

COUNTY OF BRUNSWICK

Bolivia, North Carolina

Budget

Fiscal Year 2011-2012



Adopted by the Board of Commissioners June 20, 2011



County of Brunswick Approved Budget

Fiscal Year 2011-2012

Board of County Commissioners

William M. Sue, Chairman
J. Phillip Norris, Vice Chairman
Charles Warren, Member
Scott Phillips, Member
J. Martin Cooke, Member

County Manager
Marty K. Lawing

Finance Department Staff

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

PO Box 249
Brunswick County Government Center
David R. Sandifer County Administration Building
30 Government Center Drive, NE
Bolivia, NC 28422
www.brunswickcountync.gov

Brunswick County Vision, Mission and Core Values

Vision Statement

To provide essential services to support the development of a sustainable and prosperous community with limited bureaucratic intrusion.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Brunswick
North Carolina**

For the Fiscal Year Beginning

July 1, 2010

President

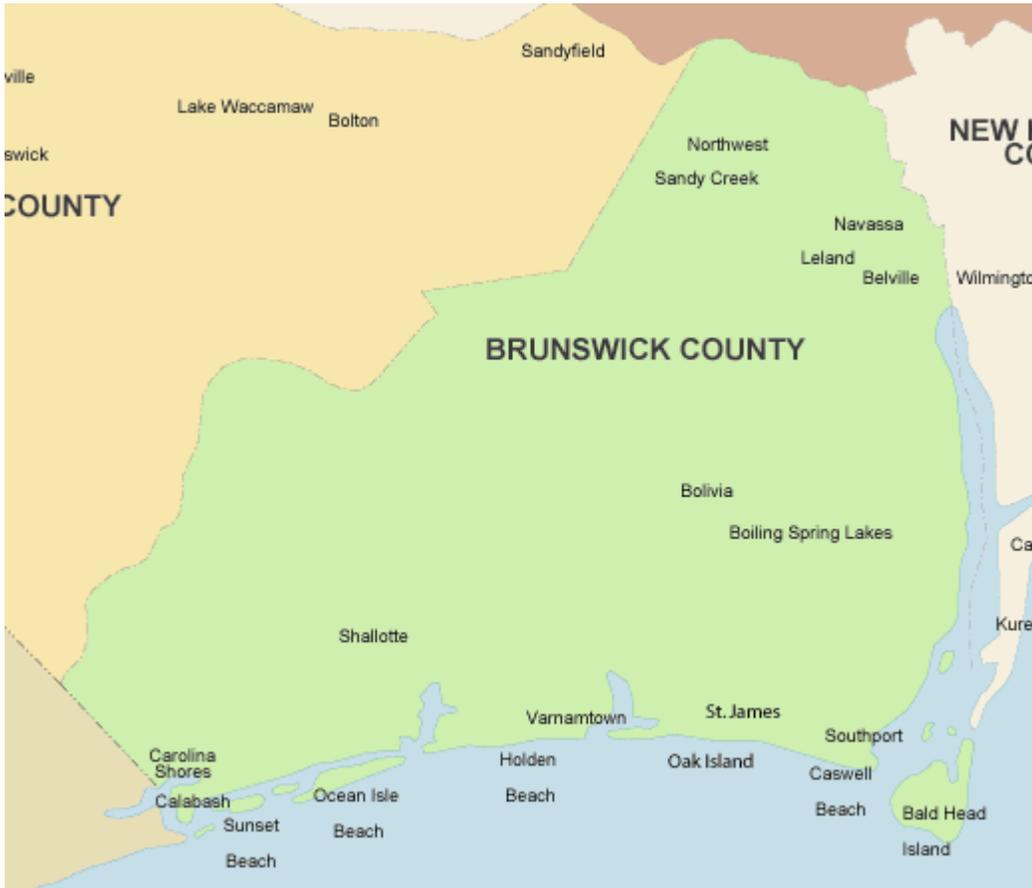
Executive Director

State of North Carolina



Brunswick County

Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 111,127 (source: State Data Center est.)
896 Square Miles

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BUDGET MESSAGE

Brunswick County Administration
BRUNSWICK COUNTY GOVERNMENT CENTER
DAVID R. SANDIFER COUNTY ADMINISTRATION BUILDING
30 GOVERNMENT CENTER DRIVE, N.E.
BOLIVIA, NORTH CAROLINA 28422

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

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

May 16, 2011

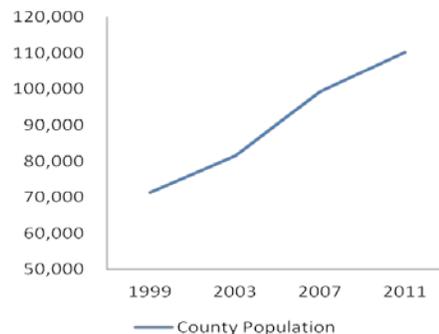
Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2011-2012 budget for Brunswick County herewith for your review and consideration. This is the fourth consecutive budget drafted in the midst of declining and/or uncertain economic conditions. With a clear focus on maintaining existing levels of service and a clear understanding of the toll that the economy has had locally, department directors submitted realistic funding requests. In most cases, departmental operating budgets were reduced below the current year's departmental appropriation. Much like recent years, many of the cost reduction measures employed by other local governments, to include deferral of capital outlay and compensation adjustments and the elimination of vacant positions, will continue to be necessary for the upcoming year. Fortunately, this proposal will preserve employee compensation and fringe benefits at existing levels. While many local governments have been forced to reduce service levels, the only service curtailment to be implemented in Brunswick County that will not be transparent to all is a reduction in public library operating hours by closing all branches on Sundays and two branches on Saturdays.

In addition to the economy, drawing much interest and attention during this budget process to date has been the 2011 revaluation of all real property in Brunswick County that has reduced the total real property tax base by approximately 29%. The recommended ad valorem tax rate is revenue neutral at 44.25 cents. The FY 2011-2012 budget proposal for all funds totals \$190,514,918 which represents a decrease of 2.4% over the budget adopted June 21, 2010. The general fund budget is balanced by utilizing fund balance and capital reserve transfers.

The multi-year recession that has negatively impacted individuals, businesses and corporations and all levels of government was declared over about a year ago; however the recovery has been much slower than expected with only the stock market and some corporate profits making significant advances. Nationally, 244,000 new jobs were added in April reducing the jobless rate to 9%. The cost of a gallon of gasoline is one dollar higher than a year ago and the value of the dollar has only very recently begun to increase. Looking at the leading economic indicators for North Carolina, claims for unemployment benefits are down 22 percent from last year, building permits are down by 11.7 percent, manufacturing hours worked are up 3.5% and average weekly earnings are down 1.3%. Locally, home sales and new home construction are at their lowest levels since the start of the recession. Brunswick County's unemployment rate is still very high at 10.9% compared to the State at 9.7% and United States at 9.0%.

Consistently ranking in the top twenty fastest growing counties in America, Brunswick County dropped to 37th nationally for calendar year 2010. On a positive note the 2010 Census reported Brunswick County's permanent population to be 107,431, representing decennial growth rate of 46.9% ranking second of the 100 counties in the state of North Carolina.

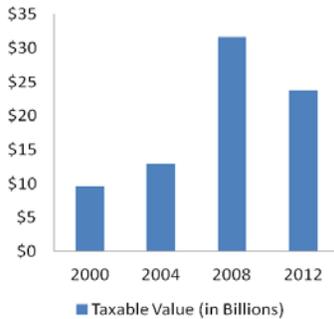


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Due to the existence of substantial uncertainty surrounding the economy, I am cautiously optimistic as we embark upon a new fiscal year that local economic conditions will improve. An analysis of the preliminary State budget does not indicate any major reductions or cost shifts that would have a catastrophic impact on the County's budget. We anticipate a reduction in the N.C Education Lottery Fund allocation, elimination of the funding for the Cape Fear Sentencing Program and possibly a requirement to house sentenced misdemeanants in county jails for a period of up to six months.

GOVERNMENTAL FUNDS

Revenues



The total recommended General Funds Group Budget is \$146,871,517 which represents a 0.6% increase from FY 2011. Property tax revenue is the primary source of governmental fund revenue, providing 69.9% of the total revenue. Following four very modest years of growth in the county's tax base and the completion of the 2011 property reassessment, the total projected tax base, inclusive of real property and motor vehicles for FY 2011-2012, is \$23,667,873,488 down by \$9,591,468,572 or over 28.8 percent below the base of \$33,259,342,060 on which the FY 2010-2011 budget was based.

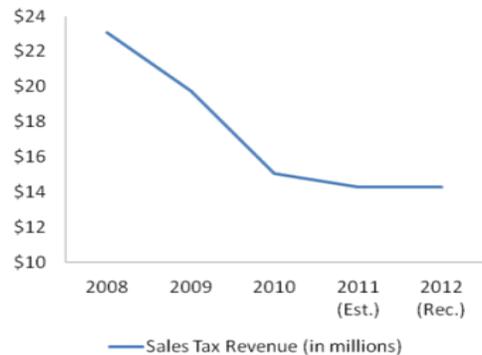
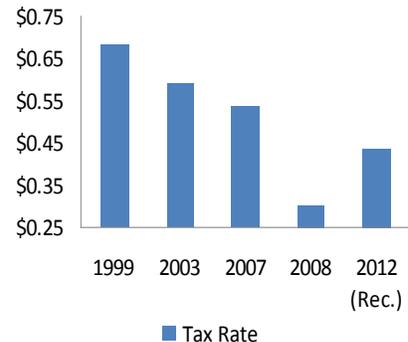
The total projected real property value for FY 2011-2012 is \$22,842,873,488 which represents a 29.5% decrease over the FY 2010-2011 real property base of \$32,384,342,060. The motor vehicle base is projected to be \$825,000,000 or 5.7% less than the current year base of \$875,000,000. The projected collection rate for motor vehicles is 88.22% which should generate \$3,220,581. This small decrease in the motor vehicle base can be attributed to fewer new car purchases and the depreciated value of existing vehicles registered in the county.

The total real property levy for FY 2011-2012 is based on a tax base of \$22,842,873,488 the tax rate of 44.25 cents and a collection rate of 95.21% and is projected to be \$96,237,997.

The total property tax revenue projection for both real property and motor vehicles is \$99,458,578 which is 2.7% or \$2,647,579 more than the original budget for FY 2011-2012.

The value of one cent on the tax rate is \$2,247,651. The revenue neutral tax rate calculation includes a factor of the average growth rate in the tax base for the last three years of 2.26%. The County tax on a home valued at \$250,000 would be \$1,106.25 and the county tax on a vehicle with a value of \$25,000 would be \$110.63.

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 in population figures resulting from the census that may impact the distributions. Total county sales tax revenues for FY 2011-2012 are projected to be \$10,699,005 exclusive of the portion of Articles 40 and 42 designated for schools, which is 19% or \$1,710,782 more than the original budget for FY 2010-2011 of \$8,988,223. The local portion of the sales tax is 2.25 cents and



BUDGET MESSAGE

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.

After three consecutive years of revenue declines, the County's other revenue sources continue to be suppressed. Projections for FY 2011-2012 are mixed with some sources continuing to decline and others moderate increases. Emergency Medical Services fees have steadily increased in recent years due to growth in calls for service and improved collection. EMS charges are projected to reach \$2,700,000 compared to \$2,600,000 for the current year due to increasing calls for service and a good collection rate.

The other major revenue category projections include:

Revenue	FY 2009	FY 2010	FY 2011	FY 2012	% Change
Investment Earnings	\$1,500,000	\$600,000	\$200,000	\$190,000	-5%
Solid Waste Tipping Fees	\$1,856,000	\$1,200,000	\$950,000	\$1,100,000	+16%
Building Permits	\$1,400,000	\$875,000	\$775,000	\$610,000	-21%
Excise Tax	\$3,300,000	\$1,500,000	\$1,800,000	\$1,900,000	+6%

The economy continues to negatively impact many of 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 2011-2012, a transfer from the County Capital Reserve Fund for debt service in the amount of \$3,150,000 and a fund balance appropriation in the amount of \$2,990,424 is required. This is a short term measure that has become a trend in recent years to address budget shortfalls due to the adverse impact of the economic conditions. This is possible due to historically prudent budgetary practices and financial management which has resulted in fund balance levels that exceed the County's budget policy thresholds. The appropriation of non-recurring funds in the amount of \$6,140,424 for FY 2012 is slightly more than the \$6,120,996 fund balance/capital reserve appropriated in FY 2010-2011.

Expenditures

Due to the aforementioned declines in some major revenue sources, the FY 2011-2012 budget holds the line on new programs and initiatives in order to maintain existing services levels, existing personnel and fringe benefits and contractual obligations. Many of the departmental operating budgets are lower than the FY 2010-2011 adopted budget. For the third year some of the positions that were frozen and remained unfilled are recommended for elimination, capital outlay was further reduced and capital projects were eliminated or deferred to future years. Some operating expenses such as fuel, group health insurance, solid waste collection and disposal and the employer contribution to the Local Government Employee Retirement System are increasing. Due to losses in the value of investments in 2008 and a lower performing investment portfolio which once accounted for 75% of annual system income, LGERS is implementing a .53% employer contribution increase effective July 1st for the second consecutive year. The increase will take the rate for regular employees from 6.35% to 6.88% and law enforcement from 6.41% to 6.94%. The contribution increase will cost the county \$224,608. Subsequent annual increases are expected until the system actuarial needs are realized.

At some point during the upcoming fiscal year it is anticipated that the County will assume ownership of the Brunswick Community Hospital property. A total of \$350,000 is included to cover operation and maintenance costs for the building and grounds during the interim period between uses.

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 10% of the general fund expenditures. Three years ago, the contract provision for determining the annual rate adjustment for the solid waste collection and disposal contract was implemented. The formula takes into consideration the number of new cans added in the previous 12 months and the change in the Consumer Price Index. Based on a 2.68% increase in the Consumer Price Index and 1,296 additional cans added the unit costs will increase from \$11.44 to \$11.66. We anticipate an increase in fuel surcharge costs due to diesel fuel price increases. Estimated contractual costs for Waste Industries due to the cumulative impact of the above factors are \$12,100,000 reflecting a budgetary increase of 12.1% over the current year. This cost includes charges from Waste Industries to collect recycling from the convenience sites, parks and schools.

The construction and demolition tonnage being received at the County landfill has leveled off after sharp declines in recent years. As a result, the contract funding for diversion to a South Carolina landfill is recommended at the same level as the current year at \$400,000. Also, due to the reduced tipping fee revenue, a transfer to the Capital Reserve Fund for landfill closure cost is not recommended.

This budget includes no revenue or expenditures related to the curbside collection of recyclables. County staff met with all municipalities to obtain commitments to participate in a countywide curbside collection contract similar to the solid waste contract. The results are inconclusive at this time pending the adoption of a local bill to authorize Brunswick County to charge a solid waste and recycling collection fee.

Brunswick County Public Schools

Facing a significant general fund budget deficit for FY 2010-2011, the County Commissioners and Board of Education agreed to defer the funding agreement that had been employed for 15 years for one fiscal year to give the County and the Board of Education the flexibility to determine funding outside the confines of a restrictive formula during uncertain times. The County asked the Schools to share in the local revenue shortfall by recommending a total appropriation from property tax revenue of \$29,515,717 which was approximately \$1,500,000 less than the budgeted appropriation for the prior fiscal year. The total appropriation was to be used at the discretion of the Board of Education without a requirement to use any portion for categories 2 and 3 capital outlay.

The County and the Board of Education have entered into a funding agreement for the next two years that is very similar to prior agreements. It retains the provision to contribute 36.5% of the County ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to pay debt service. The total recommended FY 2012 school appropriation in accordance with the revised funding agreement is \$31,949,720, which represents an increase of approximately 8.25 percent or \$2,434,003 over the FY 2010-2011 appropriation and an increase of 3 percent or \$933,575 more than the FY 2009-2010 appropriation of \$31,016,145, the most recent year under a funding agreement. In accordance with the agreement, 35.75 percent, or \$31,293,219 will be used for current expense and .75 percent or \$656,501 will be used for categories 2 and 3 capital outlay.

The total General Obligation debt service for Brunswick County Schools for FY 2011-2012 is \$7,134,450 exclusive of debt service serviced by sales tax revenue. Including the debt service, 39.3% of the County ad valorem property tax revenue is appropriated for public education purposes.

Brunswick Community College

Brunswick Community College plans to complete the renovation to the two satellite campus projects planned as part of the General Obligation Bond funded capital projects. The two facilities are located in the Carolina Shores area and in Southport. The recommended Community College appropriation for FY 2011-2012 is \$3,538,906 which is an increase of approximately 3 percent over the FY 2010-2011 appropriation of \$3,435,831. The Community College appropriation was not increased for the current year.

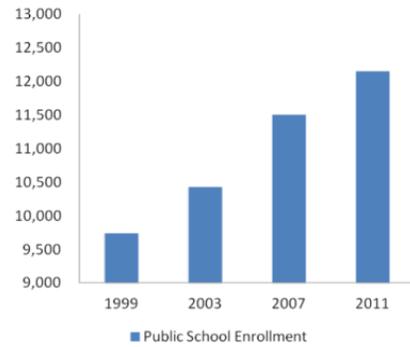
BUDGET MESSAGE

The recommended increase in the College appropriation is based on the percentage increase in the Brunswick County Schools appropriation for FY 2012 compared to the Schools appropriation for FY 2010.

The total General Obligation debt service for Brunswick Community College is \$2,460,448 which is approximately 2.3% less due to lower interest payments.

Debt Service

Brunswick County government is in a good position with regard to capital facilities for general fund operations. We currently have adequate office space for a workforce that is shrinking and excess capacity in the County Detention Center. Topping the list of needs of Brunswick County include some renovations and maintenance to existing buildings, new senior citizen centers and park expansions and upgrades. Enrollment growth projections for Brunswick County Schools are projected to remain low in the near future so it is possible that new school construction can be deferred for several years. Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding General Fund debt is \$122,600,833. This equates to approximately \$1,141 per capita.



No additional general fund debt is anticipated during FY 2011-2012. The total debt service budget will be \$14,860,689 which represents a decrease of \$721,323 or 4.62% under the debt service budget for FY 2010-2011. The 45% RZEDB interest rebate for the Leland Library expansion project is estimated to be \$15,151 and will result in net debt service for the project of \$93,519. The reduction in total general fund debt service for FY 2011-2012 is primarily due to lower interest payments on existing debt.

The total principal payments on general fund debt are \$9,949,167 with interest payments equaling \$4,896,512.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general fund contribution of \$4,478,015 to the Health Fund representing a small reduction of \$87,653, over the current year appropriation. The total contribution to the Social Services Fund of \$5,265,546 represents a reduction from the current year of \$248,830 or 4.5%. This reduction in the transfer to the Social Services Fund is attributed largely to a change in the way in which daycare will be reimbursed to the providers. Through a phased approach, the state will begin making reimbursements directly to the daycare providers in an effort to streamline the process and remove counties from the transaction. Due to first year phasing the amount of daycare funds that will be processed by the county is reduced from approximately \$5 million to approximately \$2 million.

Funding for Southeastern Mental Health is recommended to remain the same at \$692,000. The recommended appropriation to Brunswick Senior Resources, Inc. is \$1,600,000.

Employee Benefits

In these difficult economic times most local governments have been forced to modify employee benefits and compensation as a means to balance budgets in an environment of diminishing revenue streams. Such actions have been avoided in Brunswick County, however, again this year, it is not feasible to include employee merit or cost of living compensation adjustments in this budget, however, employee salaries and fringe benefits remain at current levels for FY 2011-2012. There is no plan to artificially reduce pay through furloughs or directly through across the board percentage cuts.

Minor plan design changes to the employee group health insurance schedule of benefits have been recommended to sustain a rich health insurance schedule of benefits, most of which are mandated as part of the healthcare reform legislation. One significant change that will be transparent to the members of the plan is the transition to being self-insured with the group insurance. Blue Cross and Blue Shield will

BUDGET MESSAGE

continue to be the third party administrator of the plan and claims. Instead of paying premiums to Blue Cross and Blue Shield, the County will pay the medical and dental claims directly through monthly reimbursements to Blue Cross and Blue Shield. A Health Insurance Fund will be established from which to pay the claims. The county's contribution to the Health Insurance Fund will increase by 8.1 percent which is equal to the fully insured renewal premium presented by Blue Cross and Blue Shield. Included in the administrative fees to Blue Cross is Specific Stop Loss Coverage that will cover claims costs for individual plan members in excess of \$150,000 and Aggregate Stop Loss coverage that covers the first \$1 million in claims above the expected claims total of \$9,435,542 should the total claims reach this level. After the aggregate stop loss payments of \$1 million, additional claims, if any would be the responsibility of the county to pay.

In order for the county to have the opportunity to achieve success under the self insured scenario, it is imperative that the county continue to expand opportunities for employee health awareness and actions. Therefore, this budget includes a level of funding to continue annual Health Risk Assessments for all employees and to extend the hours of operation for the employee clinic. An additional appropriation may be necessary if dependents are offered the opportunity to participate in the Health Risk Assessments and clinic. It is not possible to project the dependent participation level at this point.

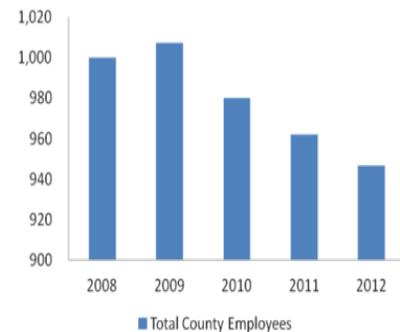
The proposed budget includes funding for all regular benefits such as the 5% 401K employer contribution and longevity pay for employees with five years or more of service.

Staffing / Positions

The economy continues to impact the service delivery and workload of County departments in different ways. Some departments, primarily those associated with development and construction permitting continue to experience 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 Administration and the Board to avoid a reduction in force; however elimination of vacant positions was deemed to again be an acceptable measure to balance the budget. In FY 2010 twenty-five (25) vacant positions were eliminated for a cost savings of \$972,553 including salary and benefit costs. In FY 2011 an additional sixteen (16) vacant positions were eliminated for an estimated savings of \$743,722. The recommended budget for FY 2012 includes the elimination of sixteen (16) full-time vacant positions and four (4) Health Department positions due to the termination of state funding. The vacant positions eliminated include: (1) Fiscal Assistant in Finance, (1) Field Auditor/Listener in Tax Administration, (1) Mapper II in GIS, (1) Deputy Register of Deeds I, (1) Painter and (2) Housekeeping Assistant I positions in Operation Services, (3) Library Assistants, (1) Animal Control Officer II, (1) Child Support Agent II, (4) Human Resources Aides in Social Services. These cuts result in a budget reduction of approximately \$640,000.

The grant funded positions in the Health Department include (3) Social Worker II positions in Family Health and (1) Nutritionist III in Diabetes Education.

Twelve (12) new positions were requested for general government departments and external state offices. Only two (2) of these positions are recommended for funding in the FY 2011-2012 budget. These include two full-time Vector Control Workers for Operations Services. These full time positions will be offset by the reduction in the number of part-time temporary workers used in the spraying program and to assist with the additional responsibilities associated with the vector control on Eagle Island for which the state is providing additional funding. These changes would bring the total number of fulltime county positions down to 946, of which 828 are associated with General Fund departments and 118 associated with the Enterprise Fund.



BUDGET MESSAGE

Capital Improvement Plan

The list of projects recommended for funding in FY 2011-2012 includes nine projects totaling \$6,129,578. Three of the projects included in the Economic Development Category are infrastructure projects for failed residential development projects that the county will complete using surety/performance bond proceeds. The largest is for the Avalon Project for which the County has received \$3,922,845 to complete the planned infrastructure.

The recommended Plan includes \$450,000 for HVAC System replacements in Buildings H, F and G, and \$250,000 to renovate Building J to be utilized by the North Carolina Department of Correction which will eliminate the need for the county to lease commercial office space for the Probation and Parole Section. These projects will be funded with current year revenue on a pay as you go basis. Related to Environmental Protection the Plan includes \$500,000 for engineering design for the Phase I of the Construction and Demolition Landfill Expansion, also funded with current year revenue.

The Culture and Recreation Component of the Plan includes \$500,000 for infrastructure improvements to the Highway 211 site, \$250,000 as the first installment of the county's participation in the Sunset Beach Boat Ramp Project and \$35,000 for the Master Plan for the Town Creek Park Improvements. The funding sources for the Highway 211 project and the Boat Ramp project are the County Capital Reserve Fund and grants. The Town Creek Park Plan funding source is current year revenue. Since the Five-Year Capital Improvement Plan is a living document some projects originally scheduled for FY 2011-2012 have been deferred to future years.

Capital Outlay and Major Operating Expenditures

The recommended budget includes a total of \$852,366 in capital outlay for operating purposes in the general fund, down \$51,093 from the FY 2010-2011 budget capital outlay total. Capital outlay consists of items in excess of \$5,000 in value. Some of the more significant capital items include twenty (20) replacement patrol vehicles for the Sheriff's Office, one (1) remounted ambulance, one (1) new ambulance and a replacement SUV for Emergency Medical Services, one (1) ½ Ton Pick-up truck for Operations Services, a diagnostic scan tool for gas and diesel vehicles and eight (8) digital recording cameras for patrol vehicles.

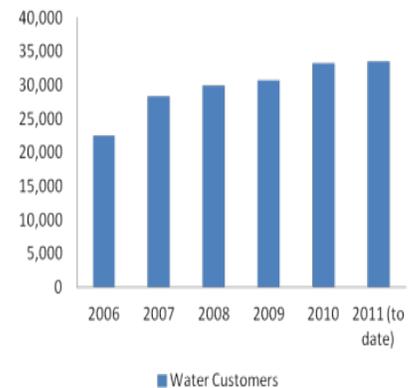
In the Emergency Telephone Fund funding is recommended to replace the primary database server five system servers totaling \$100,000.

The major operating equipment recommended for the general fund totals \$241,849. Major operating equipment includes items that are less than \$5,000 in value. Some of the recommended items include 65 replacement computers for MIS and various departments, eight (8) ballistic vests, eleven (11) light bars for patrol cars and two (2) ambulance cots for EMS.

ENTERPRISE FUND

The County Enterprise fund continues to expand to meet the service needs of the retail and wholesale customers. Although not increasing as rapidly as before the recession the customer base is experiencing moderate growth. The county currently has 33,414 water retail customers and 9,384 sewer retail customers. Fewer customer connections translates into lower capital recovery fee revenue, which is a source dedicated to the retirement of debt service for system expansion projects.

Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning



BUDGET MESSAGE

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.

Developments that have occurred over the last several years that are coming to fruition to further strengthen the county's role as the regional wastewater treatment provider in Brunswick County include the completion of the pump station and force main installation by the City of Southport which has allowed the City to cease operation of its treatment plant and send all of their flow to the West Brunswick Regional Plant earlier this year. The City of Northwest has completed the construction of a collection system that is now operational and accepting customers. Construction has been completed on the Calabash sewer collection system and the Special Assessment District has been finalized and approximately 175 customers have already connected to the system. Construction is almost complete on the Sunset Beach mainland sewer collection system and construction on the island vacuum collection system is well underway. The Northeast Regional Wastewater Plant 825,000 gpd expansion design has been completed and a construction permit is expected later in the calendar year 2011. The 3 MGD expansion to the West Regional Treatment Plant and Effluent Dispersal System has been completed and the construction of the Town of Oak Island collection system has been completed.

One year ago, Brunswick County was serving as the Emergency Operator of the Brick Landing Plantation wastewater plant and collection system and working with the developer, financial institutions and homeowners association to obtain ownership of the system in order to make the necessary repairs and construct a pump station to provide reliable service for the development. Much progress has been made to repair the collection system, and to operate the existing treatment plant within permitted standards. The County should soon be in a position to award a contract for the construction of a pump station and force main at Brick Landing so the treatment plant which has been a concern for regulators for many years can be taken out of service.

The Boiling Spring Lakes sewer collection system special assessment district project is currently under design.

Construction of the new elevated water storage tank in Shallotte was completed earlier this year and significant progress has been made on Phase I of the Northwest Water Treatment Plant upgrade. The construction of several water main extension projects is under contract and projects funded by Recovery Zone Economic Development Bonds have been completed to include Shingletree Acres, Randolphville Road, Mt. Zion Church Road.

The County continues to make transactions and capital improvements that will put the utility systems in a position to meet the long term needs of our customers.

WATER FUND

Revenues

The total recommended Water Fund budget for FY 2011-2012 is \$19,267,133 which is \$1,259,185 or 7% higher than the original budget for FY 2011. Although the number of new taps is somewhat suppressed compared to the years preceding the recession approximately 500 connections are projected in the upcoming fiscal year. Five hundred connections should generate approximately \$430,000 in Capital Recovery Fee revenue and \$145,000 in Water Transmission Line Capital Recovery Fees. Tap fees are expected to generate \$220,000.

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. Total retail water sales are projected to be \$6,011,327 or \$4,615,860 for retail and \$1,395,467 for irrigation. Retail water sales can be impacted by extreme climate and economic conditions. The base fee of \$11.00 will produce \$4,496,184 and investment earnings for the Water Fund are expected to remain flat at approximately \$65,000.

BUDGET MESSAGE

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has been very consistent the prior three years taking into consideration that the number of wholesale customers has been reduced due to the Boiling Spring Lakes transaction. The new wholesale/industrial rate is estimated to increase by 5% this year based on the preliminary PPI Index for April. The actual rate is based on the May PPI Index. The current wholesale rate is \$2.58 per 1000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be in the \$2.72 to \$2.75 range. Industrial water sales are expected to increase slightly due to the higher rate to \$2,100,235 although consumption has trended lower over the last two fiscal years.

Operating Costs

Consistent with the conservative approach to the budget in the general fund, all division budgets within the water fund FY 2012 are less than the current year operating budgets with the exception of the Highway 211 Water Plant and the Debt Service Budget. There were no new positions requested. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is increasing by \$42,939 due to increased water production and rate increase. 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 11.7% to \$222,679 due in part to a reduction in personnel costs.

Capital Outlay

The largest capital expenditure in the Water fund is \$1,500,000 for the third year implementation of the automated water meter reading system and meter installation. Other large capital outlay items include (2) replacement trucks in Water Distribution and (1) replacement van for Instrumentation and Electrical, new SCADA Towers at the 211 Water Plant and Bell Swamp Pump Station, (3) SCADA radios, a mini excavator and trailer and a ground penetrating radar locator.

Debt Service

Current debt service in the Water Fund continues to be low as no new debt issues are slated for the upcoming year. The total water fund debt service budget is \$1,709,333 for an increase of 19.8% or \$283,692. The increase is attributable to the first full year of debt service for Phase I Northwest Water Treatment Plant Improvements \$1,169,638 and the Randolphville Road, Mt. Zion Road and Shingletree water main projects \$114,973.

The Northwest Water Treatment Plant Improvements and water main projects were financed as revenue bonds under a Recovery Zone Economic Development Bond allocation. The County will receive an interest rebate equal to 45% of the total annual interest cost. The rebate is estimated to be \$303,324.

Water Capital Improvement Plan

The Water Fund Capital Improvement Plan includes eleven (11) projects for FY 2012 at a total estimated cost of \$9,673,899. The largest project is Northwest Water Treatment Plant Expansion Phase I. The project is under construction with an estimated total of \$4,892,177 remaining to be expended in the upcoming year to complete the project. Sludge Handling System Improvements at the Highway 211 Water Treatment Plant are included in the Plan.

The majority of the other projects included in the Plan for FY 2012 are water main extension projects to include Ash-Little River Road and Etheridge Road \$812,680, Ocean Forest and Sea Castles Subdivision \$447,700, a portion of Stanley Road \$163,592, and an extension on U.S. 17 South to serve the southern satellite campus of Brunswick Community College \$417,750 and on Highway 87 to serve the Roger Bacon Charter Day School and surrounding areas \$775,000. Additional projects planned for FY 2012 include replacing the second feed to Oak Island \$975,000 and \$300,000 for a possible special assessment project that has not been identified at this time and \$250,000 to interconnect with Little River Water and Sewer Authority for emergency backup water supply. Additionally, to address small pay as you go water projects and to provide matching funds for grants received, \$90,000 is included.

BUDGET MESSAGE

WASTEWATER FUND

The total recommended Sewer Fund Budget for FY 2011-2012 is \$19,510,298, representing a 37.2% increase or \$5,291,711 over the FY 2010-2011 original budget primarily due to the additional of the debt service costs associated with the 2009 Build America Bonds and the increased operating costs associated with the West Brunswick Regional Wastewater System as a result of the capacity expansion.

Revenue

There is no increase in the current sewer retail rate structure that is projected to generate \$6,207,376 or \$688,293 more than the \$5,519,083 projected in the original FY 2011 budget. This increase can be attributed to proactive efforts to increase the customer base to include the addition of approximately 40 customers at Sea Aire Canal, 168 Sea Trail, 300 in Calabash and 1,200 in Sunset Beach many of which will connect incrementally during the upcoming year.

The number of new sewer connections is conservatively projected to be approximately 150 in addition to the customers added from the Brick Landing, Calabash and Sunset Beach projects that will not pay Capital Recovery Fees if they connect within one year of system completion. Sewer Capital Recovery Fees are projected to generate \$450,000 and Sewer Transmission Capital Recovery Fees are projected to generate \$150,000. 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 have 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. All of the regional partners are current at this time on their capital and debt service payments to the County.

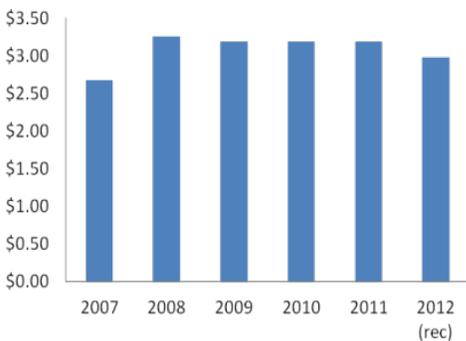
The regional wastewater systems operated by the County continue to be successful in that the unit operational costs continue to stabilize as the flow increases. The Northeast Regional Wastewater system has been in operation for 8 years. Based on an annual average daily flow of 1.1 MGD and an operational budget of \$721,119, the wholesale rate for the Northeast Partners will be \$1.50 per 1000 gallons, down from \$1.60 per 1000 gallons.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$1,725,902 up 15.8% due to the increased operating costs and permit requirements for the

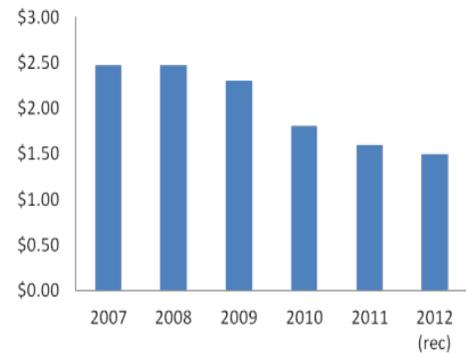
6 MGD expanded plant. In addition

to personnel costs associated with

positions added in recent years, 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 be reduced to \$2.98 per 1000 gallons from the current \$3.18 per 1,000 gallons due to the additional flow anticipated from the Town of Oak Island and the City of Southport.



■ West Wholesale Rates



■ Northeast Wholesale Rates

BUDGET MESSAGE

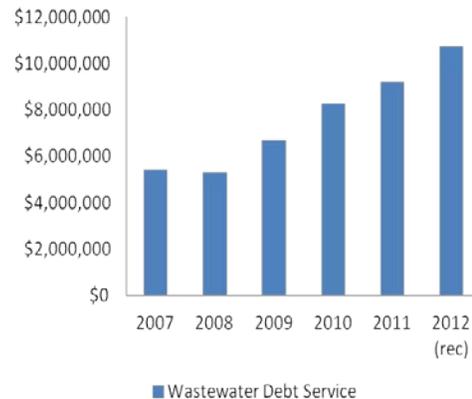
Sewer Operating Costs

There were three (3) new positions requested in the Sewer Fund due to the significant expansion of the collection system to provide the required level of maintenance to keep the system reliable. The new vacuum system being constructed in Sunset Beach will require a crew with specialized training and operational skills. The new positions added included a Utility Foreman (Vacuum System), a Maintenance Mechanic III and a Maintenance Mechanic I.

Capital outlay for the sewer divisions includes three (3) new replacement trucks for the Wastewater Collection Division and three (3) replacement trucks for the regional treatment facilities. Other capital outlay includes a Discrete Analyzer \$20,800, a 1-Ton Gantry Crane \$15,300 and UV Lamps \$7,500 for the Northeast Regional Wastewater Plant.

Sewer Fund Debt Service

The Sewer Fund debt service budget is substantial due to the development and expansion of collection systems and regional treatment and transmission infrastructure. The total debt service budget for FY 2011-2012 is \$11,017,047, a net increase of \$1,760,490 or 19.0%. The increase is due to the full year of debt service on the 2009 Build America Revenue Bonds. The 2009 Build America debt will be serviced from assessments from property owners in the Towns of Calabash and Sunset Beach over a ten year period. The County will receive an interest rebate equal to 35% of the total annual interest cost. The rebate is estimated to be \$298,206.



West Regional wastewater partners are responsible for \$4,992,535 of the total sewer fund debt services that is related to the construction and expansion of the plant and associated facilities. The Town of Oak Island will contribute \$3,248,483, the Town of Holden Beach will contribute \$1,244,891, and the Town of Shallotte will contribute \$499,161.

The Town of Leland's contribution for the State Revolving Loan Fund debt on the Northeast Regional Plant is \$212,914.

Wastewater Capital Improvements

The Wastewater Capital Improvement Plan for FY 2011-2012 includes five (5) primary projects. The largest capital project to be constructed, beginning in FY 2011-2012, is the Northeast Brunswick Regional Wastewater Plant 825,000 MGD expansion in the amount of \$11,816,000 that will be financed with revenue bond proceeds and the County's portion will be funded with capital reserve funds. The construction of the Boiling Spring Lakes collection system and transmission system will be initiated at a total estimated cost of \$5,750,000. The County has obtained ownership of the Brick Landing collection system and the necessary easements to construct a new pump station and force main and make additional upgrades to the collection system that are projected to cost \$1,900,000. This will be a Special Assessment District project and the County will recover the project costs through property assessments. These projects would be funded with the remaining revenue bond proceeds.

The other projects include the construction of an upgrade to the Carolina Shores Wastewater Treatment Plant estimated at \$3,000,000 and the Ocean Ridge Pump Station and Angels Trace Force Main estimated at \$1,000,000. This will allow the wastewater plant at Ocean Ridge to be taken out of service.

BUDGET MESSAGE

Conclusion

This FY 2011-2012 budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels and requires a significant appropriation of non recurring sources of revenue to fill the gap between projected revenue and expenditures for the General Fund again this year. There is still much uncertainty as to what the future holds for local government revenue streams with the economy sending mixed signals and the state budget still unfinished. Because we do not know what will happen to

the property tax collection rate, sales tax collections, fuel costs, etc. we will need to continue to proceed with caution as we enter the upcoming fiscal year and continue to follow cost control measures that have been implemented.

Since personnel costs account for the largest portion of the budget we will need to continue to strategically reduce the number of positions through attrition. In many cases this can be done without major impacts to service delivery.

I would like to thank the Board of Commissioners for providing valuable direction to the staff to assist us in the development of this recommended budget. I look forward to working with you over the next several weeks to develop a final budget for FY 2011-2012 that will meet the public service needs of the people of this great county in the “new reality” environment that exists in the aftermath of the Great Recession.

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 2012, representing the period from July 1, 2011 to June 30, 2012.

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 2010 actual results, FY 2011 approved and current budget as of June 20, 2011 and FY 2012 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, Water and Wastewater. These sections contain a financial summary, brief narrative of the department's purpose, FY 2012 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 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 2012 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 short term and long-range planning efforts, the Board of Commissioners has identified long and short term goals in nine (9) major focus areas to pursue in the coming fiscal year:

Economic Development

- Collaborate with the Economic Development Commission the three Chambers of Commerce and the Tourism Development Authority to develop a friendly and positive business environment, employ an effective business expansion and retention effort, develop a targeted business/industry recruitment strategy and grow the tourism and hospitality industry.

Education

- Maintain an equitable multi-year local funding agreement with the Brunswick County Board of Education that is based on factors relative to funding public education at a level conducive for quality education.
- To work with the Brunswick County Board of Education and Brunswick Community College to redevelop the Brunswick Community Hospital facility to help meet the educational facility needs of the county.

Financial Stewardship

- Employ a conservative budgetary philosophy and make strategic decisions on all fiscal matters in order to maintain a positive financial position and credit strength for the county.

Environmental Stewardship

- Adopt ordinances to encourage and incentivize green development and construction to minimize the impact on natural resources and focus on building a sustainable community.

Planning Process

Transportation

- Assist the North Carolina Turnpike Authority and the North Carolina Department of Transportation in the preservation of the proposed corridor for the Cape Fear Skyway Bridge to prevent additional development within the corridor prior to the construction of the roadway project.

Organizational Improvement / Development

- Embed a focus on exceptional customer service where it becomes an operational norm.
- Provide all services in a way that recognizes and respects diversity
- Revise and implement policies, processes, procedures, programs focused on ensuring high performing workforce.
- Encourage participation and evolve the Employee Wellness Program to improve upon individual health of employees, improve productivity and reduce medical costs.

Infrastructure Development / Expansion

- Develop strategies for continued growth in the number of water and sewer customers by determining methods to increase the number of SAD projects, prioritizing County funded water and sewer mains and acquiring or merging existing private and/or public water and sewer systems.
- Improve communication between the County and its wholesale water customers and utilities that contribute flow to the regional wastewater treatment plants.
- Explore methods to work with surrounding utilities to reduce operational costs.

Public / Mental Health

- Provide education to the public about preventable health issues and disease and improve the Brunswick County's health ranking from 46th in the state.

Community Development

- Adopt additional development ordinances that provide tangible incentives to encourage the development of affordable single and multi-family housing opportunities.
- Support public/private sector/non-profit partnership opportunities for tax credit affordable housing development projects.
- Enhance community appearance and protect property values through responsible zoning and code enforcement.

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. In fiscal year 2011, grants and capital project reserves were moved into the project funds and are no longer part of the special revenue and enterprise funds budget. Budgeted current year transfers to the capital project funds from the general, water, and sewer operating funds are discussed in the Capital Improvement Plan section of this document.

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 economic climate and the goal of the Board of Commissioners for a revenue neutral 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 continue to be impacted by the reduction in revenues and a very slow economic recovery. 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 2012 budget occurred on June 20, 2011.

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 2012

Date of Action	Budget Procedure	Action By
2/17/2011	Board of Commissioners Mini Budget Retreat	County Manager
2/21/2011	Distribution of Non-Profit Budget Request Forms	Assistant County Manager
3/1/2011	Distribution of Budget and Goals Forms and Instructions	Director of Fiscal Operations
3/15/2011	Submit Budget Requests and Goals to County Manager and Director of Fiscal Operations	Department Heads and Agency Officials
3/15-3/18/2011	Compile Department Goals	County Manager
3/24-3/25/2011	Board of Commissioners Goals Retreat	County Manager
3/25/2011	Submit Non-Profit Budget Requests	Agency Officials
3/28/2011	Compile Budget Requests	Director of Fiscal Operations
3/28-4/8/2011	Meet with Department Heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/16/2011	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 6, 2011 at 6:00 for public hearing on the FY 2011-12 Recommended Budget	County Manager, Board of Commissioners
5/16/2011	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/17/2011	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
5/24-5/26/2011	Study sessions on FY 2011-2012 Recommended Budget	Board of County Commissioners
6/6/2011	Public Hearing 6:00 p.m. Monday	Board of County Commissioners
6/8/2011	Study session on FY 2011-2012 Recommended Budget	Board of County Commissioners
6/20/2011	Formal adoption of FY 2011-2012 Budget Ordinance	Board of County Commissioners
7/1/2011 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 and the Internal Service Fund. 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, and Cost of Service. 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 project funds is not included.

Major governmental fund included in this document is the General Fund.

Non-major governmental funds included in this document are the Occupancy Tax Fund, Emergency Telephone System Fund, and Register of Deeds Technology Enhancement Fund.

Major enterprise funds included in this document are Water Fund and Wastewater Fund.

Major internal service funds included in this document are the Workers' Compensation Fund and Health Insurance 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. County maintained special revenue funds are the Occupancy Tax Fund, Emergency Telephone System Fund, 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 and , wastewater operations.

Internal Service Fund

The internal service funds are used to account for activities that provide goods or services to other funds or departments on a cost reimbursement basis. Costs in the internal service funds are allocated to the benefiting fund in the form of fees and charges. The county maintains an internal service fund for the workers' compensation self-insurance fund and the health self-insurance fund.

Basis of Budgeting and Accounting

Basis of Budgeting

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 and 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, Special Revenue Funds, and Capital Projects 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 and internal service 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

- 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.
- 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.
- Coverage Test 1 is the ratio of Adjusted Net Revenues divided by Adjusted Debt Service for a minimum ratio of 1 time.
- 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, 2011 AND ENDING JUNE 30, 2012**

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, 2011 and ending June 30, 2012 and hereby levies ad Valorem tax at the rate of forty-four and one quarter cents (\$.4425) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2011.

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	\$427,453
Administration	965,504
Finance	1,152,066
Tax Administration	2,170,965
Revenue Collections	662,679
Geographic Information System	566,962
Legal Department	467,635
Superior Judges Office	204,769
Clerk of Court	93,097
Board of Elections	619,313
Register of Deeds	2,278,357
Computer Services - MIS	1,098,453
Service Center	1,922,396
Engineering	441,062
Operation Services	5,656,422
Non-Departmental	3,372,831
District Attorney's Office	104,803
Sheriff Department	10,256,803
Brunswick County Resource Center	288,105
Law Enforcement Separation	85,487
Detention Center	6,758,696
Emergency Management	725,273
Emergency Medical Services	6,351,054
Fire Departments	300,000
Building Inspections	817,638
Coroner	70,000
Rescue Squads	262,200
Central Communications Center	2,126,000
Transportation Agencies	102,992
Solid Waste	13,811,719
Environmental Protection Agencies	251,185
Code Enforcement	256,744
Central Permitting	205,598
Planning	782,665

County Budget Ordinances

Economic Development Commission	379,859
Cooperative Extension	409,236
Soil & Water	193,149
Southeastern Mental Health	692,000
Veterans Services	137,454
Human Services Agencies	2,007,000
Brunswick County Schools	31,949,720
Brunswick Community College	3,538,906
Library	1,199,046
Parks and Recreation	250,000
Cultural & Recreational Agencies	14,860,679
Debt Service	11,256,945
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$135,429,593**

2. REVENUES

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

Ad Valorem Taxes	\$102,585,336
Local Option Sales Taxes	14,301,747
Other Taxes & Licenses	2,081,000
Unrestricted Intergovernmental	690,000
Restricted Intergovernmental	516,705
Permits & Fees	2,795,485
Sales and Services	5,722,754
Investment Earnings	191,000
Other Revenue	1,194,150
Fund Balance Appropriated	2,201,416
Transfer from Other Funds	<u>3,150,000</u>

TOTAL REVENUES - GENERAL FUND **\$135,429,593**

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>\$2,528,728</u>
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,528,728</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,486,782
Sales and Services	2,000
Investment Earnings	1,000
Transfer From General Fund	<u>38,946</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,528,728</u>

C. FOOD SERVICES FUND

1. EXPENDITURES

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

Food Services	<u>\$1,526,485</u>
TOTAL EXPENDITURES - FOOD SERVICES FUND	<u>\$1,526,485</u>

2. REVENUES

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

Sales and Services	<u>\$1,526,485</u>
TOTAL REVENUES - FOOD SERVICES FUND	<u>\$1,526,485</u>

County Budget Ordinances

D. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Animal Control	\$786,122
Family Health Personnel	5,210,632
Environmental Health	<u>1,323,460</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND **\$7,320,214**

2. REVENUES

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

Restricted Intergovernmental	\$1,935,215
Sales and Service	703,484
Permits and Fees	3,000
Other Revenue	500
Transfer From General Fund	<u>4,478,015</u>

TOTAL REVENUES - PUBLIC HEALTH FUND **\$7,320,214**

E. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$12,286,133
Community Alternative Program	523,747
Title III In Home Care	<u>347,601</u>

TOTAL EXPENDITURES - SOCIAL SERVICES **\$13,157,481**

2. REVENUES

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

Restricted Intergovernmental	\$7,832,935
Sales and Service	59,000
Transfer From General Fund	<u>5,265,546</u>

TOTAL REVENUES - SOCIAL SERVICES FUND **\$13,157,481**

County Budget Ordinances

II. SPECIAL REVENUE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners that the following expenditures, revenue and fund balance appropriations are hereby established for the Brunswick County Special Revenue Funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

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	<u>\$1,098,747</u>
TOTAL EXPENDITURES-BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND	<u>\$1,098,747</u>

2. REVENUES

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

Other Taxes & Licenses	<u>\$1,098,747</u>
TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND	<u>\$1,098,747</u>

B. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$608,040</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$608,040</u>

2. REVENUES

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

Restricted Intergovernmental	\$607,350
Investment Earnings	<u>690</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$608,040</u>

County Budget Ordinances

C. 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>\$147,183</u>
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TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$147,183</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	\$3,000
Fund Balance Appropriated	43,183
Transfer From General Fund	<u>101,000</u>

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$147,183</u>
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County Budget Ordinances

III. ENTERPRISE 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 Enterprise Funds for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,214,181
Northwest Water Treatment Plant	4,141,589
211 Water Treatment Plant	2,070,803
Water Distribution Division	2,356,570
Lower Cape Fear Water and Sewer Authority - Reimbursement	222,679
Customer Service Division	1,213,285
Instrumentation/Electrical Division	1,670,510
Water Debt Service	1,709,333
Transfer to Water Projects Fund Transfers Water Fund	<u>2,668,183</u>

TOTAL EXPENDITURES - WATER FUND **\$19,267,133**

2. REVENUES

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

Restricted Intergovernmental	\$303,324
Sales and Service	18,547,130
Other Revenue	351,679
Investment Earnings	<u>65,000</u>

TOTAL REVENUE - WATER FUND **\$19,267,133**

County Budget Ordinances

B.

WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$507,623
Collection Division	2,335,380
Northeast Regional Wastewater	721,119
Southwest Regional Wastewater	614,718
West Regional Wastewater	1,725,902
Wastewater Debt Service	11,017,047
Transfer to Wastewater Capital Projects Reserve Fund	<u>2,589,909</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$19,520,698**

2. REVENUES

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

Restricted Intergovernmental	\$298,206
Sales and Services	15,059,403
Other Revenue	1,684,807
Investment Earnings	6,700
Fund Balance Appropriated	2,434,582
Transfer from Wastewater Reserve	<u>37,000</u>

TOTAL REVENUES - WASTEWATER FUND **\$19,520,698**

County Budget Ordinances

IV. INTERNAL SERVICE 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 Internal Service Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

A. WORKERS' COMPENSATION FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Workers' Compensation Fund:

Premiums and Claims	<u>\$1,041,988</u>
TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND	<u>\$1,041,988</u>

2. REVENUES

It is estimated that the following revenues will be available in the Workers' Compensation Fund:

Other Revenue	<u>\$1,041,988</u>
TOTAL REVENUE – WORKERS' COMPENSATION FUND	<u>\$1,041,988</u>

A. HEALTH INSURANCE FUND

1. EXPENDITURES

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

Premiums and Claims	<u>\$10,636,200</u>
TOTAL EXPENDITURES – HEALTH INSURANCE FUND	<u>\$10,636,200</u>

2. REVENUES

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

Other Revenue	<u>\$10,636,200</u>
TOTAL REVENUE – HEALTH INSURANCE FUND	<u>\$10,636,200</u>

County Budget Ordinances

V. GRANT AND CAPITAL PROJECT RESERVE FUNDS

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Grant and Capital Project Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

A. GRANT PROJECT FUND

1. EXPENDITURES

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

2011 Urgent Repair Program	<u>\$15,000</u>
TOTAL EXPENDITURES – GRANT PROJECT FUND	<u>\$15,000</u>

2. REVENUES

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

Transfer from General Fund	<u>\$15,000</u>
TOTAL REVENUE – GRANT PROJECT FUND	<u>\$15,000</u>

B. CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Capital Project Reserve Fund:

Project Designations	\$334,960
Transfer to General Fund	<u>3,150,000</u>
TOTAL EXPENDITURES – CAPITAL PROJECT RESERVE FUND	<u>\$3,484,960</u>

2. REVENUES

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

Transfer from General Fund	\$334,960
Fund Balance Appropriated	<u>3,150,000</u>
TOTAL REVENUE – CAPITAL PROJECT RESERVE FUND	<u>\$3,484,960</u>

County Budget Ordinances

C. SCHOOL CAPITAL PROJECT FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the School Capital Project Fund:

Special School Excess Ad Valorem	\$264,625
School ½ Cent Sales Tax	<u>697,314</u>
TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	<u>\$961,939</u>

2. REVENUES

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

Transfer from General Fund	<u>\$961,939</u>
TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	<u>\$961,939</u>

D. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Project Designations	<u>\$2,668,183</u>
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$2,668,183</u>

2. REVENUES

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

Transfer from Water Fund	<u>\$2,668,183</u>
TOTAL REVENUE - WATER FUND	<u>\$2,668,183</u>

County Budget Ordinances

E. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Wastewater Capital Project Reserve Fund:

Project Designations	\$2,548,909
NE Regional Capital & Replacement Fund	(37,000)
Project Designations	<u>37,000</u>

TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND **\$2,548,909**

2. REVENUES

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

Transfer from Wastewater Fund	<u>\$2,548,909</u>
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TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND **\$2,548,909**

VI. AGENCY FUNDS

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Smithville Township Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012 and hereby levies ad Valorem tax at a rate of four cents (\$.04) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2011.

A. SMITHVILLE TOWNSHIP FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Smithville Township Fund for the operation of Doshier Hospital functions in accordance with the chart of accounts heretofore established for this county:

Debt Service	\$1,006,220
Contribution to Doshier Hospital	<u>1,851,131</u>

TOTAL EXPENDITURES – SMITHVILLE TOWNSHIP FUND **\$2,857,351**

2. REVENUES

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

Ad Valorem Taxes	<u>\$2,857,351</u>
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TOTAL REVENUE – SMITHVILLE TOWNSHIP FUND **\$2,857,351**

County Budget Ordinances

VII. 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 authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year.

VIII. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION

(a) 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 \$2,607,768 for eleven months and \$2,607,771 for one month for a total of \$31,293,219.

(b) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories II and III on a lump sum basis to be disbursed at a rate of \$54,708 for eleven months and \$54,713 for one month for a total of 656,501.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$264,625 of prior year excess ad valorem estimated collections.

(d) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories II and III on a reimbursement of expenditures basis \$372,871 of Medicaid Hold Harmless Funds earned from 2008 as a result of the Medicaid Swap between the county and the State.

IX. COUNTY CAPITAL PROJECT RESERVE FUND PROVISION

The Board of County Commissioners allocated the appropriation of \$3,150,000 from the County Capital Project Reserve Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012 to the General Fund to be used for debt service interest payments.

IX. ELECTED OFFICIALS PROVISION

(a) The Board of Commissioners hereby establishes the Commission Chairman and Commission Members bi-weekly compensation rate. The Chairman shall be compensated at a bi-weekly rate of \$1,000.00. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$807.69. The above compensation shall include all in-county travel and expenses. When travelling outside the county elected officials will adhere to the County Travel Policy which requires pre-approval of travel by the Chairman and reimbursement of expenditures in the same manner as county employees. If elected, health, dental and life insurance will be provided for elected officials and dependents at the same level of benefit and cost as county employees.

(b) The Board of Commissioners hereby sets the annual compensation rate for the Brunswick County Sheriff. The Sheriff shall be compensated at an annual rate of \$92,604. Benefits will be offered in the same manner as county employees.

(c) The Board of Commissioners hereby sets the annual compensation rate for Brunswick County Register of Deeds. The Register of Deeds shall be compensated at an annual rate of \$72,500. Benefits will be offered in the same manner as county employees.

(d) The Board of Commissioners hereby establishes a rate of \$50 per convened meeting for Board members of the Board of Equalization and Review, Jury Commission, Board of Elections, Planning Board, Parks and Recreation Advisory Board, Board of Health and Social Services Board.

County Budget Ordinances

X. CAPITAL IMPROVEMENT PLAN

Be it ordained by the Brunswick County Board of Commissioners, that the following Capital Improvement Plan of Brunswick County, with the sources and uses of funds established for capital projects, for fiscal years 2012 thru 2016 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>General Government</u>							
Building I, H, F, & G HVAC Replacement	\$332,500	\$450,000	\$ -	\$ -	\$ -	\$ -	\$782,500
Building J Renovation	-	250,000	-	-	-	-	250,000
Courthouse Parking Lot	57,369	-	450,000	-	-	-	507,369
Total General Government	389,869	700,000	450,000	-	-	-	1,539,869
<u>Environmental Protection</u>							
C&D Landfill Cell 1	2,068,673	500,000	-	4,750,000	-	-	7,318,673
C&D Landfill Closure	-	-	-	450,000	7,228,893	-	7,678,893
Total Environmental Health	2,068,673	500,000	-	5,200,000	7,228,893	-	14,997,566
<u>Culture & Recreation</u>							
Town Creek Park Improvements	-	35,000	1,512,192	-	-	-	1,547,192
Smithville Park Improvements	-	-	-	50,000	4,565,760	-	4,615,760
Leland Park Renovation	-	-	412,040	-	-	-	412,040
Waccamaw Park Expansion and Renovation	-	-	-	35,000	743,840	-	778,840
Lockwood Folly Park Renovations	-	-	-	35,000	1,109,280	-	1,144,280
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	50,000	4,000,000	4,050,000
Ocean Isle Beach Park Improvements (Phase 2)	-	-	-	-	50,000	2,000,000	2,050,000
Dutchman Creek Park Improvements	-	-	-	-	35,000	473,600	508,600
Brunswick River Boat Ramp Improvements	-	-	500,000	-	-	-	500,000
Senior Citizen/Community Centers	2,589,281	-	2,700,000	2,800,000	2,900,000	2,900,900	13,889,281
Sunset Beach Boat Ramp	-	250,000	250,000	-	-	-	500,000
Bricklanding Boat Ramp	-	-	650,000	-	-	-	650,000
Highway 211 Site	3,469,422	500,000	-	-	-	-	3,969,422
Total Culture & Recreation	6,058,703	785,000	6,024,232	2,920,000	9,453,880	9,373,600	34,615,415
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	500,000	9,500,000	10,000,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	223,673	3,699,172	-	-	-	-	3,922,845
Goose Marsh Subdivision Improvement	-	170,821	-	-	-	-	170,821
Springlake at Maritime Shores Subdivision Improvement	-	274,585	-	-	-	-	274,585
Total Economic Development	223,673	4,144,578	-	-	-	-	4,368,251
Total: County Capital Improvement Plan	\$8,740,918	\$6,129,578	\$6,474,232	\$8,120,000	\$17,182,773	\$18,873,600	\$65,521,101
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	2,892,573	420,000	-	450,000	3,257,671	-	7,020,244
Debt Proceeds	1,869,416	-	-	4,750,000	-	9,500,000	16,119,416
Grant	236,367	330,000	-	-	-	-	566,367
Other	223,673	4,144,578	-	-	-	-	4,368,251
Pay-go	3,518,889	1,235,000	6,474,232	2,920,000	13,925,102	9,373,600	37,446,823
Total: County Capital Improvement Plan Sources	\$8,740,918	\$6,129,578	\$6,474,232	\$8,120,000	\$17,182,773	\$18,873,600	\$65,521,101

County Budget Ordinances

County Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>Brunswick County Public School System</u>							
Multi-year Capital Improvement Plan	\$	\$	\$6,925,000	\$6,925,000	\$6,925,000	\$6,925,000	\$27,700,000
Roofing Replacement/Repair Plan	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Annual Capital Outlay Budget for Categories 1, 2&3	-	2,396,868	3,502,000	3,804,560	4,108,777	-	13,812,205
Annual Technology Projects	-	300,000	200,000	200,000	200,000	200,000	1,100,000
High School	-	-	-	-	21,800,000	-	21,800,000
Total: Education Capital Improvement Plan Uses	-	3,696,868	11,627,000	11,929,560	34,033,777	8,125,000	69,412,205
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	697,314	711,260	725,485	739,995	754,795	3,628,850
State Capital Building Fund For Education	-	-	250,000	250,000	250,000	250,000	1,000,000
School Capital Outlay Hold Harmless Medicaid Swap	-	372,871	-	-	-	-	372,871
Ad Valorem Designated for K-12 School Capital Outlay	-	656,501	669,683	683,077	696,738	710,673	3,416,672
NC Education Lottery Proceeds	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
School Capital Reserve Funds Appropriation	-	-	-	-	-	-	-
Excess Ad Valorem-School Special Capital Reserve	-	970,182	902,756	23,268	144,878	267,607	2,308,691
Debt Proceeds to be Determined	-	-	8,093,301	9,247,730	31,202,167	5,141,925	53,685,123
Total Education Capital Improvement Plan Sources	-	3,696,868	11,627,000	11,929,560	34,033,778	8,125,000	69,412,205
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	1,072,500	-	-	894,235	1,072,500	1,072,500	4,111,735
Grant Reimbursements to County	-	1,072,500	1,072,500	178,265	-	-	2,323,265
Total Airport Capital Improvement Plan Uses	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	6,435,000
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	922,500	922,500	922,500	922,500	922,500	922,500	5,535,000
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan Sources	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	6,435,000

County Budget Ordinances

Water Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>Water Capital Improvement Plan: Uses</u>							
Utilities Operations Center	\$5,376,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,376,533
Northwest Water Plant Expansion	7,554,215	4,892,177	-	-	10,000,000	10,000,000	32,446,392
Gray Bridge Road & Hwy 211 Extension	1,843,800	-	-	-	-	-	1,843,800
2010 RZEDB Randolphville Rd/Mt. Zion, Shingletree	1,172,920	-	-	-	-	-	1,172,920
Southwest Elevated Storage Tank	2,061,215	-	-	-	-	-	2,061,215
Ocean Forest and Sea Castles Subdivision	30,268	447,700	-	-	-	-	477,968
Roger Bacon, Calabash (Carter Dr & Madison St)	-	775,000	-	-	-	-	775,000
Brunswick Community College Water Main	32,250	417,750	-	-	-	-	450,000
Sunset Beach Extension Second Feed	-	-	575,000	-	-	-	575,000
Ash-Little River Road/Etheridge Rd	115,000	812,680	-	-	-	-	927,680
Old Shallotte Road	70,625	-	1,128,800	-	-	-	1,199,425
Old Ferry, Cox/Mulligan & Smithtown Road	27,846	-	-	962,064	-	-	989,910
Stanley Road	5,304	163,592	-	-	-	-	168,896
System Improvement Mains	-	-	-	-	850,000	-	850,000
System Improvement Mains	-	-	-	-	-	650,000	650,000
Hwy 211 Water Plant Sludge Handling Improvements	-	500,000	-	-	-	-	500,000
Oak Island Second Feed	-	975,000	-	-	-	-	975,000
Northwest Water Transmission Improvements	-	-	9,625,000	-	-	-	9,625,000
Raw Water Reservoir	-	-	-	-	-	3,000,000	3,000,000
Supply Area Water Tank	-	-	100,000	1,400,000	-	-	1,500,000
Northwest Transmission Improvements	-	-	-	-	9,750,000	-	9,750,000
Miscellaneous Water Projects	-	90,000	100,000	100,000	100,000	100,000	490,000
Subdivision Petition SAD	-	300,000	300,000	300,000	-	-	900,000
Interconnections Other Utilities	-	250,000	-	-	-	-	250,000
Water System Upgrades	-	50,000	-	200,000	-	-	250,000
Middle River Road & Smith Road	-	-	-	1,620,200	-	-	1,620,200
Hwy 211 Industrial Park Water Main	-	-	-	-	783,132	-	783,132
US 74/76 2 nd Feed to City of Northwest	-	-	-	-	-	1,517,663	1,517,663
Total Water Capital Improvement Plan	18,289,976	9,673,899	11,828,800	4,582,264	21,483,132	15,267,663	81,125,734
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	9,562,841	2,240,450	-	-	-	-	11,803,291
Debt Proceeds	8,277,135	4,892,177	9,625,000	-	19,750,000	10,000,000	52,544,312
Grant	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Pay-go	450,000	2,541,272	2,203,800	4,582,264	1,733,132	5,267,663	16,778,131
Total Water Capital Improvement Plan Uses	18,289,976	9,673,899	11,828,800	4,582,264	21,483,132	15,267,663	81,125,734

County Budget Ordinances

Wastewater Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
West Regional Wastewater Reclamation Plant Phase1	\$60,317,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$60,317,102
West Regional Wastewater Reclamation Plant Phase2	54,388,785	-	-	-	-	-	54,388,785
SW Force Main	6,065,532	-	-	-	-	-	6,065,532
Sunset Beach Collection System SAD	24,855,261	-	-	-	-	-	24,855,261
Calabash Collections System	4,553,053	-	-	-	-	-	4,553,053
NE Brunswick Regional Wastewater Recamation Plant Phase	716,000	11,100,000	-	-	-	-	11,816,000
Sea Aire Canal SAD	501,342	-	-	-	-	-	501,342
Hwy 74/76 Industrial Park Service Line Extension	1,000,615	-	-	-	-	-	1,000,615
Carolina Shores Wastewater Treatment Plant Upgrade	306,430	3,000,000	-	-	-	-	3,306,430
Boiling Spring Lakes Plant & Transmission	67,000	4,250,000	-	-	-	-	4,317,000
Boiling Spring Lakes Collection System SAD	422,495	1,500,000	-	-	-	-	1,922,495
Ocean Ridge Pump Station & Angels Trace Force Main	375,000	1,000,000	-	-	-	-	1,375,000
Bricklanding Improvements SAD	282,878	660,000	-	-	-	-	942,878
Pump Station Upgrades	-	-	-	375,000	-	-	375,000
SW Area Wastewater Treatment Plant	-	100,000	-	-	-	4,000,000	4,100,000
SW Area Force Main Upgrades	-	-	-	575,000	-	-	575,000
SAD Petition Projects	-	500,000	500,000	500,000	500,000	500,000	2,500,000
Miscellaneous Wastewater Projects	-	100,000	100,000	100,000	100,000	100,000	500,000
NC 211 Industrial Park Sewer	-	-	-	-	1,203,612	-	1,203,612
Dutchman Creek Acres Sewer	-	-	1,031,615	-	-	-	1,031,615
Total Wastewater Capital Improvement Plan	153,851,493	22,210,000	1,631,615	1,550,000	1,803,612	4,600,000	185,646,720
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	2,363,950	2,645,037	600,000	600,000	600,000	600,000	7,408,987
Debt Proceeds	145,770,854	17,016,054	-	-	-	4,000,000	166,786,908
Grant	3,991,856	-	773,711	-	-	-	4,765,567
Other	1,724,833	-	-	-	-	-	1,724,833
Pay-go	-	2,548,909	257,904	950,000	1,203,612	-	4,960,425
Total Wastewater Capital Improvement Plan Uses	153,851,493	22,210,000	1,631,615	1,550,000	1,803,612	4,600,000	185,646,720

County Budget Ordinances

The following fees and rates are hereby adopted:

<u>Type of Rate or Fee</u>	<u>Approved Rate or Fee</u>
Brunswick County Resource Center (CJPP)	
Electronic House Arrest:	
Initial Setup-Non-Refundable (includes first 2 weeks house arrest)	\$95.00
Monthly House Arrest Fee (see note)	\$120.00
Voice Verification Monthly Fee-Non-Refundable (see note)	\$30.00
GPS Monthly Fee (see note)	\$270.00
Note: All monthly fees are due the 1 st Monday of every month. If the defendant is released before the 15 th of the month, monthly fees are refunded at the daily rate for the remainder of that month. All monies paid in advance will be forfeited if the defendant is released after the 15 th of the month, in violation of the rules or if they abscond.	
Emergency Management	
Large Format Printing Black & White 36" Paper (per page)	\$6.00
Large Format Printing Black & White 24" Paper (per page)	\$4.00
Water:	
Wholesale & Industrial Water Rate per 1,000 gallons (based on may PPI)	\$2.76
1.5 " Retail Meter:	
Base Service Charge per month (plus usage)	\$17.00
Usage per 1,000 gallons	
0-6,000 gallons	\$3.05
6,001-20,000 gallons	\$3.10
>20,000 gallons	\$3.15
1.5" Meter Installation and Tap (includes connection to main, up to 40' of 2" diameter piping installed within R/W or easement by open trench or dry bore methods including valves/valve boxes, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods.	\$3,500
1.5", 2" or larger Meter for Well (For sewer-only customers. County to supply meter to be installed by owner on well.)	Cost Plus 10%
1.5" or 2" Fire line Tap Fee (includes connection to main, up to 40' of 2" diameter piping installed within right-of-way or easement by open trench or dry bore methods including valves and valve boxes.)	\$1,000
Fire Hydrant Meter	
Usage per 1,000 gallons	
0-6,000 gallons	\$0.00
6,001-20,000 gallons	\$0.00
All Usage	\$4.00
Wastewater	
Vacuum System Pit Installation and Tap	\$4,000
Wholesale Rate per 1,000 gallons:	
Northeast Regional Wastewater	\$1.50
West Regional Wastewater	\$2.98

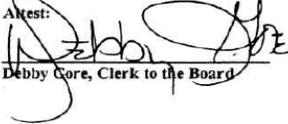
County Budget Ordinances

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 20th day of June, 2011.

Adopted this 20th day of June, 2011


William M. Sue, Chairman
Brunswick County Board of Commissioners

Attest:

Debby Core, Clerk to the Board



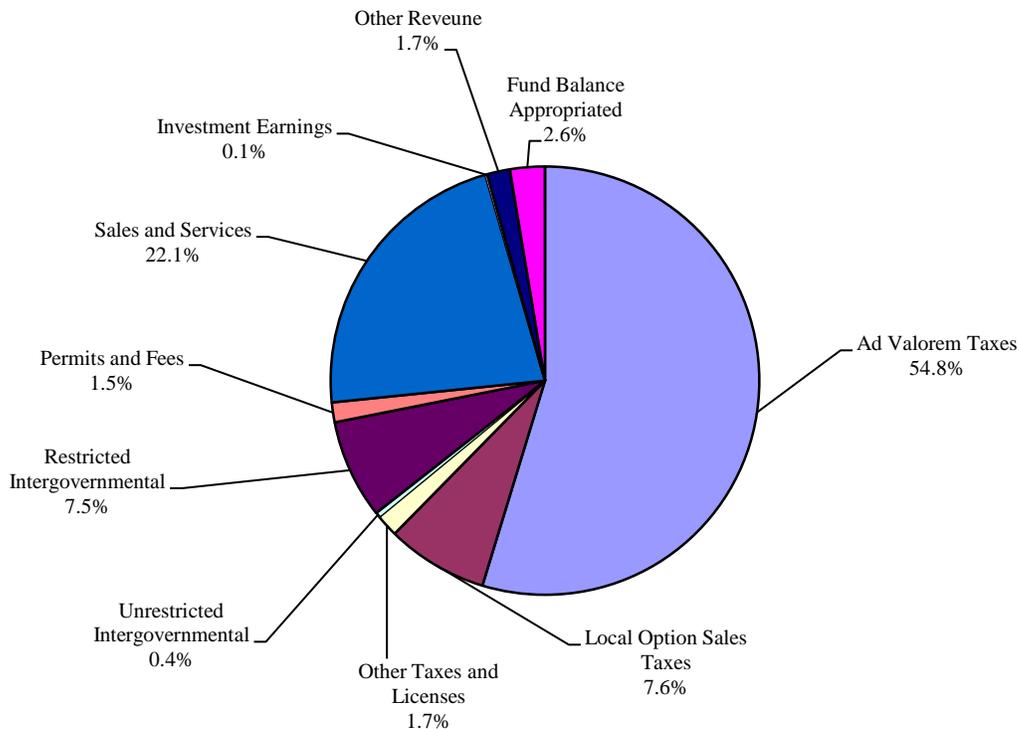
Total Revenues by Fund

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Current Budget	FY 2012 Approved Budget
General Fund	\$ 153,064,593	\$ 149,218,119	\$ 157,046,782	\$ 150,118,455
Special Revenue Funds:				
Occupancy Tax	992,280	952,750	1,090,000	1,098,747
Emergency Telephone System	937,381	1,319,104	1,944,104	608,040
Register of Deeds Technology Enhancement	98,565	147,398	147,398	147,183
Enterprise Funds:				
Water	22,275,993	18,007,948	19,823,294	19,267,133
Wastewater	11,607,312	14,218,587	16,764,111	19,520,698
Internal Service Fund:				
Workers' Compensation Fund	1,210,403	1,041,988	1,041,988	1,041,988
Health Insurance Fund	-	-	114,026	10,636,200
Total Revenues	190,186,527	184,905,894	197,971,703	202,438,444
Less transfer from other Funds	(1,206,905)	(3,271,887)	(5,799,008)	(3,288,000)
Total Revenues all Funds, Net of transfers	\$ 188,979,622	\$ 181,634,007	\$ 192,172,695	\$ 199,150,444

Total Revenues by Source (all funds)

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Current Budget	FY 2012 Approved Budget
Ad Valorem Taxes	\$ 100,529,188	\$ 100,331,000	\$ 99,830,377	\$ 102,585,336
Local Option Sales Taxes	15,061,747	12,400,759	14,270,759	14,301,747
Other Taxes and Licenses	3,249,224	2,943,750	3,081,000	3,179,747
Unrestricted Intergovernmental	549,711	515,000	858,000	690,000
Restricted Intergovernmental	20,096,813	17,839,529	19,497,084	13,980,517
Permits and Fees	3,261,887	3,036,945	3,071,441	2,798,485
Sales and Services	36,040,309	38,567,952	40,628,756	41,519,771
Investment Earnings	694,796	271,100	271,100	267,390
Other Reveune	2,646,747	2,328,110	2,891,423	14,909,324
Net Issuance/Refunding of Long-Term Debt	6,849,200	-	2,433,113	-
Fund Balance Appropriated	-	3,399,862	5,339,642	4,918,127
Total Revenues	188,979,622	181,634,007	192,172,695	199,150,444
Total Revenues Excluding Internal Service Funds	\$ 187,769,219	\$ 180,592,019	\$ 191,016,681	\$ 187,472,256

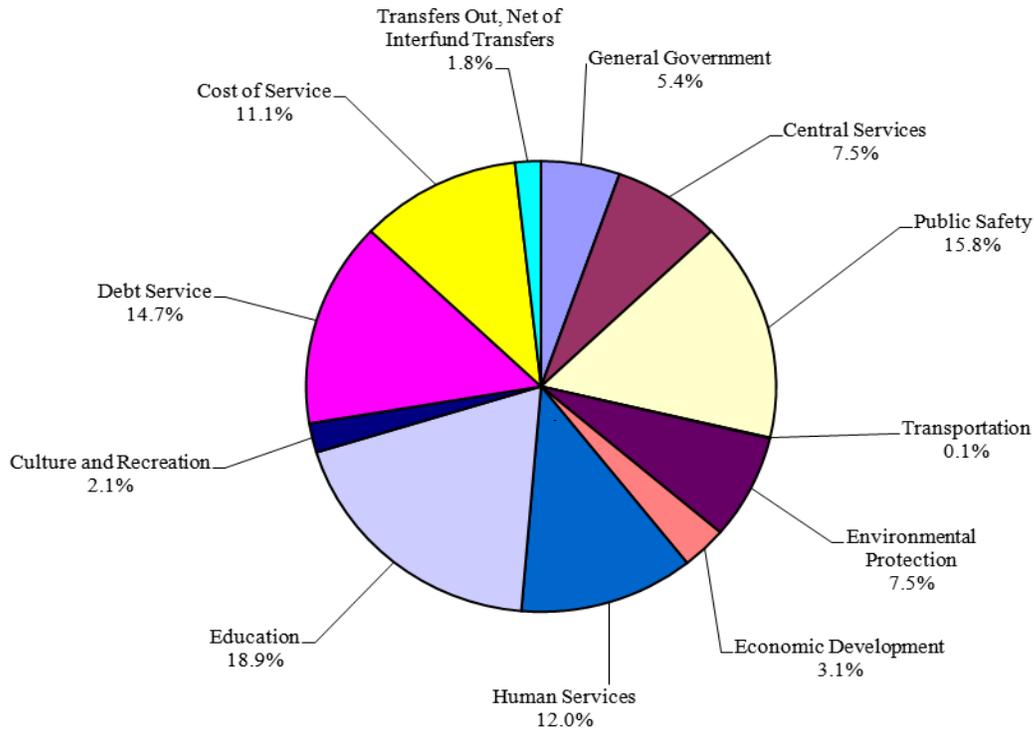
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

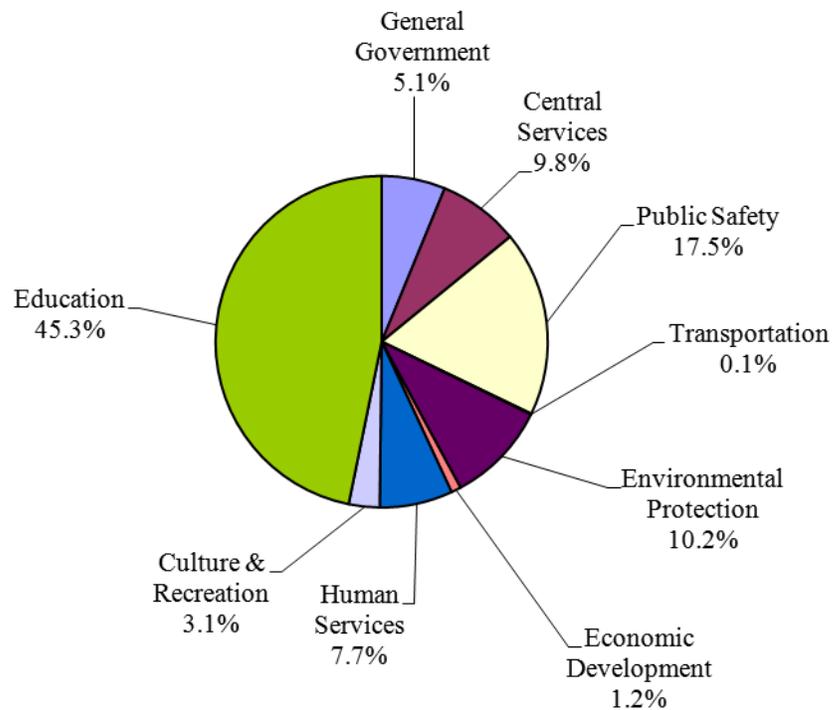
	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
General Government	\$ 9,613,675	\$ 10,409,248	\$ 10,162,574	\$ 10,155,983
Central Services	11,788,815	12,391,768	13,762,803	14,017,649
Public Safety	29,332,960	30,038,628	33,049,095	29,540,221
Transportation	280,466	100,958	261,930	102,992
Environmental Protection	12,365,538	12,725,139	13,267,311	14,062,904
Economic Development	6,099,449	6,151,109	6,311,271	5,854,726
Human Services	26,668,707	25,970,018	27,271,765	22,528,027
Education	34,451,976	32,951,548	32,951,548	35,488,626
Culture and Recreation	3,831,067	3,990,229	4,263,627	3,947,719
Debt Service	26,867,084	26,257,210	28,640,323	27,580,059
Cost of Service	23,878,442	21,893,325	23,692,847	32,529,547
Transfers Out, Net of Interfund Transfers	5,440,190	(1,245,173)	(1,462,399)	3,341,991
Total Operating Expenditures	190,618,369	181,634,007	192,172,695	199,150,444
Total Operating Expenditures Excluding Internal Service Funds	\$ 190,122,636	\$ 180,592,019	\$ 191,016,681	\$ 187,472,256

Total Expenditures (Excluding Internal Service Funds)



2011 Approved Tax Levy Distribution

	2011 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 5,105,804	0.0227	\$ 0.051	5.1%
Central Services	9,733,102	0.0433	0.098	9.8%
Public Safety	17,367,866	0.0773	0.175	17.5%
Transportation	83,695	0.0004	0.001	0.1%
Environmental Protection	10,121,078	0.0450	0.102	10.2%
Economic Development	1,239,196	0.0055	0.012	1.2%
Human Services	7,609,541	0.0338	0.077	7.7%
Culture & Recreation	3,114,772	0.0139	0.031	3.1%
Education	45,083,524	0.2006	0.453	45.3%
Total	\$ 99,458,578	0.4425	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2010</i> <i>Actual</i>	<i>FY 2011</i> <i>Approved</i> <i>Budget</i>	<i>FY 2011</i> <i>Current</i> <i>Budget</i>	<i>FY 2011</i> <i>Actual</i> <i>Estimated</i>	<i>FY 2012</i> <i>Approved</i> <i>Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 100,529,188	\$ 100,331,000	\$ 99,830,377	\$ 100,346,765	\$ 102,585,336
Local Option Sales Taxes	15,061,747	12,400,759	14,613,759	14,265,674	14,301,747
Other Taxes and Licenses	2,256,944	1,991,000	1,991,000	2,053,183	2,081,000
Unrestricted Intergovernmental	549,711	515,000	515,000	658,522	690,000
Restricted Intergovernmental	19,166,063	16,661,989	17,930,518	17,833,770	12,771,637
Permits and Fees	3,261,887	3,036,945	3,071,441	2,928,326	2,798,485
Sales and Services	7,559,876	7,223,580	7,698,762	8,107,366	7,913,238
Investment Earnings	507,300	201,000	201,000	296,024	192,000
Other Reveune	910,912	735,850	1,207,854	1,452,379	1,194,650
Total Revenues	149,803,628	143,097,123	147,059,711	147,942,010	144,528,093
Expenditures:					
General Government	9,535,462	10,261,850	10,015,176	9,210,440	10,008,800
Central Services	11,788,815	12,391,768	13,762,803	11,594,662	14,017,649
Public Safety	28,394,390	28,719,524	31,104,991	28,961,812	28,932,181
Transportation	280,466	100,958	261,930	261,930	102,992
Environmental Protection	12,365,538	12,725,139	13,267,311	13,087,162	14,062,904
Economic Development	5,107,168	5,198,359	5,221,271	4,697,146	4,755,979
Human Services	26,668,707	25,970,018	27,271,765	25,060,179	22,528,027
Education	34,451,976	32,951,548	32,951,548	32,951,548	35,488,626
Culture and Recreation	3,831,067	3,990,229	4,263,627	3,853,402	3,947,719
Debt Service	18,204,323	15,582,012	15,532,012	15,467,584	14,860,679
Cost of Service	-	-	-	-	-
Total Expenditures	150,627,912	147,891,405	153,652,434	145,145,865	148,705,556
Revenues over (under) Expenditures	(824,284)	(4,794,282)	(6,592,723)	2,796,146	(4,177,463)
Other Financing Sources (Uses)					
Issuance of long-term debt	23,990,000	-	-	-	-
Premiums on bonds	1,790,175	-	-	-	-
Payment to escrow agent-refunded debt	(23,500,000)	-	-	-	-
Transfer from other funds	980,790	3,150,000	5,624,631	2,474,631	3,150,000
Transfer to other funds	(3,619,388)	(1,326,714)	(3,394,348)	(3,388,386)	(1,412,899)
Total Other Financing Sources (Uses)	(358,423)	1,823,286	2,230,283	(913,755)	1,737,101
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	(1,182,707)	(2,970,996)	(4,362,440)	1,882,390	(2,440,362)
Fund balance, beginning of the year	55,329,192	54,146,485	54,146,485	54,146,485	56,028,875
Fund balance, end of year	\$ 54,146,485	\$ 51,175,489	\$ 49,784,045	\$ 56,028,875	\$ 53,588,513

Special Revenue Funds – Changes in Fund Balance

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2011 Actual Estimated</i>	<i>FY 2012 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	992,280	952,750	1,090,000	1,054,502	1,098,747
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	930,750	930,750	1,205,750	930,750	607,350
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	12,081	4,700	4,700	7,885	3,690
Other Revenue	-	-	-	-	-
Total Revenues	1,935,111	1,888,200	2,300,450	1,993,137	1,709,787
Expenditures:					
General Government	78,213	147,398	147,398	90,395	147,183
Central Services	-	-	-	-	-
Public Safety	938,570	1,319,104	1,944,104	991,002	608,040
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	992,281	952,750	1,090,000	1,054,502	1,098,747
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Total Expenditures	2,009,064	2,419,252	3,181,502	2,135,899	1,853,970
Revenues over (under) Expenditures	(73,953)	(531,052)	(881,052)	(142,762)	(144,183)
Other Financing Sources (Uses)					
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	2,033,827	102,186	133,276	127,315	101,000
Transfer to other funds	(1,940,710)	-	-	-	-
Total Other Financing Sources (Uses)	93,117	102,186	133,276	127,315	101,000
Revenues and Other Sources Over (Under) Expenditures and Other Uses	19,164	(428,866)	(747,776)	(15,447)	(43,183)
Fund balance, beginning of the year	1,442,126	1,461,290	1,461,290	1,461,290	1,445,843
Fund balance, end of year	\$ 1,461,290	\$ 1,032,424	\$ 713,514	\$ 1,445,843	\$ 1,402,660

Enterprise Funds – Changes in Fund Balance

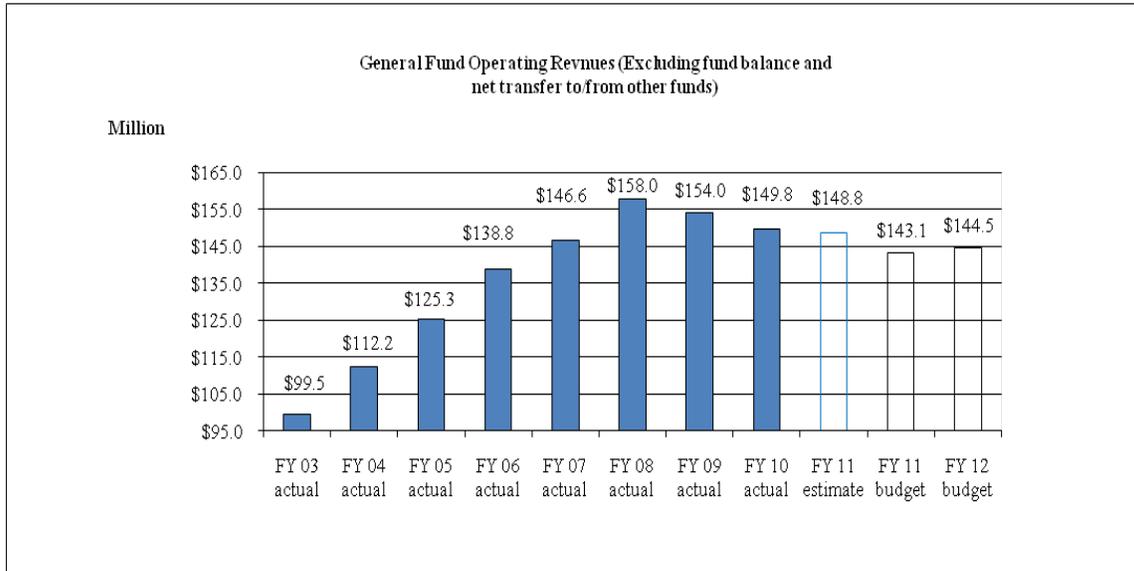
	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2011 Actual Estimated</i>	<i>FY 2012 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	246,790	246,790	271,769	601,530
Permits and Fees	-	-	-	-	-
Sales and Services	28,480,433	31,344,372	32,929,994	36,268,977	33,606,533
Investment Earnings	174,090	65,400	65,400	107,913	71,700
Other Revenue	526,757	550,272	641,581	1,872,791	2,036,486
Total Revenues	29,181,280	32,206,834	33,883,765	38,521,450	36,316,249
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	8,662,761	10,675,198	13,108,311	10,517,317	12,719,380
Cost of Service	23,382,709	20,851,337	22,536,833	19,270,786	20,851,359
Total Expenditures	32,045,470	31,526,535	35,645,144	29,788,103	33,570,739
Revenues over (under) Expenditures	(2,864,190)	680,299	(1,761,379)	8,733,347	2,745,510
Other Financing Sources (Uses)					
Issuance of long-term debt	4,569,025	-	2,433,113	2,433,113	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	133,000	19,701	41,101	41,101	37,000
Transfer to other funds	(3,027,709)	(700,000)	(942,261)	(942,102)	(5,217,092)
Total Other Financing Sources (Uses)	1,674,316	(680,299)	1,531,953	1,532,112	(5,180,092)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,189,874)	-	(229,426)	10,265,459	(2,434,582)
Expendable Net Assets, beginning of the year	16,848,701	15,658,827	15,658,827	15,658,827	25,924,286
Expendable Net Assets, end of year	\$ 15,658,827	\$ 15,658,827	\$ 15,429,401	\$ 25,924,286	\$ 23,489,704

Internal Service Funds – Changes in Fund Balance

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2011 Actual Estimated</i>	<i>FY 2012 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	114,026	114,026	-
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	1,325	-	-	6,379	-
Other Revenue	1,209,078	1,041,988	1,041,988	1,041,998	11,678,188
Total Revenues	1,210,403	1,041,988	1,156,014	1,162,403	11,678,188
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	495,733	1,041,988	1,156,014	411,403	11,678,188
Total Expenditures	495,733	1,041,988	1,156,014	411,403	11,678,188
Revenues over (under) Expenditures	714,670	-	-	751,000	-
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	714,670	-	-	751,000	-
Fund balance, beginning of the year	-	714,670	714,670	714,670	1,465,670
Fund balance, end of year	\$ 714,670	\$ 714,670	\$ 714,670	\$ 1,465,670	\$ 1,465,670

Revenue Highlights

General fund operating revenues in FY 2012 are projected to increase approximately 1 percent above FY 2011 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 69.8 percent of total estimated general revenue from sources other than fund balance and transfers from other funds. The property tax is levied against real and personal property not exempt from taxation. The overall valuation of property is projected to decrease 29.52% from the FY 11 value. The property tax base is comprised of the following:

FY 2012 Estimated Property Tax Base (in thousands)

Real Property	\$ 21,462,203
Public Service	\$ 980,670
Motor Vehicles	\$ 825,000
Personal Property	\$ 400,000
Total Estimated Property Tax Base	\$ 23,667,873

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 2011.

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.

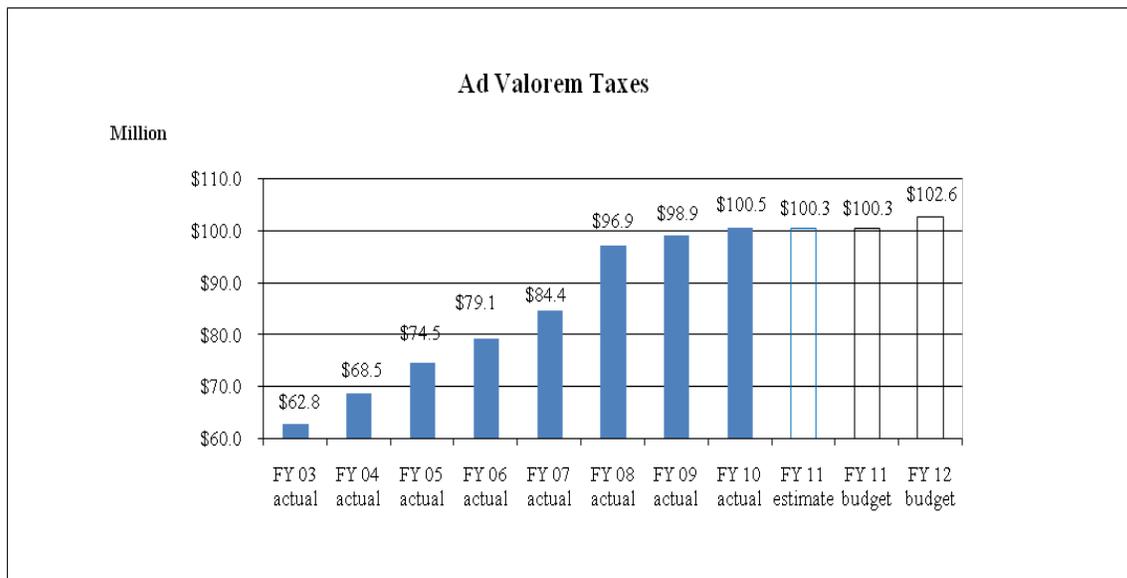
Revenue Highlights

The property tax rate did change from the previous year from .305 due to the revaluation of real property. For FY 2012, the general property tax rate is \$.4425 per \$100 assessed valuation. The approved revenue-neutral with growth rate of \$.4425 is calculated as follows:

Fiscal Year	Assessed Valuation	Valuation Increase	% Change
2011-12	\$23,667,873,488		
2010-11	\$33,581,998,023	\$ 35,397,524	0.11%
2009-10	\$33,546,600,499	\$ 461,383,740	1.39%
2008-09	\$33,085,216,759	\$1,660,680,146	5.28%
2007-08 (last revaluation)	\$31,424,536,613		
Average Growth			2.26%
Last Year Prior to Revaluation	\$33,581,998,023	Rate \$.305	\$102,425,094 2010 Levy
First Year of Revaluation	\$23,667,873,488	Rate \$.4328 to produce the same levy	\$102,425,094 2011 Levy
Increase for Average Growth	\$23,667,873,488	Revenue-neutral rate \$.4425 to produce 2.26% growth	\$104,741,509 2011 Levy

The FY 12 increase in the revenue-neutral tax rate is \$.1375 or 45% to produce the same levy as FY 11 plus the average growth over the last 3 fiscal years. The average growth for the last 3 fiscal years is 2.26%.

Ad valorem tax revenue is projected to increase by \$2,254,336 (2.2%) over the 2010 tax levy mainly due to the average growth calculation of 2.26%. One cent on the general fund property tax rate generates approximately \$2,247,651 with a collection rate of 88.22% for motor vehicles and 95.21% for real property.



Revenue Highlights

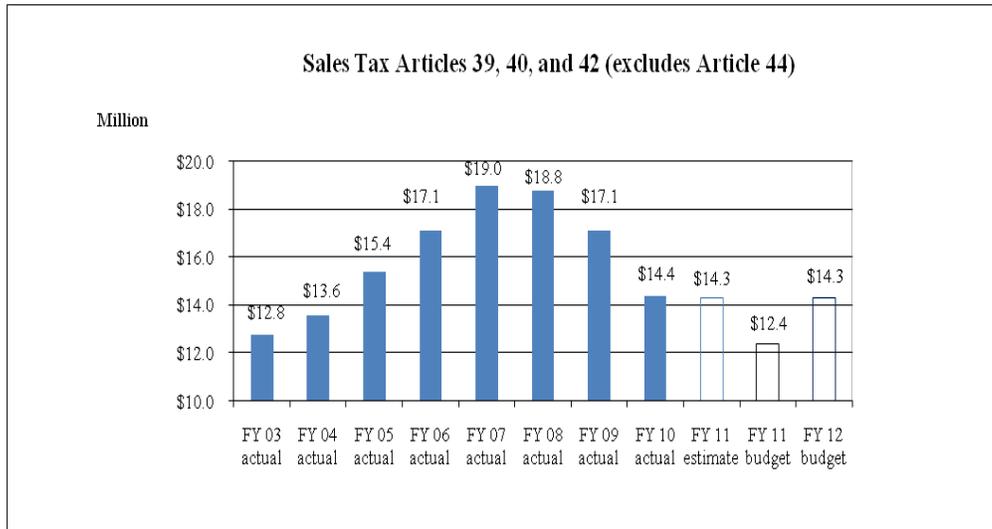
Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 12 is estimated to be \$14.3 million representing no increase from the FY 2011 estimated actual receipts. There are four statutory authorizations for sales tax through FY 10 and three starting in FY 11 as shown in the following table:

Sales Tax			
Sales Tax	FY 10 Actual	FY 11 Estimated	FY 12 Budget
Article 39 (1cent)	\$ 6,233,524	\$ 5,785,091	\$ 5,897,066
Article 40 (1/2 cent)	\$ 4,330,424	\$ 4,553,511	\$ 4,415,588
Article 42 (1/2 cent)	\$ 3,786,534	\$ 3,996,095	\$ 3,989,093
Article 44 (1/2 cent)	\$ 711,265	\$ 0	\$ 0
Total Sales Tax	\$15,061,747	\$14,334,697	\$14,301,747

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.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. 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.



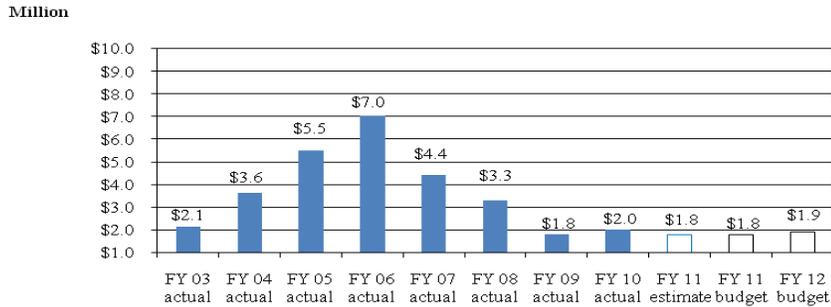
Article 44 of the North Carolina General Statutes authorized counties to levy a one-half cent sales tax. This tax is levied on purchases like other local option taxes with the exception of unprepared food which is excluded from taxation. Article 44 distribution of receipts within the state is blended. 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 retained the ¼ cent point-of-sale portion. Therefore, there is no budgeted revenue for Article 44 starting in FY 11.

Revenue Highlights

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 increase over the FY 11 estimate of \$1,800,000 is 5.6% or an increase of 100,000 for an FY 2012 approved budget of \$1,900,000.

Deed Stamp Excise Tax



Unrestricted Intergovernmental

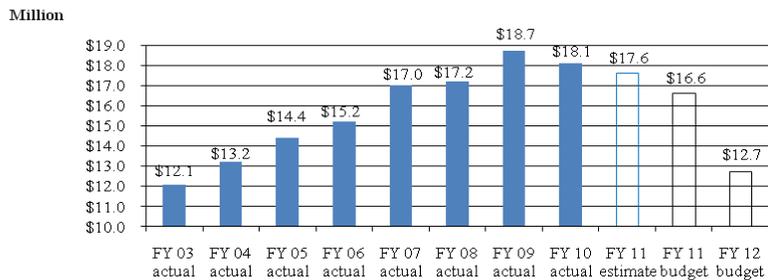
Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties 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. With the State budget constraints, In FY 10 Legislation passed a budget retaining two-thirds of the counties' beer and wine revenues for one year. The amount of revenue budgeted for FY 12 is the same as the expected actual revenues of \$248,000 in FY 11.

Court facility fees and jail fees are expected to remain constant for FY12 generating approximately \$442,000 in revenue.

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 2012 budgeted revenues of \$12.8 million is a 23.3 percent decrease under the approved budget for FY 2011 mainly due to the direct pay to the daycare providers rather than a pass-through to the county.

State and Federal Grant Revenue



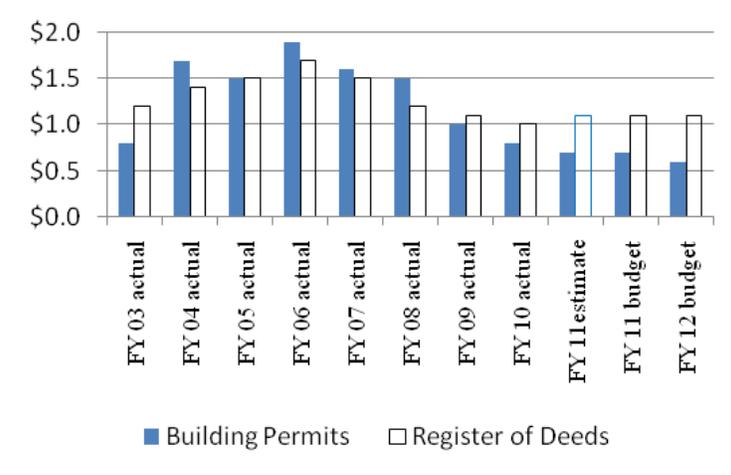
Revenue Highlights

Permits and Fees

Property development fees, zoning application fees and fees for building permits and inspections are expected to generate revenues of \$770,480 in FY 2012 which is a decrease from the prior year original budget of 21%. The County is experiencing a slow recovery in the 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 2012 under last year's budget is approximately 2.7% for a total of \$1,085,300 in revenue.

Millions

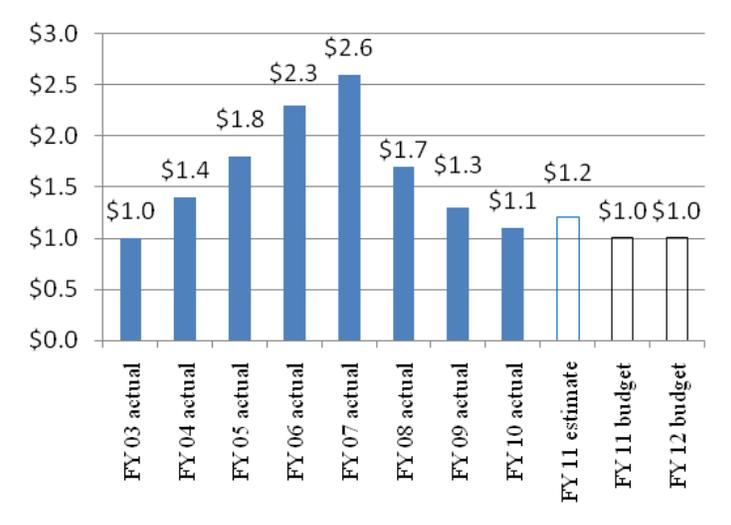


Sales and Service

Solid waste fees of 1 million for the county's construction and demolition landfill are expected to decrease 17% in comparison with the estimated actual revenues for FY 11. This decrease from FY 11 estimate is due to the continued slow down in the housing construction industry.

Millions

Solid Waste Fees



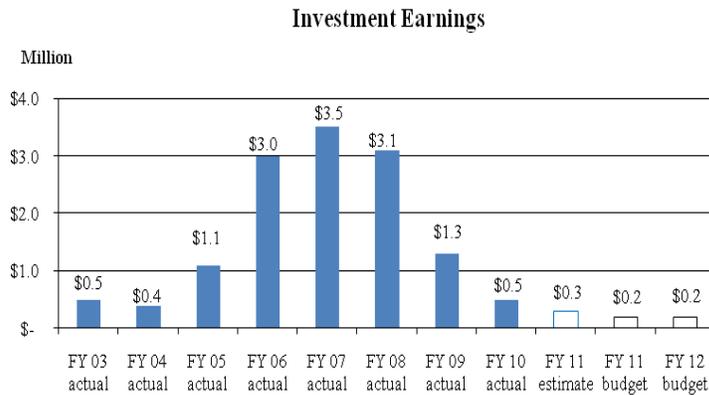
Revenue Highlights

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. Expected revenues for FY 2012 are \$2.7 million, up 4.2% percent from the prior year approved budget.

Food service prepares meals for retail (mainly county employees) and home delivered and congregate meals for Brunswick Senior Resources, Inc. Revenues are expected to decrease 4.9% mainly due to the decrease in congregate meals.

Investment Earnings

Earnings on investments are expected to decrease slightly to \$192,000 from the prior year budget of \$201,000 and 35% from the prior year estimated actual revenue due to the continued 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. It has been the Board's desire not to implement a reduction in staffing, employee benefits, and not to decrease programs and services offered.

Fund Balance Appropriated

Fiscal Year 2011 includes a fund balance appropriation in the general fund of \$2,440,362. The unreserved and undesignated Fund balance estimated at \$40 million is projected to be 26.6% of \$150.1 million of budgeted expenditures and transfers to the reserves in FY 2012.

Revenue Highlights

Enterprise Fund Revenues:

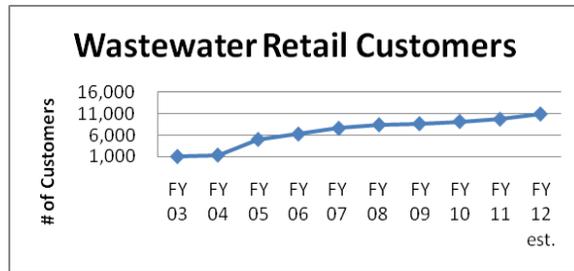
Water Fund

Total projected revenue in the Water Fund is \$19,267,133. Revenues are expected to increase 7% from increased retail sales and the increase in the wholesale and industrial water rate. The wholesale and industrial water rate is annually adjusted and will increase 7% from \$2.58 per 1,000 gallons to \$2.76 per 1,000 gallons based on the Producer Price Index for May of 2011. Expected growth in FY 2012 is approximately 500 new retail customers generating \$575,000 in capital recovery fees which is a funding source to expand water lines to service new customers and transmission improvements. The expected number of retail water customers at the end of FY 12 is 34,270.



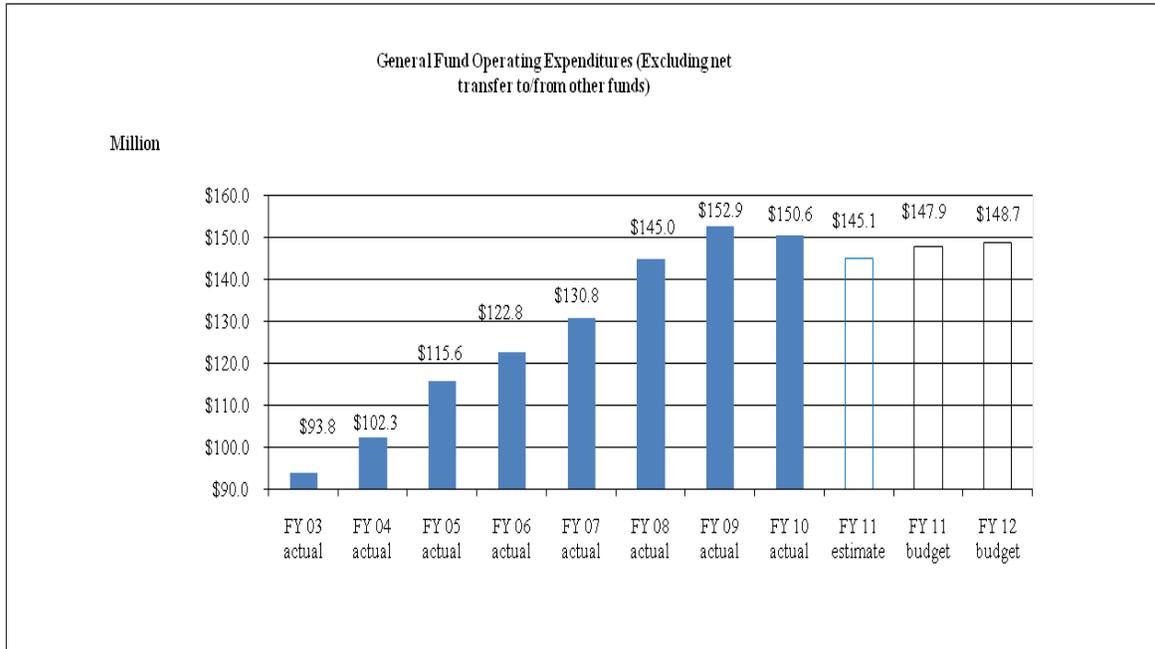
Wastewater Fund

Total projected revenue in the Wastewater Fund is \$19,520,698. Retail wastewater sales are projected to be \$6,207,376 which is a 12.5% (\$688,293) increase over FY 2011 mainly due to the completion of the force main and collection system projects to provide sewer service to Calabash and Sunset Beach. Expected growth from current sewer service areas is 150 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. The expected number of retail wastewater customers at the end of FY 12 is 10,850.



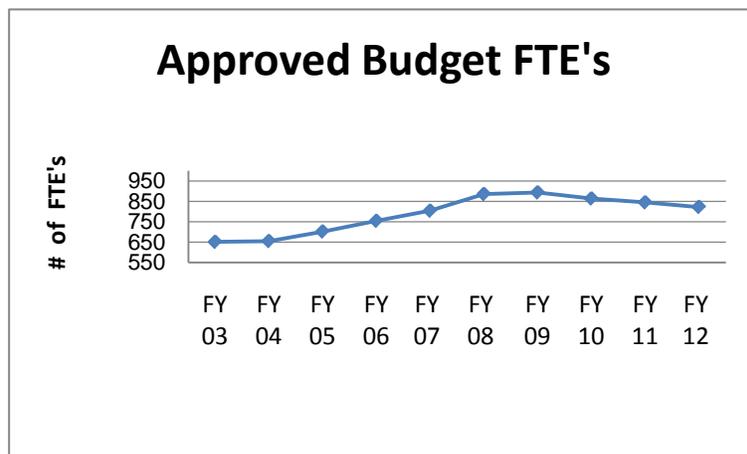
Expenditure Highlights

General fund operating expenditures in FY 2012 are projected to increase approximately .5 percent to \$148.7 million above FY 2011 approved budget from uses other than transfers to other funds.



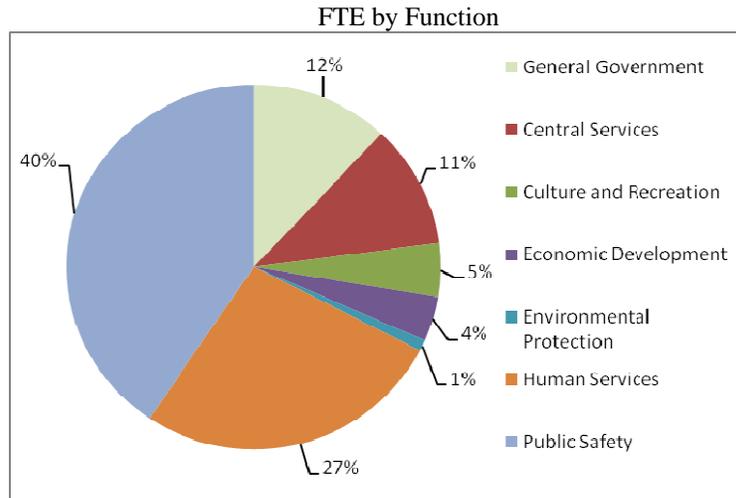
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2012 is \$55.6 million. With the economic slowdown and the county's hiring freeze implemented in FY 2008, the county made available twenty-seven full time positions in FY 2011. Sixteen and one-half of the twenty-seven and one-half vacant available FTE's are eliminated in FY 2012 for a budget reduction of \$665,013. An additional five positions are eliminated due to State reductions and one position not re-appointed totaling \$384,833. Two new full-time vector control positions in Operation Services are approved at a cost of \$50,618. Below is a chart of FTE's approved on July 1 of each fiscal year:



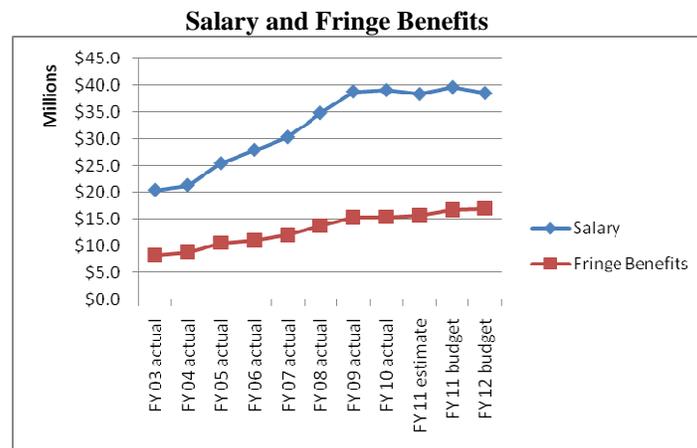
Expenditure Highlights

The approved FY 2012 FTE budget by function is General Government 98.5, Central Services 90, Culture and Recreation 39, Economic Development 32.5, Environmental Protection 8, Human Services 221, and Public Safety 334 for a total FTE budget of 823. Fiscal Year 2012 percentage of the total approved Full Time Equivalent Units by function is illustrated below:



Compensation is adjusted annually in July and is based on performance. The budget includes no merit pool or cost of living adjustments for FY 2012.

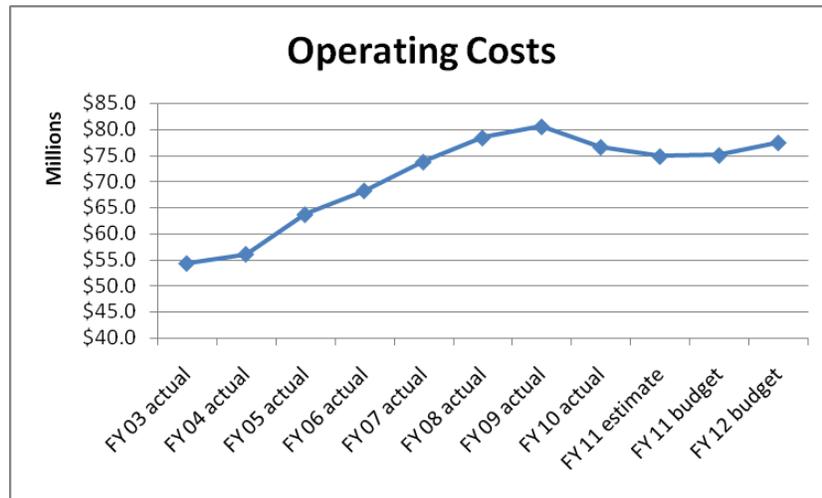
Overall personnel costs decreased \$876K (1.6%) from the FY 11 approved budget of \$56.4M to \$55.7M in FY 12. The decrease is the net savings from eliminating vacant positions and the .53% increased contribution rate for the employee retirement system. Salary and fringe benefits represent 37.4 percent of the general fund operating budget. The county contributes to a group health and dental insurance plan of approximately \$8.3 million, Local Government Retirement System of 6.88% for general employees and 6.94 percent for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$4.4 million. Total fringe benefits budgeted for FY 2012 in the general fund are \$17 million which represents a 1.32 percent (\$207K) increase over the prior year budget mainly due to the increase in the Local Government Retirement System contribution rate and employee health insurance.



Expenditure Highlights

Operating costs

Total operating costs budgeted in the general fund are \$77.4 million which is an 3.2 percent (\$2.4 million) increase compared to the prior year budget and is 52.1 percent of the total general fund approved operating budget of 148.7 before transfers to other funds. Operating costs include all costs except capital outlay items that cost \$5,000 or greater, personnel costs, and debt service.



Some of the significant decreases/increases are noted in the following programs for FY 2012 as compared to the FY 11 approved budget:

Operating Costs by Function

Function	FY 2011 Budget	FY 2012 Budget	Dollar Change	Percentage Change
General Government	\$ 3,002,443	\$ 2,958,281	\$ (44,162)	-1.5%
Central Services	\$ 4,880,049	\$ 6,514,074	\$ 1,634,025	33.5%
Public Safety	\$ 5,775,348	\$ 5,987,404	\$ 212,056	3.7%
Transportation	\$ 100,958	\$ 102,992	\$ 2,034	2.0%
Environmental Protection	\$ 12,241,251	\$ 13,571,085	\$ 1,329,834	10.9%
Economic & Physical Development	\$ 2,945,580	\$ 2,676,652	\$ (268,928)	-9.1%
Human Services	\$ 11,868,367	\$ 8,762,765	\$ (3,105,602)	-26.2%
Education	\$ 32,951,548	\$ 35,488,626	\$ 2,537,078	7.7%
Cultural & Recreational	\$ 1,245,295	\$ 1,376,326	\$ 131,031	10.5%

- Central Services – Service Center’s budget for motor fuels increased approximately \$700,000 over the prior year’s approved budget. Operation Services repairs and maintenance of buildings increased \$528,100 due to HVAC replacement in four county buildings and the renovations of the unoccupied old county jail facility. An additional \$83,000 is budgeted in the County Employee Wellness program over the prior year. \$350,000 is budgeted for the maintenance of the recently vacated building (hospital facility) owned by the county and operated by Novant Health.

Expenditure Highlights

- Environmental Protection – Contracted Services for solid waste pickup increased 12.1% due to the CPI calculation of the price per can and the fuel surcharges.
- Economic & Physical Development – Public Housing HUD Vouchers for FY 2011 of \$2,244,538 decreased 8.9% (\$221,534) below the approved budget for FY 2011.
- Human Services – A reduction in Federal funds for the Day Care program decreased 5.9% or \$2,933,906 from the FY 2011 approved budget due to the direct pay to the daycare providers rather than a pass-through to the county.
- Education – In addition to education debt service, the county contribution to the Brunswick County Board of Education for public education operations is \$31,949,720 or an 8.2 percent (\$2.4 million) increase from the prior year approved budget. The increase is mainly due renewing the funding agreement with Brunswick County Schools which included 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 2012 budget for Brunswick Community College is \$3,538,906 which is a 3% increase over the prior year.
- Culture & Recreation – The operating budget includes a \$250,000 contribution payment for the Sunset Beach boat ramp.

Capital Outlay

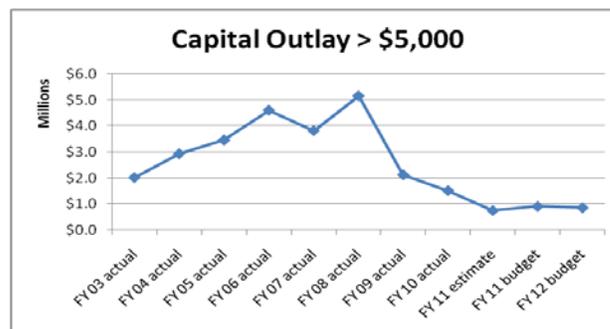
Purchases of vehicles and equipment that exceed \$5,000 represent less than 1 percent of the general fund budget for a total of \$852,366 which is a decrease of 6% from FY 2011 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2008 Budget	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget
Vehicles	\$1,362,898	\$ 691,790	\$ 223,984	\$ 543,419	\$ 524,146
Equipment	\$ 583,860	\$ 718,836	\$ 438,988	\$ 340,040	\$ 328,220
Improvements	\$1,481,000	\$ 152,000	\$ 82,585	\$ 20,000	\$ 0

Included in the public safety budget are eighteen replacement patrol cars and a replacement SUV for a total of \$487,146. Other vehicle purchases totaling \$37,000 are a replacement truck for operation services and one additional vehicle for environmental health.

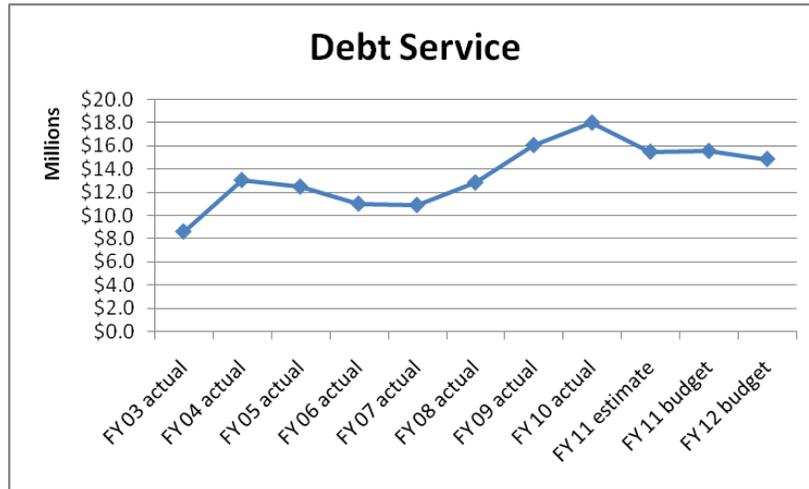
Significant equipment purchases include a replacement ambulance and a replacement remount ambulance (\$210,000), 6 digital recording cameras for patrol cars \$33,120, replacement server for MIS (\$9,000), tire changer and diagnostic scan tools for vehicles (\$31,100), replacement excavator cutter head for operation services (\$15,000), and a John Deere cutter for park maintenances (\$30,000).



Expenditure Highlights

Debt Service

The debt service payments of principal and interest on debt obligations for major government facilities, including the public schools and community college for FY 2012 is \$14,845,679. Debt service is 10% of the total operating expenditures of \$148.7 million.



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$16,598,950 decreased \$708,998 (4.1%) under the FY 2011 approved budget mainly due to decreases in the contingency for debt service of \$257,205 and the reclassification of \$299,965 in the reimbursement of indirect costs from the water fund to the sewer fund. Included in the budget for pay as you go capital outlay items of \$1.8 million are three replacement trucks, electronic meter reading installation(\$1.5 million), SCADA tower and radios, mini excavator and trailer, radar locate machine, and a diesel pump. The approved budgeted transfer to the water capital projects fund is \$2,668,183.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$16,971,789 are projected to increase 16.9% or \$2,453,202 over the prior year approved budget. Operating expenditures increased mainly due to principal and interest costs of \$1,945,550 for the 2009 Build America Bonds associated with the installation of the Sunset Beach and Calabash collection systems. Three additional FTE's are approved in the Collection Division with an expected increase in personnel costs of \$213,621. The approved budgeted transfer to the wastewater capital projects fund is \$2,548,909.

Personnel Summary (FTE) by Department

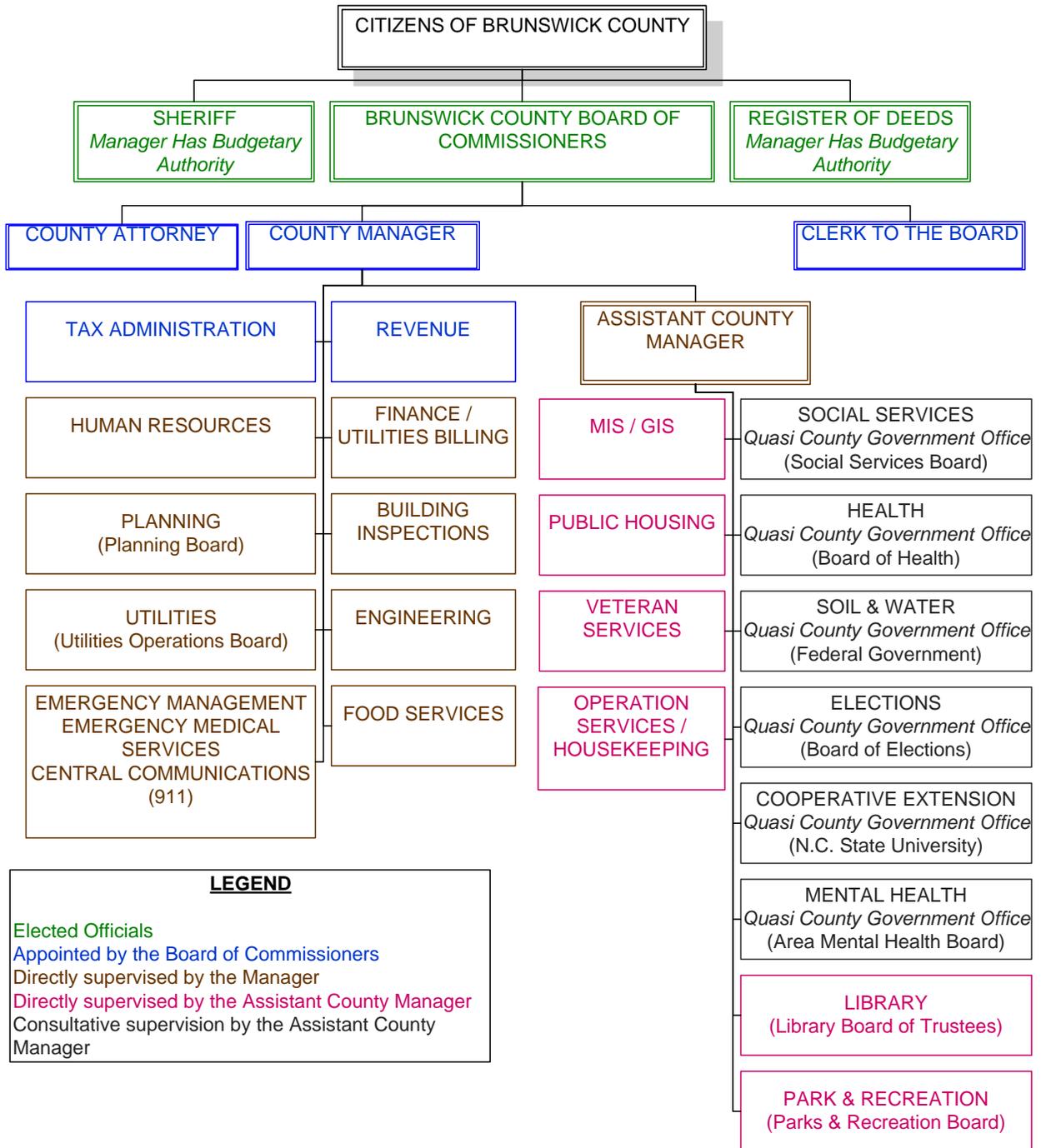
	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
General Fund:				
Governing Body	2.00	3.00	3.00	3.00
County Administration	9.00	9.00	9.00	9.00
Finance	12.50	11.50	11.50	10.50
Tax Administration	33.00	31.00	31.00	30.00
Revenue Collector	12.00	12.00	12.00	11.00
GIS	8.00	8.00	8.00	7.00
Legal	3.00	3.00	3.00	4.00
Superior Judges Office	0.00	1.00	1.00	1.00
Cape Fear Sentencing	1.00	1.00	1.00	0.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	19.00	19.00	19.00	18.00
Computer Services - MIS	10.00	10.00	10.00	10.00
Service Center	13.00	13.00	13.00	13.00
Engineering	5.00	4.00	4.00	5.00
Operation Services	54.00	53.00	53.00	52.00
Sheriff Department	104.00	104.00	104.00	104.00
Sheriff School Deputies	12.00	12.00	12.00	11.00
Criminal Justice Partnership	2.00	2.00	2.00	2.00
Detention Center	84.00	84.00	84.00	84.00
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	10.00	11.00	11.00
Central Communications Center	36.00	31.00	33.00	33.00
Solid Waste	8.00	8.00	8.00	8.00
Code Enforcement	4.00	5.00	4.00	4.00
Central Permitting	5.00	4.00	4.00	3.00
Planning and Community Development	9.00	9.00	9.00	9.00
Economic Development	3.00	3.00	3.00	3.00
Cooperative Extension	8.00	7.00	7.00	6.50
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	17.00
Parks & Recreation-Administration	3.00	3.00	3.00	3.00
Parks & Recreation-Recreation	2.00	2.00	2.00	2.00
Parks & Recreation-Special Populations	1.00	1.00	1.00	1.00
Parks & Recreation-Senior Programs	1.00	1.00	1.00	1.00
Parks & Recreation-Fitness Programs	1.00	1.00	1.00	1.00
Parks & Recreation-Comm Events	1.00	1.00	1.00	1.00
Parks & Recreation-Parks & Ground Maintenance	17.00	13.00	13.00	13.00
Total General Fund	604.50	588.50	590.50	579.00

Personnel Summary (FTE) by Department

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Public Housing Fund:				
Public Housing - Administration	5.00	4.00	4.00	4.00
Total Public Housing Fund	5.00	4.00	4.00	4.00
Food Services:				
Food Services	11.00	10.00	10.00	10.00
Total Food Services	11.00	10.00	10.00	10.00
Public Health:				
Animal Control	12.00	12.00	12.00	11.00
Family Health Personnel	53.00	53.00	53.00	49.00
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Senior Program	2.00	2.00	2.00	2.00
Child Health	0	1.00	1.00	0.00
WIC-Client Services	10.00	10.00	10.00	10.00
Diabetes Education	1.00	1.00	1.00	0.00
Smart Start Grant	1.00	1.00	1.00	0.00
Environmental Health	15.00	15.00	15.00	15.00
Total Public Health	95.00	96.00	96.00	88.00
Social Services:				
DSS-Administration	122.00	122.00	122.00	122.00
Community Alternative Program	15.00	15.00	15.00	11.00
Title III- In Home Care	10.00	10.00	10.00	9.00
Total Social Services	147.00	147.00	147.00	142.00
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1.00	1.00	1.00	1.00
Total ROD Technology Enhancement Fund	1.00	1.00	1.00	1.00
Water Fund:				
Water Administration	7.25	7.25	7.00	7.00
Northwest Water Treatment Plant	13.50	13.50	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	1.50	1.50
Customer Service Division	17.50	17.50	16.50	15.50
Instrumental/Electrical Division	7.00	7.00	7.00	7.00
Total Water Fund	79.75	79.75	78.50	77.50
Wastewater Fund:				
Wastewater Administration	2.75	2.75	2.75	3.00
Wastewater Collection Division	16.00	16.00	16.00	19.00
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	11.85	11.85	11.85	11.85
Total Wastewater Fund	36.75	36.75	36.75	40.00
Total All Funds	980.00	963.00	961.00	941.50

County Organizational Chart

Brunswick County Organizational Chart



LEGEND

Elected Officials
 Appointed by the Board of Commissioners
 Directly supervised by the Manager
 Directly supervised by the Assistant County Manager
 Consultative supervision by the Assistant County Manager

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General Fund Revenue Summary

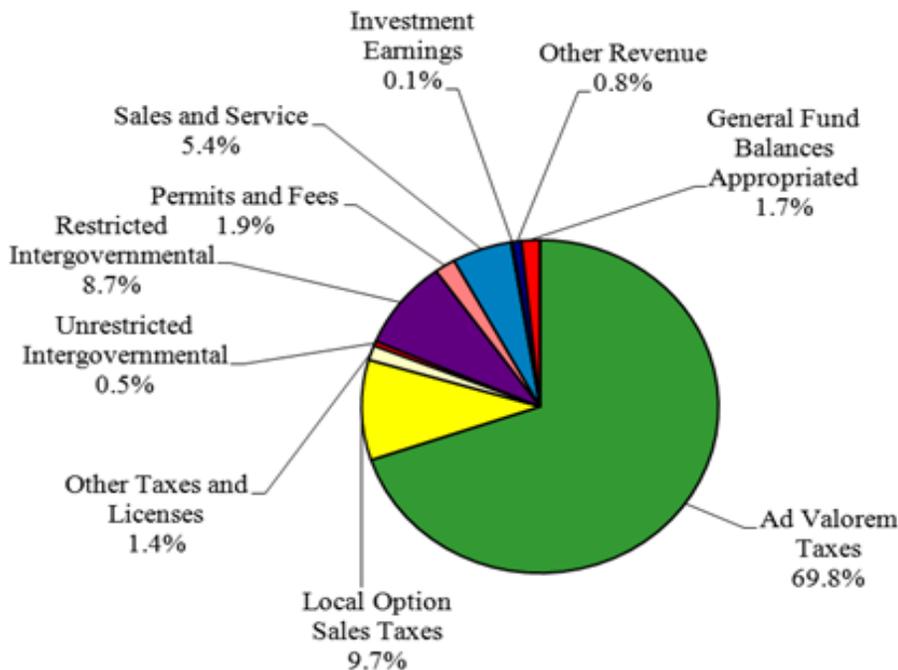
	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>	<i>Change from FY 2011 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 99,809,290	\$ 99,711,000	\$ 99,210,377	\$ 101,958,578	2.3%
Penalties and interest	719,898	620,000	620,000	626,758	1.1%
Ad Valorem Taxes Subtotal	100,529,188	100,331,000	99,830,377	102,585,336	2.2%
Local Option Sales Taxes:					
Article 39 (1%)	6,233,524	5,360,335	5,800,335	5,897,066	10.0%
Article 40 (1/2%)	4,330,424	3,938,191	4,448,191	4,415,588	12.1%
Article 42 (1/2%)	3,786,534	3,102,233	4,022,233	3,989,093	28.6%
Article 44 (1/2%)	711,265	-	-	-	na
Local Option Sales Taxes Subtotal	15,061,747	12,400,759	14,270,759	14,301,747	15.3%
Other Taxes and Licenses:					
Scrap tire disposal fee	119,188	110,000	110,000	110,000	0.0%
Deed stamp excise tax	2,018,158	1,800,000	1,800,000	1,900,000	5.6%
Solid Waste Tax	49,751	36,000	36,000	36,000	0.0%
White goods disposal tax	69,847	45,000	45,000	35,000	-22.2%
Other Taxes and Licenses Subtotal	2,256,944	1,991,000	1,991,000	2,081,000	4.5%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	-	-	343,000	-	na
Beer and Wine Tax	77,229	80,000	80,000	248,000	210.0%
Court facility fees	166,064	165,000	165,000	152,000	-7.9%
Jail fees	306,418	270,000	270,000	290,000	7.4%
Unrestricted Intergovernmental Subtotal	549,711	515,000	858,000	690,000	34.0%
Restricted intergovernmental:					
State and federal revenue	18,062,873	16,624,700	17,645,920	12,733,486	-23.4%
ARRA restricted federal	1,012,006	16,289	198,537	15,151	-7.0%
Payments in Lieu of taxes	3,610	1,000	1,000	3,000	200.0%
ABC education requirement	7,352	-	-	-	na
ABC law enforcement services	4,070	2,000	2,000	2,000	0.0%
State drug tax	76,152	18,000	83,061	18,000	0.0%
Restricted Intergovernmental Subtotal	19,166,063	16,661,989	17,930,518	12,771,637	-23.3%
Permits and Fees:					
Building permits	828,337	775,000	775,000	610,300	-21.3%
Register of Deeds	1,024,923	1,115,800	1,115,800	1,085,300	-2.7%
Inspection fees	144,477	144,600	144,600	105,800	-26.8%
Concealed Handgun Permit	58,270	50,000	50,000	60,000	20.0%
Other permit and fees	1,205,880	951,545	986,041	937,085	-1.5%
Permits and Fees Subtotal	3,261,887	3,036,945	3,071,441	2,798,485	-7.9%

General Fund Revenue Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>	<i>Change from FY 2011 Budget</i>
Sales and Services:					
Solid waste fees	1,125,138	960,000	960,000	1,000,000	4.2%
School Resource officer reimbursement	758,122	904,920	904,920	853,240	-5.7%
Rents	5,334	5,334	5,334	5,334	0.0%
EMS charges	2,628,771	2,600,000	2,600,000	2,700,000	3.8%
Food services	1,215,612	1,464,363	1,428,420	1,426,000	-2.6%
Public health user fees	902,950	749,530	783,062	703,484	-6.1%
Social services fees	57,485	53,380	53,380	59,000	10.5%
Public housing fees	48,505	3,000	3,000	2,000	-33.3%
Tax collection fees	159,495	155,000	173,293	180,602	16.5%
Other sales and services	150,243	122,103	587,103	773,603	533.6%
Fuel reimbursement	320,104	-	-	-	na
Recreation services	188,117	205,950	200,250	209,975	2.0%
Sales and Services Subtotal	7,559,876	7,223,580	7,698,762	7,913,238	9.5%
Investment Earnings	507,300	201,000	201,000	192,000	-4.5%
Other Revenue:					
Tax refunds-sales and gas tax	662	500	500	500	0.0%
ABC bottle taxes	38,986	42,000	42,000	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	66,217	1,500	11,620	4,000	166.7%
Other revenues	781,047	667,850	1,129,734	1,124,150	68.3%
Other Revenue Subtotal	910,912	735,850	1,207,854	1,194,650	62.3%
Fund Balance Appropriated	-	2,970,996	4,362,440	2,440,362	-17.9%
Total Operating Revenues	149,803,628	146,068,119	151,422,151	146,968,455	0.6%
Other Financing Sources (Uses)					
Issuance of long-term debt	23,990,000	-	-	-	na
Premium on Bonda	1,790,175	-	-	-	na
Payment to escrow agent-refunded debt	(23,500,000)	-	-	-	na
Total Other Financing Sources	2,280,175	-	-	-	na
Transfers from Other Funds	980,790	3,150,000	5,624,631	3,150,000	0.0%
Total Revenue	\$ 153,064,593	\$ 149,218,119	\$ 157,046,782	\$ 150,118,455	0.6%

General Fund Revenue Summary

	FY 2012 Approved	% of Total	FY 2011 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 102,585,336	69.8%	\$ 100,331,000	68.7%	2.2%
Local Option Sales Taxes	14,301,747	9.7%	12,400,759	8.5%	15.3%
Other Taxes and Licenses	2,081,000	1.4%	1,991,000	1.4%	4.5%
Unrestricted Intergovernmental	690,000	0.5%	515,000	0.3%	34.0%
Restricted Intergovernmental	12,771,637	8.7%	16,661,989	11.4%	-23.3%
Permits and Fees	2,798,485	1.9%	3,036,945	2.1%	-7.9%
Sales and Service	7,913,238	5.4%	7,223,580	4.9%	9.5%
Investment Earnings	192,000	0.1%	201,000	0.1%	-4.5%
Other Revenue	1,194,650	0.8%	735,850	0.5%	62.3%
General Fund Balances Appropriated	2,440,362	1.7%	2,970,996	2.0%	-17.9%
Total Revenues	\$ 146,968,455	100%	\$ 146,068,119	100%	0.6%



General Fund Expenditure Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>	<i>Change from FY 2011 Budget</i>
General Government:					
Governing Body	\$ 412,142	\$ 466,899	\$ 464,765	\$ 427,453	-8.4%
County Administration	949,181	975,891	983,811	965,504	-1.1%
Finance	1,184,548	1,189,581	1,190,535	1,152,066	-3.2%
Tax Administration	2,179,528	2,330,994	2,352,553	2,170,965	-6.9%
Revenue Collections	703,383	705,268	726,393	662,679	-6.0%
Geographic Information System	613,649	610,212	610,212	566,962	-7.1%
Legal Department	405,229	417,680	507,680	467,635	12.0%
Court Facilities	279,645	365,538	365,838	297,866	-18.5%
Board of Elections	492,911	563,586	566,086	619,313	9.9%
Register of Deeds	2,315,246	2,236,201	2,247,303	2,278,357	1.9%
Contingency	-	400,000	-	400,000	0.0%
General Government Subtotal	9,535,462	10,261,850	10,015,176	10,008,800	-2.5%
Central Services:					
Management Information Systems	1,182,446	1,174,675	1,235,610	1,098,453	-6%
Service Center	1,363,058	1,222,698	1,224,640	1,922,396	57%
Engineering	536,373	415,849	416,349	441,062	6%
Operation Services	5,156,053	5,186,223	5,861,846	5,656,422	9%
Non-Departmental	2,152,295	2,927,960	3,484,358	3,372,831	15%
Food Services	1,398,590	1,464,363	1,540,000	1,526,485	4.2%
Central Services Subtotal	11,788,815	12,391,768	13,762,803	14,017,649	13.1%
Public Safety:					
District Attorney	238,904	250,369	279,288	104,803	-58%
Sheriff Department	10,135,716	10,274,590	10,988,053	10,342,290	1%
Brunswick County Resource Center (CJ)	271,114	266,073	272,073	288,105	8%
Detention Center	6,213,638	6,501,401	6,615,116	6,758,696	4%
Emergency Management	652,192	709,404	915,847	725,273	2%
Emergency Medical Service	6,554,185	6,270,143	6,325,110	6,351,054	1.3%
Public Safety Agencies:					
Fire Departments	300,000	300,000	304,135	300,000	0.0%
Rescue Squads	238,666	269,600	269,600	262,200	-2.7%
Building Inspections	824,622	745,932	804,943	817,638	9.6%
Coroner	61,413	70,000	70,000	70,000	-
Central Communications	2,063,989	2,194,414	3,351,728	2,126,000	-3.1%
Animal Control	839,951	867,598	909,098	786,122	-9.4%
Public Safety Subtotal	28,394,390	28,719,524	31,104,991	28,932,181	0.7%

General Fund Expenditure Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>	<i>Change from FY 2011 Budget</i>
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	88,000	66,000	66,000	66,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	7,458	7,458	7,458	9,492	27.3%
Brunswick Transit System	157,508	-	160,972	-	na
Transportation Subtotal	280,466	100,958	261,930	102,992	2.0%
Environmental Protection:					
Solid Waste	12,092,226	12,477,693	13,019,865	13,811,719	10.7%
Environmental Protection Agencies:					
Forestry	187,768	208,446	208,446	212,185	1.8%
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%
Other:					
Lockwood Folly Rvr Aquatic Res	46,544	-	-	-	na
Environmental Protection Subtotal	12,365,538	12,725,139	13,267,311	14,062,904	10.5%
Economic Development:					
Code Enforcement	188,863	311,501	254,490	256,744	-17.6%
Planning/Central Permitting	1,121,214	1,079,094	1,078,826	988,263	-8.4%
Cooperative Extension	558,420	491,342	517,725	409,236	-16.7%
Soil and Water Conservation	188,826	191,563	192,684	193,149	0.8%
Public Housing Section 8	2,602,819	2,747,793	2,747,793	2,528,728	-8.0%
Community Development	61,750	-	52,687	-	
Economic Development Commission	375,276	377,066	377,066	379,859	0.7%
Other:					
Save Our Sands	10,000	-	-	-	na
Economic Development Subtotal	5,107,168	5,198,359	5,221,271	4,755,979	-8.5%

General Fund Expenditure Summary

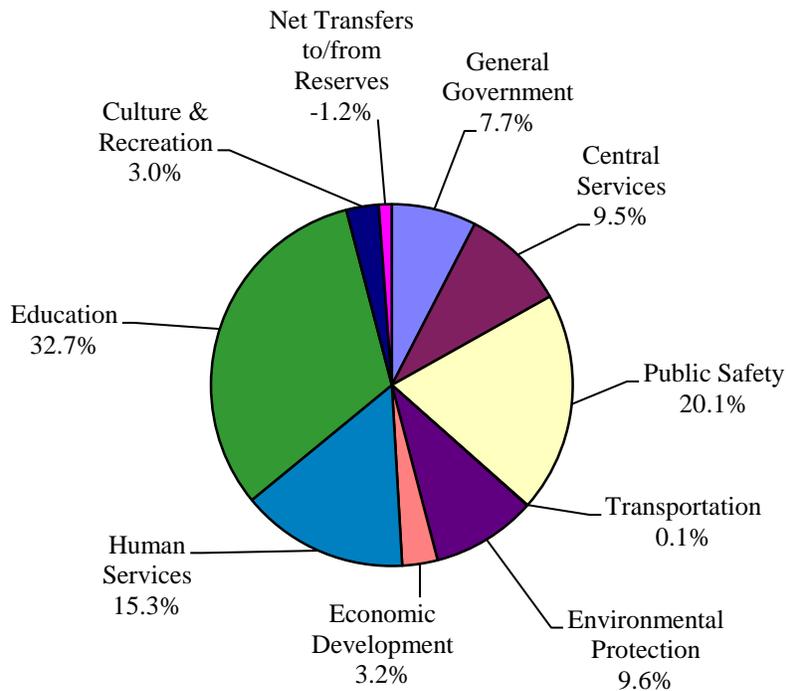
	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>	<i>Change from FY 2011 Budget</i>
Human Services:					
Health:					
Administration	3,226,426	3,320,103	3,410,517	3,222,811	-2.9%
Communicable Diseases	247,860	220,225	304,018	233,375	6.0%
Adult Health Maintenance	229,884	153,719	176,293	67,790	-55.9%
Senior Health	419,065	423,475	433,475	424,647	0.3%
Maternal and Child Health	1,347,206	1,298,887	1,342,417	1,181,413	-9.0%
Environmental Health	1,520,053	1,350,560	1,477,635	1,404,056	4.0%
Social Services:					
Administration	8,196,491	8,845,886	9,448,521	8,872,458	0.3%
Community Alternative Program	553,440	656,482	656,482	523,747	-20.2%
Title III - In Home Care	337,238	378,683	378,683	347,601	-8.2%
Medical Assistance	16,985	10,000	30,000	10,000	0.0%
Aid to the Blind	4,773	6,500	6,500	5,700	-12.3%
Adoption Assistance	268,788	325,000	325,000	280,000	-13.8%
SAA eligibility	477,915	600,000	300,000	525,000	-12.5%
SAD eligibility	-	-	300,000	-	na
Special child adoption	23,587	-	82,000	-	na
Foster Care	373,311	321,000	321,000	321,000	0.0%
State Foster Home	221,599	213,800	213,800	200,000	-6.5%
Special Assistance	-	3,500	3,500	3,500	0.0%
Day Care	6,186,314	5,002,381	5,002,381	2,068,475	-58.7%
Veteran Services	129,418	135,817	135,817	137,454	1.2%
Human Services Agencies:					
Southeastern Mental Health Center	688,986	692,000	695,400	692,000	0.0%
Communities in School	190,000	100,000	100,000	60,000	-40.0%
American Red Cross Cape Fear	10,000	10,000	10,000	-	-100.0%
Brunswick County Family Assistance	100,000	75,000	75,000	100,000	33.3%
Brunswick Senior Resources, Inc.	1,501,330	1,600,000	1,600,000	1,600,000	0.0%
Carousel Center	10,000	10,000	10,000	-	-100.0%
Hope Harbor Home	60,000	50,000	50,000	65,000	30.0%
Literacy Council	12,000	12,000	12,000	12,000	0.0%
Lower Cape Fear Hospice	25,000	25,000	25,000	50,000	100.0%
New Hope Clinic	35,000	35,000	35,000	45,000	28.6%
Providence Home	62,500	35,000	70,000	35,000	0.0%
Juvenile Crime Prevention Grant	159,833	-	180,114	-	na
Brunswick Housing Opportunity	10,000	10,000	10,000	10,000	0.0%
Rape Crisis / Coastal Horizons	-	20,000	20,000	20,000	0.0%
Boys and Girls Club	5,000	5,000	5,000	10,000	100.0%
Other Human Services:					na
Senior Citizen District Allocation	18,705	25,000	26,212	-	-100.0%
Human Services Subtotal	26,668,707	25,970,018	27,271,765	22,528,027	-13.3%

General Fund Expenditure Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>	<i>Change from FY 2011 Budget</i>
Education:					
Brunswick County Schools	31,016,145	29,515,717	29,515,717	31,949,720	8.2%
Brunswick Community College	3,435,831	3,435,831	3,435,831	3,538,906	3.0%
Education Subtotal	34,451,976	32,951,548	32,951,548	35,488,626	7.7%
Culture and Recreation:					
Brunswick County Library	1,275,833	1,316,334	1,333,681	1,199,046	-8.9%
Parks and Recreation	2,537,427	2,628,895	2,637,616	2,498,673	-5.0%
Culture and Recreation Agencies:					
American Legion Baseball	5,000	-	-	-	na
Arts Council	-	25,000	25,000	-	-100.0%
Other Culture and Recreation:					
Sunset Beach Boat Ramp	-	-	250,000	250,000	na
General District Allocations	12,807	20,000	17,330	-	-100.0%
Culture and Recreation Subtotal	3,831,067	3,990,229	4,263,627	3,947,719	-1.1%
Debt Service:					
Principal retirement	10,041,528	10,120,807	10,110,608	9,982,837	-1.4%
Interest and fees	8,162,795	5,461,205	5,421,404	4,877,842	-10.7%
Debt Service Subtotal	18,204,323	15,582,012	15,532,012	14,860,679	-4.6%
Total Operating Expenditures	150,627,912	147,891,405	153,652,434	148,705,556	0.6%
Transfer to other funds	3,619,388	1,326,714	3,394,348	1,412,899	6.5%
Total Expenditures	\$ 154,247,300	\$ 149,218,119	\$ 157,046,782	\$ 150,118,455	0.6%

General Fund Expenditure Summary

	FY 2012 Approved	% of Total	FY 2011 Approved	% of Total	% Change From Prior Year
General Government	\$ 11,372,994	7.7%	\$ 11,706,244	8.0%	-2.8%
Central Services	14,017,649	9.5%	12,300,870	8.4%	14.0%
Public Safety	29,536,194	20.1%	29,334,067	20.0%	0.7%
Transportation	102,992	0.1%	100,958	0.1%	2.0%
Environmental Protection	14,062,904	9.6%	12,816,037	8.8%	9.7%
Economic Development	4,755,979	3.2%	5,198,359	3.6%	-8.5%
Human Services	22,528,027	15.3%	25,970,018	17.8%	-13.3%
Education	47,988,953	32.7%	45,925,055	31.4%	4.5%
Culture & Recreation	4,339,864	3.0%	4,539,797	3.1%	-4.4%
Net Transfer to/from Project Reserves	(1,737,101)	-1.2%	(1,823,286)	-1.2%	-4.7%
Total Expenditures	\$ 146,968,455	100%	\$ 146,068,119	100%	0.6%

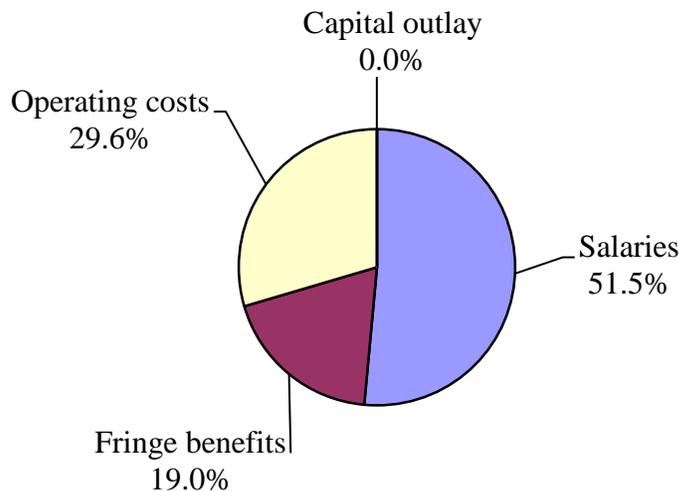


General Government Budget Summary

Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 5,321,413	\$ 5,366,492	\$ 5,321,572	\$ 5,151,234
Fringe benefits	1,754,374	1,892,915	1,917,888	1,899,285
Operating costs	2,454,409	3,002,443	2,775,716	2,958,281
Capital outlay	5,267	-	-	-
Total expenditures	\$ 9,535,463	\$ 10,261,850	\$ 10,015,176	\$ 10,008,800
Other taxes and licences	2,018,158	1,800,000	1,800,000	1,900,000
Unrestricted Intergovernmental	216,843	205,000	205,000	197,000
Restricted intergovernmental	55,415	60,543	60,543	-
Permits and fees	1,238,471	1,266,400	1,266,400	1,260,820
Sales and service	159,495	155,000	173,293	180,602
Investment earnings	1,611	1,000	1,000	1,000
Other revenue	14,545	13,000	13,000	13,000
Total revenues	\$ 3,704,539	\$ 3,500,943	\$ 3,519,236	\$ 3,552,422
Number of FTE's	105.5	103.5	103.5	98.5

General Government Approved Expenditures FY 2012



Board of Elections

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 342,543	\$ 333,689	\$ 336,189	\$ 371,308
Fringe benefits	80,897	91,566	91,566	98,634
Operating costs	69,470	138,331	138,331	149,371
Capital outlay	-	-	-	-
Total expenditures	\$ 492,910	\$ 563,586	\$ 566,086	\$ 619,313
Permits and fees	46,536	1,000	1,000	40,520
Total revenues	\$ 46,536	\$ 1,000	\$ 1,000	\$ 40,520
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.

Goals and Objectives

Goal: To process voters in a more efficient manner on Election Day.

Objectives:

- Purchase the laptops and printers needed to implement On-Site Voter Registration Database (OVRD).

FY 11/12 Projected Cost – \$51,230

Projected Recurring Annual Cost - none

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of Registered Voters	74,096	75,815	76,500	78,000
Number of Elections Held	1	3	1	3
Efficiency Measures				
Registered voters per full-time equivalent (FTE) position	14,819	15,163	15,300	15,600

County Administration

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 686,047	\$ 706,440	\$ 706,440	\$ 695,608
Fringe benefits	181,172	209,951	217,871	216,896
Operating costs	81,966	59,500	59,500	53,000
Capital outlay	-	-	-	-
Total expenditures	\$ 949,185	\$ 975,891	\$ 983,811	\$ 965,504
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 Manager's 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 implement the Applicant Online and Employee Online programs to streamline the application process for potential applicants, the recruitment process for county departments and to provide employees access to their information and benefits and the ability to make necessary modifications.

Objectives:

- To complete training of all departments on the Applicant Online tool for managing the employee and recruitment process and transition all applications to the system by October 1, 2011.
- To complete the training of all county employees on the Employee Online Programs and provide employee access by February 1, 2012.
- To set up and maintain public computer access terminals at two locations at the Brunswick County Government Center for the public to use to search and apply for county job openings and for employees to access their personnel/benefits information.

FY 11/12 Projected Cost – Purchase of Computers, printers and desks and chairs \$5,000

Projected Recurring Annual Cost – Supplies and computer maintenance \$500

Goal: To contract with a human resources consultant to rewrite and update the Brunswick County Personnel Manual to insure compliance with all state and federal regulations and to create a more user friendly document for reference by employees and department managers.

County Administration

Objectives:

- To establish a Personnel Policy committee to provide input and review the draft policy documents.
- To solicit proposals and select a consultant by August 1, 2011.
- To conduct review sessions with the Board of Commissioners to explain recommended changes and improvements.
- To schedule meetings with county employees to review changes.
- Present final document for approval by Board of Commissioners in December 2011.

FY 11/12 Projected Cost - \$6,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Safety Training Programs Offered	12	14	14	14
Online Annual Report/Newsletters published	0/2	0/3	0/3	1/4
Participants in Wellness Program	675	515	85%FT	
# of Employee newsletters published	4	6	6	6
New employee orientation sessions	11	4	4	4
Efficiency Measures				
# of lost work days/per 100 employees	15	52	50	50
# of OSHA recordable cases	16	15	24	24
Effectiveness Measures				
Workers compensation experience modifier	.92	.92	.95	.95
# of employee motor vehicle accidents determined to be preventable	14	19	24	35
% of employee turnover rate including retirees	5.80%	7.78%	8%	TBD
% of employee turnover rate excluding retirees	5.26%	5.79%	6%	TBD
% of employee turnover rate excluding retirees and involuntary separations	3.97%	3.99%	4%	4%

Court Facilities

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 105,904	\$ 117,016	\$ 120,916	\$ 71,600
Fringe benefits	31,072	39,214	39,489	22,996
Operating costs	142,668	209,308	205,433	203,270
Capital outlay	-	-	-	-
Total expenditures	\$ 279,644	\$ 365,538	\$ 365,838	\$ 297,866
Restricted intergovernmental	55,415	60,543	60,543	-
Unrestricted intergovernmental	216,843	205,000	205,000	197,000
Permits and fees	133,788	124,000	124,000	111,000
Investment earnings	1,611	1,000	1,000	1,000
Total revenues	\$ 407,657	\$ 390,543	\$ 390,543	\$ 309,000
Number of FTE's	2.0	2.0	2.0	1.0

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

Finance

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 686,555	\$ 680,701	\$ 680,701	\$ 642,376
Fringe benefits	218,266	226,719	226,719	220,705
Operating costs	279,728	282,161	283,115	288,985
Capital outlay	-	-	-	-
Total expenditures	\$ 1,184,549	\$ 1,189,581	\$ 1,190,535	\$ 1,152,066
Number of FTE's	12.5	11.5	11.5	10.5

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.

Goals and Objectives

Goal: Improve efficiency and effectiveness of fiscal operations thru implementation of technology.

Objectives:

- Work in conjunction with Public Utility Department to implement phase 3 of automated utility meter reading system over 6 years.
- Partner with Human Resources in the implementation of Employee On-Line and Applicant On-Line Software tools.
- Implement Electronic Purchase Order Workflow System for countywide procurement and purchasing.

FY 11/12 Projected Cost – The above software and hardware tools are in existing approved budget plans
Projected Recurring Annual Cost - \$0

Goal: Achieve cost savings and efficiency thru implementation of mandatory direct deposit of payroll and expanded vendor electronic payment transfers. The county currently expends over \$15,000 per year in check stock and printing supplies for check and direct deposit production. The process of printing, sorting and distribution of payroll checks, direct deposit remittance advices and vendor payments is labor intensive for the finance department and other departments involved in the payment distribution process. Electronic payment notices may be provided by email notification and software tools thereby eliminating staff costs estimated at an additional \$30,000 per year. Additional efficiencies are achieved by eliminating research and

Finance

re-work with lost or stolen checks. Enhanced fraud protection and security for county funds are achieved through the elimination of providing a check to multiple entities with the county's account number visible and signatures that may be duplicated.

Objectives:

- Implement requirement for the 91 employees of the total of 933 employees to begin receiving payroll thru direct deposit effective July 1, 2011.
- Discontinue providing paper direct deposit remittances 90 days after Employee On-Line Software is available and accessible to all employees.
- Increase percentage of vendors receiving payment electronically to an average of 37% from the current average of 27% by June 30, 2012.

FY 11/12 Projected Cost – The above measures are anticipated to result in savings to the county of \$15,000 to \$40,000 per year.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 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	Maintain	Maintain	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

Geographic Information Systems

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 403,126	\$ 403,277	\$ 403,277	\$ 367,250
Fringe benefits	145,641	144,205	144,205	135,082
Operating costs	64,884	62,730	62,730	64,630
Capital outlay	-	-	-	-
Total expenditures	\$ 613,651	\$ 610,212	\$ 610,212	\$ 566,962
Permits and Fees	\$ 13,734	\$ 8,000	\$ 8,000	\$ 8,000
Total revenues	\$ 13,734	\$ 8,000	\$ 8,000	\$ 8,000
Number of FTE's	8.0	8.0	8.0	7.0

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.

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 (new GPS - \$4,900.00).
- Continue implementation and completion of planimetric data layer.
- Continue mapping initiative to keep all GIS data layers current (e.g. zoning, centerlines, etc.).
- Pursue a data subscription service for GIS data downloads.
- Continue implementation the Uniform Address Display Ordinance.
- Keep all mapping software to the most recent version (contracted services for potential upgrades - \$6,000).

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total # of parcels mapped	8,679	8,167	8,300	8,600
Avg. # of parcels mapped per mapper monthly	181	170	230*	238*
Percent of parcels mapped per mapper monthly	2.08%	1.38%	1.90%	2.04%

* **Three mappers instead of four**

Governing Body

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 269,738	\$ 296,748	\$ 274,428	\$ 264,435
Fringe benefits	64,898	89,051	89,051	96,918
Operating costs	77,506	81,100	101,286	66,100
Capital outlay	-	-	-	-
Total expenditures	\$ 412,143	\$ 466,899	\$ 464,765	\$ 427,453
Number of FTE's	2.0	3.0	3.0	3.0

Department Purpose

The Brunswick County Board of Commissioners serves as the governing body of the County. The five County Commissioners are elected by a countywide election held in November for a staggered four-year term of office. The Board is charged with making policy for the administration of County government within the framework of the laws of the state of North Carolina. The Board of County Commissioners is responsible for providing and executing policies concerning the operation of the County. The Board is responsible for adopting the annual budget, establishing a tax rate, enacting local ordinances, and appointing citizens to various boards and advisory commissions. The Clerk's Office is responsible for preparation of the agenda for board meetings and compiling the background information for the board's agenda packet. Also, the recording, processing, and maintaining accurate records pertaining to the Board's actions 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 Board of Commissioner's 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.

Goals and Objectives

Goal: Laser fiche 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 Laser fiche Group Server Software Maintenance for Clerk's Office, Admin, Finance and County Attorney.

Goal: Customer Service

Objectives:

- Continue providing consistent accurate information for all citizens inquires.

Governing Body

- Continue providing public records request to citizens/municipalities in a timely manner.
- Maintain open line of communication between departments.
- Provide scheduling for commissioner chambers for both in house department users as well as off-site agencies.

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.

Goal: Continue status as State Officer in the NC Association of County Clerks.

Objectives:

- Attend Annual Conference.
- Attend Board of Directors Business Meetings.
- Attend Regional Meetings.
- Attend required MMC classes.
- Attend committee meetings as scheduled.

Legal Department

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 295,456	\$ 271,639	\$ 242,639	\$ 302,778
Fringe benefits	73,363	77,141	67,141	95,457
Operating costs	31,143	68,900	197,900	69,400
Capital outlay	5,267	-	-	-
Total expenditures	\$ 405,229	\$ 417,680	\$ 507,680	\$ 467,635
Permits and Fees	17,029	14,000	14,000	14,000
Total revenues	\$ 17,029	\$ 14,000	\$ 14,000	\$ 14,000
Number of FTE's	3.0	3.0	3.0	4.0

Department Purpose

To represent the County's interests, wherever they appear. To advise the County Commissioners on issues that confront 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.

Goals and Objectives

Goal: To collect delinquent taxes and other fees owed to the County through services provided.

Objective:

- To continue to work closely with the tax office to collect outstanding taxes and to work with other departments that are having difficulty collecting past due balances for services provided.

Goal: To begin filming/broadcasting public meetings for the Commissioners, Equalization and Review Board, Planning Board, and Board of Adjustment. The County needs to expand its capacity to provide public records without the prohibitive costs associated.

Objective:

- To be able to film and broadcast public meetings for easier and more efficient review and distribution when needed. To automate as much as possible the production of public records and recover costs associated with public record production.

Goal: To encourage departmental cohesiveness when applicable for the purpose of dealing with cases that may have the potential of becoming multiple problems.

Objective:

- To anticipate possible problem areas/issues early in their development and seek solutions from other departments that might be able to offer suggestions or solutions for quick eradication of issues.

Register of Deeds

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 697,172	\$ 697,436	\$ 697,436	\$ 667,633
Fringe benefits	295,596	308,749	319,851	308,489
Operating costs	1,322,476	1,230,016	1,230,016	1,302,235
Capital outlay	-	-	-	-
Total expenditures	\$ 2,315,244	\$ 2,236,201	\$ 2,247,303	\$ 2,278,357
Other taxes and licences	2,018,158	1,800,000	1,800,000	1,900,000
Permits and fees	1,024,923	1,115,800	1,115,800	1,085,300
Total revenues	\$ 3,043,081	\$ 2,915,800	\$ 2,915,800	\$ 2,985,300
Number of FTE's	19.0	19.0	19.0	18.0

Department Purpose

The Brunswick County Register of Deeds Office provides numerous services to the working community and general public. These include recording documents, recording 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 and by law, the Register of Deeds is charged with the integrity, completeness, accuracy, and safekeeping of the public records. It is the mission of the Brunswick County Register of Deeds to preserve the integrity of the records and to make them more accessible to the public.

Goals and Objectives

Goal: Complete the back file conversion of vital records such as marriages. Continue computerizing real estate records dating back to the 1800's.

Objectives:

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

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

Objectives:

- For a more practical and useable space for the Register of Deeds office; space is an issue.

Goal: To phase in the implementation of E-Recording through our current recording vendor.

Objectives:

- To use our current vendor's software for E-Recording that will allow the recording of satisfactions in a streamlined fashion.

Goal: To continue utilizing the office staff to assist in the redaction of personal identifying information from our internet records.

Register of Deeds

Objectives:

- By using office staff to perform this task an outside vendor would not have to be hired, which at current estimates could be \$50,000 to \$100,000.

Goal: To preserve and restore Real Estate Indexes dating from 1700 to 1931.

Objectives:

- Restoration is vital for the preservation of these indexes. To give staff and the public a better means of viewing and handling these documents.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total number of recorded instruments	37,908	33,218	34,391	35,000
Total number of recorded Births	484	436	410	475
Total number of recorded Deaths	773	698	700	750
Total number of recorded Marriages	824	875	847	900
Passport applications executed	945	960	1,102	1,200
Efficiency Measures				
Percent of documents recorded the same day	100%	100%	100%	100%
# days it takes to permanently index document	1-2	1-2	1-2	1
# days it takes to return documents	1-2	1-2	1-2	1
Number of FTE	19	19	18	18

Revenue Collections

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 456,534	\$ 457,148	\$ 457,148	\$ 408,491
Fringe benefits	172,506	188,863	191,695	177,638
Operating costs	74,344	59,257	77,550	76,550
Capital outlay	-	-	-	-
Total expenditures	\$ 703,383	\$ 705,268	\$ 726,393	\$ 662,679
Sales and service	159,495	155,000	173,293	180,602
Other revenue	14,545	13,000	13,000	13,000
Total revenues	\$ 174,040	\$ 168,000	\$ 186,293	\$ 193,602
Number of FTE's	12.0	12.0	12.0	11.0

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."

Goals and Objectives

Goal: Excel in Customer Service Delivery and Communication.

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.

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

Objectives:

- Ensure specifications for software are 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.
- Develop specific test scripts to ensure accuracy of mission critical processes.
- Perform extensive user acceptance testing prior to conversion.

Revenue Collections

- Train all employees on the fundamental operations of the system.
- Minimize the impact on customer service and tax collection rates.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Growth of Tax Levy	11.0%	4.40%	1.0%	0.5%
Efficiency Measures				
% Collected: County Property Tax	97.84%	95.65%	95.22%	95.20%
% Collected: County Motor Veh. Tax	87.49%	86.05%	86.70%	87.00%
10-Year Uncollected: % of current levy	5.4%	7.3%	8.9%	9.4%
Effectiveness Measures				
Customers Waiting < 5 minutes	98%	98%	98%	98%
Telephone messages returned < 2 hrs	90%	95%	98%	98%
Telephone calls returned same day	99.5%	99.7%	99.7%	99.8%

Tax Administration and Revaluation

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 1,378,339	\$ 1,402,398	\$ 1,402,398	\$ 1,359,755
Fringe benefits	490,963	517,456	530,300	526,470
Operating costs	310,224	411,140	419,855	284,740
Capital outlay	-	-	-	-
Total expenditures	\$ 2,179,526	\$ 2,330,994	\$ 2,352,553	\$ 2,170,965
Permits and Fees	2,462	3,600	3,600	2,000
Total revenues	\$ 2,462	\$ 3,600	\$ 3,600	\$ 2,000
Number of FTE's	33.0	31.0	31.0	30.0

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.

Goals and Objectives

Goal: Revalue all property in Brunswick County for 2015.

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.
- Implement new sketch program of the improvements on all property record cards by 1/1/2012.
- Identify unlisted land parcels by comparing the GIS parcel number list to tax records, and also comparing to neighboring counties.
- Perform a verification of one-story home appraisals using mobile video for identification, by 1/1/13 for the 2015 revaluation.
- Develop written procedures for all functions within the tax office, to facilitate training, accuracy, and for protection in the event of a natural disaster.
- 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.
- List all new businesses through a comprehensive program of telephone calls, mailings, field visits, public information, and research, as of 1/31/12.
- Require marina owners, mobile home park owners, and airport managers to provide listings of their customers as specified in General Statutes, by 1/31/12.
- Increase listings by owners of rental property by 1/31/12.

Contingency

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 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 2012 is less than 1 percent of the General Fund appropriation.

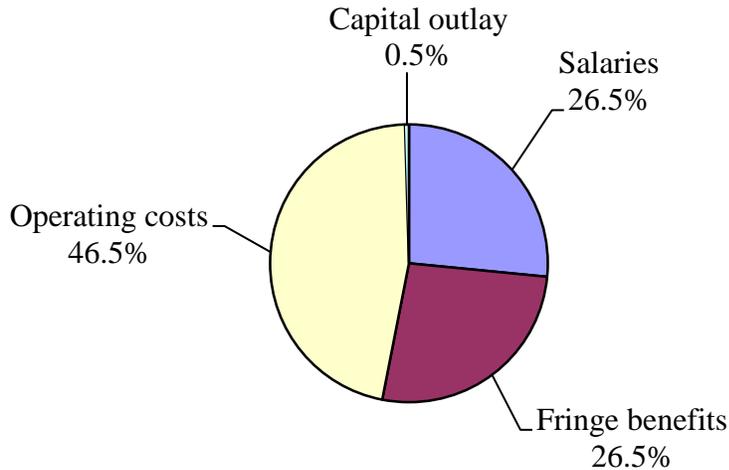
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Central Services Budget Summary

Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 3,867,652	\$ 3,787,518	\$ 3,949,380	\$ 3,720,698
Fringe benefits	3,194,994	3,645,201	3,773,983	3,718,777
Operating costs	4,420,962	4,880,049	5,960,440	6,514,074
Capital outlay	305,209	79,000	79,000	64,100
Total expenditures	\$ 11,788,816	\$ 12,391,768	\$ 13,762,803	\$ 14,017,649
Restricted intergovernmental	181,018	125,000	125,000	193,700
Permits and fees	101,777	67,000	97,000	20,500
Sales and service	1,535,716	1,464,363	1,428,420	1,436,000
Other revenue	50,267	15,000	19,169	8,000
Fund Balance Appropriated	-	23,898	23,898	-
Total revenues	\$ 1,868,778	\$ 1,695,261	\$ 1,693,487	\$ 1,658,200
Number of FTE's	94.0	91.0	91.0	90.0

Central Services Approved Expenditures FY 2012



Engineering

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 328,837	\$ 292,458	\$ 291,608	\$ 305,446
Fringe benefits	101,519	97,791	97,791	104,866
Operating costs	17,515	25,600	26,950	30,750
Capital outlay	88,501	-	-	-
Total expenditures	\$ 536,372	\$ 415,849	\$ 416,349	\$ 441,062
Permits and Fees	\$ 79,395	\$ 67,000	\$ 67,000	\$ 20,500
Fund Balance Appropriated	\$ -	\$ 23,898	\$ 23,898	\$ -
Total revenues	\$ 79,395	\$ 90,898	\$ 90,898	\$ 20,500
Number of FTE's	6.0	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.

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.

Goals and Objectives

Goal: Offer a high level of professional engineering services to the public and other County departments.

Objectives:

- Maintain the engineering department with professional staff to offer a high Level of Service.
- Seek out continuing education opportunities for staff professional development to maintain professional licenses, skills, and abilities.

FY 11/12 Projected Cost: \$1,200 (Line item # 431500 – Travel – Registrations)

Projected Recurring Annual Cost: \$1,200

Goal: Explore new skills and services for staff to increase department productivity.

Objectives:

- Classroom course on AutoCAD for the Engineering Department Plans Examiner.
- Purchase a plotter for plotting and copying engineering drawings and Standard Details.

Engineering

- Continue to research Low Impact Development (LID) techniques and encourage local developers to implement them – will require working with Planning & Community Development and the Building Inspection Departments as a joint working group.

FY 11/12 Projected Cost - \$0.00 for plotter at this time – for research and discussion purposes only.
Projected Recurring Annual Cost – approximately \$2,500 for plotter and class - \$500 per year afterwards.

Goal: Maintain and improve internal communication with other County departments in order to refine and improve County procedures in the areas of engineering, legal, planning, inspections, customer service, and utilities.

Objectives:

- Set up a working group that would meet on a monthly basis to discuss issues and procedures across department lines.

Goal: Complete the Brunswick County Engineering Design Manual, Standard Specifications, and Standard Details.

Objectives:

- Assemble a working group of Engineering and Utilities staff.
- Review submittals from Hazen and Sawyer (contract is closed out).
- Complete the Design Manual.
- Complete the Standard Specifications.
- Complete the Standard Details (will require AutoCAD assistance).
- Have final design review with Director / Asst. Director of Utilities.
- Present to the Board for approval and adoption.

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:

- Review and refine the County’s Stormwater Manual and Stormwater Ordinance.
- Coordinate with other departments, including Mosquito Control, Environmental Health, and Code Enforcement to better manage public stormwater concerns.

Goal: Educate the public about current and new technologies in stormwater management as part of the Environmental Stewardship Goal Team objectives.

Objectives:

- Work with MIS to develop an enhanced Brunswick County Stormwater website to provide current information regarding stormwater management to the public.
- Develop LID guidance materials for developers to promote the use of LID in Brunswick County in the early stages of the planning process.

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

Objectives:

- Assist in constructing stormwater retrofits using potentially rewarded grant funds.

Engineering

- Continue annual inspections of existing stormwater BMPs to ensure they are being maintained adequately and achieving the water quality and quantity benefits as designed.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of stormwater permits issued	58	37	18	18
Number of annual inspections conducted	80	102	120	125
Number of plans reviewed and projects inspected	130	100	50	55
Number of public inquiries answered concerning water & sewer availability	600	550	500	500
Number of commercial fees calculated	112	84	80	85
Efficiency Measures				
Amount received from stormwater permits*	\$126,350	\$73,945	\$26,925	\$26,925
Amount received from annual inspections	\$4,725	\$5,450	\$6,500	\$6,875
Estimated # of feet of water main & sewer main inspected	200,000	100,000	50,000	50,000
Effectiveness Measures				
Average monthly revenue from stormwater permits	\$10,529	\$6,162	\$2,244	\$2,244
Average monthly revenue from annual inspections	\$394	\$454	\$542	\$573
Feet of water &/or sewer main inspected daily by inspector	500	300	100	100

Food Services

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 312,821	\$ 299,628	\$ 302,265	\$ 300,176
Fringe benefits	143,646	140,783	140,783	148,471
Operating costs	942,124	1,023,952	1,096,952	1,077,838
Capital outlay	-	-	-	-
Total expenditures	\$ 1,398,592	\$ 1,464,363	\$ 1,540,000	\$ 1,526,485
Fund Balance/Retained Earnings	-	-	-	-
Sales and service	1,215,612	1,464,363	1,428,420	1,426,000
Total revenues	\$ 1,215,612	\$ 1,464,363	\$ 1,428,420	\$ 1,426,000
Number of FTE's	11.0	10.0	10.0	10.0

Department Purpose

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

Goals and Objectives

Goal: Sustain the current food services program through the reduction of operating costs and increased revenue.

Objectives:

- Implement controls and monitoring measures to reduce food loss.
- Work with brokers to procure food at the lowest cost available.
- Attend food shows to network with professionals in the industry and gain new knowledge.
- Network with the American Correctional Food Service Association affiliates, an organization that is a resource for all aspects of the correctional food industry.

Goal: Substantial savings on food packaging supplies.

Objective:

- Utilize existing warehouse space to house bulk order of oliver trays. Saving over \$15,000 annually

Food Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Meals Sales Retail	176,633	121,750	174,680	220,000
Jail Meals	782,718	779,984	820,034	897,336
BSRI Home Bound	277,664	176,394	164,200	166,720
BSRI Congregate	164,724	137,483	106,535	109,084
Efficiency Measures				
Meals Per Labor Hr	20	18	19	20
Meals Per FTE	40,128	36,550	37,801	41,444
Effectiveness Measures				
Meals Served	401,279	365,498	378,012	414,431

Management Information Systems

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 638,417	\$ 585,568	\$ 587,568	\$ 586,099
Fringe benefits	199,768	196,052	196,052	205,254
Operating costs	217,232	368,055	426,990	307,100
Capital outlay	127,029	25,000	25,000	-
Total expenditures	\$ 1,182,446	\$ 1,174,675	\$ 1,235,610	\$ 1,098,453
Other revenue	10,008	15,000	15,000	8,000
Total revenues	\$ 10,008	\$ 15,000	\$ 15,000	\$ 8,000
Number of FTE's	10.0	10.0	10.0	10.0

Department Purpose

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

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 test the new .NET program and implement program.
- 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:

- Continue virtualization of remaining servers.
- Purchase and implement more storage drives to continue virtualization and to provide for data storage needs.
- Purchase and installation of 65 new desktop computers to replace old and antiquated systems. In the past two years, the County has only approved an average of 35 systems per year. With over 650 systems being maintained, this equates to a replacement cycle of over 19 years per computer if all 35 computers are utilized for replacements. The prior three years (2007, 2008, 2009), an average of 125 computers per year were approved. We currently have over 300 computers that have expired 4 year warranties and about 70 more that will expire between now and this time next year. We need to provide 108 computers per year to maintain a 6 year recycle program.

Management Information Systems

- Research options for IMail replacement.
- Research email archiving.
- Installation of VoiceIP phones in County buildings that are having reconstruction of the HVAC units.
- Continue to implement termination/new hire policy related to password log-ins, data protection, computer set-ups, etc.
- Continue to enhance County's internet and intranet sites.
- Develop and implement a Volunteer Services website.

FY 11/12 Projected Cost – \$121,000
 Projected Recurring Annual Cost - \$0

Goal: To continue the development of an in-house tax software solution in an updated language and operating system.

Objectives:

- Complete testing and implement new tax program.
- After implementation, begin enhancing database structure to eliminate data redundancy in program which improves accuracy.
- Improve on user interface and data entry screens to make programs more user friendly.
- Replace EGS tax website and make more user friendly to the public.
- Implement bar coding documents for ease in scanning and indexing.
- Develop a web based interface for business personal property abstracts that will allow public to make modifications for submittal and review.
- Develop a web based interface for beer and wine permits to allow public to submit permits on-line.

FY 11/12 Projected Cost - \$18,000
 Projected Recurring Annual Cost - \$0

Goal: To provide a disaster recovery and continuity of operations solution to the County's computer systems/databases and network.

Objectives:

- Continue to provide "cloud" data backup for critical operating systems within the County.

FY 11/12 Projected Cost - \$6,500
 Projected Recurring Annual Cost - \$6,500

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Average time for completion of work orders (hours)	44.6	42.41	36.31	38
% of systems greater than six years old	53	74	110	170
Workload (output) Measures				
Total # of trouble calls with response	2,407	1,982	1,989	2,100
Total # of computers supported	605	620	650	660
Total # of software support calls	187	150	165	160

Operation Services

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 2,032,461	\$ 2,027,589	\$ 1,927,589	\$ 1,951,209
Fringe benefits	788,971	824,534	828,881	838,813
Operating costs	2,244,943	2,280,100	3,051,376	2,833,400
Capital outlay	89,679	54,000	54,000	33,000
Total expenditures	\$ 5,156,053	\$ 5,186,223	\$ 5,861,846	\$ 5,656,422
Restricted intergovernmental	181,018	125,000	125,000	193,700
Permits and Fees	22,382	-	30,000	-
Other Revenue	-	-	4,169	-
Total revenues	\$ 203,400	\$ 125,000	\$ 159,169	\$ 193,700
Number of FTE's	54.0	53.0	53.0	52.0

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.

Goals and Objectives

Goal: To restructure the Mosquito Control and Water Management programs to better comply with the uncertainties of the pending USEPA regulations. The two programs will be restructured to incorporate the American Mosquito Control Associations (AMCA) best management practices, December 2009. 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. In order to provide a broader range of services we propose hiring 4 temporary full time employees instead of the current 7 temporary employees. These employees will be used in all aspects of Integrated Pest Management (IPM) for mosquito control and water management instead of strictly adulticide sprayers.

Objectives:

- Gain approval to hire 4 temporary full time employees with an increased salary of \$10 per hour instead of the current 7 temporary employees at \$8.50 per hour. The employees will be limited to 999 hours. These employees will be used in all aspects of Integrated Pest Management (IPM) for mosquito control and water management instead of strictly adulticide sprayers.
- Gain approval to hire 2 of the most productive temporary employees to be converted to full-time Vector Control Laborers. Each subsequent year hire 2 temporary employees at \$10 per hour during the mosquito peak season May - November.

Operation Services

- Increase level of customer service, release fewer pesticides to the environment and create a more productive water management staff to conduct beaver and water management activities.

FY 11/12 Projected Cost – \$22,952

Projected Recurring Annual Cost – \$37,048

Goal: Increase efficiency and productivity within our Water Management / Mosquito Control program by implementing an in-house beaver trapping program.

Objectives:

- Utilize permanent staff from proposed above described mosquito control goal to conduct beaver trapping in-house. This will improve our snagging / water management operations.

FY 11/12 Projected Cost – \$10,000

Projected Recurring Annual Cost – \$5,000

Goal: Improve efficiency and productivity while reducing expenditures for the Building Maintenance division.

Objectives:

- Gain approval to rebuild the old maintenance shed. This will create needed space for inventory and tools for Building Maintenance.
- Prepare large tools and equipment sign in and out forms to keep better track of inventory by having employees sign in and out large tools and equipment.
- Decrease expenditures by reducing lost inventory.

FY 11/12 Projected Cost – \$5,000

Projected Recurring Annual Cost – \$0

Goal: Improve appearance of County Government Center grounds and protect public safety for County employees and citizens visiting the Government Center.

Objectives:

- Replace and repair cracked and sunken sidewalks.
- Replace breezeways between buildings that are in danger of collapse.

FY 11/12 Projected Cost – \$41,500

Projected Recurring Annual Cost – \$0

Goal: Comply with new federal guidelines on traffic signs, which include County street name signs.

Objectives:

- Gain approval to update sign equipment, which includes a new plotter, software and computer, to allow Brunswick County Building Maintenance to continue to produce street name signs.

FY 11/12 Projected Cost – \$9,450

Projected Recurring Annual Cost – \$0

Operation Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	60,576	62,695	65,907	66,243
Square footage of buildings maintained per FTE for the Housekeeping Division	21,756	23,867	24,160	24,160
Number of requests for temporary Vector Control per 1000 population	2.8	2.2	4.3	2.7
Number of requests for temporary Vector Control per PTE	38	31	64	81
Number of ACE projects completed	176	107	8	0
Number of mobile homes removed through the ACE program	145	96	3	0
Number of dilapidated buildings removed through the ACE program	150	50	6	0
Number of junk vehicles and boats removed through the ACE program	1	6	0	0
Number of non-ACE construction projects completed	163	232	255	281
Efficiency Measures				
Percentage of Operation Services Work Request completed within 30 days.	87%	90%	92%	92%
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of County served.	\$102.03	\$127	\$142	\$140

Service Center

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 555,116	\$ 582,275	\$ 582,275	\$ 577,768
Fringe benefits	205,840	220,041	221,291	230,033
Operating costs	602,103	420,382	421,074	1,083,495
Capital outlay	-	-	-	31,100
Total expenditures	\$ 1,363,059	\$ 1,222,698	\$ 1,224,640	\$ 1,922,396
Sales and Services	320,104	-	-	10,000
Other revenue	40,259	-	-	-
Total revenues	\$ 360,363	\$ -	\$ -	\$ 10,000
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.

Goals and Objectives

Goal: To improve efficiency while reducing expenditures by purchasing new diagnostic equipment and tire equipment in order to be able to service new vehicles with new codes and tire pressure sensor requirements mandated by federal regulations instead of sending them to dealerships or other outside vendors.

Objectives:

- Purchase equipment to replace outdated equipment to keep in compliance with federal regulations. Equipment to be purchased includes the following: tire pressure sensor monitor, tire changer, diagnostic scan tool for gas vehicles, diagnostic scan tool for diesel vehicles and equipment. The recurring annual cost is for the annual software updates that are required to keep the diagnostic scan tools current with new codes and information.

FY 11/12 Projected Cost - \$40,850

Projected Recurring Annual Cost - \$8,250

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of vehicles maintained.	611	656	680	664
Number of heavy equipment pieces maintained	303	315	321	349
Number of rolling stock maintained per FTE.	91	97	100	101
Efficiency Measures				
Average mileage of vehicle at replacement.	175,137	173,220	170,000	170,000
Effectiveness Measures				
Average cost of vehicle/equipment maintained.	\$1,100	\$1,085	\$1,094	\$1,197

Non-Departmental

Non-Departmental Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ -	\$ -	\$ 258,075	\$ -
Fringe benefits	1,755,249	2,166,000	2,289,185	2,191,340
Operating costs	397,045	761,960	937,098	1,181,491
Capital outlay	-	-	-	-
Total expenditures	\$ 2,152,295	\$ 2,927,960	\$ 3,484,358	\$ 3,372,831

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.

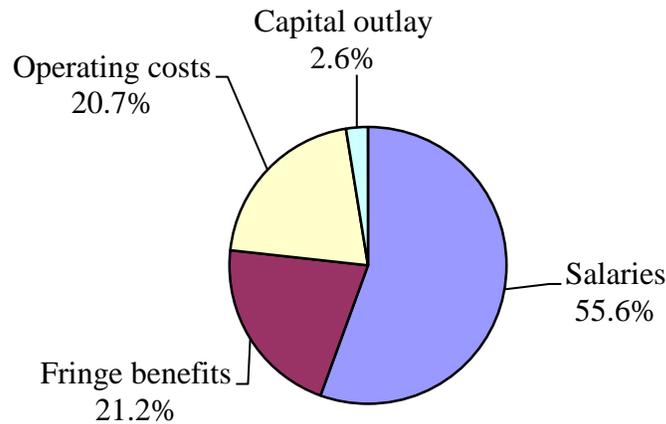
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Public Safety Budget Summary

Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 16,276,054	\$ 16,309,703	\$ 16,560,382	\$ 16,074,918
Fringe benefits	5,603,845	5,904,014	6,012,891	6,130,593
Operating costs	5,659,499	5,775,348	7,492,227	5,987,404
Capital outlay	854,983	730,459	1,039,491	739,266
Total expenditures	\$ 28,394,381	\$ 28,719,524	\$ 31,104,991	\$ 28,932,181
Unrestricted Intergovernmental	255,639	230,000	230,000	245,000
Restricted intergovernmental	534,089	478,052	652,739	145,674
Permits and fees	1,283,749	1,165,360	1,167,760	995,420
Sales and service	3,478,296	3,625,912	4,090,912	4,269,732
Other revenue	446,439	535,350	973,098	978,600
Total revenues	\$ 5,998,212	\$ 6,034,674	\$ 7,114,509	\$ 6,634,426
Number of FTE's	340.0	333.0	336.0	334.0

Public Safety Approved Expenditures FY 2012



Animal Control

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 463,850	\$ 471,846	\$ 473,671	\$ 421,750
Fringe benefits	181,303	190,048	189,323	180,872
Operating costs	169,263	205,704	246,104	183,500
Capital outlay	25,533	-	-	-
Total expenditures	\$ 839,949	\$ 867,598	\$ 909,098	\$ 786,122
Sales and service	59,475	83,000	83,000	80,000
Other revenue	1,686	500	500	500
Total revenues	\$ 61,162	\$ 83,500	\$ 83,500	\$ 80,500
Number of FTE's	12.0	12.0	12.0	11.0

Department Purpose

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

Goals and Objectives

Goal: Increase Percentage of adopted animals that are spayed/neutered.

Objectives:

- Continue to track compliance of animals spayed/neutered (currently about 30%).
- Use volunteers to contact adopters midway through the period allowed to get spay/neutering done.
- Research possibility of holding adopters legally responsible for complying with the adoption contract.
- Provide annual report to the Environmental Health Committee of the Board of Health on progress made from this effort.
-

Goal: Work on minimizing use of euthanasia in line with animal welfare groups' request without endangering the health and safety of animal control officers.

Objectives:

- Continue to use Euthanasia by Injection (EBI) for companion animals.
- Continue study of single cage euthanasia by EBI to see if untoward reactions stay low and allow for this method versus utilizing of the chamber.
- Only use chamber when animal in question is not a good candidate for EBI or poses a danger to staff from having to handle them.

FY 10/11 Projected Cost - \$1,000

Projected Recurring Annual Cost - \$1,000

Animal Control

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of animals picked up by Animal Services per FTE	1096	1159	1176	1411**
Effectiveness Measures				
Percentage of Animal Service's Adoptions spayed and Neutered	40%	43%	100% To Date	90%
Percentage of Animals Euthanized by CO chamber.	50%	50%	5.5% To Date	30%

** This new number reflects what the pickup per FTE in Animal Services would be if we do not fill the vacant ACO II Position.

Brunswick County Resource Center

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 93,362	\$ 92,599	\$ 98,599	\$ 92,599
Fringe benefits	33,026	34,254	34,254	35,934
Operating costs	144,724	139,220	139,220	159,572
Capital outlay	-	-	-	-
Total expenditures	\$ 271,112	\$ 266,073	\$ 272,073	\$ 288,105
Restricted intergovernmental	98,633	100,322	100,322	101,674
Permits and Fees	-	-	-	50,000
Total revenues	\$ 98,633	\$ 100,322	\$ 100,322	\$ 151,674
Number of FTE's	2.0	2.0	2.0	2.0

Department Purpose

The mission of the Brunswick County Resource Center continues to be reducing jail overcrowding by placing defendants on electronic house arrest or pretrial release. By converting to a resource center this department will be offering GED classes for defendants who are on probation and will also be offered job search assistance.

Goals and Objectives

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

Objectives:

- The Brunswick County Resource Center will serve approximately 300 defendants for the 11-12 fiscal year. This will reduce the cost to the county for jail bed space at the Brunswick County Detention Facility. The resource center will also provide eligible defendants the opportunity to obtain their GED and job search services.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Jail Bed Space/dollars saved at 65.00 per day	2,464,605	2,976,025	3,075,000	2,847,000

Central Communications Center

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 1,275,663	\$ 1,235,245	\$ 1,262,212	\$ 1,279,270
Fringe benefits	460,291	482,349	505,234	533,180
Operating costs	314,339	387,370	1,256,832	304,550
Capital outlay	13,694	89,450	339,450	9,000
Total expenditures	\$ 2,063,987	\$ 2,194,414	\$ 3,363,728	\$ 2,126,000
Restricted Intergovernmental	6,212	-	-	-
Other revenue	131	-	-	-
Total revenues	\$ 6,343	\$ -	\$ -	\$ -
Number of FTE's	36.00	31.00	33.0	33.0

Department Purpose

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

Goals and Objectives

Goal: Provide for effective and reliable public safety communications through the use of state-of-the-art technology, infrastructure upgrades, and ongoing quality assurance.

Objectives:

- Upgrade the county's current 911 emergency telephone system infrastructure capable of voice over internet protocol (VOIP) and future next generation 911 services.
- Upgrade the county's current radio console infrastructure to accommodate transition to the state VIPER radio network, as well as integrate VOIP technology to expand backup capability to the emergency services facility in Shallotte.
- Continue acquisition of equipment and infrastructure to transition public safety radio communications from the County's smartlink radio system to the NC statewide VIPER radio system.
- Assess existing and future needs of the county's fire and EMS radio paging system.
- Perform ongoing performance analysis of both technology and manpower to maximize communications division effectiveness with an emphasis on quality service delivery to responders and the public.

District Attorney

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 207,736	\$ 198,799	\$ 199,099	\$ -
Fringe benefits	65,554	68,316	68,966	-
Operating costs	83,517	103,413	131,382	104,803
Capital outlay	-	-	-	-
Total expenditures	\$ 356,807	\$ 370,528	\$ 399,447	\$ 104,803
Permits and Fees	40,140	41,140	43,540	-
Restricted intergovernmental	163,576	206,030	206,030	-
Total revenues	\$ 203,716	\$ 247,170	\$ 249,570	\$ -
Number of FTE's	-	-	-	-

Department Purpose

The county's contribution to the district attorney's office is \$83,000 in FY 2012. 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 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 3,283,989	\$ 3,462,015	\$ 3,382,015	\$ 3,470,741
Fringe benefits	1,240,803	1,360,066	1,343,781	1,430,955
Operating costs	1,688,845	1,679,320	1,889,320	1,857,000
Capital outlay	-	-	-	-
Total expenditures	\$ 6,213,638	\$ 6,501,401	\$ 6,615,116	\$ 6,758,696
Unrestricted intergovernmental	255,639	230,000	230,000	245,000
Restricted intergovernmental	-	10,000	10,000	10,000
Sales and Service	-	-	465,000	600,000
Other revenues	13,448	-	-	14,500
Total revenues	\$ 269,087	\$ 240,000	\$ 705,000	\$ 869,500
Number of FTE's	84.0	84.0	84.0	84.0

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: Our goal for the 2011-2012 budget year is to maintain the same level of service to the Citizens of Brunswick County without increasing our current budget, with the exception of replacement vehicles.

Emergency Management

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 373,793	\$ 372,926	\$ 402,691	\$ 366,919
Fringe benefits	109,134	119,955	123,955	124,253
Operating costs	169,264	216,523	279,575	234,101
Capital outlay	-	-	109,626	-
Total expenditures	\$ 652,191	\$ 709,404	\$ 915,847	\$ 725,273
Restricted intergovernmental	16,084	-	109,626	-
Permits and fees	45,486	27,000	27,000	27,000
Sales and Service	29,922	35,992	35,992	35,992
Other revenue	89,540	86,000	86,000	86,000
Total revenues	\$ 181,032	\$ 148,992	\$ 258,618	\$ 148,992
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.

Goals and Objectives

Goal: Enhance the ability of Brunswick County to prepare for, respond to, and recover from emergencies and disasters by enhancing emergency preparedness through a comprehensive planning, training, and exercise program.

Objectives:

- Update plans and procedures to reflect current capabilities in accordance with applicable guidelines and as required by law and ordinance.
- Ensure post-disaster response capability through conduct of a structural collapse exercise.
- Test Incident Command System capabilities in a full-scale Search & Rescue exercise.
- Test tactical communications interoperability using both VIPER and non-VIPER based communications systems to ensure responder familiarity with backup procedures.
- Demonstrate compliance with all NRC and FEMA requirements through a full-scale exercise for a simulated emergency at the Brunswick Nuclear Plant.

Goal: Maintain and enhance technical and specialized response capabilities for disasters and complex incidents through reorganization of Brunswick County's special response teams.

Emergency Management

Objectives:

- Maintain existing capabilities as a designated State Medical Assistance Team (SMAT-III).
- Reorganize and enhance capabilities of existing technical rescue, search and rescue, and swiftwater/flood rescue teams to better support countywide disaster response capability.
- Organize a Type IV Incident Management Team to support complex or multijurisdictional incidents and support Emergency Operations Center activation.
- Identify and train personnel capable of providing essential incident support services, including key Incident Command System logistics section functions which are largely unfulfilled.

Goal: Provide for effective and reliable public safety communications through the use of state-of-the-art technology, infrastructure upgrades, and ongoing quality assurance.

Objectives:

- Upgrade the county's current 911 emergency telephone system infrastructure capable of voice over internet protocol (VOIP) and future next generation 911 services.
- Upgrade the county's current radio console infrastructure to accommodate transition to the state VIPER radio network, as well as integrate VOIP technology to expand backup capability to the emergency services facility in Shallotte.
- Continue acquisition of equipment and infrastructure to transition public safety radio communications from the County's smartlink radio system to the NC statewide VIPER radio system.
- Assess existing and future needs of the county's fire and EMS radio paging system.
- Perform ongoing performance analysis of both technology and manpower to maximize communications division effectiveness with an emphasis on quality service delivery to responders and the public.

Goal: Develop and implement a department wide vehicle fleet management and replacement program that puts all vehicles (ambulances, administrative vehicles, and specialty vehicles) on a realistic replacement schedule and standardizes the department's fleet.

Objectives:

- Expand the existing ambulance replacement and remount program to include provisions for addressing replacement of all department vehicles on a schedule which will ensure vehicle safety, reliability, and mission capability.
- Reassign current department vehicles as may be most appropriate to meet requirements and specifications while leveraging existing resources to the greatest extent possible.
- Develop department-wide specifications for vehicles based on mission requirements, expected usage, and departmental needs, to include both front-line and backup vehicle requirements.

Emergency Medical Services

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 3,861,738	\$ 3,824,086	\$ 3,824,086	\$ 3,831,757
Fringe benefits	1,257,209	1,305,917	1,334,942	1,369,572
Operating costs	908,309	993,110	1,017,040	913,725
Capital outlay	526,929	147,030	149,042	236,000
Total expenditures	\$ 6,554,184	\$ 6,270,143	\$ 6,325,110	\$ 6,351,054
Other Revenue	292,994	435,000	864,748	864,000
Sales and service	2,628,771	2,600,000	2,600,000	2,700,000
Total revenues	\$ 2,921,765	\$ 3,035,000	\$ 3,464,748	\$ 3,564,000
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.

Goals and Objectives

Goal: Provide county-wide response to emergency calls by Emergency Medical Services in less than 12 minutes at least 90% of the time.

Objectives:

- 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.
- Assure that the division has enough manpower to produce no less than 98% of all scheduled unit hours by strategically leveraging part time and unscheduled overtime expenses.
- Effectively manage resource workload to achieve 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.
- 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.

Goal: To increase efficiency and effectiveness of fire, rescue, and emergency medical services response through the development of an organized and pre-planned response system.

Objectives:

- Develop a standard framework for mutual aid response.
- Conduct mutual aid pre-planning with fire, rescue, and EMS departments.
- Integrate pre-plans into dispatch protocols and computer aided dispatch systems.
- Conduct initial and ongoing training and exercises of mutual aid procedures to ensure understanding and effectiveness by all response agencies.

Emergency Medical Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of Dispatches	13,371	13,503	13,630	14,000
Number of Transports	8,212	8,062	8,070	8,500
Unit hours scheduled	70,272	70,080	70,080	70,080
Unit hours produced	70,272	68,328	65,700	65,700
Operational Measures				
Emergency Response time compliance	78.33%	81.70%	80.50%	81.00%
Percent of unit hours produced	100%	97.5%	93.75%	93.75%
Dispatch Unit Hour Utilization	.19	.20	.21	.21
Transport Unit Hour Utilization	.12	.12	.12	.13
Responses per medical device failure	668.55	794.29	2,271.66	2,300
Responses per critical vehicle failures	786.52	710.68	592.60	550.00
Financial Measures				
Total Revenue Collected	\$2,595,054.06	\$ 2,581,328.25	\$2,725,947	\$2,800,000
Cash collected per transport	\$316.01	\$320.18	\$337.78	\$330.00

Medical Examiner

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	61,413	70,000	70,000	70,000
Capital outlay	-	-	-	-
Total expenditures	\$ 61,413	\$ 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 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 578,880	\$ 505,640	\$ 548,462	\$ 546,648
Fringe benefits	200,067	180,172	196,361	205,870
Operating costs	45,674	60,120	60,120	65,120
Capital outlay	-	-	-	-
Total expenditures	\$ 824,621	\$ 745,932	\$ 804,943	\$ 817,638
Permits and fees	979,064	924,120	924,120	720,620
Total revenues	\$ 979,064	\$ 924,120	\$ 924,120	\$ 720,620
Number of FTE's	12.0	10.0	11.0	11.0

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.

Goals and Objectives

Goal: Development of an In-house Continuing Education Program.

Objectives:

- Eliminate costs associated with travel to current CE course locations.
- Design course scheduling for more efficient management of time.
- Establish a program that is specifically customized to our requirements.

Goal: Encourage Green Building Initiatives.

Objectives:

- Promote energy conservation methods with education to the building community.
- Introduce the new 2012 NC Energy Conservation Code and the new Residential Code energy provisions that have a planned effective date of January 1, 2012.
- Prepare for introduction of Energy Codes into Building, Plumbing, Mechanical and electrical code training courses.

Goal: Customer Service Excellence.

Objectives:

- Prompt plan review.
- Next day inspections whenever possible.
- Increase familiarity of procedures to our customers.

Public Inspections

Goal: Website Improvement.

Objectives:

- Continue to provide additional information and links.
- Enhancement of on line scheduling.
- Sustain our current website programs.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (Output) Measures				
Single Family Resident	392	503	432	453
Commercial	138	126	90	95
Mobil Holmes	203	198	137	144
Other Permits	6619	6098	4705	4940
Cost of Construction in Millions	105.9	85.3	62.3	65.4
Revenue	1,068,117	979,063	723,081	759,235
Efficiency Measures				
Achieve 98% level of service For next day inspection	98%	98%	98%	98%
Completion of residential plan review Or response with-in 24-36 hours	97%	98%	98%	98%
Completion of commercial plan review or response with-in 24-36 hours	97%	98%	98%	98%
Effective Measures				
Total Inspections	20,526	16,471	14,184	14,893
Average Inspections per day based on				
6 Inspectors	13.7			
5 Inspectors		12.5	10.9	11.4
Single Family Resident	392	503	432	453
Commercial	138	126	90	95

Sheriff's Department

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 6,137,044	\$ 6,146,547	\$ 6,319,547	\$ 6,065,234
Fringe benefits	2,056,460	2,162,937	2,196,075	2,249,957
Operating costs	1,535,483	1,350,968	1,898,899	1,532,833
Capital outlay	288,827	493,979	441,373	494,266
Total expenditures	\$ 10,017,813	\$ 10,154,431	\$ 10,855,894	\$ 10,342,290
Restricted intergovernmental	249,584	161,700	226,761	34,000
Permits and fees	219,060	173,100	173,100	197,800
Sales and service	760,127	906,920	906,920	853,740
Other revenue	48,640	13,850	21,850	13,600
Total revenues	\$ 1,277,412	\$ 1,255,570	\$ 1,328,631	\$ 1,099,140
Number of FTE's	116.0	116.0	116.0	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 courthouse. 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 analyzation, 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.

Goals and Objectives

Goal: Our goal for the 2011-2012 budget year is to maintain the same level of service to the Citizens of Brunswick County without increasing our current budget, with the exception of replacement vehicles.

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Fire Departments	\$ 300,000	\$ 300,000	\$ 304,135	\$ 300,000
Rescue Squads	238,666	269,600	269,600	262,200
Rescue Squads Capital Outlay	-	-	-	-
Public Safety Agencies	-	-	-	-
Total expenditures	\$ 538,666	\$ 569,600	\$ 573,735	\$ 562,200
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 \$300,000 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 patients to the emergency department, and rescue and extrication services countywide.

Transportation Budget Summary

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Brunswick Transit System	\$ 157,508	\$ -	\$ 160,972	\$ -
Cape Fear Regional Jetport	88,000	66,000	66,000	66,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	7,458	7,458	7,458	9,492
Total expenditures	\$ 280,466	\$ 100,958	\$ 261,930	\$ 102,992
Restricted intergovernmental	157,508	-	160,972	-
Total revenues	\$ 157,508	\$ -	\$ 160,972	\$ -
Number of FTE's	-	-	-	-

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

Cape Fear Regional Jetport - The County contributes and participates in the Brunswick County Airport Commission in conjunction with the municipalities adjoining the airport.

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

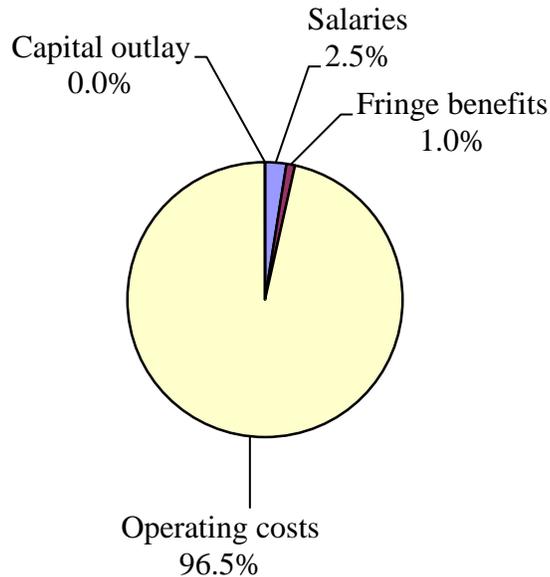
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Environmental Protection Budget Summary

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 342,492	\$ 350,076	\$ 356,576	\$ 351,084
Fringe benefits	121,868	133,812	133,812	140,735
Operating costs	11,892,202	12,241,251	12,776,923	13,571,085
Capital outlay	8,976	-	-	-
Total expenditures	\$ 12,365,538	\$ 12,725,139	\$ 13,267,311	\$ 14,062,904
Other taxes and licences	238,786	191,000	191,000	181,000
Restricted intergovernmental	8,854	-	15,000	5,000
Permits and fees	3,484	-	-	-
Sales and Service	1,149,935	961,000	961,000	1,041,000
Other revenue	123,083	60,000	60,000	80,000
Total revenues	\$ 1,524,141	\$ 1,212,000	\$ 1,227,000	\$ 1,307,000
Number of FTE's	8.0	8.0	8.0	8.0

Environmental Protection Approved Expenditures FY 2012



Solid Waste

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 342,492	\$ 350,076	\$ 356,576	\$ 351,084
Fringe benefits	121,868	133,812	133,812	140,735
Operating costs	11,618,890	11,993,805	12,529,477	13,319,900
Capital outlay	8,976	-	-	-
Total expenditures	\$ 12,092,226	\$ 12,477,693	\$ 13,019,865	\$ 13,811,719
Other taxes and licences	\$ 238,786	\$ 191,000	\$ 191,000	\$ 181,000
Restricted intergovernmental	8,854	-	15,000	5,000
Permits and fees	3,484	-	-	-
Sales and services	1,149,935	961,000	961,000	1,041,000
Other revenue	83,307	60,000	60,000	80,000
Total revenues	\$ 1,484,365	\$ 1,212,000	\$ 1,227,000	\$ 1,307,000
Number of FTE's	8.0	8.0	8.0	8.0

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.

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 diversion of C&D from the landfill by using a contracted company to transport the material to a designated location. The contracted company and destination will be determined after the Request for Proposal closes on March 21, 2011.

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:

- 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.
- Attend more outreach programs such as community festivals and events.

FY 11/12 Projected Cost – Website Funding / KBCB
 Projected Recurring Annual Cost – Website Funding / KBCB

Goal: Increase and expand the use of the Swap Shop located at the Brunswick County Landfill.

Solid Waste

Objectives:

- Expand the use of the building to include a paint exchange program.
- Purchase a safety cabinet to house hazardous materials that may end up in the swap area until a scheduled Brunswick County household hazardous waste collection takes place.
- Advertise the items in the building that are available to the public in the Keep Brunswick County Beautiful e-newsletter each month.

FY 11/12 Projected Cost – Cabinet Purchase Price \$650
 Projected Recurring Annual Cost - \$0

Goal: Increase residential use of the Brunswick County Convenience Sites in an effort to increase the amount of material diverted from the waste stream through recycling and reusing.

Objectives:

- Add a book/small item swap building at each Brunswick County Convenience Site.
- Have a rain barrel and compost display at each building with an information board to educate the public about the environmental impact of storm water and organic waste. Information board will include “how to” instructions and have brochures available for the public.
- Advertise the expanded services at the Brunswick County Convenience Sites in the local newspapers and the Keep Brunswick County Beautiful e-newsletter.
- Advise the local schools that these sites are educational and make excellent field trip destinations.

FY 11/12 Projected Cost - \$2,600 County’s required match of grant funds
 Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,297.2	1,152	780	974
Tonnage of recyclables received per 1,000 population	54.18	69	48	88
Tonnage of all material received at the Landfill per FTE	22,700.91	20,930.23	14,290	18,182
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	8%	6%	6%	9%
Number of Solid Waste violations received per 1,000 population	3.20	1.62	1.33	3

Environmental Protection Other Agencies

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
BC Beach Consortium	30,000	30,000	30,000	30,000
Cape Fear RC&D	9,000	9,000	9,000	9,000
Forestry	187,767	208,446	208,446	212,185
Lockwood Folly River Aquatic	46,544	-	-	-
Total expenditures	\$ 273,311	\$ 247,446	\$ 247,446	\$ 251,185
Restricted intergovernmental	-	-	-	-
Other revenue	39,776	-	-	-
Total revenues	\$ 39,776	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2012, Brunswick County made contributions to three (3) Environmental Protection agencies:

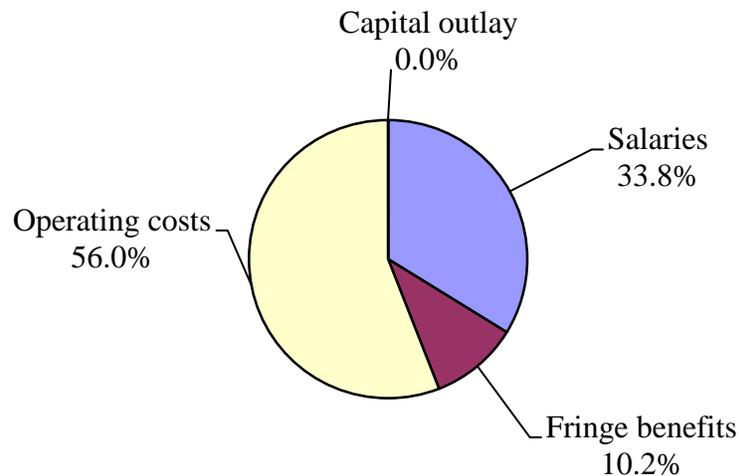
- The Brunswick County Beach Consortium is an inter-local undertaking of the county of Brunswick and the municipalities of Bald Head Island, Caswell Beach, Holden Beach, Oak Island, Ocean Isle Beach and Sunset Beach for the preservation and re-nourishment of our County's beaches.
- Cape Fear RC&D develops 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.

Economic & Physical Development Budget Summary

Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 1,601,104	\$ 1,666,995	\$ 1,722,325	\$ 1,607,193
Fringe benefits	552,786	585,784	475,773	487,134
Operating costs	2,953,274	2,945,580	3,023,173	2,661,652
Capital outlay	-	-	-	-
Total expenditures	\$ 5,107,163	\$ 5,198,359	\$ 5,221,271	\$ 4,755,979
Restricted intergovernmental	2,451,855	2,740,760	2,757,927	2,516,962
Permits and fees	98,981	81,185	82,156	66,745
Sales and service	48,506	3,000	3,000	2,000
Investment Earnings	337	-	-	1,000
Other revenue	1,293	-	3,000	50
Fund Balance Appropriated	-	-	-	38,946
Total revenues	\$ 2,600,971	\$ 2,824,945	\$ 2,846,083	\$ 2,625,703
Number of FTE's	37.0	35.0	34.0	32.5

Economical and Physical Development Approved Expenditures FY 2012



Central Permitting

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 210,617	\$ 176,924	\$ 177,424	\$ 144,575
Fringe benefits	78,864	67,392	67,392	55,405
Operating costs	8,304	9,201	8,451	5,618
Total expenditures	\$ 297,785	\$ 253,517	\$ 253,267	\$ 205,598
Permits and Fees	31,045	25,500	25,500	23,205
Total revenues	\$ 31,045	\$ 25,500	\$ 25,500	\$ 23,205
Number of FTE's	5.0	4.0	4.0	3.0

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

Goals and Objectives

Goal: Work with BB&T to establish the acceptance of Credit/Debit Card payments for Environmental Health, Planning and Zoning, Building Inspections, Stormwater and Fire permits.

Objectives:

- Prepare a request for a quote to BB&T for the price of equipment needed, setup cost and monthly recurring fees by July 31, 2011.
- Create a daily deposit receipt report that will interface with the CP Program and BB&T by September 1, 2011.
- Advertise the acceptance of Credit/Debit Card Payments to the public by September 1, 2011.

Goal: Work aggressively with MIS to resolve programming issues with the new CP program.

Objectives:

- Simulate issuance of Zoning, Building and Environmental permits by July 31, 2011.
- Document in detail programming errors as they occur by July 31, 2011.
- Meet with MIS to discuss and resolve programming errors no later than August 31, 2011.
- Insure CP program is up and running no later than December 1, 2011.

Goal: Deliver 100% customer satisfaction through professional, prompt, courteous, accurate and personal service in a user friendly environment.

Central Permitting

Objectives:

- More hands on, one on one customer service.
- Quicker customer recognition upon entering CP unit.
- Provide continued customer service training.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Central Permitting Activity				
Total # of Permits Issued	9,262	8,938	7,529	7,152
Zoning/Property Development	1,515	1,221	1,125	1,069
Building Inspections	6,769	6,984	5,811	5,520
Environmental Health	760	571	468	445
Other (Fire Marshal & Storm Water)	218	162	125	118
# of CP Technicians	3	3	3 ^[1]	3 ^[1]
Avg. # of Permits per day	36	34	29	28
Avg. # of Permits per day per CP Tech.	7.1	11.5	9.7	9.2
Zoning/Property Dev. Revenues (\$) ^[2]	\$30,300	\$24,420	\$22,500	\$21,380
Contractor Change Fee ^[3]	NA	\$6,625	\$1,900	\$1,825
Efficiency Measures				
Permit Servicing Time w/in 30 minutes ^[4]	100%	100%	100%	100%
Average Permit Application Error Rate ^[5]	0.22%	0.11%	0.14%	0.10%
% Accounts Receivable Collected Within 30% Days of Past Due Notice ^[6]	93%	93%	92%	94%
^[1] One PDT currently is assisting the County Attorney and CP Administrator is filling the void. ^[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 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 127,092	\$ 203,024	\$ 162,202	\$ 162,325
Fringe benefits	47,363	80,436	64,247	67,594
Operating costs	14,409	28,041	28,041	26,825
Capital outlay	-	-	-	-
Total expenditures	\$ 188,864	\$ 311,501	\$ 254,490	\$ 256,744
Permits & Fees	100	-	-	-
Total revenues	\$ 100	\$ -	\$ -	\$ -
Number of FTE's	4.0	5.0	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"), 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. Whereas to improve the County's overall appearance (eliminate common and environmental nuisances, protect-maintain property values and increase the desirability for residential and economic development), this is accomplished by a progressive program of inspections and enforcement by code enforcement Officers for the protection of life, health, safety, welfare and property.

Goals and Objectives

Goal: Improve on staffs overall education levels regarding the safety of entering dilapidated dwellings for the purpose of inspections.

Objectives:

- OSHA currently has free clinics on the safety of working in unsafe environment such as unsafe or failing structures.
- Obtaining the proper safety equipment to safely perform our duties.
- Search for basic mold education/ training to improve the safety of staff.
- Continue weekly safety meetings.

Goal: Improve on wellness and education on existing wellness program.

Objectives:

- By setting obtainable goals.
- Implementing a voluntary departmental fitness campaign.
- Further educate staff on existing wellness program.
- In hopes to increase employee participation.

Code Enforcement

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total # of illegal Rd. side signs picked up	1135	1326	1372	1400
Total # of minimum housing inspections	152	210	275	300
Total # of vehicles removed	463	558	632	600
Total # of mobile homes removed	226	278	250	300
Total # of Zoning cases	0	210	250	300
Total # of solid waste cases	118	192	200	250
Total # of complaints	220	290	350	400
Efficiency Measures				
Electronic case files	20%	50%	90%	100%
Daily route planning	0%	0%	40%	60%
Effectiveness Measures				
Daily route planning/ fuel and response time Improvement and savings	0%	20%	20%	25%
Electronic case file time management	0%	0%	40%	50%

Cooperative Extension

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 275,546	\$ 308,741	\$ 412,602	\$ 318,141
Fringe benefits	96,159	91,205	1,842	249
Operating costs	186,716	91,396	103,281	90,846
Capital outlay	-	-	-	-
Total expenditures	\$ 558,421	\$ 491,342	\$ 517,725	\$ 409,236
Restricted intergovernmental	15,718	-	17,167	-
Permits and fees	37,778	33,135	33,585	32,390
Other Revenue	-	-	3,000	-
Total revenues	\$ 53,496	\$ 33,135	\$ 53,752	\$ 32,390
Number of FTE's	8.0	7.0	7.0	6.5

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.

Goals and Objectives

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

Objectives:

- With the assistance of Master Gardeners and other volunteers, expand the Pesticide Container Recycling program to include at least ten (10) golf courses increasing the number of containers recycled by 75%.
- 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 Fall Pro 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.
- Conduct 4-H Ecosystem Exploits program to educate youth about protecting their environment in at least three county elementary schools and offer the 2011 National 4-H Youth Science Day Experiment to elementary and middle school students.

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 35 participants.

Cooperative Extension

- Conduct four “A Day in the Yard” 6-week community-based programs that provide basic gardening information for newcomers and novice gardeners.
- Conduct “summer enrichment” programs for 150 youth that provide positive educational opportunities in: leadership and citizenship, nutrition, health and physical activity, science and technology, communication and decision making skills, wildlife habitat protection and environmental stewardship.
- Provide advanced training opportunities for 20 active Master Gardeners to improve their problem-solving skills, knowledge and ability to mentor newly-trained Master Gardeners.
- Develop and enhance skills for youth in the areas of public speaking, record keeping, career development, leadership, citizenship, nutrition, resume and interview skills through participation in 4-H Entertains, District Activity Day, County Council, project records, AIRE, Citizenship Focus, Congress, “Hands to Service” and judging teams (horticulture, WHEP, livestock, poultry).
- Conduct “Embryology in the Classroom” school enrichment program for all second grade students and other grades as requested.

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 respirator fit testing for all farmers in Brunswick County.
- Conduct educational programs that develop consumer participation in Cooperative Extension’s statewide “10% Local Food” campaign.
- Conduct annual “Life on the Farm” school enrichment program for all third grade students in county schools to experience hands on learning in the field of agriculture.

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:

- Conduct monthly wellness, nutrition and weight control educational programs for county employees and the general public.
- Conduct four 16-hour ServSafe Certification classes for public food service workers that will enable them to become certified for a 3 year period.
- Teach interested youth and adults basic food preservation skills allowing them to enjoy local foods throughout the year and save money at the grocery store.
- Provide a series of financial management workshops to enable families to help develop skills necessary to effectively manage their personal and family finances.
- Conduct summer enrichment programs that enable youth to develop skills for eating a healthier diet reducing weight and increasing physical activities.
- Partner with the Food Banks of North Carolina for their statewide “Hungry to Help” program through county food drives, Teen Retreat, Congress, and National 4-H week.

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

Cooperative Extension

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".
- 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 two events centered around the botanical garden with educational and community development components.
- 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 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 188,813	\$ 187,444	\$ 187,864	\$ 187,444
Fringe benefits	57,963	61,122	60,702	63,915
Operating costs	128,500	128,500	128,500	128,500
Total expenditures	\$ 375,276	\$ 377,066	\$ 377,066	\$ 379,859
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.

Goals and Objectives

Goal: To recruit at least 4 new industries to Brunswick County in 2011 – 2012.

Objectives:

- Ongoing development of the International Logistics Park and the Mid Atlantic Logistic Center.
- Encourage Brunswick Community College to expand their training programs for new and expanding industries in Brunswick County.
- Continue to work with Brunswick County on the development of the Route 211 Business Park.
- Maintain close working relationships with NC Port Authority, NC Dept of Commerce, NC Southeast, CSX, and commercial/industrial real estate agencies to ensure we have every opportunity to work with prospective industries.
- Maintain an updated inventory of all available industrial sites and buildings and report them to NCSE, the NC Port Authority and the NC Department of Commerce.
- Be informed of all possible incentives available from the state and other agencies.
- Attend at least 4 trade shows during the fiscal year.

Goal: Meet with all existing industries whose employment exceeds 15 employees this year.

Objectives:

- Encourage existing industries to expand locally in Brunswick County.
- We will act as liaison between county and industry and address any concerns they may have with government offices.
- Host an Existing Industry Banquet to foster a positive relationship with industry.

Goal: Formulate a strategy to encourage more entrepreneur/small business start-ups in Brunswick County.

Objectives:

- Continue to work with Brunswick Community College and their Small Business Program in the new BCC Economic Development & Workforce training center in Leland.
- Meet one on one with entrepreneurs to assist them through the maze of permits needed to get established in Brunswick County.

Economic Development Commission

- Continue to work closely with South Brunswick Committee of 100, Southport/Oak Island Committee of 100, Brunswick Electric and others to develop a much needed incubator.

Goal: Update the marketing materials to provide the most useful information on the County for the clients.

Objectives:

- Complete WEB site upgrade.
- Update the aerial photography and GIS mapping of sites.
- Create a new brochure for the Route 211 business park.
- Target industries to market with mailings and advertising.

Planning

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 489,899	\$ 481,690	\$ 471,561	\$ 484,186
Fringe benefits	159,672	167,787	163,648	176,104
Operating costs	155,605	176,100	243,037	122,375
Capital outlay	-	-	-	-
Total expenditures	\$ 805,176	\$ 825,577	\$ 878,246	\$ 782,665
Permits and fees	30,058	21,550	21,550	11,150
Other Revenue	160	-	-	50
Total revenues	\$ 30,218	\$ 21,550	\$ 21,550	\$ 11,200
Number of FTE's	9.0	9.0	9.0	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.

Goals and Objectives

Goal: Generate greater awareness of Brunswick County Planning & Community Development Department's mission and purpose.

Objectives:

- Identify and work with community partners to invite feedback and update community on status of goals identified in Brunswick Tomorrow: Our County, Our Vision, Our Decision!
- Host, at minimum, two County-wide Planning Workshops with County and Municipal planning staffs to identify cross-jurisdictional opportunities and/or common planning-related area(s) of interest.
- Conduct survey of member municipal planning staff to solicit planning-related area(s) of mutual interest.
- Present Brunswick County Census 2010 results, trends, changes and how Census 2010 results reflect and impact Brunswick County.
- Focus one workshop on education for County and municipal planning staff, surveyors, engineering firms and other professionals associated with development on survey plat endorsements and changes in development approval requirements.

FY 11/12 Projected Cost - \$2,000

Projected Recurring Annual Cost – \$2,000

Goal: Implement historic preservation/recognition program to support and raise community awareness of historic resources in Brunswick County no later than 30-Jun-12.

Planning

Objectives:

- Complete certification for Brunswick County to become a Certified Local Government (CLG) by the N.C. State Historic Preservation Office.
- Follow-up Brunswick County Architectural Historic Resources Survey, Unincorporated Communities Report and Cemeteries Study (completed by GIS) with a manuscript publication based on those studies.
- Work with Brunswick County Historical Societies and other grassroots organizations through public/private/non-profit partnerships to develop a County-wide memorialization/recognition program for identified historic resources.

FY 11/12 Projected Cost - \$5,000

Projected Recurring Annual Cost - \$5,000

Goal: Complete Greenway and Blueway Master Plan and seek funding resources for Plan implementation no later than 31-Mar-12.

Objectives:

- Adopt the draft Greenway and Blueway Master Plan no later than 31-Mar-12.
- Create public/private/non-profit partnerships to facilitate on-going development of hiking, equestrian and biking trails at the Brunswick Nature Park via collaboration with Brunswick County Parks & Recreation Department.
- Seek grant funding opportunities to improve and increase opportunities along the Waccamaw River.

Goal: Support greater use of technology to improve customer service and make planning-related information more accessible and user-friendly to the public no later than 31-Dec-11.

Objectives:

- Maximize use of Laserfiche and/or web-based software (either across single or multi-departmental lines) to provide greater public access to planning information (e.g., developments, BOA & Planning Board Agendas).
- Convert (where feasible) all applications, brochures, and checklists into interactive documents where applicants can complete requested applications/information electronically.
- Update Planning & Community Development web page to be more “active” by including links from/to brochures and sections within the Unified Development Ordinance and link information from other departments involved in the development process.

Planning

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	18 ^[1]	18 ^[1]	19 ^[1]	18 ^[1]
Avg. # of Rezonings Process w/in 90-120 days	15	16	15	16
# of Rezonings <5 Acres	7	9	9	9
# of Rezonings 5 – 49.99 Acres	9	5	6	5
# of Rezonings 50 – 99.99 Acres	0	1	1	1
# of Rezonings >100 Acres	2	3	3	3
Most Requested Rezonings				
# of Rezonings to R-7500	2	1	1	1
# of Rezonings to R-6000	1	0	0	0
# of Rezonings to MR-3200	0	0	0	0
# of Rezonings to C-LD	10	7	10	7
# of Rezonings to Other	5	10	8	10
# of Rezonings Amended by Staff	0	2	1	1
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	1	3	1	1
# of Land Use Plan Amendments Processed ^[2]	12	11	14	14
% of Land Use Plan Amendments Approved	100%	100%	93%	93%
% of Land Use Plan Amendments Denied	0%	0%	7%	7%
Total # of Major Subdivisions & PUDs Requested	10	5	1	1
Total # of Units (SF & MF) Approved	991	510	515	100
% of Major Subdivisions & PUDS Approved	66%	80%	100%	100%
Total # of Campgrounds Requested	-	-	1	1
Total # of Campground Units	-	-	157	100
Total Campground Acreage	-	-	6	5
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	383	229	406	155
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	341	323	322	320
Commercial Site Plan Reviews Completed w/in 21 days of Submittal ^[2]	108	19	10	15
Commercial Development Site Plan Review Revenue	N/A	\$8,745	\$1,595	\$3,288
^[1] Excludes Rezoning Cases Submitted but Withdrawn.				
^[2] Does not include Change of Use Applications.				

Public Housing

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 182,714	\$ 182,840	\$ 183,840	\$ 183,490
Fringe benefits	65,329	68,531	68,531	71,950
Operating costs	2,354,774	2,496,422	2,495,422	2,273,288
Capital outlay	-	-	-	-
Total expenditures	\$ 2,602,816	\$ 2,747,793	\$ 2,747,793	\$ 2,528,728
Restricted intergovernmental	2,405,237	2,710,380	2,710,380	2,486,782
Sales and service	48,506	3,000	3,000	2,000
Investment earnings	337	-	-	1,000
Fund Balance/Retained Earnings	-	-	-	38,946
Total revenues	\$ 2,454,079	\$ 2,713,380	\$ 2,713,380	\$ 2,528,728
Number of FTE's	5.0	4.0	4.0	4.0

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.

Goals and Objectives

Goal: Increase the number of families receiving rental assistance through the Section 8 Housing Choice Voucher program.

Objectives:

- Maximize monthly HAP by using a detailed tracking system.
- Use all accumulated Net Restricted Assets (NRA's).

Goal: Continue to improve the quality of assisted rental units.

Objectives:

- Encourage participation by owners with high quality housing units to lease to Housing Choice Voucher families at a competitive rate.
- Continue to accept listings from owners who want to make their units available to Section 8 families. The listings are placed on the bulletin board in the front office and in the tenant briefing package.
- Make changes to our administrative plan that would restrict older mobile homes from program participation.

Public Housing

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
New Vouchers Issued	136	0	86	20
Moved Vouchers Issued	71	60	30	66
HAP Contracts Executed	137	57	85	63
Annual Re-examinations	333	394	346	370
Initial Inspections	137	57	85	63
Annual Review Inspections	333	394	346	370
Re-inspections	na	103	157	130

Soil and Water

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 126,423	\$ 126,332	\$ 126,832	\$ 127,032
Fringe benefits	47,436	49,311	49,411	51,917
Operating costs	14,966	15,920	16,441	14,200
Capital outlay	-	-	-	-
Total expenditures	\$ 188,825	\$ 191,563	\$ 192,684	\$ 193,149
Restricted intergovernmental	30,900	30,380	30,380	30,180
Permits and fees	-	1,000	1,521	-
Other Revenue	1,133	-	-	-
Total revenues	\$ 32,033	\$ 31,380	\$ 31,901	\$ 30,180
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.

Goals and Objectives

Goal: Encourage homeowners and communities to install best management practices that address storm water runoff and improve the water quality issues in their areas.

Objectives:

- Assist two communities with technical and financial assistance in installation of best management practices.
- Seek grant funding to enhance state allocation for the North Carolina Community Conservation Assistance Program.
- Seek out opportunities to promote the Brunswick District rain barrel sale.
- Assist the Utilities Department with distribution of information to customers on water conservation practices.

Goal: Expand agriculture outreach and education program by focusing on water quality issues and erosion control by providing financial incentives to assist with best management practice implementation.

Objectives:

- Utilize Brunswick County Voluntary Agricultural District to assist with distribution of program information to landowners.
- Seek out additional funding sources to implement best management practices in addition to North Carolina Agriculture Cost Share Program.
- Improve media communication to assist with contact of new cooperators about programs available through Brunswick Soil & Water Conservation District.

Soil and Water

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	102,172	96,795	128,107	136,340
Conservation Planned Acres	2,857	1,919	2,000	2,500
Participation in Environmental Education	750	980	1,000	1,000
Number of Citizens	1,278	1,458	1,500	1,500
Effectiveness Measures				
Program Funds Allocated	102,172	161,795	128,107	166,340
Conservation Applied Acres	3,435	2,246	2,500	2,500
Technical Assistance Funding Received	97,175	79,300	95,300	102,300

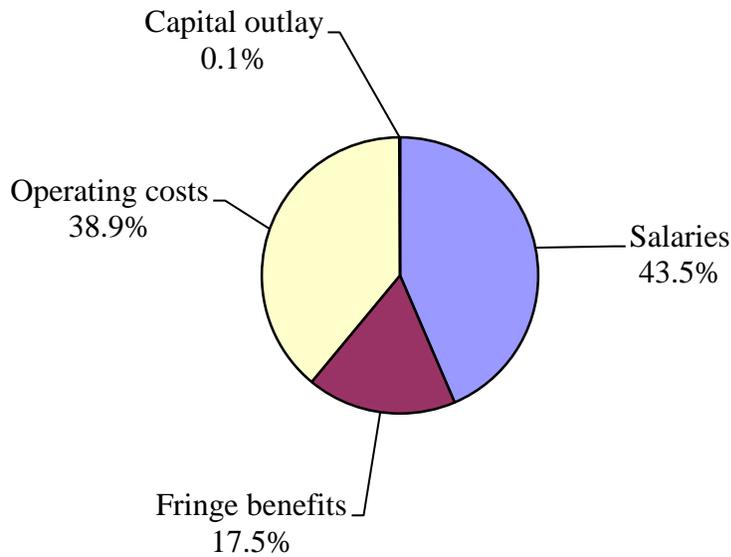
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Human Services Budget Summary

Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 9,762,138	\$ 10,210,887	\$ 10,408,547	\$ 9,810,047
Fringe benefits	3,547,072	3,931,364	3,956,339	3,936,215
Operating costs	13,221,742	11,827,767	12,851,599	8,762,765
Capital outlay	37,526	-	55,280	19,000
Total expenditures	\$ 26,568,478	\$ 25,970,018	\$ 27,271,765	\$ 22,528,027
Restricted intergovernmental	15,245,021	13,113,345	13,994,701	9,770,150
Permits and Fees	3,900	3,000	4,125	3,000
Sales and service	900,962	719,910	753,442	682,484
Other revenue	55,263	42,000	53,708	42,000
Fund balance appropriated	-	-	88,920	200,000
Total revenues	\$ 16,205,145	\$ 13,878,255	\$ 14,894,896	\$ 10,697,634
Number of FTE's	232.0	233.0	230.0	221.0

Human Services Approved Expenditures FY 2012



Health Services

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 3,829,161	\$ 3,946,397	\$ 3,873,849	\$ 3,712,537
Fringe benefits	1,313,583	1,456,965	1,460,007	1,417,964
Operating costs	1,709,990	1,363,607	1,755,219	1,384,591
Capital outlay	37,526	-	55,280	19,000
Total expenditures	\$ 6,890,260	\$ 6,766,969	\$ 7,144,355	\$ 6,534,092
Restricted intergovernmental	2,747,209	2,315,869	2,584,011	1,935,215
Permits and Fees	3,900	3,000	4,125	3,000
Sales and service	843,477	666,530	700,062	623,484
Other revenue	16,277	-	11,708	-
Fund balance appropriated	-	-	88,920	200,000
Total revenues	\$ 3,610,862	\$ 2,985,399	\$ 3,388,826	\$ 2,761,699
Number of FTE's	83.0	84.0	81.0	77.0

Department Purpose

Ensure the health of the citizens of Brunswick County.

Goals and Objectives

Goal: Limit Abuse of Senior Primary Care Clinic by “Frequent Flyers”.

Objectives:

- We put a nominal (\$10) fee in place for all uninsured visitors to the clinic in hopes of deterring people abusing the clinic.
- We are tracking the usage to see if the nominal fee has any effect on the numbers abusing the clinic.
- We are also tracking to see if the fee helps make the program more self-sufficient economically .

Goal: Increase Percentage of County Immunization Opportunities Met Over Time.

Objectives:

- Work more closely with local physician’s offices to ensure all immunizations make it into the State Registry.
- Track numbers from month to month to manage workflow in inputting the data into the registry.
- Report annual compliance number to Board of Health and CCs (Review of this report will meet that requirement).

Health Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Achieve Women, Infant and Children (WIC) Productivity Goal in State Contract Agreement:	2445	2561	2557*	2592
Increase in earnings in Adult Primary Care above and beyond past years _\$26,000. Need safe level to not put program in jeopardy.	\$58,356	\$64,541	\$60,000	\$60,000
Establish Pediatric Clinic earnings to give better estimate of how much outside money is needed to manage program and protect from putting program in jeopardy.	\$112,595	\$101,462	\$96,000	\$96,000
Percentage of on-site permits completed within 7 weeks per FTE	94%	95%	80%	90%
Efficiency Measures				
Percentage of Recommended Immunizations that made it into the State Registry on time.	78%	94%	90%	90%

Social Services

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 5,845,431	\$ 6,179,065	\$ 6,445,273	\$ 6,007,694
Fringe benefits	2,201,726	2,441,206	2,463,139	2,483,057
Operating costs	8,613,286	7,742,961	8,159,455	4,666,730
Capital outlay	-	-	-	-
Total expenditures	\$ 16,660,443	\$ 16,363,232	\$ 17,067,867	\$ 13,157,481
Fund balance appropriated	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental	12,300,628	10,795,476	11,193,576	7,832,935
Sales and service	57,485	53,380	53,380	59,000
Total revenues	\$ 12,358,113	\$ 10,848,856	\$ 11,246,956	\$ 7,891,935
Number of FTE's	147.0	147.0	147.0	142.0

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.

Goals and Objectives

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:

- Reduce initial interview time.
- Improve response time and relationship with customers.

Goal: Full use of available technologies in service provision and case management.

Objectives:

- Creation of virtual files to replace existing paper case files.
- Scan and store case files to reduce paper usage and make alternate use of space currently used for storage of files.

Goal: Increase number of Child Support Cases under Order.

Objectives:

- Meet Federal/State Requirements.
- Improve self-sufficiency of clients and children.
- Increase in the percentage of cases under order will assist in increasing collections.

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Child Support Agency Caseload *	344	362	380	400
Child Support Collections	6,921,679	6,990,896	7,190,100	7,440,500
Food Stamp Caseload	5,660	6,800	7,050	7,100
Food Stamp Applications	4,284	5,712	6,200	6,500
Adult Medicaid Applications	1,777	1,884	1,950	2,000
Nursing Home Assisted Living Cases	431	465	475	500
Community Alternatives Program	54	50	50	50
Transportation (one-way trips)	14,072	16,000	17,475	20,000
Efficiency Measures				
Adult Protective Services Reports	173	188	220	250
Day Care Children	1,141	1,219	1,845	1,290
Family & Children Medicaid Program Applications *	860	912	964	1,016
Family & Children Medicaid Program: Cases	7,616	8,949	9,624	10,299
Effectiveness Measures				
Food Stamp Application Processing Time	28	27	25	25
Adult Medicaid Application Processing Time (MAD 90-day Std.)	39.77	49	45	45
Adult Medicaid Application Processing Time (non-MAD 45-day Std.)	26	33	30	30
Adoption: Adoptions with 24 months	38%	40%	40%	40%
Foster Care Placements: 2 or fewer placements	100%	90%	94%	95%
Reunification: Reunited within 12 months	67%	63%	67%	70%
Maltreatment: Repeaters	2.6%	2.9%	2%	2%
Initiate Reports Timely	91%	95%	96%	97%
Complete CPS Assessments timely	65%	79%	77%	80%

Southeastern Mental Health

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	688,986	692,000	695,400	692,000
Capital outlay	-	-	-	-
Total expenditures	\$ 688,986	\$ 692,000	\$ 695,400	\$ 692,000
Restricted intergovernmental	7,352	-	-	-
Other Revenue	38,986	42,000	42,000	42,000
Total revenues	\$ 46,339	\$ 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 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 87,546	\$ 89,425	\$ 89,425	\$ 89,816
Fringe benefits	31,762	33,193	33,193	35,194
Operating costs	10,112	13,199	13,199	12,444
Capital outlay	-	-	-	-
Total expenditures	\$ 129,420	\$ 135,817	\$ 135,817	\$ 137,454
Restricted intergovernmental	-	2,000	2,000	2,000
Total revenues	\$ -	\$ 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).

Goals and Objectives

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:

- Continue to host Rural Health Events throughout the county with the assistance of the VAMC Fayetteville to enroll veterans in VA healthcare and promote our office.
- Make presentations to civic, church, and veterans' organizations.
- Advertise in the two local newspapers.
- Contact the media (TV, radio, newspapers) to promote events and provide any information concerning the VA Outreach Clinic for Brunswick County.
- Continue to improve and update the veteran services county website.

FY 11/12 Projected Cost - \$1,200

Projected Recurring Annual Cost - \$1,200

Goal: To increase benefits received to eligible veterans and their dependents in Brunswick County.

Veterans Services

Objectives:

- Contact area veterans that receive a service connected rating of 100% Permanent & Total rating to inform them of additional benefits they and their dependents may be eligible for due to their new service connected rating.
- Contact by letter, each newly discharged eligible veteran who lives in Brunswick County within 5 days of receipt of their DD-214 (military discharge).
- 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 11/12 Projected Cost - \$1,600

Projected Recurring Annual Cost - \$1,600

Goal: Maintain accreditations through various veterans' service organizations and keep up-to-date on changing federal and state laws and regulations to provide quality service to our veterans and their dependents to get the maximum benefits.

Objectives:

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

FY 11/12 Projected Cost - \$2,500

Projected Recurring Annual Cost - \$2,500

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Number of ads/articles that have run in the newspapers	16	33	30	30
Presentations and Veterans Events	8	6	10	10
Service Connected Compensation Claims	2,688	2,683	2,900	3,000
Death Indemnity Compensation (DIC)	136	178	200	200
Veteran's & Widow's Pension Claims	955	1,002	1,000	1,000
Education & Scholarships	226	230	230	230
Medical Benefits	1,679	2,207	3,000	3,000
Burial Benefits, Medals, Insurance, NC Benefits, DOD, Misc.	3,220	3,009	3,100	3,100
Efficiency Measures				
Total In-person contacts	1,749	1,808	1,956	2,000
Total telephone contacts	5,338	5,700	6,600	7,000
Effectiveness Measures				
Total Expenditures paid by the VA in Brunswick County (including medical care)	\$31,992,000	\$38,077,000	\$39,219,000	\$40,000,000

Human Services Other Agencies

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
American Red Cross Cape Fear	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Boys and Girls Club	5,000	5,000	5,000	10,000
Brun Co Family Assistance Agny	100,000	75,000	75,000	100,000
Brunswick Housing Opportunity	10,000	10,000	10,000	10,000
Brunswick Sr Resources Inc	1,501,330	1,600,000	1,600,000	1,600,000
Carousel Center	10,000	10,000	10,000	-
Communities in Schools	190,000	100,000	100,000	60,000
Hope Harbor Home	60,000	50,000	50,000	65,000
Juvenile Crime Prevention Council	773	-	3,170	-
Literacy Council	12,000	12,000	12,000	12,000
Lower Cape Fear Hospice	25,000	25,000	25,000	50,000
New Hope Clinic	35,000	35,000	35,000	45,000
JCPC Coastal Horizons	30,364	-	33,156	-
JCPC Teen Court	60,496	-	73,288	-
JCPC Family Alternatives	68,200	-	70,500	-
Providence Home	62,500	35,000	70,000	35,000
Rape Crisis/Coastal Horizons	-	20,000	20,000	20,000
Sr Citizen District Allocation	18,705	25,000	26,212	-
Total expenditures	\$ 2,199,368	\$ 2,012,000	\$ 2,228,326	\$ 2,007,000
Restricted intergovernmental	189,832	-	215,114	-
Total revenues	\$ 189,832	\$ -	\$ 215,114	\$ -

Department Purpose

In FY 2012 Brunswick County contributed to non-profit agencies to support human service efforts as follows:

Boys and Girls Club – Facilities based organization that works to assist young people of all backgrounds develop the qualities they need to become responsible, caring, productive citizens. The five core areas are: Character and Leadership Development, Education and Career Development, Health and Life Skills, Arts, Sports, Fitness and Recreation. A summer program is offered which includes breakfast, lunch and a snack as well as field trips.

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 Housing Opportunities was born out of a need to increase Workforce Housing in Brunswick County. The three goals are: 1. Increase community voices for community change: Facilitate efforts to educate and train stakeholders on how they can impact Workforce Housing. 2. Development of Housing Services – Homeward Bound Housing Services Group: Build a pool of educated consumers for affordable housing purchase and/or rental. 3. Build organizational capacity: Strengthening the Board and staff to lead and manage this initiative.

Human Services Other Agencies

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.

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 well, 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 of The Family Emergency Teen Shelter, Inc. provides temporary shelter to youth who, due to an emergency, crisis or high-risk situation cannot remain with their families. The organization is supported primarily through donor contribution, grants, and government support.

Rape Crisis Center – Brunswick of Coastal Horizons Center, Inc. - Support to ensure 24-hour access to rape crisis intervention, individual and group counseling, court and law enforcement advocacy, victim/survivor case management and service linkages, as well as rape prevention education programming services for the Brunswick community.

Education

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Brunswick Community College	\$ 3,435,831	\$ 3,435,831	\$ 3,435,831	\$ 3,538,906
Brunswick County Schools	31,016,145	29,515,717	29,515,717	31,949,720
Total expenditures	\$ 34,451,976	\$ 32,951,548	\$ 32,951,548	\$ 35,488,626
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Brunswick Community College	\$ 3,435,831	\$ 3,435,831	\$ 3,435,831	\$ 3,538,906
Total expenditures	\$ 3,435,831	\$ 3,435,831	\$ 3,435,831	\$ 3,538,906
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

Issues for FY 2012

The County Commissioners provided \$3,538,906 of funds to the college for FY 12 which represents a 3% increase from FY 11. 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 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.

The BCC Early Childhood Education Center functions as a Demonstration/Model Program for Brunswick County. The center includes student and instructional space, observation space, and a child-care facility for children through age four.

Brunswick County Public Schools

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Brunswick County Schools	\$ 31,016,145	\$ 29,515,717	\$ 29,515,717	\$ 31,949,720
Total expenditures	\$ 31,016,145	\$ 29,515,717	\$ 29,515,717	\$ 31,949,720
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 2010-2011 Brunswick County School System served over 11,899 students from kindergarten through 12th grade in 9 elementary schools, 5 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 1,750 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 742 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, with the exception of FY11, 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 was temporarily suspended for the FY 11 year and a new agreement was entered into for Fiscal Years 2012 and 2013. The board appropriated \$31,949,720 to the school system in FY 12 under the terms of the agreement.

In 2011-2012, Brunswick County Schools expects membership of 12,306 an increase of 407 students or a 3 percent increase from the 2010-2011 student average daily membership.

During the 2010-2011 school year, 483 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 80 students for the 2011-2012 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

For FY 2012, the county ad Valorem funded operating budget to the school system is \$31,949,720 which is an increase of \$2,434,003 or 8.2% over the prior year amount of \$29,515,717. Debt service for the county schools for FY 2011, funded by ad Valorem revenue totals \$7.1 million and funded by local option sales tax totals \$2.9 for a total of \$10 million. The School System was allocated \$2,396,868 for the annual capital improvement plan dedicated to small capital improvement projects and \$1,000,000 for annual roofing replacement/repair plan and \$300,000 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$697,314, county hold harmless funds from the Medicaid swap of \$372,871, \$1,000,000 of NC Education Lottery proceeds, \$656,501 of current year ad Valorem taxes appropriated under the funding agreement and \$970,182 of prior year collections of ad Valorem taxes.

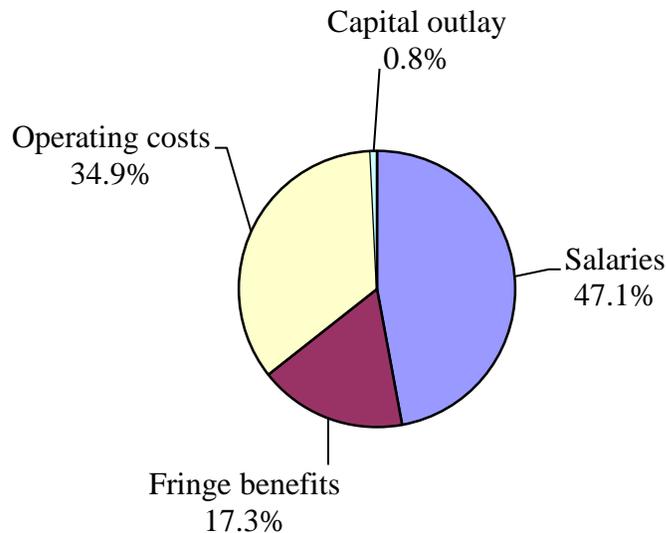
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Cultural and Recreational Budget Summary

Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 1,906,190	\$ 1,957,233	\$ 1,966,433	\$ 1,859,499
Fringe benefits	657,428	693,701	701,209	681,894
Operating costs	964,939	1,245,295	1,512,485	1,376,326
Capital outlay	302,504	94,000	83,500	30,000
Total expenditures	\$ 3,831,060	\$ 3,990,229	\$ 4,263,627	\$ 3,947,719
Restricted intergovernmental	396,096	125,000	144,347	120,000
Sales and service	273,839	280,950	275,250	288,475
Other revenue	12,100	1,000	16,379	3,500
Total revenues	\$ 682,035	\$ 406,950	\$ 435,976	\$ 411,975
Number of FTE's	46.0	42.0	42.0	39.0

Cultural and Recreational Approved Expenditures FY 2012



Library

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 759,402	\$ 763,202	\$ 763,202	\$ 665,728
Fringe benefits	294,382	313,476	313,476	283,468
Operating costs	222,051	239,656	257,003	249,850
Capital outlay	-	-	-	-
Total expenditures	\$ 1,275,835	\$ 1,316,334	\$ 1,333,681	\$ 1,199,046
Restricted intergovernmental	132,390	125,000	142,347	120,000
Sales & Service	60,210	55,000	55,000	55,000
Other revenue	4,922	1,000	1,000	1,500
Total revenues	\$ 197,522	\$ 181,000	\$ 198,347	\$ 176,500
Number of FTE's	20.0	20.0	20.0	17.0

Department Purpose

The Brunswick County library systems purpose is to acquire, organize and make available print and non-print materials for the personal, intellectual, and cultural growth of Brunswick County's citizens. In addition to provide and promote free access to a broad spectrum of ideas and information in a variety of formats and media and to offer recreational reading, viewing, and listening materials in formats that people of all ages can use. Also, to provide instruction and assistance in finding, evaluating, and using materials, technology and information effectively while maintaining a convenient, safe and comfortable place where people can use materials and technology, and where they can meet and interact.

Goals and Objectives

Goal: Library users will find enhanced customer service at all location, despite the economic situation.

Objectives:

- The new and expanded Leland Library will be widely publicized.
- Existing spaces in all branches will be repurposed to provide a variety of convenient areas for traditional library functions such as quiet study, tutoring, and small meetings.
- Children's summer reading will be emphasized.
- Branches will share staff and resources.
- Staff will inventory storage and supply areas and share duplicates.
- Staff will inventory all equipment. Unused items will go to other locations or to the County's surplus sale.
- Staff will "clean off" public computers regularly to make them more efficient.
- Additional volunteers will be recruited to lead programs.
- Successful programs will be "recycled" at other branches.

Goal: Brunswick County's cultural, literary, and historical heritage will be preserved for the future.

Objectives:

- Each library will designate a Brunswick County area in the shelving.
- Donated books by local authors (including self-published titles) will be accepted and cataloged.
- Staff will make every effort to obtain copies or to determine the location of old county maps.
- Brunswick county subjects will be updated in the vertical file.

Library

- Classes in genealogy and local history programs will be offered.
- Staff will work with historical organizations to accomplish this goal.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total items circulated	614,721	613,704	620,000	625,000
Uses of electronic equipment	137,223	112,764	115,000	115,000
Door count	234,590	275,965	285,000	295,000
Registered card holders	46,021	50,208	55,000	60,000
Program attendance	15,751	16,622	17,500	18,000
Efficiency Measures				
Cost per service hour per library	\$19.48	\$19.23	\$19.00	\$18.50
Card holders as a percentage of the population	44%	46.7%	50%	52%
Effectiveness Measures				
Maximum waiting time for a new book	4 weeks	6 weeks	6 weeks	5 weeks
Satisfaction with reference response	96%	96%	98%	99%
New card registrations	5,222	4,318	5,000	6,000

Parks and Recreation

Department Summary

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 1,146,788	\$ 1,194,031	\$ 1,203,231	\$ 1,193,771
Fringe benefits	363,046	380,225	387,733	398,426
Operating costs	725,081	960,639	963,152	876,476
Capital outlay	302,504	94,000	83,500	30,000
Total expenditures	\$ 2,537,419	\$ 2,628,895	\$ 2,637,616	\$ 2,498,673
Other Revenue	\$ 7,178	\$ -	\$ 15,379	\$ 2,000
Restricted intergovernmental	263,706	-	2,000	-
Sales and service	213,629	225,950	220,250	233,475
Total revenues	\$ 484,513	\$ 225,950	\$ 237,629	\$ 235,475
Number of FTE's	26.0	22.0	22.0	22.0

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.

Goals and Objectives

Goal: Completion of planned development projects. (Administration)

Objectives:

- Continued development of Brunswick Nature Park through grant acquisition and partnership agreements.
- Trail development and grant management for NC Trials grant (\$75,000) for Brunswick Nature Park.
- Completion of Site Master Plan for Town Creek Park per the Capital Improvement Plan.
- Installation of Sports Lighting at Ocean Isle Beach Park and Cedar Grove Park to close out capital project accounts for both.
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2012.
- Consistent search and application for grant/external funding for future park development.

FY 11/12 Projected Cost - \$530,000
 Projected Recurring Annual Cost - \$0

Goal: Execute routine and preventative maintenance plan for all parks and facilities. Ensure safety and functionality of park sites and equipment. (Parks)

Objectives:

- Conduct bi-annual park assessments rating condition of facilities and areas of improvements.

Parks and Recreation

- Execution of an effective chemical and fertilization schedule of parks as well as a seasonal mowing program, to include school athletic facilities.
- Execution 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.
- Conduct routine safety inspections for parks, playgrounds, and maintenance equipment.
- Continual tracking of projects associated with school maintenance- man hours and equipment hours..
- Continual inventory of all equipment tracking usage, service schedule and replacement.
- Implement routine schedule for safety inspections for community buildings.

FY 11/12 Projected Cost - \$1,284,000

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

Goal: Provide effective athletic opportunities for the community. (Athletics)

Objectives:

- Increase athletic field rentals to outside tournaments by marketing our facilities to nationally affiliated organizations. We aim to increase rental revenue by 10%.
- Increase participation for youth basketball and football leagues by 10% each.
- Continue positive working relationship with Brunswick County Schools and joint usage of athletic facilities.
- Increase adult softball leagues by 20 teams, by offering a league in the northern area of the County.

FY 11/12 Projected Cost - \$446,700

Projected Recurring Annual Cost – \$500,000

Goal: Operate and promote effective fitness and wellness opportunities to improve the quality of life of Brunswick County citizens and employees. (Fitness)

Objectives:

- Develop and implement County Employee Wellness Program.
- Continue positive working relationship with local organizations and joint usage of fitness programming facilities. Form at least 2 new fitness programming co-operative agreements.
- Expand tennis program to the central and northern areas of the County.
- Make tennis complex at OIB Park an official USTA Center.

FY 11/12 Projected Cost - \$108,460

Projected Recurring Annual Cost - \$115,000

Goal: Provide affordable opportunities to residents age 55 and over that encourage healthy aging, physical activity, mental wellness, and social interaction. (Senior Programs)

Objectives:

- Increase participation in senior programming by 10%
- Implement at least 2 new programs for seniors.
- Offer a variety of recreation/socialization programs seeking to meet the essential needs of seniors such as healthy/wellness activities, cultural enrichment opportunities, organized trips, and competitive sports/arts.
- Increase participation in Brunswick County Gator Senior Games by 5%.
- Provide assistance and support to facilitate competition at State and National levels to local athletes by providing transportation and sponsorship.

Parks and Recreation

FY 11/12 Projected Cost - \$103,555

Projected Recurring Annual Cost - \$110,000

Goal: Provide efficient, effective, and accurate marketing initiatives to create greater visibility and community involvement on behalf of the department. (Marketing & Community Events)

Objectives:

- Update and revise Department Marketing Plan.
- Design and distribute programming brochure 3 times during the year.
- Continue to design and distribute “The Tide” monthly newsletter.
- 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.
- Continue to develop community partnerships/relationships/contacts by serving on boards and networking.

FY 11/12 Projected Cost - \$114,344

Projected Recurring Annual Cost - \$120,000

Goal: Offer programs that engage citizens with special needs in the community. (Special Populations)

Objectives:

- Recruit a minimum of 35 new Special Olympics athletes.
- Recruit and train a minimum of 5 new “Class A” Special Olympics coaches/volunteers.
- 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.
- Collaboration with Exceptional Children teachers to incorporate active programs designed to promote curriculum learning values in music, mathematics, reading and physical education.
- Promote new therapeutic programs that focus on sensory stimulation such as music, horticulture, and animal therapy.
- Promote outdoor activities that provide meaningful active and passive recreation experiences.

FY 11/12 Projected Cost - \$103,228

Projected Recurring Annual Cost – \$110,000

Cultural and Recreational Other Agencies

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
American Legion Baseball	\$ 5,000	\$ -	\$ -	\$ -
Arts Council	\$ -	\$ 25,000	\$ 25,000	\$ -
Sunset Beach Boat Ramp	-	-	250,000	250,000
General District Allocation	12,807	20,000	17,330	-
Total expenditures	\$ 17,807	\$ 45,000	\$ 292,330	\$ 250,000
Number of FTE's	-	-	-	-

In FY 2012, Brunswick County contributed to non-profit agencies to support Cultural and Recreation activities as follows:

Brunswick County contributed \$500,000 to the Town of Sunset Beach to construct a boat ramp to provide more recreation and water access.

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General Debt Service

Fund Summary-Debt Service

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Bond Principal	\$ 10,041,527	\$ 10,084,608	\$ 10,110,608	\$ 9,949,167
Bond Interest	7,939,764	5,447,404	5,421,404	4,896,512
Bond Fees and Issuance Costs	223,059	50,000	-	15,000
Total expenditures	\$ 18,204,350	\$ 15,582,012	\$ 15,532,012	\$ 14,860,679
ARRA Stim/Interest Subs	-	16,289	16,289	15,151
Total revenues	\$ -	\$ 16,289	\$ 16,289	\$ 15,151

Debt Service Expenditures by Function

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Education	\$ 15,604,951	\$ 12,973,507	\$ 12,973,507	\$ 12,500,327
Public Safety	623,805	614,543	614,543	604,013
Culture & Recreation	435,167	549,568	549,568	392,145
General Government	1,540,427	1,444,394	1,394,394	1,364,194
Total expenditures	\$ 18,204,350	\$ 15,582,012	\$ 15,532,012	\$ 14,860,679
Culture & Recreation	-	16,289	16,289	15,151
Total revenues	\$ -	\$ 16,289	\$ 16,289	\$ 15,151
Total revenues	\$ -	\$ 16,289	\$ 16,289	\$ 15,151

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 \$725,000 of Installment Financing Recovery Zone Economic Development Bonds, Series 2010 to finance an expansion and improvements to the Leland Library. The County does not plan to issue governmental activities debt in FY 12. The County is in the process of expanding the current construction and demolition landfill and plans to issue \$4.75 million in debt for the landfill expansion in FY 2014. The County plans to issue \$9.5 million of debt in FY 2016 if an expansion of the detention center is needed.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of June 2011 the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa2
 - Certificate of Participation Aa3
 - Revenue Bonds Aa3
- Standard & Poor's
 - General Obligation Bonds AA
 - Certificate of Participation A+
 - Revenue Bonds A+
- Fitch
 - General Obligation Bonds AA
 - Certificate of Participation AA-
 - Revenue Bonds AA-

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2011 the outstanding governmental activities principal indebtedness of the County

General Debt Service

totals \$122,600,833. The budget for governmental activities debt service payments for fiscal year 2011 totals \$14,860,679.

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 for the orderly replacement of rolling stock, heavy equipment, and renovations of buildings.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2011

Bond and COPS Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2012	8,324,167	12,500,326	1,625,000	2,345,352	9,949,167	14,845,678
2013	8,299,167	12,159,050	1,615,000	2,273,054	9,914,167	14,432,104
2014	8,529,167	12,043,189	1,645,000	2,239,381	10,174,167	14,282,570
2015	8,774,167	11,940,727	1,690,000	2,220,122	10,464,167	14,160,849
2016	9,269,167	12,066,076	1,700,000	2,157,110	10,969,167	14,223,186
2017	9,204,167	11,644,764	1,685,000	2,066,586	10,889,167	13,711,350
2018	9,169,167	11,230,451	1,675,000	1,983,059	10,844,167	13,213,510
2019	9,134,167	10,833,645	1,660,000	1,893,765	10,794,167	12,727,410
2020	9,119,167	10,458,363	1,650,000	1,810,088	10,769,167	12,268,451
2021	8,924,167	9,920,991	665,000	754,100	9,589,167	10,675,091
2022-2026	13,220,833	15,099,782	1,445,000	1,553,900	14,665,833	16,653,682
2027-2031	3,578,333	3,775,321	-	-	3,578,333	3,775,321
Total Bonded Debt	105,545,833	133,672,684	17,055,000	21,296,517	122,600,833	154,969,201
Total Other Long-Term Debt	-	-	-	-	-	-
Total Long- Term Debt	105,545,833	133,672,684	17,055,000	21,296,517	122,600,833	154,969,201

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2011

Assessed value of taxable property	\$33,608,475,581
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$2,688,678,046
Gross debt:	
Total bonded debt	\$ 189,235,902
Total certificates of participation	13,685,000
Total capital leases	<u>76,221,824</u>
Gross debt	279,142,726
Less: water and sewer bonds	<u>152,256,893</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 126,885,833</u>
Legal debt margin	<u><u>\$2,561,792,213</u></u>

Occupancy Tax Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Operating costs	\$ 992,281	\$ 952,750	\$ 1,090,000	\$ 1,098,747
Total expenditures	\$ 992,281	\$ 952,750	\$ 1,090,000	\$ 1,098,747
Other taxes and licences	992,281	952,750	1,090,000	1,098,747
Total revenues	\$ 992,281	\$ 952,750	\$ 1,090,000	\$ 1,098,747

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.

Emergency Telephone System Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Operating costs	\$ 645,105	\$ 691,998	\$ 1,041,998	\$ 508,040
Capital outlay	293,464	627,106	902,106	100,000
Total expenditures	\$ 938,569	\$ 1,319,104	\$ 1,944,104	\$ 608,040
Restricted intergovernmental	930,750	930,750	1,205,750	607,350
Investment earnings	6,632	2,700	2,700	690
Fund balance appropriated	-	385,654	735,654	-
Total revenues	\$ 937,382	\$ 1,319,104	\$ 1,944,104	\$ 608,040

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$0.70 for each connection. Providers, both wire line 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.

Register of Deeds Technology Enhancement Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 52,127	\$ 51,986	\$ 51,986	\$ 51,986
Fringe benefits	17,544	18,347	24,582	19,223
Operating costs	8,543	70,315	70,680	75,974
Capital Outlay	-	6,750	150	-
Total expenditures	\$ 78,213	\$ 147,398	\$ 147,398	\$ 147,183
Investment earnings	5,367	2,000	2,000	3,000
Fund balance appropriated	-	43,212	43,212	43,183
Transfer from General Fund	93,421	102,186	102,186	101,000
Total revenues	\$ 98,788	\$ 147,398	\$ 147,398	\$ 147,183
Number of FTE's	1	1	1	1

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.

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Water Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 3,782,758	\$ 3,901,880	\$ 3,864,056	\$ 3,840,137
Fringe benefits	1,420,474	1,563,233	1,548,833	1,621,977
Operating costs	6,460,279	8,309,894	8,792,516	7,398,092
Capital outlay	6,486,162	2,109,300	2,123,560	2,031,411
Debt service	423,035	1,423,641	2,794,329	1,707,333
Transfer to Other Funds	2,792,851	700,000	700,000	2,668,183
Total expenditures	\$ 21,365,559	\$ 18,007,948	\$ 19,823,294	\$ 19,267,133
Restricted intergovernmental	-	198,423	198,423	303,324
Permits and Fees	2,200	-	-	-
Sales and service	17,234,186	17,368,378	17,794,378	18,547,130
Investment earnings	155,259	60,000	60,000	65,000
Other revenue	4,925,781	381,147	1,760,946	351,679
Fund balance appropriated	-	-	9,547	-
Transfer from Other Funds	-	-	-	-
Total revenues	\$ 22,317,426	\$ 18,007,948	\$ 19,823,294	\$ 19,267,133
Number of FTE's	79.75	79.75	78.50	77.50

Department Purpose

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

Goals and Objectives

Goal: Ensure Adequate Water Treatment Capacity to Meet Current Demands and Future Potable Water Demands.

Objectives:

- Initiate Environmental Impact Statement study as required by Interbasin Transfer Certificate Regulations.
- Construct sludge handling improvements at NC 211 Water Treatment Plant.

FY 010/11 Projected Cost – NC 211 Sludge \$500,000, Interbasin Transfer EIS \$700,000
Projected Recurring Annual Cost - \$50,000

Goal: Continue Implementation of Advanced Meter Infrastructure to improve meter reading efficiency and reliability.

Objectives:

- Install approximately 6,100 new fix based meters without interruption to service.
- Document the installation of meters and meter equipment.

FY 11/12 Projected Cost - \$1,500,000
Projected Recurring Annual Cost - \$1,500,000 (3rd Year of 6 Year Program)

Goal: Increase Scada redundancy and reliability by adding three additional SCADA radio paths.

Water Fund

Objectives:

- Install 150' tower at 211 water treatment plant.
- Install 150' tower at Bell Swamp Pumping Station.
- Install Ethernet speed radios at Pea Landing tower, Calabash elevated water tank, Bell Swamp Pumping Station, and 211 Water Treatment Plant.

FY 11/12 Projected Cost - \$100,000
 Projected Recurring Annual Cost - \$0

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Miles of Water Lines Maintained	830	847	937	1000
Number of County-Installed New Potable Water Meters	1,122	763	850	800
Number of County-Installed New Irrigation Meters	507	440	350	400
Effectiveness Measures				
Miles of Water Line per main leak	69.2	55.0	58.0	60.0
Average Days to Install Water Meter After Receipt of Fees	6	6	6	6

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	3,692	3,515	3,600	3,700
Efficiency Measures				
Number of Days with NTU Less than .2	125	153	144	165
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.01	\$1.23	\$1.18	\$1.20

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	1,261	1,166	1,250	1,250
Efficiency Measures				
Number of Days with NTU Less than .2	365	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.59	\$1.74	\$1.65	\$1.70

Water Fund

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of RTU Sites Maintained	174	198	215	230
Number of Work Orders	668	934	1015	1085
Efficiency Measures				
Work Orders Per Full-Time Employee	133.6	186.8	203	217
Effectiveness Measures				
Average Hours to Complete Work Order	10.2	10.5	11.8	11.0

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Total Gallons Pumped (million gallons)	8,895	9,300	10,000	10,000
Efficiency Measures				
Number of Outages	2	6	1	0
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.036	\$0.038	\$0.0262	\$0.0262

Wastewater Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Salaries	\$ 1,409,705	\$ 1,575,989	\$ 1,609,110	\$ 1,808,691
Fringe benefits	534,441	634,858	649,039	757,447
Operating costs	2,879,231	2,442,361	3,437,220	2,884,304
Capital outlay	509,734	313,822	512,499	509,300
Debt service	8,239,726	9,251,557	10,313,982	11,012,047
Transfer to Other Funds	234,858	-	242,261	2,548,909
Total expenditures	\$ 13,807,694	\$ 14,218,587	\$ 16,764,111	\$ 19,520,698
Restricted intergovernmental	-	48,367	48,367	298,206
Sales and service	11,346,320	13,975,994	15,135,616	15,059,403
Investment earnings	18,831	5,400	5,400	6,700
Other revenue	167,801	169,125	1,354,849	1,721,807
Fund balance appropriated	-	-	219,879	2,434,582
Transfer from Other Funds	133,000	19,701	-	-
Total revenues	\$ 11,665,951	\$ 14,218,587	\$ 16,764,111	\$ 19,520,698
Number of FTE's	36.75	36.75	36.75	40.00

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.

Goals and Objectives

Goal: Operate and maintain the newly constructed Calabash and Sunset Beach Wastewater Collection systems without sanitary sewer overflows or interruption of service to the approximately 1500 customers connected to the combination gravity, low pressure, and vacuum systems. The Sunset Beach Collection system contains 105,230' of low pressure lines, 11,500' of gravity main, and 46,500' of Vacuum Sewer main.

Objectives:

- Provide dedicated personnel and equipment to troubleshoot the County's first Vacuum Collection System and newly constructed low pressure and gravity systems during initial start-up and operation.
- Train three additional staff members on Vacuum Sewer System operation at Air-Vac school.

FY 11/12 Projected Cost - \$183,532

Projected Recurring Annual Cost - \$114,032

Goal: Expand Treatment Capacity to Meet Demand in Northern Section of the County.

Objective:

- Receive Approval of Environmental Assessment and issuance of a FONSI.
- Receive Authorization to Construct Permit from NC DENR for Plant Expansion.
- Receive bids on plant expansion and initiate.
- Design and construct recommended transmission system improvements.

Wastewater Fund

FY 11/12 Projected Cost - \$10,500,000

Projected Recurring Annual Cost – Increase of \$50,000 per year in electrical cost

Goal: Consistent Compliance with NPDES Permit at Carolina Shores WWTP

Objectives:

- Complete construction of pump station and force main.
- Monitor flows and treatment efficiencies and develop standard operating procedure on when to divert and when the plant can adequately treat flows.

FY 11/12 Projected Cost - \$0

Projected Recurring Annual Cost - \$30,000

Key Programs, Objectives, and Measures

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Number of Plants Operated	6	7	7	7
Total Plant Capacity	6.05	6.05	9.15	9.15
Total Gallons Treated (MG)	943	965	1,100	1,200
Efficiency Measures				
Cost Per 1,000 Gallons	\$2.19	\$2.33	\$2.63	\$2.68
Effectiveness Measures				
Percentage of DMR Compliance	98	90	95	98

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 08/09 Actual</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Estimated</i>	<i>FY 11/12 Projected</i>
Workload (output) Measures				
Feet of Sewer Lines Maintained (Gravity, Force Main, Effluent)	2,138,400	2,354,880	2,418,240	2,682,240
Feet of Vacuum Sewer Maintained	0	0	0	46,500
Number of County-Maintained Sewer Pump Stations	110	122	133	136
Number of Grinder Pumps Installed	155	92	140	145
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	43,000	45,000	50,100	52,300

Water Debt Service

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Principal	\$ 324,096	\$ 718,279	\$ 662,279	\$ 775,529
Interest	98,938	705,362	761,362	931,804
Other fees	1,279	2,000	2,000	2,000
Total expenditures	\$ 424,313	\$ 1,425,641	\$ 1,425,641	\$ 1,709,333
ARRA Stim Debt / Interest Subs	-	198,423	198,423	303,324
Total revenues	\$ -	\$ 198,423	\$ 198,423	\$ 303,324

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 issued \$14,540,000 of taxable Recovery Zone Economic Development Revenue Bonds Series 2010 in July 2010 to finance waterline expansion projects and to expand water treatment capacity. The debt is to be repaid over a 20 year period and will be subject to a 45% interest credit from the United States Treasury. The County has no plans to issue debt related to water capital projects in FY2011-2012. The County plans to finance water transmission improvements and plant expansions at estimated costs of \$9.625 million in FY13, \$19.75 million in FY15, and \$10 million in FY16 which will be financed by the issuance of revenue bonds.

Wastewater Debt Service

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Principal	\$ 4,320,899	\$ 4,464,705	\$ 4,464,705	\$ 5,756,026
Interest	3,918,821	4,786,852	4,786,852	5,256,021
Other fees	2,995	5,000	5,000	5,000
Total expenditures	\$ 8,242,715	\$ 9,256,557	\$ 9,256,557	\$ 11,017,047
ARRA Stim Debt / Interest Subs	-	48,367	48,367	298,206
Total revenues	\$ -	\$ 48,367	\$ 48,367	\$ 298,206

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 (Recovery Zone Economic Development Bonds) in July 2010 in the amount of \$11,270,000 for the construction of waste water collection systems in the un-served island sections 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 45% interest credit from the United States Treasury. In addition, the County was awarded up to an additional \$1 million of State Construction Grants and Loans American Recovery and Reinvestment Act loans in January 2010 of which up to \$0.5 million is a principal forgiveness loan and up to \$0.5 million is a zero interest loan amortized over 20 years.

The County plans to issue debt in FY 2011-2012 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility estimated at \$11.1 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. In FY 2009-2010, the County acquired the City of Boiling Spring Lakes water system and assumed the outstanding General Obligation Bond USDA Series 2005 in the amount of \$4,397,000 million. The county plans to construct a wastewater collection system to serve the central business district and a package wastewater treatment plant at an estimated cost of \$5.3 million. The County plans to use remaining debt proceeds after the completion of other wastewater projects to fund improvements at the Carolina Shores Wastewater Treatment plant and the Boiling Spring Lakes Plant and Transmission Line.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities

June 30, 2011

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2012	\$775,528	\$1,707,330	\$5,777,927	\$11,443,671	\$6,553,456	\$13,151,001
2013	787,376	1,700,190	6,911,070	12,363,969	7,698,445	14,064,159
2014	805,024	1,696,102	7,082,643	12,293,021	7,887,667	13,989,123
2015	818,009	1,684,777	7,318,900	12,266,699	8,136,999	13,951,477
2016	835,107	1,673,097	7,585,058	12,231,146	8,420,166	13,904,244
2017	863,729	1,670,402	7,870,814	12,196,519	8,734,543	13,866,921
2018	883,297	1,654,900	8,136,924	12,153,244	9,020,221	13,808,144
2019	907,204	1,641,487	8,353,151	12,037,140	9,260,355	13,678,627
2020	936,308	1,629,920	8,674,495	11,991,054	9,610,802	13,620,974
2021	966,846	1,616,905	9,027,363	11,954,780	9,994,209	13,571,685
2022-2026	4,956,843	7,477,483	33,537,277	43,284,533	38,494,120	50,762,017
2027-2031	4,215,000	5,377,842	23,237,612	26,444,713	27,452,612	31,822,555
2032-2036	746,000	1,208,825	-	-	746,000	1,208,825
2037-2041	918,000	1,208,232	-	-	918,000	1,208,232
2042-2046	800,000	885,000	-	-	800,000	885,000
Total Bonded Debt	\$20,214,271	\$32,832,494	\$133,513,323	\$190,660,490	\$153,727,594	\$223,492,984

Internal Service Funds

Worker's Compensation Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Workers' Compensation	\$ 495,733	\$ 1,041,988	\$ 1,041,988	\$ 1,041,988
Total expenditures	\$ 495,733	\$ 1,041,988	\$ 1,041,988	\$ 1,041,988
Workers' Compensation Premium	1,209,078	1,041,988	1,041,988	1,041,988
Investment earnings	1,326	-	-	-
Total revenues	\$ 1,210,404	\$ 1,041,988	\$ 1,041,988	\$ 1,041,988

Health Insurance Fund

	<i>FY 2010 Actual</i>	<i>FY 2011 Approved Budget</i>	<i>FY 2011 Current Budget</i>	<i>FY 2012 Approved Budget</i>
Health Insurance Claims	\$ -	\$ -	\$ 114,026	\$ 10,636,200
Total expenditures	\$ -	\$ -	\$ 114,026	\$ 10,636,200
Health Insurance Premiums	-	-	-	10,636,200
Restricted Intergovernmental	-	-	114,026	-
Total revenues	\$ -	\$ -	\$ 114,026	\$ 10,636,200

Fund used to account for goods or services given to one department by another on a cost reimbursement basis. The fund is profit and loss oriented and hence follows accrual accounting.

In FY 2009-10, the County elected to become self-insured for workers' compensation insurance and established an internal services fund. The county charges a premium to all operating departments based on a percentage of wages paid. Claims and administrative costs are paid from the fund and the balance retained in the fund. The recommended reserve for the fund is \$2.5 million and the county plans to establish the balance over the next 4 years and then maintain a recommended reserve level. The current reserve balance is \$1,458,855.

In FY 2011-2012, the County elected to become self-insured for employee health insurance. An internal services fund was established in FY 2010-2011 with an initial contribution to begin establishing a reserve. Claims and administration costs will be paid from the fund and the balance retained in the fund. The recommended reserve for the fund is \$5 million and the county plans to establish the balance over the next 5 years and then maintain a recommended reserve level. The current reserve balance is \$114,108.

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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 is determined through an in-depth process of enrollment estimates, program evaluation and costs. The Community College Board of Trustees presents 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 and sales tax to fund school capital projects. Water and sewer capital recovery fees and retail sales revenue are used for pay as you go funding for enterprise fund capital projects. The county uses debt to fund projects with costs beyond the reach of the currently available funding streams. In Fiscal year 2012 transfer to governmental and school capital project funds from the general fund is \$334,960, transfer to the water capital projects fund from the water fund is \$2,668,183, and transfer to the wastewater capital projects fund from the wastewater fund is \$2,548,909.

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.

A new capital budget process was implemented for projects requested. This new process was implemented for the county capital projects budgeted in fiscal year 2012. The continued roll out of this new process will become part of the capital budgeting process of water and wastewater projects in fiscal year 2013. The Public Schools, Community College and Brunswick County Airport are separate entities and the capital project process is separate from the county but are included in the 5 year Capital Improvement Plan.

Capital Budget Process

Capital Projects by function included in the Capital Improvement Plan:

General Government

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Building I, H, F, and G HVAC Systems Replacement		Prior FY 2012 Costs:	\$	332,500
Project Category:	General Government		FY 2012 Costs:	\$	450,000
Project Type:	Deferred Maintenance		FY 2013-2016 Costs:	\$	-
				Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Sutton-Kennerly & Associates, Inc has been contracted to provide design, bid and construction administration for HVAC replacement in buildings I, H, F and G. Building I has been identified as the top priority, it is also the largest building with the most complex HVAC systems, and therefore will be completed first and separately from buildings H, F, and G. The design compent for I is expected to be complete by the end of Feb 2011 and bids should be recieved by the end of March, therefore it will be April 2011 before a definite cost will be known for I and possibly May or June before a definite cost will be know for H, F, and G.					
Justification:					
The HVAC systems on I, H, F and G are past their life expectancy and are in extreme disrepair. There are leaks in the coil systems and freon is added frequently. Regulations require that freon leaks are found and repaired, which leads to extensive repair bills on something that is in essence beyond repair. Repairs are costly, time consuming and leave building occupants without air conditioning or heat depending on the season. The systems don't just break down in the summer season, they break down year round and cause constant moisture problems.					
Impact if Cancelled or Delayed:					
If these HVAC systems are not replaced the County will continue to pay for repairs, freon additions and mositure problems. These old units are on top of the buildings and are so old that they have rusted through and are causing water damage and leaks to occur in the buildings on a regular basis.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Building J Renovation		Prior FY 2012 Costs:	\$	-
Project Category:	General Government		FY 2012 Costs:	\$	250,000
Project Type:	Building Rehabilitation		FY 2013-2016 Costs:	\$	-
				Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Building J is to be renovated into offices for the Probation and Parole staff. This includes new HVAC system, new roof, extensive brick and block work, and a completely new interior. The Operation Services department is gathering cost information on this project and is currently waiting on subcontractors to provide estimates on the major items listed above, I hope to have a firm cost estimate by the end of February 2011.					
Justification:					
Building J is to be renovated into offices for the Probation and Parole staff in order to decrease the montly rental payments for their current office locations.					
Impact if Cancelled or Delayed:					
If this renovation is not completed the County will continue to pay monthly rent on the current office locations.					

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Courthouse Parking Lot	Prior FY 2012 Costs:		\$	57,369
Project Category:	General Government	FY 2012 Costs:		\$	-
Project Type:	Construction	FY 2013-2016 Costs:		\$	450,000
		Project Manager:		Stormwater Engineer	
		Responsible Department:		Engineering	
Project Description:					
Construction of a new paved parking lot for the Courthouse along with a new stormwater pond and associated landscaping, lighting, and other improvements. The State and County stormwater permits have been issued and the design by Criser Troutman Tanner, Consulting Engineers, is complete.					
Justification:					
Well established need for additional Courthouse parking.					
Impact if Cancelled or Delayed:					
Continued parking issues for the public using the courthouse; possibly higher construction costs as the economy improves and inflation increases construction costs; decrease level of service to the public at large					

Environmental Protection

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	C&D Landfill Cell 1	Prior FY 2012 Costs:		\$	2,068,673
Project Category:	Environmental Protection	FY 2012 Costs:		\$	500,000
Project Type:	New Construction	FY 2013-2016 Costs:		\$	4,750,000
		Project Manager:		Operation Services Director	
		Responsible Department:		Operation Services	
Project Description:					
The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2014. The County has hired Dewberry & Davis, Inc. to conduct a siting study and prepare cost estimates on expanding the current landfill. These cost estimates are based on a first cell of 12 - 14 acres, constructing a water crossing to join the two sites, general site preparation for the new site and potential wetland mitigation.					
Justification:					
Without a C&D landfill to provide for disposal of construction and demolition material, the County will have to find alternative methods of disposal which could potentially be more expensive. One alternative would be to combine C&D with our MSW and have it transferred out of County. Another alternative would be to invest in C&D recycling equipment, which would still require a portion of the C&D stream to be transferred out of County as well as increase the number of staff needed to manage the programs.					
Impact if Cancelled or Delayed:					
The County will have to transfer C&D waste if no other means of disposal is available.					

Capital Budget Process

County of Brunswick		Capital Project Request Report			For FY 2012 Capital Planning	
					Amounts Included in CIP Plan:	
Project Title:	C&D Landfill Closure				Prior FY 2012 Costs:	\$ -
Project Category:	Environmental Protection				FY 2012 Costs:	\$ -
Project Type:	New Construction				FY 2013-2016 Costs:	\$ 7,678,893
					Project Manager:	Operation Services Director
					Responsible Department:	Operation Services
Project Description:						
The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2014. There are state regulations and requirements on closing a landfill. Dewberry & Davis, Inc. acts as the landfill engineers for the County and has provided cost estimates on the closure of the landfill. Operating Effect: There is also an estimated \$133,333 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete.						
Justification:						
State requires closure of landfills no longer receiving waste.						
Impact if Cancelled or Delayed:						
State will impose fines and violations.						

Culture and Recreation

County of Brunswick		Capital Project Request Report			For FY 2012 Capital Planning	
					Amounts Included in CIP Plan:	
Project Title:	Town Creek Park Improvements				Prior FY 2012 Costs:	\$ -
Project Category:	Culture & Recreation				FY 2012 Costs:	\$ 35,000
Project Type:	Construction Additions				FY 2013-2016 Costs:	\$ 1,512,192
					Project Manager:	Parks & Recreation Director
					Responsible Department:	Parks and Recreation
Project Description:						
Create a Site Specific Master Plan and renovate Town Creek Park according to the plan. Anticipated improvements include a new Field House Building (concessions, restrooms, meeting space, maintenance space); tennis court resurfacing; paved walking trails, paved parking areas, ballfield renovations (turf), sidewalks for ADA accessibility, renovation of Community Building, sports lighting upgrades to the new ControlLink system, and connection to the County's sewer system.						
Justification:						
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #1 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Town Creek Park was constructed in 1995, but the project was piece-milled together and no site master plan exists in the records. A 2010 site analysis indicated that the park is well used and the facilities are in dire need of renovation. Estimated cost saving in maintenance and repairs \$90,000.						
Impact if Cancelled or Delayed:						
The list of park facilities that are well used and aging is growing fast. Town Creek is the park showing the most wear. The greatest concerns at this park is the condition of the buildings (concession/restroom and community building). Their efficient operational lifespan has passed. With a Master Plan in hand, this project has grant potential.						

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Smithville Park Improvements	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction Additions	FY 2013-2016 Costs:		\$	4,615,760
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Create a Site Specific Master Plan and renovate Smithville Park according to the plan. Anticipated improvements include planned park development of additional 40 acres of land adjoining park site; new playground; tennis court renovation; sidewalks for ADA accessibility; dog park; picnic pavilions, new basketball court; new entry road and parking lots; renovation of sports fields (turf); and general landscaping of the site.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #2 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Smithville Park was constructed in 1984, making the park 27 years old. A 2010 site analysis indicated that the park is well used and the facilities are in dire need of renovation. Such renovation would be a quality recreational use of a key component to our park infrastructure. Estimated additional cost in personnel and operating \$65,000.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to a standard level.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Leland Park Improvements	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Rehabilitation	FY 2013-2016 Costs:		\$	412,040
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Create a Site Specific Master Plan and renovate Leland Park according to the plan. Anticipated improvements include a new ADA accessible playground with shade structures; improvements to the parking lot; sidewalks for ADA accessibility; renovations to ballfields including turg, press boxes, and dugouts.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #5 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Leland Park was constructed in 1989, making the park 22 years old. A 2010 site analysis indicated that the park is well used, but the facility is maintained to an exceptional level. Still, with the heavy use, the park is highly non compliant to ADA standards and this minor renovation would bring it into compliance. Estimated cost saving in maintenance and repairs \$30,000.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to an above standard level.					

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Waccamaw Park Expansion & Renovation	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction Additions	FY 2013-2016 Costs:		\$	778,840
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Create a Site Specific Master Plan and renovate Waccamaw Park according to the plan. Anticipated improvements include development of additional acreage associated with the park site; paved walking trails; parkign lot improvements; new playground to meet ADA requirements; renovated tennis/basketball courts; sidewalks that meet ADA compliance; irrigation and update sports lighting improvements.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #3 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. With a Site Master Plan, this project has high potential for grant funding assistance.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to an above standard level.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Lockwood Folly Park Renovation	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction Additions	FY 2013-2016 Costs:		\$	1,144,280
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Create a Site Specific Master Plan and renovate Town Creek Park according to the plan. Anticipated improvements include a new field house building (concessions, restrooms, meeting space, maintenance space); tennis court resurfacing; paved walking trails; picnic pavilions; ballfield renovations (turf); sidewalks for ADA accessibility; renovation of Community Building; sports lighting upgrades to the new ControlLink system; and relocation of utility meters to field house building.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #4 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Lockwood Folly Park was constructed in 1976, making it the oldest park in the Brunswick County system at 35 years. A 2010 site analysis indicated that the park is well used and the facilities are in need of renovation. Lack of ADA compliance is a major issue in this park. Estimated cost saving in operating \$15,000.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to a standard level.					

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Cedar Grove Park Phase 2	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction Additions	FY 2013-2016 Costs:		\$	4,050,000
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Update Site Specific Master Plan and develop Phase 2 of Cedar Grove Park (74 acres) according to the plan. Anticipated additions include 3 youth size baseball fields; playgrounds; walking trail; dog park; 10 youth soccer fields; picnic shelters, bocce courts; lake with fishing pier; additional restrooms; and parking.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #6 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. Cedar Grove Park was opened to the public in 2009, and was the first joint School/Park initiative in the County. The park has been well used. Estimated additional cost in personnel and operating \$165,000.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to a standard level.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Ocean Isle Beach Park Phase 2	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction Additions	FY 2013-2016 Costs:		\$	2,050,000
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Update Site Specific Master Plan and develop Phase 2 of Ocean Isle Beach Park (40 acres) according to the plan. Anticipated additions include 2 baseball fields; 5 soccer fields; field house building (Concessions, restrooms, meeting room, maintenance operations); dog park; nature trail; and picnic areas.					
Justification:					
This project was included in the recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #9 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. Ocean Isle Beach Park- Phase 1 was opened to the public in August 2010. The park has been incredibly popular and heavily used.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to an above standard level.					

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Dutchman Creek Park Improvements	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction Additions	FY 2013-2016 Costs:		\$	508,600
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
Create a Site Specific Master Plan and renovate Dutchman Creek Park according to the plan. Anticipated improvements include paved walking trails; concrete sidewalks for ADA compliance; new playground; picnic pavilions; pier with boating storage; parking lots improvements; and restroom building renovation. Project is presently a land-lease partnership with Progress Energy and project would be pending renewal and extension of lease.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and was rated as the #7 project on the Parks & Recreation Strategic Plan (2010), which is the plan of the Parks & Recreation Advisory Board. With a Site Master Plan, this project has high potential for grant funding assistance.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to a standard level.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Brunswick River Boat Ramp Improvements	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction	FY 2013-2016 Costs:		\$	500,000
		Project Manager:	Parks & Recreation Director		
		Responsible Department:	Parks and Recreation		
Project Description:					
The present water access ramp at Brunswick Nature Park has been closed from usage for the past 5 years due to the inability to dredge the cove of the Brunswick River in which the access point grants entrance. Such action will require State approval.					
Justification:					
Brunswick River Park is a tremendous asset and allows direct access to the Brunswick River.					
Impact if Cancelled or Delayed:					
No direct access to the Brunswick River from Park.					

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Senior Citizen/Community Centers	Prior FY 2012 Costs:		\$	2,589,281
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction	FY 2013-2016 Costs:		\$	11,300,000
				Project Manager:	Assistant County Manager
				Responsible Department:	County Administration
Project Description:					
The purpose of these four projects is to replace the existing senior centers in Leland and Shallotte and to develop 2 new centers in yet to be determined locations. The new centers would be 10,000 - 12,000 square feet each and would provide congregate meal centers, classrooms, meeting rooms and activity spaces.					
Justification:					
The current senior facilities in Ash, Leland, and Shallotte are more than 50 years old and provide very limited space. Persons 50 and over are the fastest growing segment of the County's population. It is projected that by 2030 that we will have more individuals over 65 than we will have under 17. If the County is to address the nutritional, health, and social and recreation needs of this population we will need larger facilities throughout the County. In addition, while the primary purpose of these facilities is senior programming, the buildings will also be available for other programs and services. Estimated additional operating cost of \$78,750 per year and capital cost of \$288,000.					
Impact if Cancelled or Delayed:					
If the projects are cancelled or delayed our ability to meet the facility-based service demand will be impaired. It will become increasingly difficult to provide anything other than a meal to our program participants, and it is likely that we will have to serve more individuals through home-based programs, even though such programs are intended for home-bound persons and often do not address their other service needs. There will also continue to be issues of not providing equitable service levels throughout the County.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Sunset Beach Boat Ramp	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	250,000
Project Type:	Contribution to Town	FY 2013-2016 Costs:		\$	250,000
				Project Manager:	County Manager
				Responsible Department:	County Administration
Project Description:					
The Town of Sunset Beach has purchased two parcels of land totalling 1.33 acres on the Intracoastal Waterway for the purposes of constructing a public boat ramp. The Town will contract for the construction of the boat ramp and operate the facility upon completion. The Town has requested that Brunswick County provide financial assistance with the project. The Board of Commissioners has committed to provide a total of \$500,000 toward the purchase of the land over a two year period. The purchase price of the land for the boat ramp was \$1,900,000.00 in September 2008.					
Justification:					
Public water access was a major goal of the Board of Commissioners. Due to the growth in the county and the private development of many waterfront properties, the availability of suitable sites for water access are very limited in Brunswick County. This is an opportunity to partner with a municipal government to increase the availability of public boats ramps and water access points in the county for local residents and visitors.					
Impact if Cancelled or Delayed:					
The Town of Sunset Beach will decide when to contract for the construction of the facility. Deferral of the project will delay the availability of additional water access points in the county. No risk of cost escalation to the county as the county has agreed to a fixed contribution amount.					

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Bricklanding Boat Ramp	Prior FY 2012 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Land Acquisition/Construction	FY 2013-2016 Costs:		\$	650,000
		Project Manager:	County Manager		
		Responsible Department:	County Administration		
Project Description:					
This project would be a joint project with the North Carolina Wildlife Resources Commission to develop a public boat ramp on two adjacent parcels located between Devane Road the Intracoastal Waterway in the Brick Landing area of Brunswick County. The County would purchase a 1 acre parcel that would be primarily used as a parking lot for the boat ramp to be constructed on a similar adjacent parcel to be acquired by the North Carolina Wildlife Resources Division. The site that Wildlife Resources proposes to purchase has already been permitted for the construction of a boat ramp.					
Justification:					
Public water access has been a major goal of the Board of Commissioners. The availability of waterfront property of adequate size that is permissible for a boat ramp and available for purchase is very limited. Partnership with Wildlife Resources would make the project more financially feasible. Estimated additional operating cost is \$19,000.					
Impact if Cancelled or Delayed:					
If the project is cancelled or delayed the opportunity to partner with the NC Wildlife Resources Commission on the land, construction and operating costs could be lost.					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Highway 211 Site	Prior FY 2012 Costs:		\$	3,469,422
Project Category:	Culture & Recreation	FY 2012 Costs:		\$	-
Project Type:	Construction	FY 2013-2016 Costs:		\$	500,000
		Project Manager:	Engineering Director		
		Responsible Department:	Engineering		
Project Description:					
Site development of County property (approximately 828 acres) on Green Swamp Road for economic development, public park, or schools					
Justification:					
Direct impact on economic development; public use					
Impact if Cancelled or Delayed:					
Unknown at this time					

Capital Budget Process

Public Safety

County of Brunswick		Capital Project Request Report			For FY 2012 Capital Planning	
					Amounts Included in CIP Plan:	
Project Title:	Detention Center Phase 3			Prior FY 2012 Costs:	\$	-
Project Category:	Public Safety			FY 2012 Costs:	\$	-
Project Type:	Construction			FY 2013-2016 Costs:	\$	10,000,000
				Project Manager:	Engineering Director	
				Responsible Department:	Engineering	
Project Description:						
Expansion of the Detention Center if needed						
Justification:						
Increase inmate population; Impact of inncreased personnel and operating costs are unknown at this time.						
Impact if Cancelled or Delayed:						
Possible overcrowding; legal and statutory issues						

Economic Development

County of Brunswick		Capital Project Request Report			For FY 2012 Capital Planning	
					Amounts Included in CIP Plan:	
Project Title:	Avalon Subdivision Improvement			Prior FY 2012 Costs:	\$	223,673
Project Category:	Economic Development			FY 2012 Costs:	\$	3,699,172
Project Type:	Water/Sewer/Streets			FY 2013-2016 Costs:	\$	-
				Project Manager:	Engineering Director	
				Responsible Department:	Engineering	
Project Description:						
Completion of the water, sewer, and paving in the Avalon subdivision using funds obtained from the bonding company that issued the surety for the subdivision. The pump station was placed in service on 12/09/2009 to receive the flow from the Lennon Hills subdivision. Correspondence in project file indicates that there is approximately \$1,596,512 remaining on the surety after a surety reduction of \$2,073,868. The water main on Lennon Hills road has been certified to DENR / PWSS.						
Justification:						
Completion of all required infrastructure in order to provide service to persons that purchased platted and recorded lots; continue to operate the pump station to serve Lennon Hills; legal and statutory requirements to complete surety guaranteed infrastructure;						
Impact if Cancelled or Delayed:						
Increased construction costs versus amount remaining on surety to complete the infrastructure; decreased level of service to the public that purchase platted and recorded lots; legal issues;						

Capital Budget Process

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Goose Marsh Subdivision Improvement	Prior FY 2012 Costs:		\$	-
Project Category:	Economic Development	FY 2012 Costs:		\$	170,821
Project Type:	Paving	FY 2013-2016 Costs:		\$	-
		Project Manager:	Engineering Director		
		Responsible Department:	Engineering		
Project Description:					
A) Completion of the stormwater and street paving in Goose Marsh subdivision Phase I using remaining surety of \$170, 821; B) Work with REDUS NC Coastal, LLC (current owner of subdivision) to ensure REDUS completes the gravity sewer and pump station (or possible gravity interconnect to existing pump station) to serve the three houses on Newgate Court that were connected without approval to the sewer system; C) complete the sewer system work if REDUS fails to perform to correct the Newgate Court situation -no current funding for this scenario					
Justification:					
Regulatory actions (DWQ); legal and financial requirements; decreased level of service to the public that purchased platted and recorded lots;					
Impact if Cancelled or Delayed:					
Increased construction costs versus amount remaining on surety to complete the infrastructure; decreased level of service to the public that purchase platted and recorded lots; legal issues; increase regulatory issue with DWQ due to increased time to cure NOV situation;					

County of Brunswick		Capital Project Request Report		For FY 2012 Capital Planning	
				Amounts Included in CIP Plan:	
Project Title:	Springlake at Maritime Shores Subdivision Improvement	Prior FY 2012 Costs:		\$	-
Project Category:	Economic Development	FY 2012 Costs:		\$	274,585
Project Type:	Water/Sewer/Streets	FY 2013-2016 Costs:		\$	-
		Project Manager:	Engineering Director		
		Responsible Department:	Engineering		
Project Description:					
Completion of the stormwater and street paving using surety on the recorded plat; water and sewer service was by H2Go; County not responsible for water and sewer to this subdivision; H2Go had an Improvement Guarantee Agreement (IGA) with the developer for the water and sewer; \$275,000 cash surety remaining for stormwater and streets; Board declared this developer in default in December, 2010;					
Justification:					
Legal and financial requirements; decreased level of service to the public that purchased platted and recorded lots;					
Impact if Cancelled or Delayed:					
Increased construction costs as economy improves; decreased level of service to the public;					

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>General Government</u>							
Building I, H, F, & G HVAC Replacement	\$332,500	\$450,000	\$ -	\$ -	\$ -	\$ -	\$782,500
Building J Renovation	-	250,000	-	-	-	-	250,000
Courthouse Parking Lot	\$57,369	-	450,000	-	-	-	507,369
Total General Government	389,869	700,000	450,000	-	-	-	1,539,869
<u>Environmental Protection</u>							
C&D Landfill Cell 1	2,068,673	500,000	-	4,750,000	-	-	7,318,673
C&D Landfill Closure	-	-	-	450,000	7,228,893	-	7,678,893
Total Environmental Health	2,068,673	500,000	-	5,200,000	7,228,893	-	14,997,566
<u>Culture & Recreation</u>							
Town Creek Park Improvements	-	35,000	1,512,192	-	-	-	1,547,192
Smithville Park Improvements	-	-	-	50,000	4,565,760	-	4,615,760
Leland Park Renovation	-	-	412,040	-	-	-	412,040
Waccamaw Park Expansion and Renovation	-	-	-	35,000	743,840	-	778,840
Lockwood Folly Park Renovations	-	-	-	35,000	1,109,280	-	1,144,280
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	50,000	4,000,000	4,050,000
Ocean Isle Beach Park Improvements (Phase 2)	-	-	-	-	50,000	2,000,000	2,050,000
Dutchman Creek Park Improvements	-	-	-	-	35,000	473,600	508,600
Brunswick River Boat Ramp Improvements	-	-	500,000	-	-	-	500,000
Senior Citizen/Community Centers	2,589,281	-	2,700,000	2,800,000	2,900,000	2,900,900	13,889,281
Sunset Beach Boat Ramp	-	250,000	250,000	-	-	-	500,000
Bricklanding Boat Ramp	-	-	650,000	-	-	-	650,000
Highway 211 Site	3,469,422	500,000	-	-	-	-	3,969,422
Total Culture & Recreation	6,058,703	785,000	6,024,232	2,920,000	9,453,880	9,373,600	34,615,415
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	500,000	9,500,000	10,000,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	223,673	3,699,172	-	-	-	-	3,922,845
Goose Marsh Subdivision Improvement	-	170,821	-	-	-	-	170,821
Springlake at Maritime Shores Subdivision Improvement	-	274,585	-	-	-	-	274,585
Total Economic Development	223,673	4,144,578	-	-	-	-	4,368,251
Total: County Capital Improvement Plan	\$8,740,918	\$6,129,578	\$6,474,232	\$8,120,000	\$17,182,773	\$18,873,600	\$65,521,101
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	2,892,573	420,000	-	450,000	3,257,671	-	7,020,244
Debt Proceeds	1,869,416	-	-	4,750,000	-	9,500,000	16,119,416
Grant	236,367	330,000	-	-	-	-	566,367
Other	223,673	4,144,578	-	-	-	-	4,368,251
Pay-go	3,518,889	1,235,000	6,474,232	2,920,000	13,925,102	9,373,600	37,446,823
Total: County Capital Improvement Plan Sources	\$8,740,918	\$6,129,578	\$6,474,232	\$8,120,000	\$17,182,773	\$18,873,600	\$65,521,101

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>Brunswick County Public School System</u>							
Multi-year Capital Improvement Plan	\$	\$	\$6,925,000	\$6,925,000	\$6,925,000	\$6,925,000	\$27,700,000
Roofing Replacement/Repair Plan	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Annual Capital Outlay Budget for Categories 1, 2&3	-	2,396,868	3,502,000	3,804,560	4,108,777	-	13,812,205
Annual Technology Projects	-	300,000	200,000	200,000	200,000	200,000	1,100,000
High School	-	-	-	-	21,800,000	-	21,800,000
Total: Education Capital Improvement Plan Uses	-	3,696,868	11,627,000	11,929,560	34,033,777	8,125,000	69,412,205
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	697,314	711,260	725,485	739,995	754,795	3,628,850
State Capital Building Fund For Education	-	-	250,000	250,000	250,000	250,000	1,000,000
School Capital Outlay Hold Harmless Medicaid Swap	-	372,871	-	-	-	-	372,871
Ad Valorem Designated for K-12 School Capital Outlay	-	656,501	669,683	683,077	696,738	710,673	3,416,672
NC Education Lottery Proceeds	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
School Capital Reserve Funds Appropriation	-	-	-	-	-	-	-
Excess Ad Valorem-School Special Capital Reserve	-	970,182	902,756	23,268	144,878	267,607	2,308,691
Debt Proceeds to be Determined	-	-	8,093,301	9,247,730	31,202,167	5,141,925	53,685,123
Total Education Capital Improvement Plan Sources	-	3,696,868	11,627,000	11,929,560	34,033,778	8,125,000	69,412,205
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	1,072,500	-	-	894,235	1,072,500	1,072,500	4,111,735
Grant Reimbursements to County	-	1,072,500	1,072,500	178,265	-	-	2,323,265
Total Airport Capital Improvement Plan Uses	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	6,435,000
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	922,500	922,500	922,500	922,500	922,500	922,500	5,535,000
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan Sources	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	6,435,000

Capital Improvement Plan

Water Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>Water Capital Improvement Plan: Uses</u>							
Utilities Operations Center	\$5,376,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,376,533
Northwest Water Plant Expansion	7,554,215	4,892,177	-	-	10,000,000	10,000,000	32,446,392
Gray Bridge Road & Hwy 211 Extension	1,843,800	-	-	-	-	-	1,843,800
2010 RZEDB Randolphville Rd/Mt. Zion, Shingletree	1,172,920	-	-	-	-	-	1,172,920
Southwest Elevated Storage Tank	2,061,215	-	-	-	-	-	2,061,215
Ocean Forest and Sea Castles Subdivision	30,268	447,700	-	-	-	-	477,968
Roger Bacon, Calabash (Carter Dr & Madison St)	-	775,000	-	-	-	-	775,000
Brunswick Community College Water Main	32,250	417,750	-	-	-	-	450,000
Sunset Beach Extension Second Feed	-	-	575,000	-	-	-	575,000
Ash-Little River Road/Etheridge Rd	115,000	812,680	-	-	-	-	927,680
Old Shallotte Road	70,625	-	1,128,800	-	-	-	1,199,425
Old Ferry, Cox/Mulligan & Smithtown Road	27,846	-	-	962,064	-	-	989,910
Stanley Road	5,304	163,592	-	-	-	-	168,896
System Improvement Mains	-	-	-	-	850,000	-	850,000
System Improvement Mains	-	-	-	-	-	650,000	650,000
Hwy 211 Water Plant Sludge Handling Improvements	-	500,000	-	-	-	-	500,000
Oak Island Second Feed	-	975,000	-	-	-	-	975,000
Northwest Water Transmission Improvements	-	-	9,625,000	-	-	-	9,625,000
Raw Water Reservoir	-	-	-	-	-	3,000,000	3,000,000
Supply Area Water Tank	-	-	100,000	1,400,000	-	-	1,500,000
Northwest Transmission Improvements	-	-	-	-	9,750,000	-	9,750,000
Miscellaneous Water Projects	-	90,000	100,000	100,000	100,000	100,000	490,000
Subdivision Petition SAD	-	300,000	300,000	300,000	-	-	900,000
Interconnections Other Utilities	-	250,000	-	-	-	-	250,000
Water System Upgrades	-	50,000	-	200,000	-	-	250,000
Middle River Road & Smith Road	-	-	-	1,620,200	-	-	1,620,200
Hwy 211 Industrial Park Water Main	-	-	-	-	783,132	-	783,132
US 74/76 2 nd Feed to City of Northwest	-	-	-	-	-	1,517,663	1,517,663
Total Water Capital Improvement Plan	18,289,976	9,673,899	11,828,800	4,582,264	21,483,132	15,267,663	81,125,734
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	9,562,841	2,240,450	-	-	-	-	11,803,291
Debt Proceeds	8,277,135	4,892,177	9,625,000	-	19,750,000	10,000,000	52,544,312
Grant	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Pay-go	450,000	2,541,272	2,203,800	4,582,264	1,733,132	5,267,663	16,778,131
Total Water Capital Improvement Plan Uses	18,289,976	9,673,899	11,828,800	4,582,264	21,483,132	15,267,663	81,125,734

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	Prior to FY 2012	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
West Regional Wastewater Reclamation Plant Phase1	\$60,317,102	\$ -	\$ -	\$ -	\$ -	\$ -	\$60,317,102
West Regional Wastewater Reclamation Plant Phase2	54,388,785	-	-	-	-	-	54,388,785
SW Force Main	6,065,532	-	-	-	-	-	6,065,532
Sunset Beach Collection System SAD	24,855,261	-	-	-	-	-	24,855,261
Calabash Collections System	4,553,053	-	-	-	-	-	4,553,053
NE Brunswick Regional Wastewater Recamation Plant Phase	716,000	11,100,000	-	-	-	-	11,816,000
Sea Aire Canal SAD	501,342	-	-	-	-	-	501,342
Hwy 74/76 Industrial Park Service Line Extension	1,000,615	-	-	-	-	-	1,000,615
Carolina Shores Wastewater Treatment Plant Upgrade	306,430	3,000,000	-	-	-	-	3,306,430
Boiling Spring Lakes Plant & Transmission	67,000	4,250,000	-	-	-	-	4,317,000
Boiling Spring Lakes Collection System SAD	422,495	1,500,000	-	-	-	-	1,922,495
Ocean Ridge Pump Station & Angels Trace Force Main	375,000	1,000,000	-	-	-	-	1,375,000
Bricklanding Improvements SAD	282,878	660,000	-	-	-	-	942,878
Pump Station Upgrades	-	-	-	375,000	-	-	375,000
SW Area Wastewater Treatment Plant	-	100,000	-	-	-	4,000,000	4,100,000
SW Area Force Main Upgrades	-	-	-	575,000	-	-	575,000
SAD Petition Projects	-	500,000	500,000	500,000	500,000	500,000	2,500,000
Miscellaneous Wastewater Projects	-	100,000	100,000	100,000	100,000	100,000	500,000
NC 211 Industrial Park Sewer	-	-	-	-	1,203,612	-	1,203,612
Dutchman Creek Acres Sewer	-	-	1,031,615	-	-	-	1,031,615
Total Wastewater Capital Improvement Plan	153,851,493	22,210,000	1,631,615	1,550,000	1,803,612	4,600,000	185,646,720
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	2,363,950	2,645,037	600,000	600,000	600,000	600,000	7,408,987
Debt Proceeds	145,770,854	17,016,054	-	-	-	4,000,000	166,786,908
Grant	3,991,856	-	773,711	-	-	-	4,765,567
Other	1,724,833	-	-	-	-	-	1,724,833
Pay-go	-	2,548,909	257,904	950,000	1,203,612	-	4,960,425
Total Wastewater Capital Improvement Plan Uses	153,851,493	22,210,000	1,631,615	1,550,000	1,803,612	4,600,000	185,646,720

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Brunswick County Profile

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 111,127 which has grown over 50% 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 3.5%. The permanent population continues to grow at a rate close to three percent (3.0%) annually. Since 1990, Brunswick County growth was second in the state from 2000-2010 with one hundred thirty-eight plant announcements, creating 5,118 new jobs and over \$ 452 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. Because the County does not rely heavily on textile jobs, tourism has become the fastest growing economic base in the County. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities and increased demand for potable water and wastewater collection and treatment services. 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. Retail trade is the largest employment sector in Brunswick County accounting for 19% of all jobs. Accommodation and food services represent 16% of employment while education and health services account for 13%, public administration for 10%, arts,

Brunswick County Profile

entertainment, and recreation for 6%, administration and waste services for 6%, construction for 6%, real estate for 5% and manufacturing 5%. Various other employment sectors make up the remaining 14%.

Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-nine (39) 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
2001	76,563	1,653,216	22,410	42.5	10,085	4.6%
2002	79,044	1,819,075	23,892	42.8	10,218	5.4%
2003	81,472	1,829,637	23,299	43.2	10,426	6.1%
2004	84,653	1,942,639	24,013	43.6	10,528	6.4%
2005	89,009	2,195,457	26,229	43.9	10,789	5.0%
2006	94,350	2,440,703	27,645	44.1	11,133	4.1%
2007	99,170	2,683,411	28,585	44.7	11,505	4.7%
2008	102,877	2,907,482	29,379	45.0	11,599	6.1%
2009	106,586	3,342,667	31,222	47.7	11,841	11.0%
2010	110,092	Not available	Not available	47.7	11,739	10.2%
2011	111,127	Not available	Not available	47.4	11,899	10.3%

Source:

(1) State Data Center; projection as of June 30, 2011; 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 2011		
		2010 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	Utility	\$ 800,052,745	1	2.38%
DAK LLC	Chemicals	172,414,240	2	0.51%
Brunswick Electric Membership Corp.	Utility	158,572,871	3	0.47%
N.C. Eastern Municipal Power Agency	Utility	160,376,972	4	0.48%
Bald Head Island Ltd	Developer	121,860,637	5	0.36%
Red Mountain Timberco I LLC	Forestry	117,491,110	6	0.35%
Archer Daniels Midland Company	Chemicals	111,987,145	7	0.33%
MAS Properties LLC	Developer	95,207,116	8	0.28%
Odell Williamson	Developer	76,596,620	9	0.23%
Funston Land & Timber Inc.	Developer	72,577,480	10	0.22%
Totals		\$ 1,887,136,936		5.61%

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2011		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,955	1	4.49%
County of Brunswick	Local Government	1,029	2	2.37%
Progress Energy Carolinas, Inc.	Utility	833	3	1.91%
Wal-Mart Associates	Retail Chain	750	4	1.72%
Food Lion LLC	Grocery Chain	455	5	1.05%
Brunswick Community Hospital LLC	Medical Care Facility	450	6	1.03%
DAK Americas	Dacron Polyester Fiber	383	7	0.88%
Smithville Township J Arthur	Medical Care Facility	362	8	0.83%
Brunswick Community College	Education	358	9	0.82%
Ports America/Marine Terminal	Trade and Transportation	325	10	0.75%
Totals		6,900		15.86%

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.

BCC – Brunswick Community College. A comprehensive two-year college located in Bolivia, North Carolina.

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.

CY – Calendar Year. The period starting January 1 and ending December 31 annually.

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.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

GLOSSARY

Contractual Services - services rendered to a government by private firms, individuals, or other governmental agencies.

DSS - Department of Social Services. The department of the County that handles social service issues.

Debt Service - the cost of paying principal and interest on borrowed money according to a pre-determined payment schedule.

Deficit – the excess of expenditures or expenses over revenues during an accounting period.

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.

EOP - Emergency Operations Plan. An internal plan that serves as a guide in event of emergency.

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.

FY - Fiscal year. A 12-month accounting period. For Brunswick County, the fiscal year is July 1- June 30.

Fiduciary Funds - are used for assets held in a trustee capacity.

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.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full Faith and Credit - a pledge of a government's taxing power to repay debt obligations.

GLOSSARY

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.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS - Geographic Information Systems. A division of County government that integrates spatial data with information systems to provide useful mapping and data information.

GPD - Gallons per day.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds - bonds issued by a government that are backed by the full faith and credit of the its taxing authority.

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.

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.

MIS - Management Information Systems. The department of County government in charge of technology support systems such as computers, applications, and telephones.

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.

GLOSSARY

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.

NCACC – North Carolina Association of County Commissioners. A professional organization serving county governments across North Carolina.

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.

Non-Major Funds - represent any fund that does not meet the requirements of a Major Fund.

Non-Operating Revenues - revenues that are generated from other sources (e.g., interest) and that are not directly related to service activities.

OSHA - Occupational Safety and Health Administration. A governmental agency that focuses on the health and safety of American workers by setting and enforcing standards, educating, and training.

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 Budget - a plan of financial operation which encompasses and estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

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.

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

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.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service funds fall within this classification.

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.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate on specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

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.

Special Revenue Fund - to account for specific sources of revenue that are legally restricted for expenditures of specific purposes.

Tax Base - the total assessed value of real, personal and state appraised property within the County.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

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.

GLOSSARY

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

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.