal: Increase staff productivity.

Objectives:

- Coordinate with the finance department and computer services an interfacing of our computer software used for processing HUD data.
- Purchase two additional computer software modules from our current software provider and a Tablet PC for mobile inspections.

FY 09/10 Projected Cost - \$1,085

Goal: Improve customer service.

Objectives:

- Reduce waiting list by maximizing HUD funding.
- Promote friendlier and more informative telephone and in-person inquires.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Voucher Issuance	n/a	103	195	100
HAP Contracts	n/a	64	85	84
Annual Re-examinations	n/a	313	390	356

Soil and Water

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 115,366	\$ 122,213	\$ 122,888	\$ 126,083
Fringe benefits	44,390	45,844	45,844	47,435
Operating costs	14,606	15,770	16,412	15,920
Capital outlay	-	-	-	-
Total expenditures	\$ 174,362	\$ 183,827	\$ 185,144	\$ 189,438
Restricted intergovernmental	29,835	30,245	30,920	30,245
Permits and fees	428	-	642	-
Total revenues	\$ 30,263	\$ 30,245	\$ 31,562	\$ 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

- 1800 Acres Planned with Conservation Practices.
- 1375 Acres Planned for Wildlife Enhancement.
- Waste Utilization Plans written on 250 acres.
- Assisted landowners with applications for the Brunswick County Voluntary Agriculture District Program.
- Implemented NC Drought Assistance Program for Brunswick County Agricultural Producers.
- Lower Cape Fear Stewardship Development Banquet.
- Brunswick County Voluntary Agricultural District Annual Meeting.
- Educational Awards Banquet.
- Held 2 Brunswick County Envirothons for Students.
- Sponsored 4 Envirothon Teams to Coastal and State Competitions (1st in State Forestry).
- Conducted Rain barrel Sale.

Goals and Objectives

Goal: Encourage homeowners to install best management practices that address water use, storm water runoff and improve water quality on their property.

Objectives:

- Install Community Conservation Project in a highly visible area to encourage homeowners to implement best management practices.
- Continual Rain Barrel Sale
- Hold outreach workshop for POA to educate homeowners on best management practices that improve water quality and quantity usage.
- Provide technical assistance to homeowners with the NC Community Conservation Assistance Program

Soil and Water

- Assist with distribution of water conservation brochures.
- Secure funding from state and/or grants to assist with implementation of community conservation practices.

FY 09/10 Projected Cost – \$20,000
 Projected Recurring Annual Cost - 0

Goal: Promote conservation practices on agricultural land to improve soil and water quality.

Objectives:

- Host a Farm Equipment Demonstration Show
- Complete Brunswick County Agriculture Awareness Project
- Secure sponsorship to fund outreach projects.
- Encourage enrollment in Cost Share Programs to assist producers with the installation of best management practices on farmland.

FY 09/10 Projected Cost – \$2000
 Projected Recurring Annual Cost - 0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Cost Share funds Received	212,132	60,000	102,172	150,000
Conservation Planned Acres	1,597	1,800	1,500	1,500
Participation in Environmental Education	632	2,000	2,000	2,000
Number of Citizens Served	702	1,057	1,000	1,000

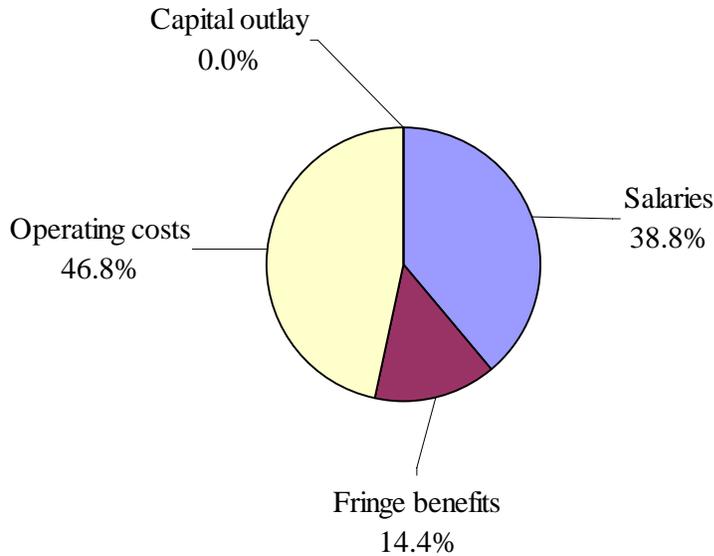
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Human Services Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 9,072,654	\$ 10,660,160	\$ 10,151,970	\$ 10,184,896
Fringe benefits	3,357,592	3,935,082	3,728,272	3,764,761
Operating costs	16,047,707	15,495,854	16,543,583	12,273,629
Capital outlay	153,711	58,000	66,215	-
Total expenditures	\$ 28,631,664	\$ 30,149,096	\$ 30,490,040	\$ 26,223,286
Restricted intergovernmental	13,675,266.88	\$ 13,206,894	\$ 14,235,494	12,747,961.00
Permits and Fees	-	-	2,000	2,000
Sales and service	1,036,411	1,174,600	792,688	677,555
Other revenue	1,333	-	7,626	-
Fund balance appropriated	-	-	336,250	-
Total revenues	\$ 14,713,010	\$ 14,381,494	\$ 15,374,058	\$ 13,427,516
Number of FTE's	254.0	254.0	244.0	231.0

Human Services Approved Expenditures FY 2010



Health Services

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 3,748,749	\$ 4,287,550	\$ 3,949,502	\$ 3,909,313
Fringe benefits	1,345,663	1,538,462	1,432,247	1,385,953
Operating costs	1,503,027	1,413,819	2,109,850	1,512,548
Capital outlay	52,992	-	66,215	-
Total expenditures	\$ 6,650,431	\$ 7,239,831	\$ 7,557,814	\$ 6,807,814
Restricted intergovernmental	2,365,551	2,142,074	2,444,479	2,387,667
Permits and Fees	-	-	2,000	2,000
Sales and service	981,948	1,131,000	749,088	629,455
Other revenue	1,333	-	7,626	-
Fund balance appropriated	-	-	336,250	-
Total revenues	\$ 3,348,832	\$ 3,273,074	\$ 3,539,443	\$ 3,019,122
Number of FTE's	98.0	98.0	89.0	82.0

Department Purpose

Ensure the health of the citizens of Brunswick County.

Major Accomplishments

- **Dental Van:** The Dental Van visited the county several times in the past year treating over 800 children who otherwise would not have gotten dental care
- **Local Fees Option for Local Government:** Worked to get a bill sponsored, drafted, and filed in the Legislature. Worked to assist 55 Boards of Health and 27 Boards of County Commissioners to pass a resolution in support of giving local government the option to take the burden of paying for restaurant inspections off of the local taxpayers
- **ADA Diabetes Education Grant:** Wrote and received funding for effort to offer ADA approved diabetes education under a state umbrella. Brunswick is one of five counties who are currently in the pilot phase and hope to have ADA approval for the umbrella by late spring or early summer.
- **Minority Health Grant Supplement:** Received an additional \$6,000 grant to run a special outreach and education program for minorities. We focused on prostate cancer screening and education due to the great disparity in the successful outcome between whites and minorities for this illness. The Board of Health allocated up to \$2,000 for non minorities as well.
- **Pediatric Clinic:** The Pediatric Clinic continues to do well with earnings and charity care at high rates.

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.

Health Services

Objectives:

- Maintain all the requirements for accreditation as laid out by the legislation and the School of Public Health.
- Complete all state program reviews before next accreditation requirement.
- 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.
- Track programmatic changes to ensure department meets these requirements and gains re-accreditation.
- Work on getting the Legislature to fund at the appropriate level to support reaccreditation.

FY 09/10 Projected Cost – None.

Projected Recurring Annual Cost – Re-accreditation will cost about half of what initial accreditation costs (as projected by the Institute of Public Health). We are still working with the legislator who crafted the initial bill to ask him to fund re-accreditation as proposed in the original legislation.

Goal: Adjust Environmental Health staffing to align with current demands in On-Site and Food and Lodging Programs Propose moving two on-site staff to Food and Lodging where a state study recently showed there is enough increased workload to justify more positions. This will allow us to stay current and maintain enough qualified on-site staff should the demands for services increase.

Objectives:

- Vacate two positions in On-Site Section.
- Create and fill two new positions in Food and Lodging with the staff from On-Site.
- Continue to work with the Legislature and County Commissioners to elevate the need to allow local fees for food and lodging to cover the additional costs of work in this area.

FY 09/10 Projected Cost – About \$170,000 for the two new positions.

Projected Recurring Annual Cost – \$170,000 unless the Legislature allows us to collect fees for this work.

Goal: Maintain WIC Presence at Outlying Sites to better meet the needs of clients' schedules. This should increase the actual number of WIC clients we are able to serve.

Objectives:

- Continue expanded hours and locations.
- Continue to track productivity at outlying sites to see if increased hours have a positive affect.
- Make minor adjustments to schedules as data is collected to increase odds that new hours will provide increased productivity.

Goal: Establish Business Plan for Pediatric Clinic that Allows for Diminished County Funds being needed to maintain clinic. Provide improved tracking of earnings to give a better projection so that county support for this crucial program that provides medical care to children without a medical home.

Objectives:

- Continue to study of Pediatric Clinic earnings.
- Adjust projected earnings based on this year's earnings and shift caused by economic down turn.
- Continue to track earnings from month to month to ensure we are meeting established goal.
- Make program adjustments if projected earnings are not being met.

Goal: Complete Diabetes ADA Umbrella Pilot Phase for Our Class and Seek Funding to Expand Umbrella Across North Carolina. Update: Umbrella continues to grow.

Health Services

Objectives:

- Complete all pilot requirements to allow umbrella to gain American Diabetes Association approval for billing for this service for Umbrella and local program.
- Seek additional funding to allow for faster expansion to new counties. Include funding for poorer counties who may not be able to shoulder start up costs.
- Schedule meeting with Kate B. Reynolds Foundation January, apply for grant with hopes to receiving funding in May – June 08 timeframe.
- Design, advertise and implement pilot selection process to recruit new counties into the Umbrella.
- Seek grant in name of state, but may have to act as fiduciary agent if Reynolds Foundation will not accept State Foundation as the agent.

Goal: Continue Practice of Utilizing a Safe Projection of Maximization Money in Budget Process.

Objectives:

- Set a level of Maximization Money during the budget process - \$300,000 dependent on state process continuing.
- Must set level where we have a high confidence that we will have enough money to cover projection. The last thing we want to do is have to embarrass ourselves and have to go back to the CCs after the budget process and ask them to bail us out.
- Any extra Maximization Money would be put into the Escrow Account as long as the ceiling was not broken.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 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	n/a	2395	2592	2637
Efficiency Measures				
Number of On-Site Permits issued per FTE. Projection assumes 2 FTE’s moved to F&L	155	93	84	117
Cost per permit issued. Projection assumes that volume stays low and 2FTE’s are moved to the F&L Program	\$875	\$1168	\$1276	\$935
Effectiveness Measures				
Increase earnings of Seniors’ Program above and beyond this year’s to make the program more self sufficient - \$36,000 Need to use safe level to preclude needing to be bailed out by CCs.	n/a	n/a	\$36,000	\$50,000
Establish Pediatric Clinic Earnings Average to give a better estimate of how much outside money will be needed to maintain the program. Need to use a safe level to preclude needing to bailed out by CCs.	n/a	n/a	\$50,000	\$80,000
Percentage of onsite permits completed within 2 weeks per FTE	80%	90%	95%	95%

Social Services

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 5,242,893	\$ 6,285,990	\$ 6,115,848	\$ 6,186,388
Fringe benefits	1,982,033	2,365,544	2,264,948	2,346,630
Operating costs	11,805,624	11,365,494	11,432,477	8,038,012
Capital outlay	100,719	58,000	-	-
Total expenditures	\$ 19,131,269	\$ 20,075,028	\$ 19,813,273	\$ 16,571,030
Restricted intergovernmental	11,066,298	11,020,820	11,541,818	10,316,294
Sales and service	54,463	43,600	43,600	48,100
Total revenues	\$ 11,120,761	\$ 11,064,420	\$ 11,585,418	\$ 10,364,394
Number of FTE's	154.0	154.0	153.0	147.0

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

- State Child and Family Services Review for Brunswick County reflected achieved “In Substantial Conformity” rating in five of the seven outcome areas and in 22 or 24 subcategories.
- One of fourteen counties to receive laudatory comments in the Duke study of Child and Family Team Meetings.
- Zero negative findings in Annual Audit.
- Increased annual child support collections by 6.75%.
- Completed fiscal year without any unresolved legal or personnel issues.
- Even with changes in personnel, completed fiscal year with no day sheet exceptions reflected in the audit report.
- Successfully passed IRS security inspection.
- No outstanding compliance or monitoring issues.

Goals and Objectives

Goal: Secure adequate physical space to conduct confidential interviews, provide sufficient space for workers to efficiently perform their duties with minimal interruptions, and adequate filing and storage.

Objectives:

- Provide each Income Maintenance Worker, Social Worker, and Supervisory staff with a private office to allow customers to be interviewed privately and increase confidentiality and open communication.

Goal: Continue current level of service in Income Maintenance Area.

Social Services

Objectives:

- Continuously evaluate existing manpower
- Monitor increasing caseload statistics
- Secure sufficient staff to insure processing timeframes are maintained

FY 09/10 Projected Cost - \$97,116 plus fringe benefits (three IMC II positions)
Projected Recurring Annual Cost – Depends on salary and fringe increases

Goal: Ensure training of all staff according to State standards.

Objectives:

- Require Social Workers to complete proper continuing certification credits.
- Encourage all staff to participate in Customer Service Training.
- Utilize State and Professional training opportunities.

Goal: Improve case initiation/interview process.

Objectives:

- Meet and maintain Federal case initiation time frames.
- Construct case in automated system prior to being seen by Intake Worker.
- Reduce initial interview time.
- Improve response time and relationship with customers.

Goal: Appropriate and timely response in Adult Protective Services.

Objectives:

- Increase public awareness of critical nature of the problem
- Promote reporting of incidents of abuse, neglect, and/or exploitation
- Complete through investigative reports
- Insure dignity and respect of victims

Goal: Decrease length of time children remain in Foster Care.

Objectives:

- Offer training for attorneys and judges.
- Increase supervisory management of caseloads.
- Work with agency attorney on importance of time frames.

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>06/07 Actual</i>	<i>07/08 Actual</i>	<i>08/09 Estimated</i>	<i>09/10 Projected</i>
Workload (output) Measures				
Child Support Agency Caseload *	338	340	358	371
Child Support Collections	6,456,877	6,892,860	7,137,503	7,290,815
Food Stamp Caseload	3,065	3,535	3,889	4,187
Food Stamp Applications	3,287	3,587	3,913	3,992
Adult Medicaid Applications	1,465	1,422	1,580	1,656
Nursing Home Assisted Living Cases	465	436	450	475
Community Alternatives Program	66	69	70	70
Transportation	6,293	6,332	6,912	7,500
Efficiency Measures				
Adult Protective Services Reports	147	160	180	200
Day Care Children	1,291	1,290	1,137	1,137
Family & Children Medicaid Program Applications *	563	564	674	698
Family & Children Medicaid Program: Cases	6,236	6,974	7,612	8,231
Effectiveness Measures				
Food Stamp Application Processing Time	20	25	25	25
Adult Medicaid Application Processing Time (MAD 90-day Std.)	55	42	44	48
Adult Medicaid Application Processing Time (non-MAD 45-day Std.)	29	30	33	38
Adoption: Adoptions with 24 months	58%	40%	50%	60%
Foster Care Placements: 2 or fewer placements	93%	80%	80%	87%
Reunification: Reunited within 12 months	72%	53%	58%	77%
Maltreatment: Repeaters	3.9%	4.2%	3.5%	3%
Initiate Reports Timely	79%	86%	89%	92%
Complete CPS Assessments timely	Na	65%	70%	75%

*per worker

Southeastern Mental Health

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	700,606	692,000	692,000	692,000
Capital outlay	-	-	-	-
Total expenditures	\$ 700,606	\$ 692,000	\$ 692,000	\$ 692,000
Restricted intergovernmental	50,607	42,000	42,000	42,000
Total revenues	\$ 50,607	\$ 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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 81,012	\$ 86,620	\$ 86,620	\$ 89,195
Fringe benefits	29,895	31,076	31,077	32,178
Operating costs	14,878	19,341	19,341	14,069
Capital outlay	-	-	-	-
Total expenditures	\$ 125,785	\$ 137,037	\$ 137,038	\$ 135,442
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 veterans' 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, loan guaranty, 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

- \$31,993,000 was paid out in tax-free benefits to the veterans and eligible dependents of Brunswick County last fiscal year. This is an increase of \$3,355,000 from 2007 to 2008. These figures are phenomenal since our budget is only \$135,038.
- Assisted Congressman Mike McIntyre and his staff in the preparation of his Veterans Outreach Summit held at the Brunswick County Realtors' Association Building; as well as gave a presentation during the summit and provided an information booth.
- Mailed 40 point-of-contact letters out to all 40 newly discharged veterans who live in Brunswick County and are eligible for VA benefits. These letters have helped to promote veterans' awareness of our office and the services we provide.
- Fielded 5,338 phone calls and assisted 1,749 clients in-person in last fiscal year with only a two person office.
- 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 11-6-08. This broadcast enabled us to promote veterans' employment and benefit issues.

Goals and Objectives

Goal: Enhance customer service and increase worker productivity.

Veterans Services

Objectives:

- Secure adequate physical space to provide each employee with a private office to conduct confidential customer interviews in compliance with HIPPA regulations.
- Reduce customers' level of anxiety by providing privacy during interviews with minimal distractions.
- Provide sufficient work space to efficiently perform duties with minimal distraction and interruption.

FY 09/10 Projected Cost – Funds would come out of the county's budget to either move our office to a new location or reconstruct the needed space in our existing building.

Projected Recurring Annual Cost – No recurring capital cost for acquiring office space.

Goal: Increase public awareness of federal and state benefits available to veterans and their eligible dependents through the Department of Veterans Affairs and North Carolina.

Objectives:

- Contact by letter, each newly discharged eligible veteran who lives in Brunswick County within 5 days of receipt of the DD-214 (military discharge).
- Advertise in the two local newspapers.
- Make presentations to civic, church, and veterans' organizations.
- Continue to improve and update the veteran services county web site.
- Work with the North Carolina District Service Officer in promoting the North Carolina Department of Veterans Affairs State Scholarship, Chapter 165, Article 4, to the area schools.

FY 09/10 Projected Cost – \$1,000

Projected Recurring Annual Cost – \$1,000

Goal: Maintain accreditations through various veterans' service organizations and keep up-to-date on changing federal and state 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 VAMC Fayetteville's Annual Stakeholders' Briefing.

FY 09/10 Projected Cost – \$2,845

Projected Recurring Annual Cost – \$3,000

Veteran Services

Key Programs, Objectives and Measures

<i>Key Performance Measures</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of ads run in each Newspaper annually	14	18	16	16
Presentations and Interviews	6	15	8	12
Service Connected Compensation Claims	1,682	1,911	2,688	2,600
Death Indemnity Compensation (DIC)	126	168	136	150
Veteran's & Widow's Pension	919	909	955	930
Education & Scholarships	151	205	226	230
Medical Benefits	1,296	1,480	1,679	1,800
Burial Benefits, Medals, Insurance, NC Benefits, DOD, Misc.	2,197	2,480	3,220	3,300
Effectiveness Measures				
Total Expenditures paid by the VA in Brunswick County (including medical care)	\$26,108,000	\$28,638,000	\$31,993,000	\$32,000,000

Human Services Other Agencies

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
American Red Cross Cape Fear	\$ 8,000	\$ 8,000	\$ 8,000	\$ 10,000
Boys and Girls Club	\$ -	\$ -	\$ -	\$ 5,000
Brun Co Family Assistance Agny	42,000	42,000	42,000	100,000
Brunswick Housing Opportunity	-	20,000	20,000	10,000
Brunswick Sr Resources Inc	1,350,000	1,500,000	1,500,000	1,500,000
Carousel Center	15,000	15,000	15,000	10,000
Communities in Schools	247,746	225,000	292,254	190,000
Habitat to Humanity	25,000	25,000	25,000	-
Hope Harbor Home	40,250	50,000	50,000	60,000
Juvenile Crime Prevention Council	981	-	1,020	-
Literacy Council	7,000	7,000	7,000	12,000
Lower Cape Fear Hospice	25,000	25,000	25,000	25,000
New Hope Clinic	21,000	21,000	21,000	35,000
Partnership for Children	14,000	14,000	14,000	-
Providence Home	55,000	25,000	55,007	35,000
Southeastern Sickle Cell	3,000	3,200	3,200	-
Sr Citizen District Allocation	32,600	25,000	74,498	25,000
Total expenditures	\$ 1,886,577	\$ 2,005,200	\$ 2,152,979	\$ 2,017,000
Restricted intergovernmental	190,811	-	205,197	-
Total revenues	\$ 190,811	\$ -	\$ 205,197	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2010 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.

Human Services Other Agencies

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 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.

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 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.

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 by the commissioners.

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Education

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Brunswick Community College	\$ 2,895,763	\$ 3,409,358	\$ 3,529,358	\$ 3,435,831
Brunswick County Schools	29,202,801	31,861,066	31,861,066	31,016,145
Total expenditures	\$ 32,098,564	\$ 35,270,424	\$ 35,390,424	\$ 34,451,976
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Brunswick Community College	\$ 2,895,763	\$ 3,409,358	\$ 3,529,358	\$ 3,435,831
Total expenditures	\$ 2,895,763	\$ 3,409,358	\$ 3,529,358	\$ 3,435,831
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 Goals Are:

- Provide quality educational programs, world-class workforce training, and life-long learning opportunities that meet the needs of all students.
- Provide academic and support services that promote students' success in achieving their educational goals
- Employ qualified, diverse faculty and staff who value professional development and who possess the skills, abilities, and attitudes that support and promote a student-centered learning environment.
- Collaborate locally, regionally, and globally with businesses, industries, governmental agencies, and educational institutions.
- Develop an ongoing, broad-based institutional effectiveness process that includes operational planning and the assessment of programs and services.
- Manage efficiently the College's fiscal resources and secure additional funding through alternative sources.
- Provide up-to-date administrative and instructional technology.

Brunswick Community College

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 2010

The County Commissioners provided \$3,435,831 of funds to the college for FY 10, an increase of \$93,527 over the amended FY 2009 budget of \$3,529,358 or 2.7% over FY 09. Brunswick Community College is nearing completion of buildings and improvements and in the construction phase on other facilities funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004.

Bond Construction Projects

The BCC Athletics and Aquatics Center was completed in FY 09 and includes a gymnasium, exhibit hall, indoor pools, fitness center walking track, offices, and meeting rooms.

A 150-seat event space was completed in FY 09 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 also expanded 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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Brunswick County Schools	\$ 29,202,801	\$ 31,861,066	\$ 31,861,066	\$ 31,016,145
Total expenditures	\$ 29,202,801	\$ 31,861,066	\$ 31,861,066	\$ 31,016,145
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 115 school districts in the state. For 2008-2009 Brunswick County School System served over 11,673 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 1,800 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 788 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 2009-2010 provides the school system with 36.5% of the actual county ad Valorem tax levy of which 35.75% is designated for current operating expenses, and .75% 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 2009-2010 fiscal year for a one-year term, ending with fiscal year 2009-2010.

In 2009-2010, Brunswick County Schools expects membership of 11,779 an increase of 106 students or a 0.9 percent increase from the 2008-2009 student average daily membership.

During the 2008-2009 school year, 483 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 63 students for the 2009-2010 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 a six classroom addition at Supply Elementary during FY 2007-2008 and an eight classroom addition at Belville Elementary School during FY 2008-2009. Construction was completed for a Cedar Grove Middle School located in the Holden Beach area and Town Creek Elementary School in the northern area of Brunswick County in August 2009.

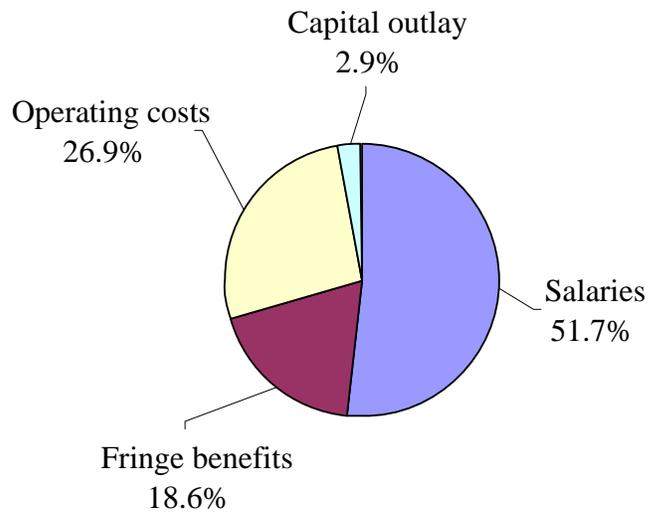
For FY 2010, the county ad Valorem funded operating budget to the school system is \$30,378,827 which is a decrease of \$827,560 or 2.7% over the prior year amount of \$31,206,387. The county will provide \$637,318 for capital outlay from ad Valorem funds, a decrease of \$17,361. Debt service for the county schools for FY 2010, funded by ad Valorem revenue totals \$7.7 million and funded by local option sales tax totals \$3.1 for a total of \$10.8 million. The School System was allocated \$2,056,112 for the annual capital improvement plan dedicated to small capital improvement projects and classroom technology enhancements throughout the system. The funding sources for the annual small capital improvement plan are local option sales tax proceeds legislated for k-12 schools of \$907,933, State capital building funds designated for education of \$500,000, current year ad Valorem taxes of \$637,318 prior year collections of ad Valorem taxes of \$10,861. The county issued bank installment financing totaling \$35.5 million for the Cedar Grove Middle school and the Town Creek Elementary School for which the debt is to be serviced by the school's portion of local option sales tax.

Cultural and Recreational Budget Summary

Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,825,143	\$ 1,985,424	\$ 2,065,421	\$ 2,005,045
Fringe benefits	661,703	707,373	708,204	719,228
Operating costs	1,284,225	1,278,700	1,469,591	1,041,925
Capital outlay	1,785,376	198,700	676,046	110,585
Total expenditures	\$ 5,556,447	\$ 4,170,197	\$ 4,919,262	\$ 3,876,783
Restricted intergovernmental	152,112	152,112	587,820	136,000
Sales and service	291,993	251,500	284,248	315,790
Other revenue	2,215	200	2,800	-
Total revenues	\$ 446,319	\$ 403,812	\$ 874,868	\$ 451,790
Number of FTE's	46.0	46.0	46.0	46.0

Cultural and Recreational Approved Expenditures FY 2010



Library

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 757,249	\$ 811,444	\$ 811,444	\$ 761,628
Fringe benefits	294,477	305,027	305,027	302,134
Operating costs	323,782	391,200	387,949	239,656
Capital outlay	-	-	9,184	-
Total expenditures	\$ 1,375,508	\$ 1,507,671	\$ 1,513,604	\$ 1,303,418
Restricted intergovernmental	152,112	152,112	146,261	136,000
Sales & Service	48,544	50,000	50,000	55,000
Other revenue	2,215	200	2,800	-
Total revenues	\$ 202,871	\$ 202,312	\$ 199,061	\$ 191,000
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.

Major Accomplishments

- Installed free wireless internet access for the public at all five branches.
- Successfully installed newest upgrade to library's automation system for public access.
- Completed Rourk Library expansion; reopened library a month ahead of schedule.
- Provided more than 500,000 books, recordings, computers, movies, magazines, and other resources to county residents.
- Registered 5,222 new adults and children for library cards.
- Won a \$5,000 grant for the Leland Library from the Bill and Melinda Gates Foundation.
- Arranged book deliveries for residents of Bald Head Island.
- Began planning Leland Library expansion.

Goals and Objectives

Goal: Brunswick County citizens will have access to money-saving resources and activities.

Objectives:

- To host weekly programs for adults with emphasis on information and skills needed to thrive in the current economic climate.
- To set up workstations with career publications and online access to employment possibilities.
- To offer Sunday afternoon activities that encourage family interaction.
- To expand the collection of materials on investing, consumer information, and personal budgeting.

Library

Goal: The Brunswick County Library will establish a network to provide services to residents with limited access to library buildings.

Objectives:

- To recruit and train volunteers from the Friends of the Library and other organizations to provide deliveries to homebound residents.
- To provide large print materials to adult care facilities on a rotating basis.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	FY 06/07 Actual	FY 07/08 Actual	FY 08/09 Estimated	FY 09/10 Projected
Workload (output) Measures				
Total items circulated	479,509	501,047	614,721	630,000
Uses of electronic resources	95,278	99,742	137,223	150,000
Door count	219,431	221,117	234,590	280,000
Registered card holders	44,661	47,528	46,021	50,000
Program attendance	15,962	14,312	15,751	20,000
Efficiency Measures				
Cost per service hour per library	\$18.80	\$21.75	\$19.48	\$20.00
Card holders as a % of the population	44.6%	45.6%	44%	48%
Effectiveness Measures				
Maximum waiting time for lease books	8 weeks	7 weeks	4 weeks	3 weeks
Reference response satisfaction	91%	94.3%	96%	100%
Individual intro. Internet sessions	1,644	2,042	2,425	3,500

Parks and Recreation

Department Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,067,895	\$ 1,173,980	\$ 1,253,977	\$ 1,243,417
Fringe benefits	367,226	402,346	403,177	417,094
Operating costs	914,643	806,300	907,399	782,269
Capital outlay	1,785,376	198,700	666,862	110,585
Total expenditures	\$ 4,135,140	\$ 2,581,326	\$ 3,231,415	\$ 2,553,365
Restricted intergovernmental	-	-	366,559	-
Sales and service	243,448	201,500	234,248	260,790
Total revenues	\$ 243,448	\$ 201,500	\$ 600,807	\$ 260,790
Number of FTE's	26.0	26.0	26.0	26.0

Department Purpose

The Parks & Recreation Department is comprised of 7 divisions: Administration, Maintenance Operations, Athletics, Fitness, Senior Programs, Marketing & Community Events, and Special Populations. Article 18, 160A-352 (NC Recreation Enabling Act) declares the public good and general welfare of the citizens require adequate recreation programs, that the creation, establishment, and operation of parks and recreation programs and facilities is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster and provide these facilities and programs for all its citizens. The mission of the department is to efficiently provide quality and safe recreation facilities and programs that establish quality of life for Brunswick County residents.

Major Accomplishments

- Started construction on Cedar Grove Park in September 2008. Projected completion is July 2009.
- Started construction for Ocean Isle Beach Park in February 2009. Projected completion is fall of 2009.
- Worked in conjunction with Planning Department to complete site master plans, permits and construction for Phase 1 of Brunswick Nature Park, and Whitlock Landing Park.
- Developed and enhanced community partnerships with Brunswick County Board of Education, Brunswick County Community College, Brunswick County Chamber of Commerce, local non-profit athletic organizations, and other Parks & Recreation entities in Brunswick County (Leland, Boiling Spring Lakes, Oak Island, and Southport).
- Completion of a long range Comprehensive Parks & Recreation Master Plan.
- Incorporation of a new organized youth basketball program.
- Successful planning and operation of Special Olympics and Gator Senior Games programs.
- Hosted North Carolina Dixie Boys (ages 13-14) State Championship.
- Produced 2 State Championship teams (Dixie Debs Softball 15-18; Dixie Boys 13). Both teams traveled to World Series events.
- Drafted plans for the renovation of former Tax Office into a campus Fitness Center for employees.
- Incorporated credit card payment option into our operations for efficiency and ease of registration for citizens.
- Remodeled Senior Buildings in Leland and Shallotte.
- Enhanced marketing efforts of programs by producing a seasonal programming brochure
- Continued to offer a wide variety of quality programs in the areas of athletics, fitness, seniors, special events and special populations.
- Submittal of NC Trails Grant for Phase 1 of Brunswick Nature Park.

Parks and Recreation

Goals and Objectives

Goal: Focus on execution of planned development projects.

Objectives:

- Completion of Cedar Grove Park by September 1, 2009
- Completion of Ocean Isle Beach Park by December 1, 2009
- Closeout of NC PARTF grant for Ocean Isle Beach Park by January 1, 2010
- Completion of Phase 1 of Brunswick Nature Park by October 1, 2009
- Completion of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2010.
- Consistent search and application for grant/external funding for future park development.
- Active participation on the committee for the Coastal Events Center project.

FY 09/10 Projected Cost - \$2,000,000

Projected Recurring Annual Cost - \$300,000 (operating expenses)

Goal: Focus on new practices for the enhancement and efficiency of department operations.

Objectives:

- Incorporate new Performance Management Systems model into department. Parks & Recreation Department has committed to be 1 of 6 model programs for an NC Benchmarking Task Force project.
- Develop a Park Maintenance District staffing plan to ensure efficient maintenance operations and use of equipment.
- Develop an approved Memorandum of Agreement between Brunswick County Parks & Recreation and the Brunswick County Board of Education for shared use of facilities and maintenance operations.

Goal: Enact routine and preventative maintenance plan for all parks and facilities. Ensure safety and functionality of park sites and equipment.

Objectives:

- Implementation of an effective chemical and fertilization schedule of parks as well as a seasonal mowing program.
- Implementation of a year-round maintenance plan for athletic facilities which includes a winterization plan, pre-emergent application, routine top dressing, laser grading, and soil material balance.
- Develop a routine schedule of safety inspections for parks, playgrounds, and maintenance equipment.
- Alter organization structure to assign Park Specialists to regions with the intent of maximizing efficiency, communication, and staff resources.
- Develop an inventory of all equipment tracking usage, service schedule and replacement.

FY 09/10 Projected Cost - \$1,238,000

Projected Recurring Annual Cost - \$1,500,000

Goal: Continue to operate and promote effective athletic opportunities for the community.

Objectives:

- Increase participation in athletic programs by 10%.
- Continue to offer top quality and safe youth athletic programs for children of all skill levels.

Parks and Recreation

- Collaborate with Board of Education, local Parks & Recreation agencies, local non profit athletic agencies, and Brunswick Community College for partnerships to increase programs and use of facilities.
- Create a detailed structure to attract athletic tournaments to Brunswick County to increase revenue and economic impact.

FY 09/10 Projected Cost - \$414,000
Projected Recurring Annual Cost – \$500,000

Goal: Operate and promote effective fitness opportunities to increase activity for citizens of all ages.

Objectives:

- Increase participation in fitness programs by 10%
- Implement at least 2 new fitness programs.
- Expand tennis program offerings
- Expand cheerleading program offerings to incorporate new age division (7-9 yrs)

FY 09/10 Projected Cost - \$110,000
Projected Recurring Annual Cost - \$110,000

Goal: Provide affordable opportunities to senior-aged residents that encourage healthy aging, physical activity, mental wellness, and social interaction.

Objectives:

- Increase participation in senior programming by 10%
- Implement at least 2 new programs for seniors.
- Offer a combination of programs seeking to meet the essential needs of seniors such as recreational, competitive, social, cultural, and organized trips for seniors.
- Increase participation in Brunswick County Gator Senior Games by 10%.
- Provide assistance and support to facilitate competition at State and National levels to local athletes by providing transportation and sponsorship.

FY 09/10 Projected Cost - \$106,000
Projected Recurring Annual Cost - \$120,000

Goal: Establish a marketing division that provides greater visibility and community involvement on behalf of the department.

Objectives:

- Develop a Department Marketing Plan.
- Design and distribute programming brochure 3 times during year.
- Coordinate summer camp program and little princess ball through partnership with CIS, as well as Concerts on the Coast summer series.
- Solicitation of external funding through sponsorships, advertising and promotions.

FY 09/10 Projected Cost - \$118,000
Projected Recurring Annual Cost - \$125,000

Goal: Offer programs that engage citizens with special needs in the community.

Parks and Recreation

Objectives:

- Promote involvement of parents and volunteers by offering programs catering to family atmospheres.
- Promote involvement of Special Olympic athletes in community events such as parades, festivals, and charity events.
- Conduct in-service workshops with Exceptional Children teachers to incorporate more active programs for participants.
- Collaborate with local agencies to expose participants to outdoor adventure programs.

FY 09/10 Projected Cost - \$110,000

Projected Recurring Annual Cost – \$127,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of Fields Rented	65	80	30	75
Number of Camps/Clinics offered	24	32	16	16
Number of Community Buildings	7	7	7	7
Number of Parks	10	10	10	13
Concession Revenues	\$6,586	\$15,172	\$20,118	\$18,000
Community Building Revenues	\$12,204	\$13,000	\$19,081	\$16,000
Effectiveness Measures				
Number of Youth Coaches Certified	316	350	161	175
Number of Adult Sports Teams	60	70	86	80
Number of Youth Sports Teams	52	60	69	80
Number of Youth Participants	705	740	2,119	2,400
Number of Special Event Participants	11,000	12,000	15,000	15,000
Number of Participants- Fitness Programs	1,350	1,950	4,153	4,500

Cultural and Recreational Other Agencies

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
American Legion Baseball	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
General District Allocation	29,600	25,000	43,043	15,000
Total expenditures	\$ 34,600	\$ 30,000	\$ 48,043	\$ 20,000
Number of FTE's	-	-	-	-

In FY 2010, 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.

General District Allocation is individual board members accounts to be appropriated for any public purpose.

General Debt Service

Fund Summary-Debt Service

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Bond Principal	\$ 7,975,510	\$ 9,624,859	\$ 9,642,803	\$ 9,741,528
Bond Interest	4,844,438	6,424,764	6,424,767	6,003,868
Bond Fees and Issuance Costs	16,571	50,000	49,996	50,000
Total expenditures	\$ 12,836,519	\$ 16,099,623	\$ 16,117,566	\$ 15,795,396

Debt Service Expenditures by Function

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Education	\$ 10,103,496	\$ 13,420,801	\$ 13,420,804	\$ 13,369,053
Public Safety	640,380	632,580	632,580	623,805
Culture & Recreation	340,505	441,568	441,568	435,169
Environmental Protection	142,596	106,948	106,949	-
General Government	1,609,542	1,497,726	1,515,665	1,367,369
Total expenditures	\$ 12,836,519	\$ 16,099,623	\$ 16,117,566	\$ 15,795,396

Governmental activities 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 issued \$23,990,000 of General Obligation Refunding Bonds, Series 2009 on July 30, 2009 to refund in advance of their maturities \$23,500,000 aggregate principal amount of the County of Brunswick, North Carolina General Obligation School Bonds, Series 2001 maturing on and after May 1, 2012. The County does not plan to issue governmental activities debt in FY 10.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of June 2008 the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa3
 - Certificate of Participation A1
 - Revenue Bonds A2
- Standard & Poor's
 - General Obligation Bonds AA
 - Certificate of Participation A+
 - Revenue Bonds A+
- Fitch
 - General Obligation Bonds AA-
 - Certificate of Participation A+
 - Revenue Bonds 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, 2009 the outstanding governmental activities principal indebtedness of the County totals \$141,527,136. The budget for governmental activities debt service payments for fiscal year 2010 totals \$15,795,396.

Governmental Debt Service

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 total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should be in the range of ten (10) to thirteen (13) percent of the total General Fund expenditure budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage 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 of 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, 2009

Bond and COPS Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2010	\$8,183,000	\$13,369,053	\$1,435,000	\$2,238,249	\$9,618,000	\$15,607,302
2011	8,254,000	13,100,930	1,555,000	2,299,213	9,809,000	15,400,143
2012	8,266,000	12,779,624	1,550,000	2,236,682	9,816,000	15,016,306
2013	8,256,000	12,429,084	1,540,000	2,168,269	9,796,000	14,597,353
2014	8,476,000	12,302,810	1,570,000	2,138,481	10,046,000	14,441,291
2015	8,711,000	12,190,432	1,615,000	2,123,107	10,326,000	14,313,539
2016	9,206,000	12,310,368	1,630,000	2,068,980	10,836,000	14,379,348
2017	9,186,000	11,879,341	1,615,000	1,982,081	10,801,000	13,861,422
2018	9,176,000	11,458,166	1,605,000	1,902,180	10,781,000	13,360,346
2019	9,161,000	11,048,495	1,590,000	1,816,513	31,533,000	36,047,458
2019-2023	27,843,000	32,002,996	3,690,000	4,044,462	7,160,000	7,902,850
2024-2028	7,160,000	7,902,850				
Total Bonded Debt	121,878,000	162,774,149	19,395,000	25,018,217	141,273,000	187,792,366
Other Long-Term Debt						
Capitalized leases						
2010	-	-	123,528	138,093	123,528	138,093
2011	-	-	130,608	138,093	130,608	138,093
Total Other Long-Term Debt	-	-	254,136	276,187	254,136	276,187
Total Long- Term Debt	\$121,878,000	\$162,774,149	\$19,649,136	\$25,294,404	\$141,527,136	\$188,068,552

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2009

Assessed value of taxable property	\$33,085,216,759
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$2,646,817,341
Gross debt:	
Total bonded debt	\$ 178,212,068
Total certificates of participation	16,355,000
Total bank installment placements	33,898,000
Total capital leases	<u>30,947,442</u>
Gross debt	259,412,510
Less: water and sewer bonds	<u>117,885,374</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 141,527,137</u>
Legal debt margin	<u><u>\$ 2,505,290,204</u></u>

Occupancy Tax Fund

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Operating costs	\$ 1,090,000	\$ 1,065,000	\$ 1,065,000	\$ 877,987
Total expenditures	1,090,000	1,065,000	1,065,000	877,987
Other taxes and licences	\$ 1,090,000	\$ 1,065,000	\$ 1,065,000	\$ 877,987
Total revenues	1,090,000	1,065,000	1,065,000	877,987
Total revenues	\$ 1,112,778	\$ 1,050,000	\$ 1,050,000	\$ 1,065,000
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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Transfer to General Fund	\$ 2,922,774	\$ 5,093,353	\$ 5,093,353	\$ 5,040,941
Total expenditures	\$ 2,922,774	\$ 5,093,353	\$ 5,093,353	\$ 5,040,941
Investment Earnings	2,384	-	-	-
Transfer from General Fund	2,917,221	5,093,353	5,093,353	5,040,941
Total revenues	\$ 2,919,605	\$ 5,093,353	\$ 5,093,353	\$ 5,040,941
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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 28,773	\$ 35,022	\$ -	\$ -
Fringe benefits	9,381	12,262	-	-
Operating costs	320,549	1,009,000	1,179,030	879,718
Capital outlay	57,709	52,150	142,133	348,907
Total expenditures	\$ 416,412	\$ 1,108,434	\$ 1,321,163	\$ 1,228,625
Restricted intergovernmental	373,209	900,000	900,000	845,550
Investment earnings	17,522	12,000	12,000	3,000
Fund balance appropriated	-	196,434	409,163	380,075
Total revenues	\$ 390,732	\$ 1,108,434	\$ 1,321,163	\$ 1,228,625
Number of FTE's	0.75	-	-	-

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$.70 for each connection. Providers, both wireline and wireless, will collect these fees and remit them to the North Carolina 911 Board for administration. 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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Transfer to Capital Projects Fund	\$ 2,008,615	\$ 16,139,590	\$ 16,665,231	\$ 11,965,160
Total expenditures	\$ 2,008,615	\$ 16,139,590	\$ 16,665,231	\$ 11,965,160
Investment earnings	601,712	282,000	292,000	-
Fund balance appropriated	-	7,294,242	8,219,118	11,965,160
Transfer from Other Funds	1,833,637	8,563,348	8,154,113	-
Total revenues	\$ 2,435,349	\$ 16,139,590	\$ 16,665,231	\$ 11,965,160
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 \$11,965,160 of fund balance appropriations in fiscal year 2009-2010. The designated uses of the sources are: Natural disasters reserve \$253,857, Landfill closure reserve \$3,707,671, Design & Engineering Study C&D landfill \$350,000, Building E, F, H & I renovation \$100,000, Airport Certification \$2,707,500, DSS/Cafeteria Parking \$155,000, Administration, Building N Roof \$150,000 and Courthouse Parking \$350,000, Storm water Ordinance Enforcement Reserve \$721,132, Highway 211 Master Plan \$170,000, Affordable Housing Programs \$150,000, and transfers to the General Fund \$3,150,000.

School Capital Reserve Funds

Special School Capital Reserve Summary

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Transfer to Capital Projects Fund	\$ 1,796,203	\$ 1,216,500	\$ 1,216,500	\$ 766,500
Total expenditures	\$ 1,796,203	\$ 1,216,500	\$ 1,216,500	\$ 766,500
Investment earnings	133,806	62,500	62,500	-
Fund balance appropriated	-	387,500	1,154,000	-
Transfer from General Fund	2,466,364	766,500	-	766,500
Total revenues	\$ 2,600,170	\$ 1,216,500	\$ 1,216,500	\$ 766,500

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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Transfer to Other Funds	\$ 4,180,800	\$ 4,453,460	\$ 4,453,460	\$ 4,018,561
Total expenditures	\$ 4,180,800	\$ 4,453,460	\$ 4,453,460	\$ 4,018,561
Investment earnings	218,130	86,700	86,700	-
Fund balance appropriated	-	-	499,356	10,861
Transfer from General Fund	4,309,987	4,366,760	3,867,404	4,007,700
Total revenues	\$ 4,528,118	\$ 4,453,460	\$ 4,453,460	\$ 4,018,561

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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 108,451	\$ 120,538	\$ 101,538	\$ 51,986
Fringe benefits	35,515	37,536	31,436	17,594
Operating costs	6,835	21,200	21,200	24,920
Total expenditures	150,801	179,274	154,174	94,500
Investment earnings	\$ 29,271	\$ 10,000	\$ 10,000	\$ 3,500
Fund balance appropriated	-	57,774	57,774	-
Transfer from General Fund	121,088	111,500	86,400	91,000
Total revenues	\$ 150,359	\$ 179,274	\$ 154,174	\$ 94,500
Number of FTE's	-	-	-	-

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 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 3,380,420	\$ 3,689,280	\$ 3,790,066	\$ 3,850,227
Fringe benefits	1,287,717	1,381,614	1,429,394	1,481,761
Operating costs	6,939,712	7,892,093	7,718,545	8,074,404
Capital outlay	1,044,635	769,900	1,121,240	461,000
Debt service	927,462	1,183,013	1,183,013	1,572,164
Transfer to Other Funds	4,458,694	8,946,551	8,946,551	2,342,851
Total expenditures	\$ 18,038,640	\$ 23,862,451	\$ 24,188,809	\$ 17,782,407
Restricted intergovernmental	64,006	-	-	-
Sales and service	18,983,171	18,713,450	18,713,450	17,211,625
Investment earnings	867,277	306,000	306,000	180,000
Other revenue	485,009	484,585	488,910	390,782
Fund balance appropriated	-	4,358,416	4,485,299	-
Transfer from Other Funds	124,525	-	195,150	-
Total revenues	\$ 20,523,988	\$ 23,862,451	\$ 24,188,809	\$ 17,782,407
Number of FTE's	76.50	76.50	77.75	77.75

Department Purpose

Provide potable water treatment and distribution for all Brunswick County retail customers, Brunswick County wholesale customers, and Brunswick County industrial customers.

Major Accomplishments

- Initiated Design of Shallotte Area Elevated Water Storage Tank
- Initiated Construction of Public Utilities Operations Center Building
- Submitted Application for Interbasin Transfer Permit

Goals and Objectives

Goal: Make water system infrastructure improvements to provide adequate fire flow and capacity throughout the system.

Objectives:

- Construct a new 16" water main on NC 211 from Midway Road to Sea Watch subdivision
- Construct a new 12" water main on NC 211 from Sea Watch subdivision to end of existing 12" water main at Camarosa Boulevard (Old Georgetown subdivision)
- Define Scope of Work and coordinate development of the Environmental Impact Statement required as a part of the Interbasin Permitting Process
- Construct facility upgrades identified in the Preliminary Engineering Report
 1. 4.0 million gallon clearwell storage tank and associated piping
 2. Bulk chemical storage building addition
 3. Increase size of rapid mix basins
- Conduct study on the requirements for receiving approval of re-rating to a higher permitted flow amount
- Rehabilitate existing groundwater wells
- Rehabilitate filters to reduce amount of backwashing and improve water quality

Water Fund

- Implement preventive maintenance program to minimize downtime

FY 09/10 Projected Cost - \$11,557,000
 Projected Recurring Annual Cost - \$5,000

Goal: Implement measures to more accurately meter water system flows and encourage water conservation.

Objectives:

- Analyze and select an Automatic Meter Reading (AMR) System to provide more accurate and efficient billing data
- Encourage water conservation while maintaining current water revenues and develop enforcement plan with adequate penalties to encourage compliance
- Develop water rate schedule that encourages “smart” water usage for irrigation
- Increase accuracy of billing meters and optimize Citec SCADA software

FY 09/10 Projected Cost - \$8,114,000
 Projected Recurring Annual Cost - \$95,000

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Miles of Water Lines Maintained	723	802	825	830
Number of County-Installed New Potable Water Meters	1,349	1,683	1,070	1,000
Number of County-Installed New Irrigation Meters	1,211	726	430	400
Effectiveness Measures				
Number of Leaks Per Mile of Water Line	562	697	600	600
Average Days to Install Water Meter After Receipt of Fees	21	14	6	6

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of RTU Sites Maintained	140	159	174	182
Number of Work Orders	625	768	723	750
Efficiency Measures				
Work Orders Per Full-Time Employee	125	153	144	165
Effectiveness Measures				
Average Hours to Complete Work Order	13.5	14.8	9.4	15

Water Fund

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	3636	3731	3962.7	4000
Efficiency Measures				
Number of Days with NTU Less than 2	125	153	144	165
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.93	\$0.96	\$0.855	\$0.99

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	759.45	1245.33	1261.05	1400
Efficiency Measures				
Number of Days with NTU Less than 2	365	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$2.11	\$1.34	\$1.08	\$1.05

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Total Gallons Pumped (million gallons)	9027	8895	9300	9900
Efficiency Measures				
Number of Outages	2	4	6	0
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.036	\$0.038	\$0.0345	\$0.032

Wastewater Fund

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Salaries	\$ 1,221,344	\$ 1,426,956	\$ 1,473,711	\$ 1,455,476
Fringe benefits	459,012	546,886	559,010	570,148
Operating costs	2,539,673	2,635,876	2,406,430	2,606,134
Capital outlay	992,945	879,932	1,204,589	505,000
Debt service	5,292,974	7,634,668	6,758,914	8,303,232
Transfer to Other Funds	2,059,518	68,508	67,320	32,033
Total expenditures	\$ 12,565,466	\$ 13,192,826	\$ 12,469,974	\$ 13,472,023
Sales and service	11,515,478	13,135,826	10,686,653	12,414,447
Investment earnings	117,529	57,000	57,000	15,000
Other revenue	200,162	-	-	17,000
Fund balance appropriated	-	-	201,394	1,025,576
Transfer from Other Funds	261,808	-	1,524,927	-
Total revenues	\$ 12,094,977	\$ 13,192,826	\$ 12,469,974	\$ 13,472,023
Number of FTE's	33.0	33.0	31.75	36.75

Department Purpose

Provide potable water treatment and distribution for all Brunswick County retail customers, Brunswick County wholesale customers, and Brunswick County industrial customers and provide wastewater treatment, collection, and transmission for all Brunswick County retail customers, Brunswick County industrial customers, and local government partners.

Major Accomplishments

- Completed Construction of Shallotte Interconnection Pump Station and Force Main
- Completed Construction of Southwest Force Main Phase 2
- Completed Design of Calabash Wastewater Collection System
- Completed Construction of Oak Island Force Main Phase I
- Initiated Construction of Oak Island Force Main Phase II
- Initiated Construction of Public Utilities Operations Center Building

Goals and Objectives

Goal: Make infrastructure improvements to increase system reliability to provide adequate treatment and transmission capacity for our retail customers.

Objectives:

- Upgrade existing pump stations acquired from the Town of Shallotte and Carolina Shores.

FY 09/10 Projected Cost - \$1,275,100

Goal: Work with other existing utilities to provide treatment capacity.

Wastewater Fund

Objectives:

- Complete design and associated environmental assessment of 0.825 mgd plant expansion of the Northeast Brunswick Wastewater Treatment Plant.
- Implement 24 hours per day 7 days per week operation as required by NC DENR at the West Brunswick Regional Water Reclamation Facility
- Construct Carolina Shores diversion main and develop an operational system to ensure compliance with the NBPd at the Carolina Shores Plant.

FY 09/10 Projected Cost - \$1,024,900

Projected Recurring Annual Cost - \$203,000

Key Programs, Objectives, and Measures

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Number of Plants Operated	6	6	7	7
Total Plant Capacity	6.05	6.05	6.15	9.15
Total Gallons Treated (MG)	759.45	822.12	955	1100
Efficiency Measures				
Cost Per 1,000 Gallons	\$3.06	\$2.80	\$2.45	\$2.70
Effectiveness Measures				
Percentage of DMR Compliance	98	98	95	98

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual</i>	<i>FY 08/09 Estimated</i>	<i>FY 09/10 Projected</i>
Workload (output) Measures				
Miles of Sewer Lines Maintained	257	357	396	425
Number of County-Maintained Sewer Pump Stations	76	95	110	115
Number of Grinder Pumps Installed	238	180	180	200
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	3,000	23,760	45,000	50,000

Water Capital Reserve

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Transfer to Water Capital Projects	1,464,400	12,679,698	14,469,362	5,786,282
Total expenditures	\$ 1,464,400	\$ 12,679,698	\$ 14,469,362	\$ 5,786,282
Special assessments	169,356	-	-	-
Investment earnings	286,306	105,000	105,000	50,000
Fund balance appropriated	-	3,628,147	5,417,811	3,393,431
Transfer from Other Funds	169,356	8,946,551	8,946,551	2,342,851
Total revenues	\$ 625,017	\$ 12,679,698	\$ 14,469,362	\$ 5,786,282

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. The 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 reserve funds will be transferred to a Water Capital Project.

The Water Capital Reserve Fund is estimated to have transfers from the water fund of \$2,342,851 investment earnings of \$50,000 and a fund balance appropriation of \$3,393,431 as sources totaling \$5,786,282 for fiscal year 2009-2010. The designated uses of funds are: Miscellaneous water projects \$100,000, Utilities Operations Center Warehouse \$250,000, Water System Improvements \$1,024,082, Longwood Road waterline extension \$2,187,200, Gray Bridge to Tar Landing to Shellpoint Waterline \$325,000, Hwy 211 Midway Rd to Camarose \$1,700,000 and Supply Area Tank \$200,000.

Wastewater Capital Reserve

	<i>FY 2008</i>	<i>FY 2009</i>	<i>FY 2009</i>	<i>FY 2010</i>
	<i>Actual</i>	<i>Approved</i>	<i>Current</i>	<i>Approved</i>
		<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
Transfer to Wastewater Capital	\$ 745,811	\$ 4,242,846	\$ 4,786,965	\$ 1,621,613
Total expenditures	\$ 745,811	\$ 4,242,846	\$ 4,786,965	\$ 1,621,613
Special assessments	\$ 332,432	\$ -	\$ 61,805	\$ -
Investment earnings	154,944	33,000	94,100	10,000
Fund balance appropriated	-	4,141,338	4,563,740	1,579,580
Transfer from Other Funds	4,281,032	68,508	67,320	32,033
Total revenues	\$ 4,768,408	\$ 4,242,846	\$ 4,786,965	\$ 1,621,613

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. The 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 reserved funds will be transferred to a Wastewater Capital Project.

The Wastewater Capital Reserve Fund is estimated to have transfers from the wastewater fund of \$32,033, investment earnings of \$10,000, and a fund balance appropriation of \$1,579,580 as sources totaling \$1,621,613 for fiscal year 2009-2010. The designated uses of funds are: Carolina Shores Seatrail wastewater treatment plant upgrades \$200,000, regional pump station improvements of \$992,700, NE Regional Capital & Replacement of \$228,913, Shallotte Customer Acquisition \$200,000.

Water Debt Service

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Principal	\$ 803,551	\$ 931,200	\$ 931,200	\$ 1,183,072
Interest	122,443	246,813	246,813	384,092
Other fees	1,467	5,000	5,000	5,000
Total expenditures	\$ 927,461	\$ 1,183,013	\$ 1,183,013	\$ 1,572,164

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. The County plans to purchase an automated meter reading system in fiscal year 2009-10 by either entering into a financing agreement or purchasing the system in phases over several years from available resources. The county plans construction to expand water treatment capacity and transmission at an estimated cost of \$10.6 million in FY 10 and will issue revenue bonds to finance those costs.

Wastewater Debt Service

	<i>FY 2008 Actual</i>	<i>FY 2009 Approved Budget</i>	<i>FY 2009 Current Budget</i>	<i>FY 2010 Approved Budget</i>
Principal	\$ 2,792,904	\$ 4,247,763	\$ 4,247,767	\$ 4,320,904
Interest	2,492,848	2,433,728	2,434,060	3,918,828
Other fees	4,378	30,000	29,664	15,000
Total expenditures	\$ 5,290,130	\$ 6,711,491	\$ 6,711,491	\$ 8,254,732

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 waste water fund debt.

The County issued Taxable Enterprise Systems Revenue Bond (Build America Bond) in September 2010 in the amount of \$14,750,000 for the construction of waste water collection systems in the un-served sections of the Town of Calabash and the mainland of the Town of Sunset Beach. The debt is to be repaid through customer assessments over a ten year period and will be subject to a 35% interest credit from the United States Treasury. In addition, the County was awarded \$3 million of State Construction Grants and Loans American Recovery and Reinvestment Act loans in July 2009 of which \$1.5 million is a principal forgiveness loan and \$1.5 million is a zero interest loan amortized over 20 years.

The County plans to issue debt in FY 10 to provide a sewer collection to the island portion of the Town of Sunset Beach estimated at \$13.5 million. Within the near future, the County plans to issue debt to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility estimated at \$8.2 million. The majority of the debt issued for the Northeast capacity expansion will be serviced by user fees assessed to the participant wholesale customers based on their additional capacity. The County is in negotiations with the City of Boiling Spring Lakes to acquire the city's water system and construct a wastewater collection system to serve the central business district and a package wastewater treatment plant.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2009

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
		Interest		Interest		Interest
2010	\$97,071	\$181,162	\$4,320,902	\$8,239,727	\$4,417,973	\$8,420,889
2011	101,278	181,162	4,434,703	9,001,993	4,535,981	9,183,155
2012	105,528	181,162	4,564,023	8,981,017	4,669,551	9,162,179
2013	110,376	181,163	4,690,165	8,957,253	4,800,541	9,138,416
2014	115,024	181,162	4,781,738	8,894,565	4,896,762	9,075,727
2015	120,009	181,162	4,934,085	8,879,553	5,054,094	9,060,715
2016	125,107	181,162	5,107,154	8,857,018	5,232,261	9,038,180
2017	130,729	181,163	5,296,910	8,839,583	5,427,639	9,020,746
2018	136,297	181,162	5,462,019	8,818,046	5,598,316	8,999,208
2019	142,204	181,162	5,568,247	8,721,989	5,710,451	8,903,152
2020-2024	808,961	905,812	30,952,955	43,066,549	31,761,916	43,972,361
2025-2029	30,035	30,194	28,664,853	34,373,276	28,694,888	34,403,469
2030-2034			7,085,000	7,612,625	7,085,000	7,612,625
Total Bonded Debt	<u>\$2,022,620</u>	<u>\$2,747,630</u>	<u>\$115,862,757</u>	<u>\$173,243,196</u>	<u>\$117,885,377</u>	<u>\$175,990,826</u>

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 private bank placements and 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 General Capital Improvement Plan: Uses	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Administration & Courthouse Parking Lot	\$350,000	\$	\$	\$	\$	\$350,000
Leland Library Renovations		1,000,000				1,000,000
Building I, E, & F Renovations	100,000					100,000
Building J Demolition		200,000				200,000
Building N Roof	150,000					150,000
Construction & Demolition Landfill Closure Costs Reserve		750,000	750,000	750,000	750,000	3,000,000
Design and Environmental Study Expansion of C&D Landfill	350,000	750,000				1,100,000
Land & Design Fees for Expansion of C&D Landfill		3,500,000				3,500,000
Expand Construction & Demolition Landfill		3,000,000	3,000,000	3,000,000		9,000,000
Cedar Grove Park Improvements		1,000,000		1,000,000		2,000,000
Ocean Isle Beach Park Improvements			1,000,000		1,000,000	2,000,000
Smithville Park Improvements		1,000,000				1,000,000
Waccamaw Park Improvements				500,000		500,000
Brunswick Nature Park Improvements	453,657	500,000				953,657
Brunswick River Park Improvements			500,000			500,000
Senior Citizen/Community Centers		2,700,000	2,800,000	2,900,000	2,900,000	11,300,000
Emergency Management Facility Renovation			1,000,000			1,000,000
Detention Center Phase III Infrastructure Construction for Highway 211 Property		1,500,000			10,000,000	10,000,000
Sunset Beach Boat Ramp		250,000	250,000			500,000
DSS and Food Services Furniture, Fixtures and Equipment	300,000					300,000
Land for Industrial Parks		3,000,000	3,000,000			6,000,000
Total: County General Capital Improvement Plan Uses	\$1,703,657	\$16,150,000	\$12,300,000	\$11,150,000	\$14,650,000	\$55,953,657
County General Capital Improvement Plan: Sources						
County Capital Reserve Currently Designated	\$1,393,486	\$	\$	\$	\$	\$1,393,486
Grant Funds for Park Improvements	310,171					310,171
Transfer From General Fund C&D Landfill Fees		750,000	750,000	750,000	750,000	3,000,000
General Fund Balance Appropriation		8,150,000	5,550,000	4,400,000	3,900,000	22,000,000
Debt Proceeds To Be Determined		7,250,000	6,000,000	6,000,000	10,000,000	46,000,000
Total: County Capital Improvement Plan Sources	\$1,703,657	\$16,150,000	\$12,300,000	\$11,150,000	\$14,650,000	\$55,953,657

Capital Improvement Plan

Education Capital Improvement Plan: Uses	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Brunswick County Public School System						
Multi-year Capital Improvement Plan	\$	\$2,441,310	\$15,953,455	\$19,527,110	\$1,261,133	\$39,183,008
Annual Capital Outlay Budget for Categories 1, 2&3	1,556,112	3,120,000	1,862,913	2,047,482	2,248,443	10,843,950
Annual Technology Projects	500,000	500,000	500,000	500,000	500,000	2,500,000
Elementary School (Northeast Area of County)				19,000,000		19,000,000
High School			32,000,000			32,000,000
BB&T Debt Service Payments From Sales Tax	3,099,767	3,100,508	3,054,302	2,979,975	2,905,649	15,140,201
Total: Education Capital Improvement Plan Uses	\$5,155,879	\$9,161,818	\$53,370,670	\$44,054,567	\$6,915,225	\$118,658,158
Education Capital Improvement Plan: Sources						
Article 40 and 42 Sales Tax Legislated for K-12 Schools	\$4,007,700	\$3,516,950	\$3,587,289	\$3,659,035	\$3,732,215	\$18,503,188
State Capital Building Fund For Education	500,000	769,886	768,926	775,381	795,731	3,609,924
Ad Valorem Designated for K-12 School Capital Outlay	637,318	520,000	540,800	562,432	584,929	2,845,479
NC Education Lottery Proceeds		510,000	520,200	530,604	541,216	2,102,020
Board of Education Local Fund Balance		1,000,000				1,000,000
School Capital Reserve Fund Appropriation	10,861	1,000,000				1,010,861
Excess Ad Valorem-School Special Capital Reserve		1,844,982				1,844,982
Debt Proceeds To Be Determined			47,953,455	38,527,115	1,261,133	87,741,703
Total: Education Capital Improvement Plan Sources	\$5,155,879	\$9,161,818	\$53,370,670	\$44,054,567	\$6,915,225	\$118,658,158
Airport Capital Improvement Plan: Uses						
Brunswick County Airport						
Airport Expansion Projects	\$2,707,500	\$	\$	\$832,500	\$1,072,500	\$4,612,500
Purchase Additional 23.5 Acres Terminal Land	750,000					750,000
Grant Reimbursements to County	322,500	1,072,500	1,072,500	240,000		2,707,500
Total: Airport Capital Improvement Plan Uses	\$3,780,000	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$8,070,000
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 Capital Reserve	2,707,500					2,707,500
Total: Airport Capital Improvement Plan Sources	\$3,780,000	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$8,070,000

Capital Improvement Plan

Water System Capital Improvement Plan:						
Uses	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Water System						
Subdivision Petition Customer Assessment Projects	\$	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000
System Funded Improvement Projects						
Gray Bridge Road to Tar Landing to Shellpoint Hwy 211 Midway Road to Camarosa Boulevard	325,000					325,000
Water Distribution Improvement	1,700,000					397,569
Line Extension Projects to be Determined		600,000	1,850,000	850,000	650,000	3,950,000
Interbasin Transfer Permit Environmental Impact Statement	700,000					700,000
Utilities Operations Center & Warehouse Furniture, Fixtures, & Equipment	250,000					250,000
Navassa Elevated Water Tank Modification	450,000					450,000
Northwest Water Plant Capacity Expansion Design Ph 1	343,000					343,000
Northwest Water Plant Capacity Expansion Ph 1	9,000,000					9,000,000
Northwest Water Plant Capacity Expansion Design Ph 2			500,000			500,000
Northwest Water Plant Capacity Expansion Ph 2				20,000,000		20,000,000
Transmission System Improvements		10,000,000		19,500,000	10,000,000	39,500,000
Supply Area Tank	200,000	1,200,000				1,400,000
Raw Water Reservoir				2,000,000	2,000,000	4,000,000
Automated Meter Reading System	6,000,000					6,000,000
Miscellaneous Water Projects (Grant Matches/Special Needs)	100,000	100,000	100,000	100,000		400,000
Total: Water System Improvements	\$20,068,000	\$12,400,000	\$2,950,000	\$42,950,000	\$ 13,150,000	\$91,518,000
Water System Capital Improvement Plan:						
Sources						
Water System						
Water Fees and Sales	\$2,342,851	\$1,900,000	\$2,400,000	\$2,950,000	\$2,650,000	\$12,292,851
Subdivision Customer Assessments		500,000	500,000	500,000	500,000	2,000,000
Water Capital Reserve Fund	2,025,149					2,025,149
Debt Proceeds to be Determined- (Retail & Wholesale Revenues)	15,700,000	10,000,000		39,500,000	10,000,000	75,200,000
Total: Water System Capital Improvement Plan Sources	\$20,068,000	\$12,400,000	\$2,950,000	\$42,950,000	\$ 13,150,000	\$91,518,000

Capital Improvement Plan

Wastewater System Capital Improvement Plan: Uses	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Wastewater System						
St. James Effluent Reuse Reimbursement	\$400,000	\$	\$	\$	\$	\$400,000
West Regional Phase II Eng Reimbursement	400,000					400,000
Southwest Area Plant Preliminary Engineering		200,000		400,000		600,000
Southwest Area Force Main Transmission Improvements		575,000				575,000
Carolina Shores and Sea Trail System Pump Station Upgrades	200,000	200,000				400,000
Northeast Brunswick Wastewater Plant Expansion Design	601,900					601,900
Northeast Brunswick Wastewater Plant Expansion			10,000,000			10,000,000
Sunset Beach Wastewater Collection System	30,000,000					30,000,000
Regional Pump Stations	992,700	1,000,000				1,992,700
Calabash Area Wastewater System Expansion	6,185,000					6,185,000
Infiltration/Inflow Reduction Program		75,000	75,000	75,000		225,000
Shallotte Acquisition Pump Station Upgrade	200,000					200,000
Angel Trace Road Force Main Upgrade		375,000				375,000
Sea Aire Canal Sewer Collection SAD	300,000					300,000
Miscellaneous Wastewater Projects (Grant Matches/Special Needs)		300,000	300,000	300,000	300,000	1,200,000
Subtotal: Wastewater System	\$ 39,279,600	\$2,725,000	\$10,375,000	\$775,000	\$300,000	\$53,454,600
Wastewater Capital Improvement Plan: Sources						
Wastewater System						
Wastewater Fees and Sales	\$	\$2,725,000	\$375,000	\$775,000	\$300,000	\$4,175,000
Customer Assessments for SAD	300,000					300,000
Wastewater Capital Reserve Fund	200,000					200,000
Revenue Bond Proceeds 2004 (Shared Portion)	400,000					400,000
Revenue Bond Proceeds 2008A (Shared Portion)	400,000					400,000
Revenue Bond Proceeds 2008A (County Portion)	1,192,700					1,192,700
Debt Proceeds to be Determined-Calabash & Sunset (Assessments)	36,185,000					36,185,000
Debt Proceeds to be Determined-NEBRWWTF (County Portion)	55,704		925,469			981,173
Debt Proceeds to be Determined- NEBRWWTF (Shared Portion)	546,196		9,074,531			9,620,727
Total: Wastewater Capital Improvement Plan Sources	\$ 39,279,600	\$2,725,000	\$10,375,000	\$775,000	\$300,000	\$53,454,600
Grand Total Capital Improvement Plan	\$69,987,136	\$41,509,318	\$80,068,170	\$100,002,067	\$36,087,725	\$327,654,415

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 106,586, which has grown 44% since 2000. 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 until recently was one of the fastest growing counties in North Carolina and the United States. The average annual population growth since 2006 is 4.6%. The permanent population continues to grow at a rate close to three percent (3.6%) annually. Since 1990, Brunswick County has had one hundred twenty-nine plant announcements, creating 4,956 new jobs and over \$ 432 million in new capital investment. The County currently has four improved industrial parks and three more planned, 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

Demographic Statistics

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
2000	73,856	\$1,500,718	\$21,028	42.3	9,980	4.1%
2001	76,584	1,653,216	22,410	42.5	10,085	4.6%
2002	79,100	1,819,075	23,888	42.8	10,318	5.4%
2003	81,559	1,829,637	23,288	43.2	10,426	6.1%
2004	84,772	1,942,639	23,993	43.6	10,528	6.4%
2005	89,155	2,209,726	26,171	43.9	10,789	5.0%
2006	94,564	2,430,744	27,498	44.1	11,133	4.1%
2007	99,364	2,652,318	28,202	44.7	11,505	4.7%
2008	102,877	2,907,482	29,379	45.0	11,599	6.1%
2009	106,586	Not available	Not available	41.0	11,841	11.0%

Source:

(1) State Data Center; projection as of June 30, 2009; annual estimates previous nine years

(2) Bureau of Economic Analysis; figures are for prior calendar year

(3) Brunswick County School System (20th day ADM)

(4) North Carolina Employment Security Commission

Brunswick County Facts

Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2009		
		2008 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	Utility	\$ 792,927,931	1	2.40%
N.C. Eastern Municipal Power Agency	Utility	309,630,006	2	0.94%
DAK LLC	Chemicals	176,139,150	3	0.53%
Brunswick Electric Membership Corp.	Utility	135,076,522	4	0.41%
Bald Head Island Ltd	Developer	117,133,691	5	0.35%
MAS Properties LLC	Developer	109,911,731	6	0.33%
Red Mountain Timberco I LLC	Forestry	90,207,993	7	0.27%
Archer Daniels Midland Company	Chemicals	81,327,413	8	0.25%
Odell Williamson	Developer	81,037,311	9	0.24%
Seawatch at Sunset Harbor Inc.	Developer	67,420,121	10	0.20%
Totals		\$ 1,960,811,869		5.93%

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2009		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,951	1	4.25%
Progress Energy Carolinas, Inc.	Utility	1,050	2	2.29%
County of Brunswick	Local Government	994	3	2.17%
Wal-Mart Associates	Retail Chain	750	4	1.63%
Brunswick Community Hospital LLC	Medical Care Facility	708	5	1.54%
Brunswick Community College	Education	464	6	1.01%
Bald Head Island LP	Financial Activities	400	7	1.07%
DAK Americas	Dacron Polyester Fiber	397	8	0.87%
Food Lion LLC	Grocery Chain	372	9	0.81%
Troon Gulf	Leisure and Hospitality	250	10	0.54%
Totals		7,336		15.04%

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.