

COUNTY OF BRUNSWICK

Bolivia, North Carolina

Budget

Fiscal Year 2012-2013



Adopted by the Board of Commissioners June 18, 2012



County of Brunswick Approved Budget

Fiscal Year 2012-2013

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
Ventseslav 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

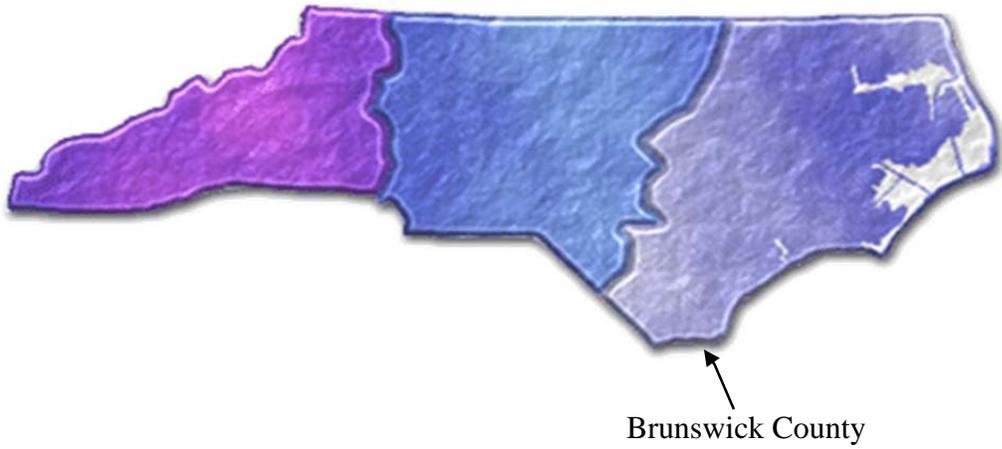
July 1, 2011

Linda C. Danson Jeffrey R. Egan

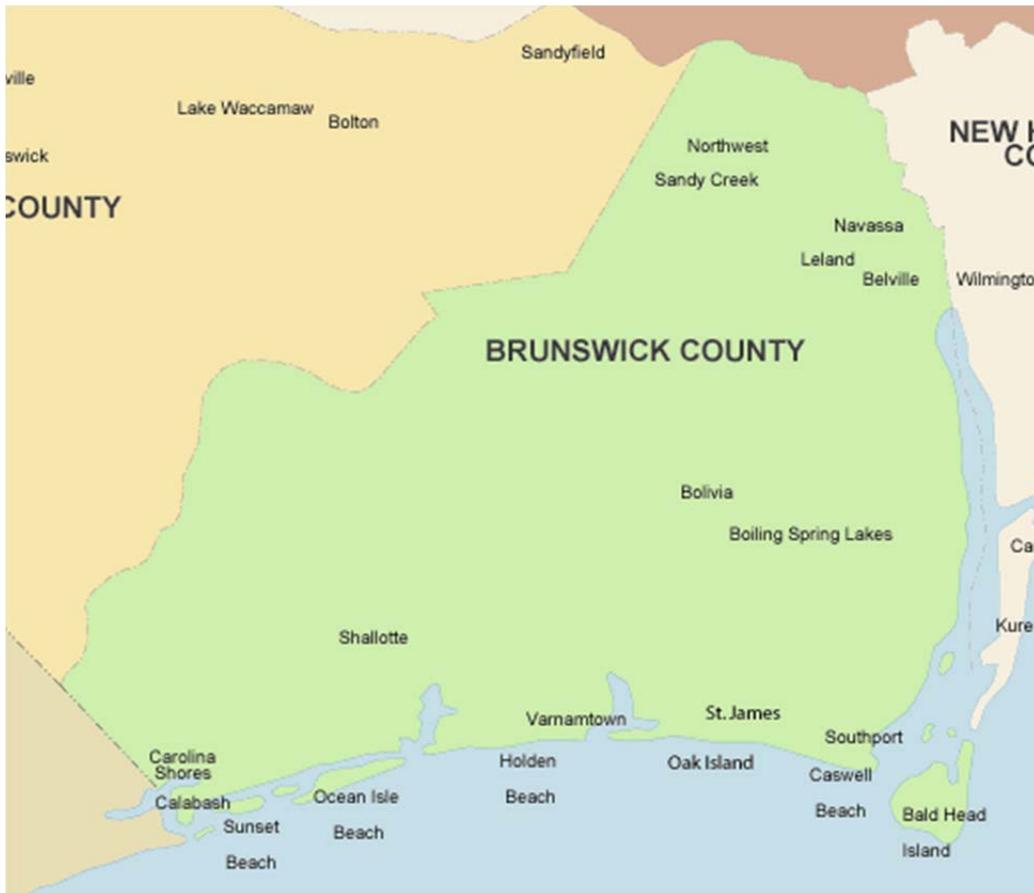
President

Executive Director

State of North Carolina



Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 112,210 (source: State Data Center est.)
896 Square Miles

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 112,210 which has grown over 52% 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 in recent years has been one of the fastest growing counties in North Carolina and in the United States. The permanent population grew at an average rate of approximately 4 percent annually over the last ten years. Over the last three years Brunswick County has experienced a decline in building permits, excise taxes and new utility services. Tourism income slightly declined, as did some of the County’s manufacturing facilities. Since 2004, Brunswick County has had forty-five plant announcements, creating 1,545 new jobs and over \$271 million in new capital investment. Brunswick County has four improved industrial parks and three planned industrial parks 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 the 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 18% of employment, while accommodation and food services represent 13%,

Brunswick County Profile

educational services 1%, health care and social assistance 12%, public administration 9%, arts, entertainment, and recreation 6%, administrative and waste services 5%, construction 6%, real estate 3%, utilities 4%, wholesale trade 4% and manufacturing 5%. Various other employment sectors make up the remaining 14%.

Thirty-nine 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

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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 21, 2012

Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2012-2013 budget for Brunswick County herewith for your review and consideration. Following four consecutive budgets drafted in the midst of declining and/or uncertain economic conditions and county revenue picture, we are beginning to see some stabilization and signs of improvement. Departmental budget request were in line with the current year with some additional capital outlay additions that have been deferred in recent years. In many cases, departmental operating budgets were reduced below the current year's departmental appropriation. Fortunately, this proposal will preserve existing service levels and employee compensation and fringe benefits although the total number of fulltime employees is slightly reduced.

One year removed from the 2011 revaluation of all real property in Brunswick County and very modest gains in the tax base the recommended ad valorem tax rate is 44.25 cents. The FY 2012-2013 budget proposal for all funds totals \$196,204,261 which represents an increase of 2.9% over the budget adopted June 20, 2011. The general fund budget is balanced by utilizing fund balance and capital reserve transfers, although much less than recent years during the recession.

The recovery from the recession continues to negatively impact individuals, businesses and corporations and all levels of government and the economy is expected to grow at a very slow pace. Nationally, new job growth fluctuates on a monthly basis and the April jobless rate was 8.1%. The average cost of a gallon of gasoline is slightly less than a year ago at \$3.75 per gallon. Looking at the leading economic indicators for North Carolina, claims for unemployment benefits are down 6.2 percent from last year, building permits are up by 10.1 percent, manufacturing hours worked are up 0.7% and average weekly earnings are up 5.1%. 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 8.1%.

Consistently ranking in the top twenty fastest growing counties in America, Brunswick County dropped out of the top 50 national reporting but continues to be 6th in the State for calendar year 2011. On a positive note the State Data Center reported Brunswick County's projected permanent population to be 112,210, up from the 107,431 decennial census figures indicating that people are still choosing Brunswick County as a place to live.

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 the final phase out of the Criminal Justice Partnership grant funding to impact the budget as this will be the first year that the program will be funded with all local funds since the inception of the program.

Due to some proactive measures taken recently to reduce expenses, the General Fund is better positioned and significantly less reliant on non-recurring sources. These actions include the decisions to renegotiate and extend the countywide solid waste collection and disposal contract, contracting the county food services operations, refinancing debt obligations to more attractive rates, the elimination of some

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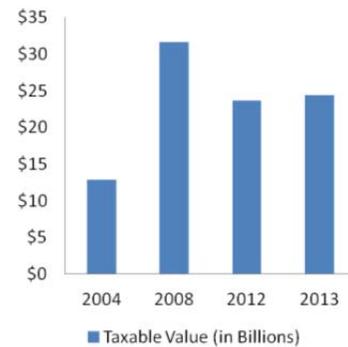
vacant positions and holding the line on the employee health insurance premium contributions, made possible by the decision to transition to self-insure the benefit.

GOVERNMENTAL FUNDS

Revenues

The total recommended General Funds Group Budget is \$151,296,715 which represents a 2.95% increase from FY 2012. Property tax revenue is the primary source of governmental fund revenue, providing 69.5% of the total revenue. Continuing the trend of very modest years of growth in the county's tax base prior to the 2011 property reassessment, the total projected tax base, inclusive of real property and motor vehicles for FY 2012-2013, is \$24,423,023,558 up by \$755,150,070 or over 3.2% above the base of \$23,667,873,488 on which the FY 2011-2012 budget was based.

The total projected real property value for FY 2012-2013, including an estimate of net discoveries is \$23,533,023,558 which represents a 3.0% Increase over the FY 2011-2012 real property base of \$22,842,873,488. The motor vehicle base is projected to be \$890,000,000 or 7.9% more than the current year base of \$825,000,000. The projected collection rate for motor vehicles is 86.62% which should generate \$3,411,312. This small increase in the motor vehicle base can be attributed to more new cars purchased and an increase in the number of vehicles registered in the county.

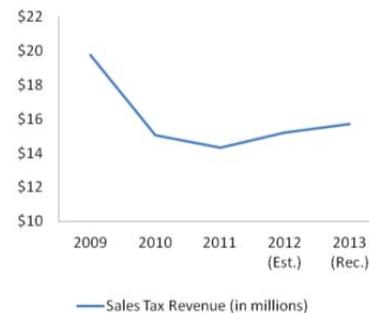


The total real property levy for FY 2012-2013 is based on a tax base of \$23,533,023,558 the tax rate of 44.25 cents and a collection rate of 94.59% and is projected to be \$98,500,000.

The total property tax revenue projection for both real property and motor vehicles is \$101,911,312 which is 2.5% or \$2,452,734 more than the original budget for FY 2011-2012.

The value of one cent on the tax rate is \$2,303,080. 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. However, the growth in sales tax revenue has exceeded current year projections and the outlook for continued growth extends into the projection for FY 2012-2013. Total county sales tax revenues for are projected to be \$11,606,809, exclusive of the portion of Articles 40 and 42 designated for schools, which is \$4,054,992 or \$907,804 more than the original budget for FY 2011-2012 of \$10,699,005.



The local portion of the sales tax is 2.25 cents and the state sales tax rate would be 4.5 cents for a total of 6.75 cents pending no other sales tax changes by the General Assembly.

After four consecutive years of revenue declines, the County's other revenue sources continue to be suppressed. Projections for FY 2012-2013 are mixed with some sources continuing to decline and others moderate increases. Emergency Medical Services fees have been consistent in recent years due to growth in calls for service and improved collection. Total EMS charges are projected to reach \$3,165,000 due to the addition of the non-emergency transport service and the associated revenue. The Medicaid Cost Settlement revenue is projected to dip slightly to \$701,000.

BUDGET MESSAGE

The other major general fund revenue category projections include:

Revenue	FY 2010	FY 2011	FY 2012	FY 2013	% Change
Investment Earnings	\$600,000	\$200,000	\$192,000	\$56,100	-70.8%
Solid Waste Tipping Fees	\$1,200,000	\$950,000	\$1,000,000	\$1,000,000	none
Building Permits	\$875,000	\$775,000	\$610,000	\$728,500	+19.4%
Excise Tax	\$1,500,000	\$1,800,000	\$1,900,000	\$1,800,000	-5.3%

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 2012-2013, a fund balance appropriation in the amount of \$1,345,207 and a transfer from the capital reserve fund in the amount of \$867,300 is recommended.

The appropriation of non-recurring funds in the amount of \$2,212,507 for FY 2013 is less than the \$5,590,362 fund balance/capital reserve appropriated in FY 2011-2012. This reduction marks improvements in revenue and management of expenditures.

Expenditures

The FY 2012-2013 budget includes adequate funding to maintain existing services levels, existing personnel and fringe benefits and contractual obligations and does not include new services or enhancements to services with the exception of the non-emergency transports in Emergency Medical Services. Some of the departmental operating budgets are lower than the FY 2011-2012 adopted budget. For the fourth year some of the positions that were frozen and remained unfilled are recommended for elimination. The budget includes more capital outlay than recent years and the Five Year Capital Improvement Plan includes some smaller pay as you go projects that will not require the county to incur additional debt. Some operating expenses that are decreasing include the contract costs for solid waste collection and disposal, food services costs due to the elimination of the county department budget in favor of a contract service for jail meals, senior meals and the cafeteria retail operation, the refunding of debt obligations, and the employer contribution to the Local Government Employee Retirement System. Due to increases in the value of investments due to a higher performing investment portfolio, LGERS is implementing a 0.22% general employee and 0.27% law enforcement employer contribution decrease effective in July. The increase will take the rate for general employees from 6.96% to 6.74% and law enforcement from 7.04% to 6.77%. The contribution decrease will save the county \$88,000.

In September 2011 the County assumed ownership of the Brunswick Community Hospital property. Negotiations to sell the property are ongoing at this time. A total of \$150,000 is included to cover operation and maintenance costs for the building and grounds for approximately six months. An additional \$300,000 is included in the capital improvement plan for the demolition of the facility if the sale does not occur.

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 8.9% of the general fund expenditures. As mentioned above the county recently renegotiated a five year extension of the countywide solid waste collection and disposal contract with Waste Industries that extends the contract through June 2019. The new contract eliminates the fuel surcharge and retains the current annual price adjustment formula for the term of the contract and locks the current unit price of \$11.66 per month until June 30, 2013. These modifications will result in total projected savings to the county for FY 2012-2013 of \$1,270,000.

BUDGET MESSAGE

The construction and demolition tonnage being received at the County landfill continues to decrease. To preserve the existing capacity in the landfill and extend the useful life of the facility, the county has a contract for diversion of some of the waste to a South Carolina landfill and recently entered into a contract with Waste Industries to transport construction and demolition debris from the county's transfer station to a disposal facility in Sampson County. The cost of diverting waste from the landfill ranges from \$34 to \$38 per ton. The contract funding for the diversion of waste is \$350,000 which will allow the county to outsource about 60% of the anticipated waste stream. Also, due to the reduced tipping fee revenue, a transfer to the Capital Reserve Fund for landfill closure cost is not recommended.

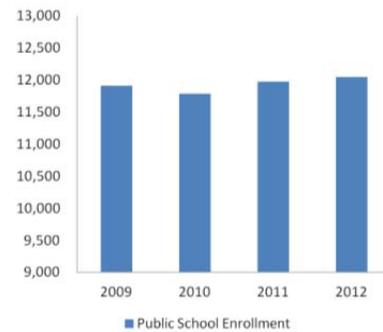
This budget includes no revenue or expenditures related to the curbside collection of recyclables. Per the above referenced solid waste contract, Waste Industries has agreed to provide curbside recycling services on a voluntary individual contract basis for which the costs would be borne by the users through direct billing with no direct fiscal impact to Brunswick County.

Brunswick County Public Schools

This is the second and final year of the current funding agreement with the Brunswick County Board of Education. The agreement requires the County 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 2013 school appropriation in accordance with the revised funding agreement is \$33,018,049, which represents an increase of approximately 3.34 percent or \$1,068,329 over the FY 2011-2012 appropriation and an increase of 11.9 percent or \$3,502,332 more than the FY 2010-2011 appropriation of \$29,515,717. In accordance with the agreement, 35.75 percent, or \$32,339,596 will be used for current expense and .75 percent or \$678,453 will be used for categories 2 and 3 capital outlay.

The total General Obligation debt service for Brunswick County Schools for FY 2012-2013 is \$6,796,060 exclusive of debt service serviced by sales tax revenue. Including the debt service, 39.1% of the County ad valorem property tax revenue is appropriated for k-12 public education purposes.

In 2011 Brunswick County ranked 11th in the State of North Carolina for local funding of public schools based on per pupil expenditures.



Brunswick Community College

Brunswick Community College has completed the renovation to the South Brunswick satellite campus project in the Carolina Shores area that was planned as part of the General Obligation Bond funded capital projects. The Southport satellite campus improvements should be completed during FY 2013. The recommended Community College appropriation for FY 2012-2013 is \$3,657,105 which is an increase of approximately 3.34 percent over the FY 2011-2012 appropriation of \$3,538,906. The Community College appropriation was not increased for the FY 2010. The recommended increase in the College appropriation is based on the percentage increase in the Brunswick County Schools appropriation for FY 2013.

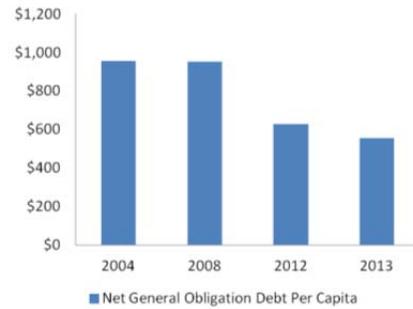
The total General Obligation debt service for Brunswick Community College is \$2,402,436 which is approximately 2.4% less due to lower interest payments.

Based on the number of full time equivalent students, Brunswick County's financial assistance to Brunswick Community College currently ranks highest in the state of North Carolina among counties that provide financial support to one of the State's 58 community colleges.

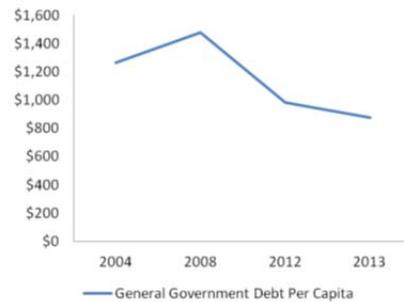
BUDGET MESSAGE

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 Governmental funds debt is \$110,220,000. This equates to approximately \$902 per capita and current net general obligation debt is approximately \$626 per capita.



No additional general fund debt is anticipated during FY 2012-2013. The total debt service budget will be \$14,175,190 which represents a decrease of \$685,489 or 4.6% under the debt service budget for FY 2011-2012. This reduction is realized primarily due to lower interest costs associated with the refunding of existing debt to take advantage of lower interest rates and not extending the term. The 45% RZEDB interest rebate for the Leland Library expansion project is estimated to be \$13,403 and will result in net debt service for the project of \$91,382. The reduction in total general fund debt service for FY 2012-2013 is another major factor in the improvement in the County's budgetary position compared to the current year.



The total principal payments on general fund debt are \$9,910,000 with interest payments equaling \$4,265,190.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general fund contribution of \$4,143,583 to the Health Fund representing a reduction of \$334,432, over the current year appropriation.

The total contribution to the Social Services Fund of \$5,290,196 represents an increase from the current year of \$24,650.

Funding for Southeastern Mental Health is recommended to remain the same at \$692,000.

The recommended appropriation to Brunswick Senior Resources, Inc. is \$1,550,000. This is a reduction in direct funding for BSRI, Inc. of \$50,000, however as the result of the change to a contract food service, BSRI will pay the contractor directly for their meals and their savings on meal costs will exceed the reduction in direct county assistance based on the projected number of meals to be provided. This should give BSRI a net financial gain and allow them to benefit from the savings from contracting the food service.

Employee Benefits

During the recession Brunswick County has managed to avoid reductions in employee compensation and benefits and extended a one-time bonus to all full-time employees in November 2011, however, again this year, it is not feasible to include employee merit or cost of living compensation adjustments in this proposed budget, however, employee salaries and fringe benefits remain at current

BUDGET MESSAGE

levels for FY 2012-2013. 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. As an organization we will embark on the second year of the transition to being self-insured with the group insurance. After ten months into the plan year, claims have tracked at expected levels and the Health Insurance Fund should end the year with a small reserve. The decision has been made not to increase the employee premiums or contributions to the Health Fund this year. The sector that has experienced the highest claims is the dependent spouses where claims have exceeded contributions by 212% thru April 2012. In the first year of the self- insurance plan the county obtained specific and aggregate stop loss coverage. The aggregate stop loss coverage 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. Since it does not appear that the county claims will reach the expected claims threshold the county's consultant has recommended that the aggregate stop loss coverage be dropped for the second year to realize a small savings of \$65,000.

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 maintain the extended hours of operation for the employee clinic. To encourage dependent spouses that are covered under the plan to participate in the wellness program and utilize the clinic, employees with a covered spouse that elects not to participate will pay the \$30.00 monthly premium for the spouse's non-participation even if the employee does participate. Additionally, all spouses and dependents that have access to health insurance benefits from another source must elect coverage under the other source and will not be legible for participation in the county health plan. These new measures should help manage claims costs in an area that has been identified as a source of concern for the plan.

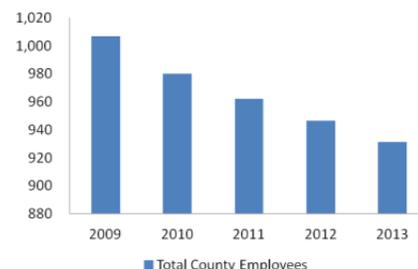
The proposed budget includes funding for all regular benefits such as the 5% 401K employer contribution and longevity pay for employees with five years or more of service.

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-two (22) vacant positions were eliminated for a cost savings of \$971,304 including salary and benefit costs. In FY 2011 an additional sixteen (16) vacant positions were eliminated for an estimated savings of \$743,722. The FY 2012 Budget included the elimination of twenty-two (22) full-time positions for a total reduction of approximately \$1,019,467.

In an effort to reach a sustainable employee base, the FY 2013 Budget includes the elimination of 15 vacant positions representing a savings of approximately \$594,993.

A total of 8.33(FTE) new positions were requested for general government departments and external state offices. Only 2.33(FTE) of these positions are recommended for funding in the FY 2012-2013 budget. These include two full-time EMT-Intermediate for Phase II of the non-emergency transport service and a Natural Resources Agent funded .33 percent by Brunswick County and the balance cost shared between N.C State University and New Hanover County. The EMT-Intermediate positions would only be filled when the non-



BUDGET MESSAGE

emergency calls reach the revenue threshold to fully cover the costs.

These changes would result in a net reduction of thirteen (13) full time county positions and bring the total number of positions down to 931.5, of which 814 are associated with General Fund departments and 117.5 associated with the Enterprise Fund.

Capital Improvement Plan

The list of projects recommended for funding in FY 2012-2013 includes eleven projects totaling \$5,814,055. Two 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 \$3,601,170 remaining to complete the planned infrastructure.

The Central Services section of the recommended Plan includes \$90,000 for HVAC System replacements in Building B (Social Services), and \$323,300 to replace the roof on Building I. The plan includes \$100,000 for the demolition of Building J (Old Sheriff's Office and Detention Center) and \$300,000 to demolish the old Brunswick Community Hospital should the sale of the facility not come to fruition.

Related to Environmental Protection the Plan includes \$200,000 for engineering design for the Phase I of the Construction and Demolition Landfill Expansion, and \$375,000 for Phase I of the Construction and Demolition Landfill Closure. The landfill closure activities would be funded from capital reserve funds designated specifically for that purpose.

The Culture and Recreation Component of the Plan includes \$20,000 for the Master Plan for the Waccamaw Park Improvements and \$250,000 for the Brunswick River Park Boat Ramp Improvement Project. The Source of funding for these two projects is capital reserve funds.

The sole project in the Public Safety section of the plan is the Sheriff's Department Firing Range Phase I at \$280,000 also to be funded from capital reserve funds.

The FY 2012-2013 Capital Improvement Plan as presented includes no current year revenue or debt proceeds to fund projects. Since the Five-Year Capital Improvement Plan is a living document some projects originally scheduled for FY 2012-2013 have been deferred to future years. Most significantly the Town Creek Park Improvements and the Leland Area Senior Center have been moved to FY 2014 as external financing will be required to complete these projects based on costs estimates of \$5.3 million for Town Creek and \$2.7 for the Senior Center. A financing plan for these two projects will be presented for your consideration during the budget workshops.

Capital Outlay and Major Operating Expenditures

The recommended budget includes a total of \$2,008,507 in capital outlay and major operating equipment for operating purposes in the general fund, up by \$1,529,784 from the FY 2011-2012 budget capital outlay total. Capital outlay in general fund departments has been deferred for several years and consists of items in excess of \$5,000 in value. Some of the more significant capital items include (18) replacement patrol vehicles for the Sheriff's Office \$450,828, (2) new ambulances \$270,000 and (1) new Type II ambulance \$70,000, a new paging system for Emergency Communications \$125,000, Security Camera System for the Courthouse \$120,975, a Key Card Entry System for the Courthouse \$85,000, (8) replacements digital recording cameras for the Sheriff's Office \$44,000, (1) track bulldozer \$145,000, an F-250 Truck \$25,000 and a backhoe \$75,000 for Solid Waste, two Z-Trac mowers for Parks and Recreation \$26,000 and an imaging package for DSS \$292,200.

In the Emergency Telephone Fund, funding is recommended to replace (10) Call Processing CAD Computers \$40,000.

The major operating equipment recommended for the general fund totals \$435,327. Major operating equipment includes items that are less than \$5,000 in value. Some of the recommended items include 98 replacement computers for MIS and various departments \$152,000, (20) switches for MIS

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\$60,000, (12) Spill Kits for fueling sites \$22,200, (18) Patrol Vehicle light bars \$23,310, and (38) replacement ballistic vests \$26,600.

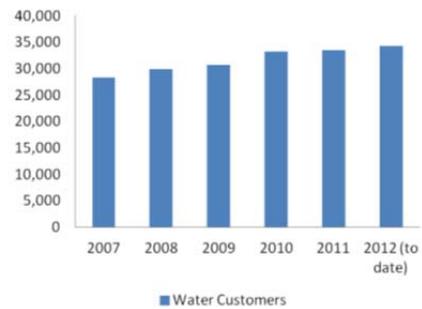
The proposed budget includes \$40,000 for a comprehensive technology assessment of all county departments and an allocation of \$250,000 for implementation of the recommendations of the study.

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 34,254 water retail customers and 10,213 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 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. With the Calabash wastewater collection system and the Brick landing collection system improvements and pump station and force main project completed the focus is on completing the Sunset Beach collection systems during the first quarter of FY 2012-2013 and starting construction on the Boiling Spring Lakes wastewater collection and transmission system projects. The Northeast Regional Wastewater Plant 825,000 gpd expansion contract has been awarded and construction scheduled to begin soon to provide the treatment capacity needed to sustain the continued growth in the northern portion of the county.



The County continues to expand the water distribution system to meet the potable water needs of the county. Projects completed within the current year include Stanley Road, Ash-Little River Road / Etheridge Road, the Brunswick Community College South Campus Main, the Roger Bacon Academy Line, and Ocean Forest and Sea Castles Subdivision.

The County continues to make strategic 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 2012-2013 is \$22,033,429 which is \$2,766,296 or 14.5% higher than the original budget for FY 2012. Although the number of new taps is still somewhat suppressed compared to the years preceding the recession, approximately 600 connections are projected in the upcoming fiscal year. Six hundred connections should generate approximately \$516,000 in Capital Recovery Fee revenue and \$174,000 in Water Transmission Line Capital Recovery Fees. Tap fees are expected to generate \$220,000. The connection incentive program that allows customers to pay \$50.00 down and finance the balance of the tap fee and capital recovery fees is becoming more popular which could lead to lower fee collections but could be offset by higher retail revenue for user consumption.

No increase is being recommended in the retail water rate of \$3.05 per 1000 gallons and the \$11.00 per month base charge. Total commercial and residential retail water sales are projected to be \$6,396,625 or \$4,786,975 for retail and \$1,609,650 for irrigation. The base fee of \$11.00 will produce

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\$4,587,000 and investment earnings for the Water Fund are expected to decline slightly to approximately \$40,000.

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has increased consistently over the prior three years taking into consideration that the number of wholesale customers has been reduced due to the transfer of the Sunset Beach and Boiling Spring Lakes water systems being conveyed to county ownership. The new wholesale/industrial rate is estimated to increase by 3 cents this year based on the PPI Index for April. The actual rate is based on the May PPI Index. The current wholesale rate is \$2.76 per 1000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be in the \$2.79 range. Staff is recommending that the wholesale rate remain at \$2.76 unless the PPI calculation for May results in a lower rate. Assuming the current rate of \$2.76, industrial water revenue is projected to decrease slightly due to lower sales to \$2,000,200.

Included in the revenue total for the Water Fund is an appropriation of expendable net assets in the amount of \$2,049,708 for capital projects.

Operating Costs

There were two new positions requested for the Instrumentation / Electrical Division, but neither are recommended. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is increasing by \$135,600 due to increased water production and sales. 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 increased by approximately 17.7% to \$262,014 due to increases in equipment maintenance costs.

Capital Outlay

The largest capital expenditure in the Water fund is \$1,500,000 for the fourth year implementation of the automated water meter reading system and meter installation. Other large capital outlay items include (2) tank mixers for the 4MG clearwell at the Northwest Water Treatment Plant (\$105,000), a new directional boring machine (\$120,000), (2) new portable generator load bank units (\$19,000), a portable 500kw generator (\$115,000) and a mobile diesel fuel trailer with pump (\$12,000). Five replacement trucks are included at a total cost of \$159,000. A total of nine replacement computers are recommended at \$14,800.

Debt Service

Current debt service in the Water Fund continues to be low and only one new debt issue is slated for the upcoming year. Phase I of the Northwest Water Transmission Improvement Project is included as a capital project for FY 2013. If the project is financed as planned there would be no principal and interest payments due in FY 2013. The total water fund debt service budget is \$1,620,548 for a decrease of 5.5% or \$88,785. The decrease is partially attributable to the reduced principal and interest costs related to the 2012 GO Refunding of the Boiling Spring Lakes Water System

The Northwest Water Treatment Plant Improvements and water main projects were financed as revenue bonds under a Recovery Zone Economic Development Bond allocation in 2010. The County will receive an annual interest rebate equal to 45% of the total annual interest cost. The rebate is estimated to be \$298,109.

Water Capital Improvement Plan

The Water Fund Capital Improvement Plan includes thirteen (13) projects for FY 2013 at a total estimated cost of \$17,354,044. The largest project is Northwest Water Transmission Project Phase I with an estimated cost of \$9,625,000 and it is the only project to be financed.

Other water system improvement projects to be funded on a pay as you go basis without incurring debt are the Sunset Beach Island Second Feed (\$1,050,000), the Old Shallotte Road Waterline

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(\$1,128,800), the US 74/76 Northwest Second Feed Phase I (\$2,148,480) the Sandpiper Bay Second Feed (\$800,000) and the Highway 211 Water Plant Sludge Handling Equipment (\$500,000).

Waterline projects that have been designed and permitted and to be funded from the Capital Reserve Fund include Old Ferry Road, Cox Road, Mulligan Way and Smithtown Road at an estimated total cost of \$962,064.

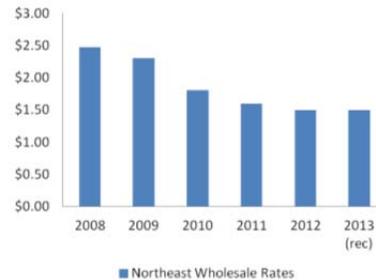
WASTEWATER FUND

The total recommended Sewer Fund Budget for FY 2012-2013 is \$20,163,973 representing a 3.3% increase or \$643,275 over the FY 2011-2012 original budget primarily due to the additional debt service costs associated with the 2012 Enterprise Systems Revenue Bonds to fund the Northeast Brunswick Regional 825,000 gpd Wastewater Treatment Plant Expansion and Transmission System Improvements, and the first year of debt service associated with the Sunset Beach collection system, moderate increases in operating costs associated with treatment plants and more capital outlay items than in recent years.

Revenue

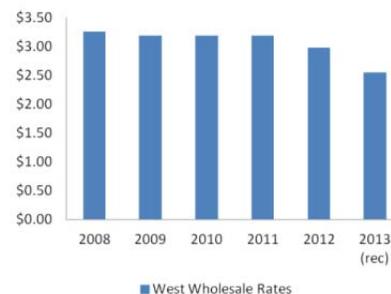
There is no increase in the current sewer retail rate structure that is projected to generate \$6,684,000 or \$656,624 more than the \$6,207,376 projected in the original FY 2012 budget. This increase can be attributed to proactive efforts to increase the customer base to include the addition of 1,200 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 Sunset Beach project 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 9 years. Based on an annual average daily flow of 1.1 MGD and an operational budget of \$750,857, the wholesale rate for the Northeast Partners will remain at \$1.50 per 1000 gallons.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$1,877,996 up 8.8% due to the increased operating costs and permit requirements for the 6 MGD expanded plant and increased flow. In addition to personnel costs associated with positions added in recent years, the operating cost increase will primarily be in the areas of electricity, contractual services for sludge removal and capital outlay. Even with the increase in the West Regional Budget, the wholesale rate is recommended to be reduced to \$2.55 per 1000 gallons from the current \$2.98 per 1000 gallons due to the additional flow anticipated from the Town of Oak Island and the City of Southport.



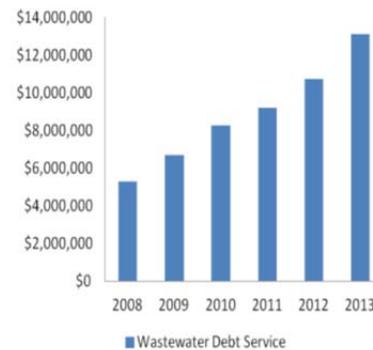
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Capital Outlay

Capital outlay for the sewer divisions includes two (2) new replacement trucks and a replacement Vacuum Truck with a net cost of \$256,000 after trade in of the existing unit for the Wastewater Collection Division and a 2-Ton Dump Truck to be shared by the regional treatment facilities. Other capital outlay includes a new GBT Transfer Pump (\$27,550) and two Upset Pond VFD's for the West Brunswick Regional Plant, UV Lamps for the Northeast Regional Plant (\$11,285). Total capital outlay for wastewater departments is \$467,825.

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 2012-2013 is \$13,525,602 a net increase of \$2,508,555 or 22.8%. The increase is due to the additional principal and interest payments associated with the 2012 B and 2012 C Enterprise Systems Revenue Bonds for the Northeast Regional Wastewater Treatment and Transmission Systems capacity expansions and 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 \$418,927.



The refunding of the 2004A Revenue Bond issued for the construction of Phase I of the West Brunswick Regional Wastewater Facilities resulted in a reduction in interest cost of \$271,944.

West Regional wastewater partners are responsible for \$4,554,530 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. The Town of Oak Island will contribute \$2,901,346, the Town of Holden Beach will contribute \$1,154,642, and the Town of Shallotte will contribute \$498,542. Although not a partner in the West Regional System, the City of Southport will contribute \$325,000 under the terms of an interim wastewater treatment agreement with the County.

The Northeast Regional Wastewater Partners are responsible for \$1,396,235. The Town of Leland's contribution for the State Revolving Loan Fund debt for Phase I of the Northeast Regional Plant and their portion of the new debt for the current expansion is \$919,167. Debt service reimbursements for the remaining Northeast Regional Partners for the expansion includes the Town of Navassa \$110,155, the City of Northwest \$87,509, and Brunswick Regional Water and Sewer H2Go \$279,404.

Wastewater Capital Improvements

The Wastewater Capital Improvement Plan for FY 2012-2013 includes eight (8) primary projects at a total projected cost of \$30,159,976 including Phase II of the Northeast Brunswick Regional Wastewater Plant 825,000 MGD expansion in the amount of \$9,263,934 that is being financed with revenue bond proceeds and the County's portion will be funded with capital reserve funds. The associated Northeast Transmission system improvements will also be financed with revenue bonds at an estimated cost of \$4,245,165.

The construction of the Boiling Spring Lakes collection system should be permitted and constructed at an estimated cost of \$2,994,248 and the transmission system will be constructed at an estimated cost of \$3,728,350. These projects will be financed and the collection component will be a Special Assessment District Project and assessments will be collected over multiple years to retire the debt.

The Carolina Shores Wastewater Treatment Plant Upgrade, Pump Station and Transmission Line Project and the Ocean Ridge and Angels Trace Force Main Projects are recommended FY 2013 along with

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the Dutchman Creek Acres Subdivision Sewer Collection System contingent upon obtaining grant assistance.

Conclusion

The outlook for FY 2012-1013 is somewhat brighter than the previous four years but the unknowns and uncertainty still exists with how the economy will perform. If the modest growth projections ranging from 1 to 3 percent are realized, we can continue to reduce the reliance on non-recurring funds to balance the General Fund. Significant progress has been made toward that goal due to some very proactive and strategic actions by the Board of Commissioners and staff to reduce expenditures. We will need to continue to identify and evaluate alternative ways of doing business that will result in cost reductions while maintain service levels.

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 has been 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 staff 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 2012-2013 that will meet the service needs and expectations of everyone we serve.

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 2013, representing the period from July 1, 2012 to June 30, 2013.

Processes and Methods

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

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 2011 actual results, FY 2012 approved and current budget as of June 30, 2012 and FY 2013 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 2013 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 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 2013 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

Appendix - 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 2013 budget occurred on June 18, 2012.

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 2013

Date of Action	Budget Procedure	Action By
1/16/2012	Distribution of Goals Forms and Instructions	Director of Fiscal Operations
2/3/2012	Submit Goals to County Manager and Director of Fiscal Operations	Department Heads
2/6-10/2012	Compile Department Goals	County Manager
2/15-16/2012	Goals/Budget Retreat	Board of Commissioners County Manager Director of Fiscal Operations
2/22/2012	Distribution of Budget Forms and Instructions	Director of Fiscal Operations
3/14/2012	Submit Budget Requests and Goals to County Manager and Director of Fiscal Operations	Department Heads and Agency Officials
3/30/2011	Compile Department and Agency Budget Requests	Director of Fiscal Operations
4/16-4/24/2012	Meet with Department Heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/21/2012	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 4, 2011 at 6:00 for public hearing on the FY 2012-13 Recommended Budget	County Manager, Board of Commissioners
5/22/2012	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/22/2012	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
5/29-5/31/2012	Study sessions on FY 2012-2013 Recommended Budget	Board of County Commissioners
6/4/2012	Public Hearing 6:00 p.m. Monday	Board of County Commissioners
6/6/2012	Study session on FY 2012-2013 Recommended Budget	Board of County Commissioners
6/18/2012	Formal adoption of FY 2012-2013 Budget Ordinance	Board of County Commissioners
7/1/2012 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 Grant and 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 (Sewer) 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 (Sewer) 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).

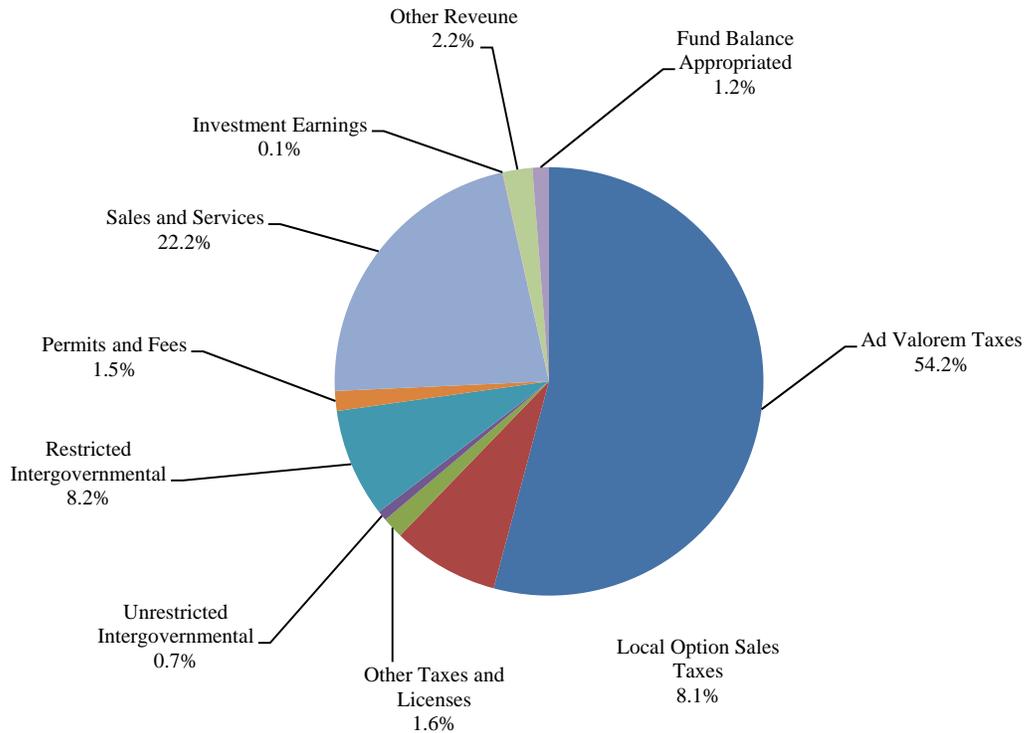
Total Revenues by Fund

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
General Fund	\$ 150,546,214	\$ 150,118,455	\$ 162,404,387	\$ 151,537,928
Special Revenue Funds:				
Occupancy Tax	1,077,060	1,098,747	1,098,747	1,109,374
Emergency Telephone System	966,379	608,040	1,488,132	607,350
Register of Deeds Technology Enhancement	99,569	147,183	160,379	152,243
Enterprise Funds:				
Water	20,568,677	19,267,133	19,843,625	21,107,756
Wastewater	20,430,012	19,520,698	22,991,547	20,163,973
Internal Service Fund:				
Workers' Compensation Fund	1,048,294	1,041,988	1,041,988	1,041,998
Health Insurance Fund	114,107	10,636,200	10,636,200	10,642,000
Total Revenues	194,850,312	202,438,444	219,665,005	206,362,622
Less transfer from other Funds	(2,643,045)	(3,288,000)	(3,725,640)	591,100
Total Revenues all Funds, Net of transfers	\$ 192,207,267	\$ 199,150,444	\$ 215,939,365	\$ 205,771,522

Total Revenues by Source (all funds)

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Ad Valorem Taxes	\$ 100,346,765	\$ 102,585,336	\$ 103,378,319	\$ 105,111,312
Local Option Sales Taxes	14,291,687	14,301,747	15,398,047	15,661,801
Other Taxes and Licenses	3,130,245	3,179,747	3,263,494	3,113,374
Unrestricted Intergovernmental	1,536,541	690,000	1,627,273	1,438,489
Restricted Intergovernmental	19,201,404	13,980,517	18,463,039	15,946,703
Permits and Fees	2,943,468	2,798,485	2,986,770	2,905,214
Sales and Services	43,532,903	41,519,771	41,335,094	43,101,685
Investment Earnings	418,200	267,390	267,262	101,600
Other Reveune	4,372,941	14,909,324	15,298,794	15,970,146
Net Issuance/Refunding of Long-Term Debt	2,433,113	-	5,201,787	-
Fund Balance Appropriated	-	4,918,127	8,719,486	2,421,198
Total Revenues	192,207,267	199,150,444	215,939,365	205,771,522
Total Revenues Excluding Internal Service Funds	\$ 191,044,866	\$ 187,472,256	\$ 204,261,177	\$ 194,087,524

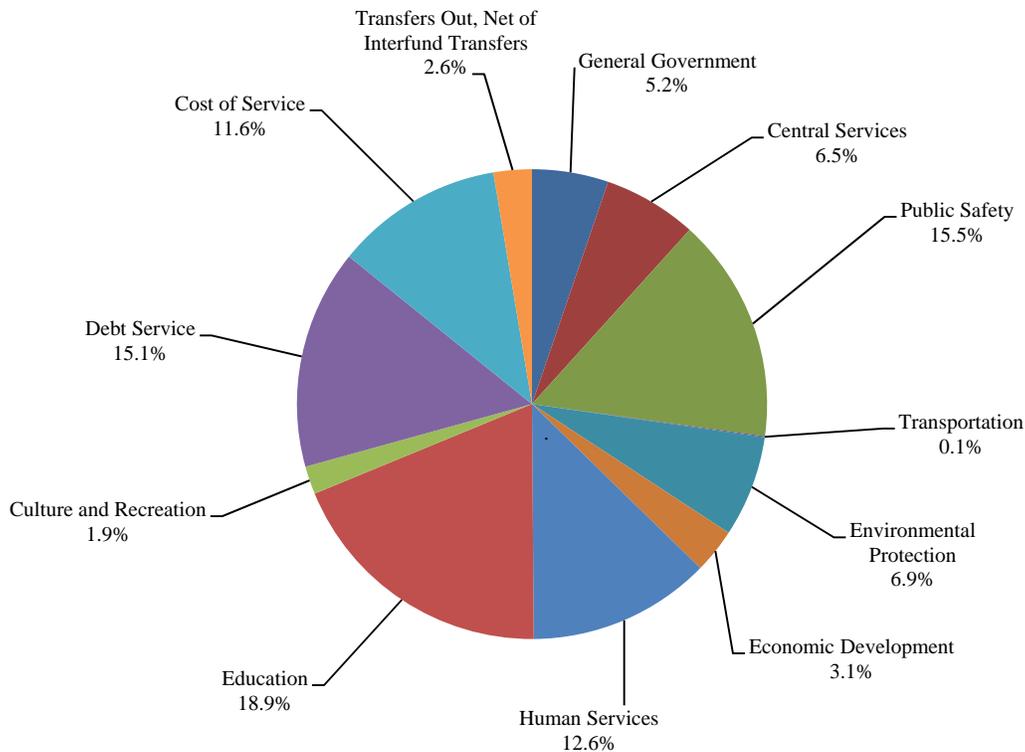
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

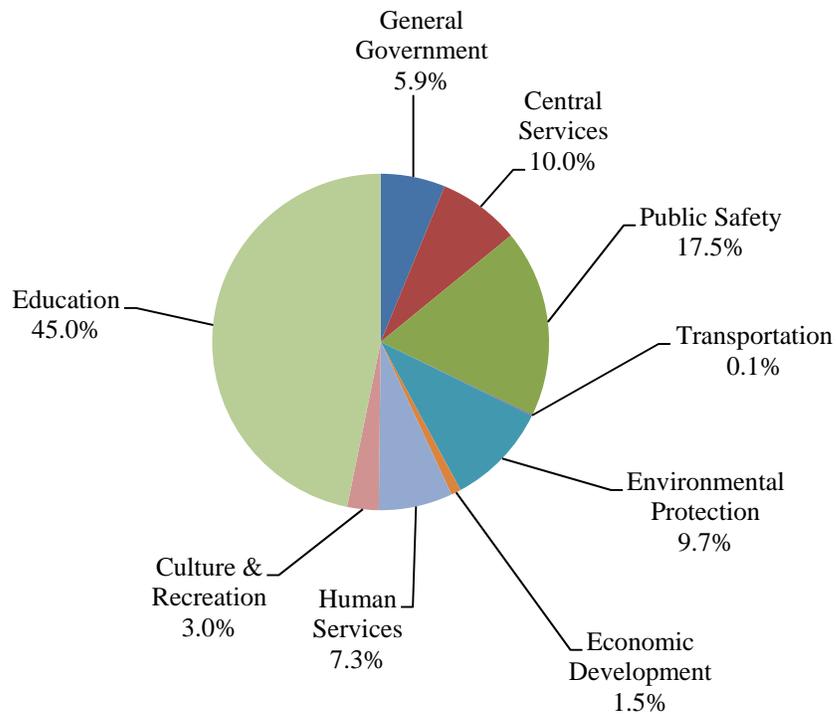
	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
General Government	\$ 9,302,160	\$ 10,155,983	\$ 11,019,435	\$ 10,178,343
Central Services	10,697,137	14,017,649	13,909,515	12,520,684
Public Safety	30,056,729	29,540,221	34,206,973	30,064,308
Transportation	261,930	102,992	344,699	138,390
Environmental Protection	13,087,467	14,062,904	13,716,455	13,521,914
Economic Development	5,774,967	5,854,726	6,088,482	5,969,209
Human Services	25,077,211	22,528,027	27,322,406	24,419,341
Education	32,951,548	35,488,626	35,488,626	36,675,154
Culture and Recreation	3,860,796	3,947,719	4,042,104	3,735,204
Debt Service	25,984,903	27,580,059	31,797,289	29,314,340
Cost of Service	19,842,406	32,529,547	33,995,662	34,118,097
Transfers Out, Net of Interfund Transfers	1,260,449	3,341,991	4,007,719	5,116,538
Total Operating Expenditures	178,157,703	199,150,444	215,939,365	205,771,522
Total Operating Expenditures Excluding Internal Service Funds	\$ 177,661,156	\$ 187,472,256	\$ 204,261,177	\$ 194,087,524

Total Expenditures (Excluding Internal Service Funds)



2012 Approved Tax Levy Distribution

	2012 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 6,032,123	0.0262	\$ 0.059	5.9%
Central Services	10,143,924	0.0440	0.100	10.0%
Public Safety	17,946,595	0.0779	0.175	17.5%
Transportation	114,718	0.0005	0.001	0.1%
Environmental Protection	9,876,994	0.0429	0.097	9.7%
Economic Development	1,505,279	0.0065	0.015	1.5%
Human Services	7,402,651	0.0321	0.073	7.3%
Culture & Recreation	3,015,378	0.0131	0.030	3.0%
Education	45,873,650	0.1992	0.450	45.0%
Total	\$ 101,911,312	0.4425	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2012 Actual Estimated</i>	<i>FY 2013 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 100,346,765	\$ 102,585,336	\$ 103,378,319	\$ 105,460,118	\$ 105,111,312
Local Option Sales Taxes	14,291,687	14,301,747	15,398,047	15,996,708	15,661,801
Other Taxes and Licenses	2,053,183	2,081,000	2,164,747	2,016,455	2,004,000
Unrestricted Intergovernmental	1,536,541	690,000	1,627,273	1,658,455	1,438,489
Restricted Intergovernmental	17,884,860	12,771,637	16,979,159	17,288,168	14,622,317
Permits and Fees	2,940,408	2,798,485	2,871,010	3,130,876	2,802,214
Sales and Services	7,263,926	7,913,238	7,232,266	7,416,018	7,021,004
Investment Earnings	296,024	192,000	191,872	217,748	56,100
Other Reveune	1,458,189	1,194,650	1,493,181	1,407,154	1,059,271
Total Revenues	148,071,583	144,528,093	151,335,874	154,591,700	149,776,508
Expenditures:					
General Government	9,211,760	10,008,800	10,859,056	9,598,066	10,026,100
Central Services	10,697,137	14,017,649	13,909,515	12,370,914	12,520,684
Public Safety	29,065,726	28,932,181	32,718,841	30,715,596	29,456,958
Transportation	261,930	102,992	344,699	344,699	138,390
Environmental Protection	13,087,467	14,062,904	13,716,455	13,519,057	13,521,914
Economic Development	4,697,905	4,755,979	4,989,735	4,634,353	4,859,835
Human Services	25,077,211	22,528,027	27,322,406	25,264,260	24,419,341
Education	32,951,548	35,488,626	35,488,626	35,488,626	36,675,154
Culture and Recreation	3,860,796	3,947,719	4,042,104	3,817,559	3,735,204
Debt Service	15,467,587	14,860,679	16,515,182	16,436,621	14,175,190
Cost of Service	-	-	-	-	-
Total Expenditures	144,379,067	148,705,556	159,906,619	152,189,751	149,528,770
Revenues over (under) Expenditures	3,692,516	(4,177,463)	(8,570,745)	2,401,949	247,738
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	48,494,098	48,494,099	-
Premiums on bonds	-	-	2,122,725	2,122,725	-
Discount on bonds	-	-	(196,863)	(196,863)	-
Payment to escrow agent-refunded debt	-	-	(48,226,667)	(48,226,667)	-
Transfer from other funds	2,474,631	3,150,000	3,310,000	160,000	513,300
Transfer to other funds	(2,963,273)	(1,412,899)	(2,497,768)	(2,617,862)	(2,009,158)
Total Other Financing Sources (Uses)	(488,642)	1,737,101	3,005,525	(264,568)	(1,495,858)
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	3,203,874	(2,440,362)	(5,565,220)	2,137,381	(1,248,120)
Fund balance, beginning of the year	54,146,484	57,350,358	57,350,358	57,350,358	59,487,739
Fund balance, end of year	\$ 57,350,358	\$ 54,909,996	\$ 51,785,138	\$ 59,487,739	\$ 58,239,619

Special Revenue Funds – Changes in Fund Balance

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2012 Actual Estimated</i>	<i>FY 2013 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	1,077,062	1,098,747	1,098,747	1,147,265	1,109,374
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	930,750	607,350	882,350	607,350	607,350
Permits and Fees	-	-	113,000	100,187	102,000
Sales and Services	-	-	-	-	-
Investment Earnings	7,885	3,690	3,690	4,149	1,200
Other Revenue	-	-	-	-	-
Total Revenues	2,015,697	1,709,787	2,097,787	1,858,951	1,819,924
Expenditures:					
General Government	90,400	147,183	160,379	78,465	152,243
Central Services	-	-	-	-	-
Public Safety	991,003	608,040	1,488,132	1,036,560	607,350
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	1,077,062	1,098,747	1,098,747	1,147,266	1,109,374
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Total Expenditures	2,158,465	1,853,970	2,747,258	2,262,291	1,868,967
Revenues over (under) Expenditures	(142,768)	(144,183)	(649,471)	(403,340)	(49,043)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	127,315	101,000	-	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	127,315	101,000	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(15,453)	(43,183)	(649,471)	(403,340)	(49,043)
Fund balance, beginning of the year	1,454,211	1,438,758	1,438,758	1,438,758	1,035,418
Fund balance, end of year	\$ 1,438,758	\$ 1,395,575	\$ 789,287	\$ 1,035,418	\$ 986,375

Enterprise Funds – Changes in Fund Balance

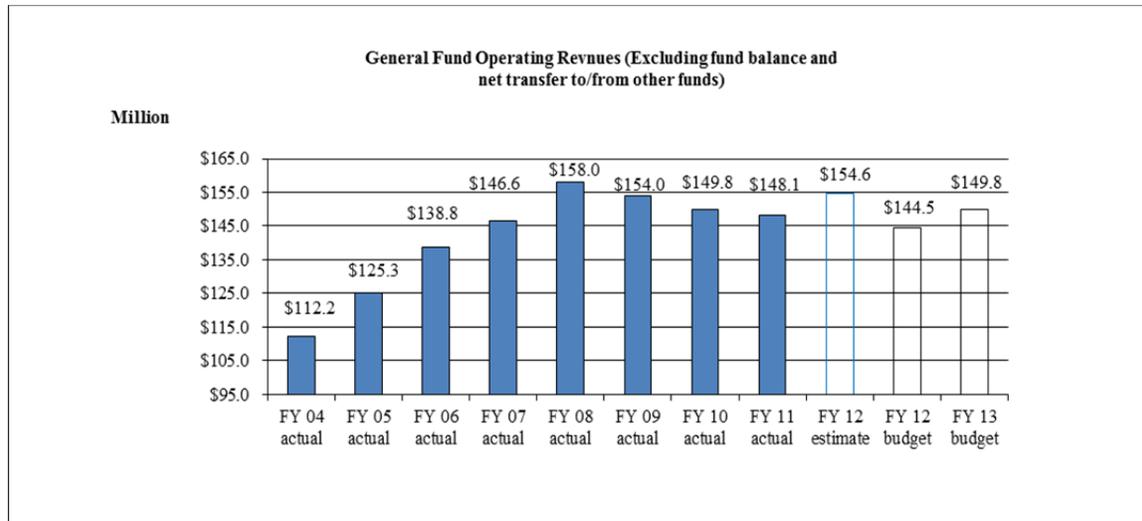
	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2012 Actual Estimated</i>	<i>FY 2013 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	271,769	601,530	601,530	601,531	717,036
Permits and Fees	3,060	-	2,760	2,760	1,000
Sales and Services	36,268,977	33,606,533	34,102,828	35,422,851	36,080,681
Investment Earnings	107,913	71,700	71,700	80,320	43,000
Other Reveune	1,872,754	2,036,486	2,127,425	917,956	3,228,177
Total Revenues	38,524,473	36,316,249	36,906,243	37,025,418	40,069,894
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	10,517,316	12,719,380	15,282,107	15,173,201	15,139,150
Cost of Service	19,345,859	20,851,359	22,317,474	20,752,138	22,434,099
Total Expenditures	29,863,175	33,570,739	37,599,581	35,925,339	37,573,249
Revenues over (under) Expenditures	8,661,298	2,745,510	(693,338)	1,100,079	2,496,645
Other Financing Sources (Uses)					
Other Financing Sources (Uses)					
Issuance of long-term debt	2,433,113	-	26,935,000	26,935,000	-
Premiums on bonds	-	-	4,346,631	4,346,631	-
Payment to escrow agent-refunded debt	-	-	(28,470,000)	(28,470,000)	-
Transfer from other funds	41,101	37,000	415,640	415,640	77,800
Transfer to other funds	(940,223)	(5,217,092)	(5,235,591)	(5,235,591)	(3,698,480)
Total Other Financing Sources (Uses)	1,533,991	(5,180,092)	(2,008,320)	(2,008,320)	(3,620,680)
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	10,195,289	(2,434,582)	(2,701,658)	(908,241)	(1,124,035)
Expendable Net Assets, beginning of the year	16,433,363	26,628,652	26,628,652	26,628,652	25,720,411
Expendable Net Assets, end of year	\$ 26,628,652	\$ 24,194,070	\$ 23,926,994	\$ 25,720,411	\$ 24,596,376

Internal Service Funds – Changes in Fund Balance

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2012 Actual Estimated</i>	<i>FY 2013 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	114,025	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	6,378	-	-	9,626	1,300
Other Revenue	1,041,998	11,678,188	11,678,188	11,366,058	11,682,698
Total Revenues	1,162,401	11,678,188	11,678,188	11,375,684	11,683,998
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	496,547	11,678,188	11,678,188	9,974,730	11,683,998
Total Expenditures	496,547	11,678,188	11,678,188	9,974,730	11,683,998
Revenues over (under) Expenditures	665,854	-	-	1,400,954	-
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	665,854	-	-	1,400,954	-
Fund balance, beginning of the year	714,671	1,380,525	1,380,525	1,380,525	2,781,479
Fund balance, end of year	\$ 1,380,525	\$ 1,380,525	\$ 1,380,525	\$ 2,781,479	\$ 2,781,479

Revenue Highlights

General fund operating revenues in FY 2013 are projected to increase approximately 3.65 percent above FY 2012 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. The property tax is levied against real and personal property not exempt from taxation. The overall valuation of property is projected to increase 3.2% from the FY 12 estimated value. The property tax base is comprised of the following:

FY 2013 Estimated Property Tax Base (in thousands)

Real Property	\$ 21,793,024
Public Service	\$ 1,130,000
Motor Vehicles	\$ 890,000
Personal Property	\$ 610,000
Total Estimated Property Tax Base	\$ 24,423,024

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.

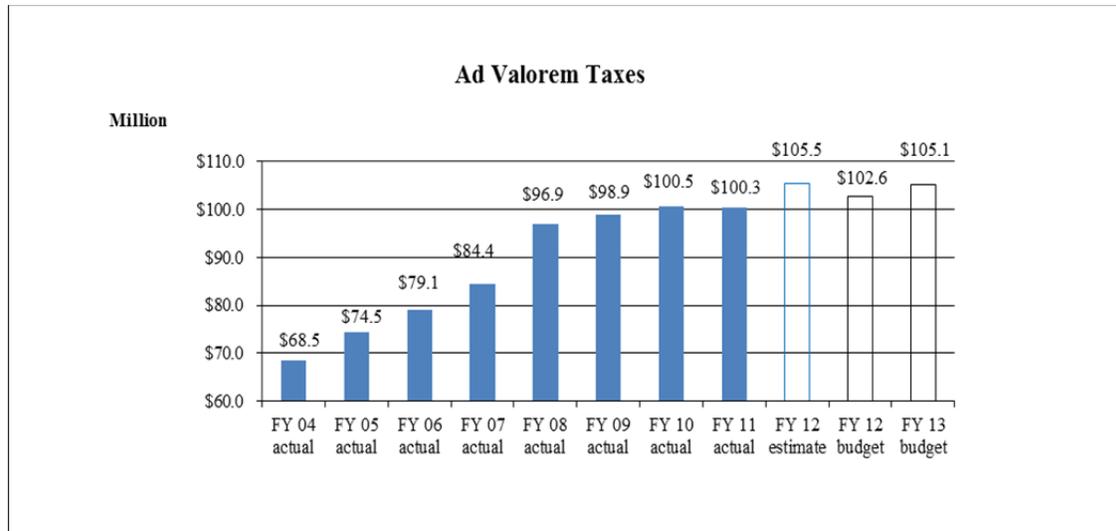
Public service tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air transportation companies. The State of North Carolina sets 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 not change from the previous year. For FY 2013, the general property tax rate is \$.4425 per \$100 assessed valuation.

Ad valorem tax revenue is projected to increase by \$2,525,976 (2.5%) over the 2011 tax levy mainly due to the increase in the tax base assessed valuation of 3.2% with an offsetting slight decrease in the collection rate. One cent on the general fund property tax rate generates approximately \$2,303,081 with a collection rate of 86.62% for motor vehicles and 94.59% for real property.



Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2013 is estimated to be \$15.7 million representing a slight decrease from the FY 2012 estimated actual receipts. There are three statutory authorizations for sales tax as shown in the following table:

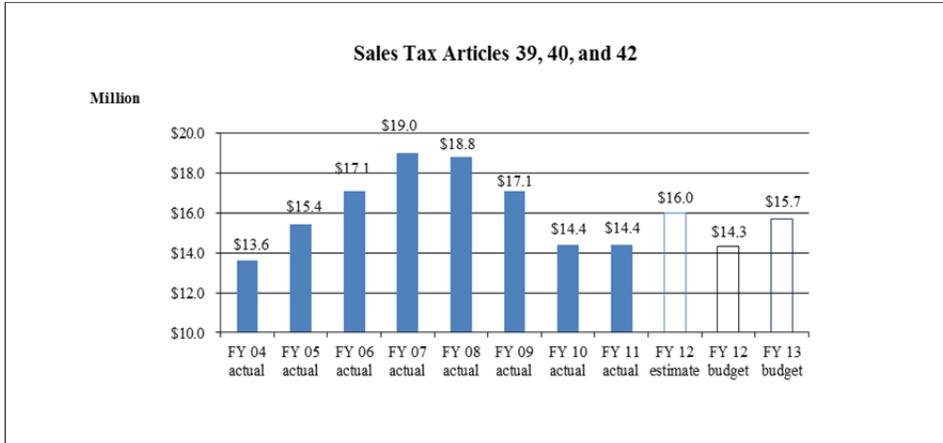
Sales Tax	FY 11 Actual	FY 12 Estimated	FY 13 Budget
Article 39 (1cent)	\$ 5,788,970	\$ 6,683,940	\$ 6,342,860
Article 40 (1/2 cent)	\$ 4,505,897	\$ 4,862,026	\$ 4,990,715
Article 42 (1/2 cent)	\$ 3,996,820	\$ 4,450,742	\$ 4,328,226
Total Sales Tax	\$14,291,687	\$ 15,996,708	\$15,661,801

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

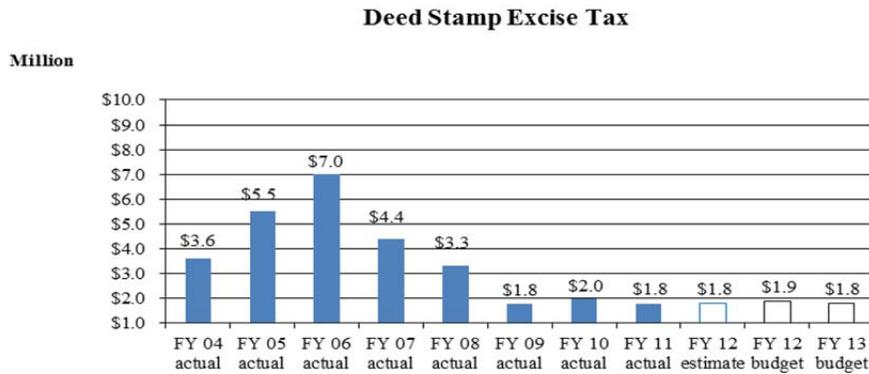
Revenue Highlights

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.



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. Actual estimated receipts for deed stamp excise tax revenue for FY 12 is 1.8 million or 5.3% under the FY 12 approved budget of 1.9 million.



Unrestricted Intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for unfortified wine local governments receive 62% of the tax proceeds. The amount of revenue budgeted for FY 13 is the same as the expected actual revenues of \$248,000 in FY 12.

Court facility fees and jail fees are expected to decrease 32% from the prior year's approved budget generating approximately \$300,000 in revenue for FY 13. The decrease is mainly due to new legislation reducing the amount paid for the housing of State inmates.

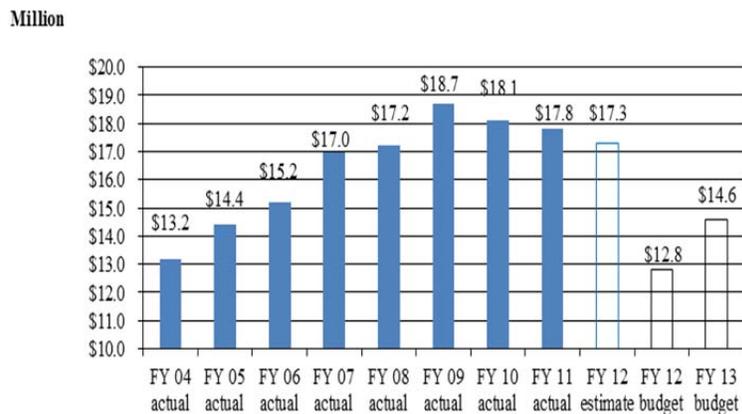
Revenue Highlights

Medicaid Hold Harmless receipts from the State are a result of the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the county share of Medicaid over three years, with the final components of the relief swap occurring in 2009-10. To help the state absorb the additional Medicaid cost, counties relinquished a half cent of their local sales tax. The Medicaid relief swap includes a “hold harmless” provision that guarantees each county will benefit by at least \$500,000 in Medicaid relief every year in perpetuity. In this and future years, the Medicaid hold harmless payment is based on actual performance – actual Medicaid savings versus actual foregone sales taxes. For FY 2013 the county is expecting to receive \$890,280 in Medicaid Hold Harmless receipts.

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 2013 budgeted revenues of \$14.6 million is a 14.1 percent increase over the approved budget for FY 2012 mainly due to the over-estimate in FY 2012 of direct pay funds to the daycare providers rather than a pass-through to the county.

State and Federal Grant Revenue



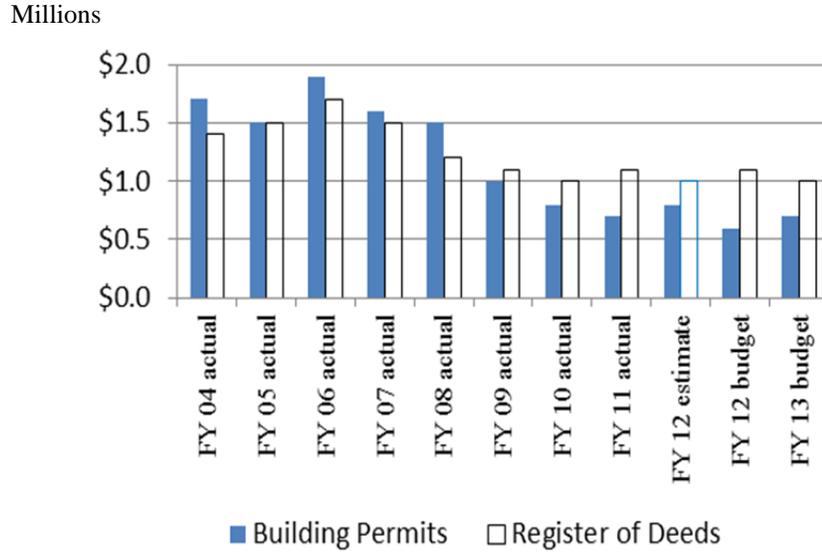
Permits and Fees

Property development fees, zoning application fees and fees for building permits and inspections are expected to generate revenues of \$883,858 in FY 2013 which is an increase from the prior year original budget of 17.1%. 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 2013 under last year’s budget is

Revenue Highlights

11.7% for a total of \$985,500 in revenue.



Sales and Service

Solid waste fees of \$1 million for the county's construction and demolition landfill are expected to not change in comparison with the FY 2012 approved budget. The FY 2013 estimate is due to the continued slowdown in the housing construction industry.

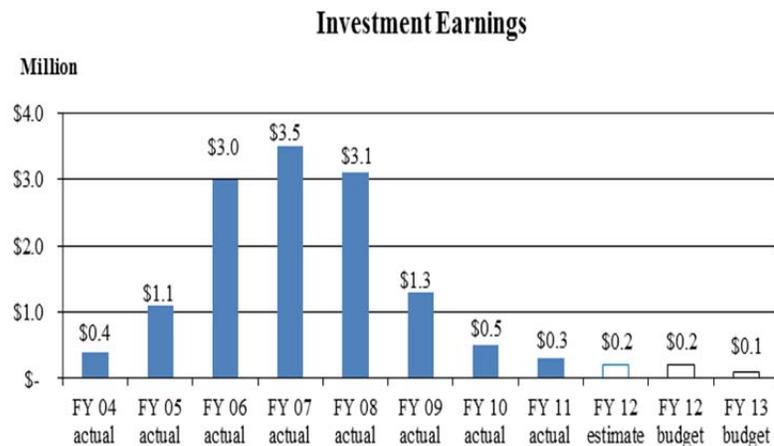


Revenue Highlights

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. Emergency medical fees remain consistent although charges for services are projected to increase due to the addition of the non-emergency transport service. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2013 are \$3.2 million, up 17.2% percent from the prior year approved budget.

Investment Earnings

Earnings on investments are expected to decrease 70.8% due to CD's maturing that were invested at higher interest rates and the continued low short-term interest rates.



Transfers from Other Funds

The budget includes \$513,300 as a transfer from the County Capital Project Reserve Fund to the General Fund for repair and maintenance projects budgeted in the operating budget for demolition of the old jail, replacement of the HVAC unit in the Social Services building, and the roof replacement of building I. These projects are part of the County's approved Capital Improvement Plan.

Fund Balance Appropriated

Fiscal Year 2013 includes a fund balance appropriation in the general fund of \$1,248,120. The unassigned fund balance estimated at \$45.8 million is projected to be 30.2% of \$151.6 million of budgeted expenditures and transfers to the reserves in FY 2013.

Revenue Highlights

Enterprise Fund Revenues:

Water Fund

Total projected revenue in the Water Fund is \$21,107,756. Revenues are expected to increase 3.7% from the prior year approved budget mainly due to the increased expected retail sales. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Due to the wholesale water revenue consistently increasing over the prior three years, the board approved the lower of the PPI calculation for May (\$2.78 per 1,000 gallons) or the FY 2012 current rate of \$2.76 per 1,000 gallons. Fiscal year 2013 approved rate is \$2.76 per 1,000 gallons. Expected growth in FY 2013 is approximately 600 new retail customers generating \$516,000 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 13 is 35,000.



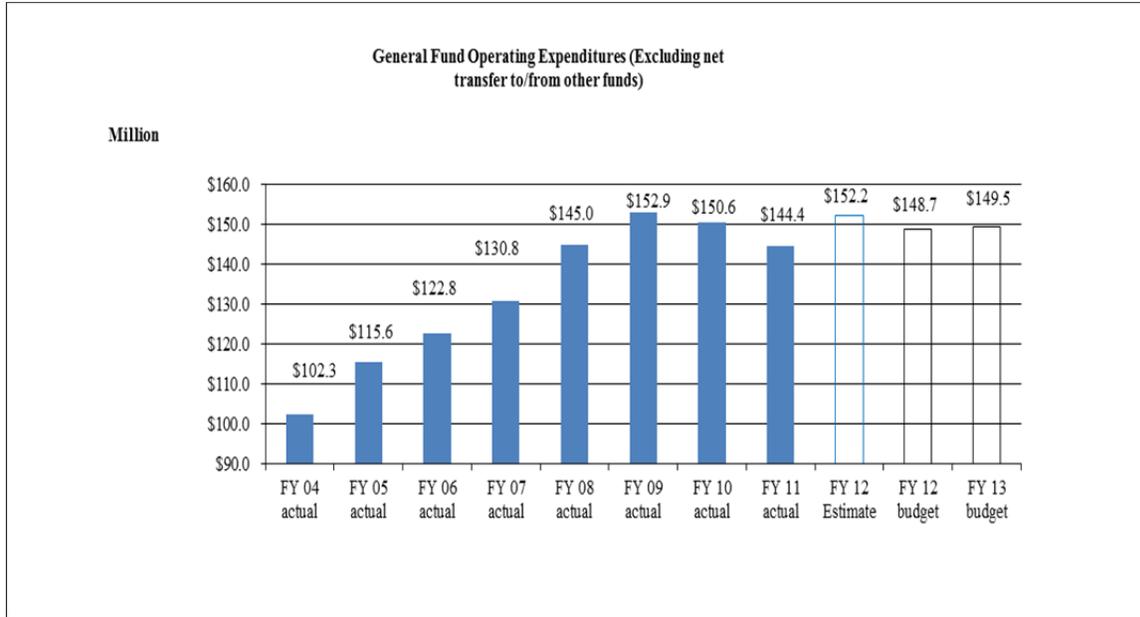
Wastewater Fund

Total projected revenue in the Wastewater Fund is \$20,163,973. Retail wastewater sales are projected to be \$6,864,000 which is a 10.6% (\$656,624) increase over FY 2012 mainly due to the completion of the force main and collection system project to 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 13 is 11,500.



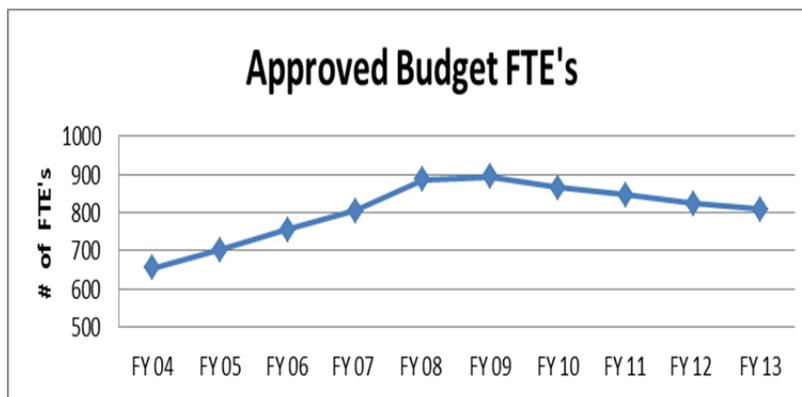
Expenditure Highlights

General fund operating expenditures in FY 2013 are projected to increase approximately .7 percent to \$149.5 million above FY 2012 approved budget from uses other than transfers to other funds.



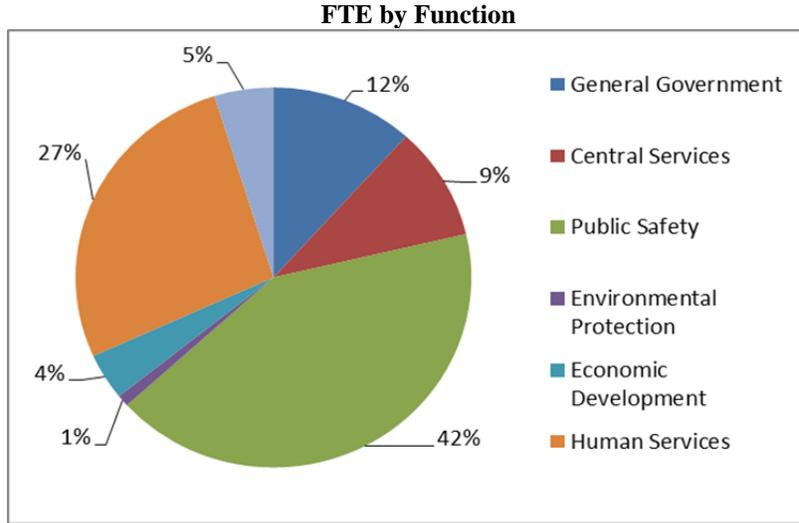
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2013 is \$54.5 million. With the economic slowdown and the county's hiring freeze implemented in FY 2008, the county made available twenty-five and one-half full time positions in FY 2013. Seven and one-half (7 ½) of the twenty-five and one half (25 ½) vacant available FTE's are eliminated in FY 2013 for a budget reduction of \$377K. In addition, the county eliminated the Food Services Department by changing to a 3rd party provider of these services for a budget reduction in salary and fringe benefits of \$300K or ten positions and placing seven employees in current vacant positions in social services and operation services. An additional two positions are eliminated due to department movement from the Register of Deeds department to one vacant position in Social Services and one vacant position in Code Enforcement for a budget reduction of \$85K. Three new full-time positions in Emergency Services and one-third FTE in Cooperative Extension are approved at a cost of \$176K. Below is a chart of FTE's approved on July 1 of each fiscal year:



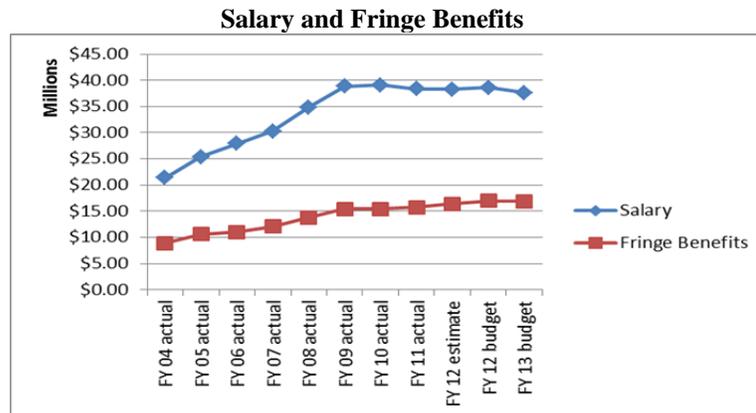
Expenditure Highlights

The approved FY 2013 FTE in the General Fund by function is General Government 94.5, Central Services 78, Culture and Recreation 39, Economic Development 32, Environmental Protection 8, Human Services 218, and Public Safety 339 for a total FTE budget of 808.5. Fiscal Year 2013 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 2013.

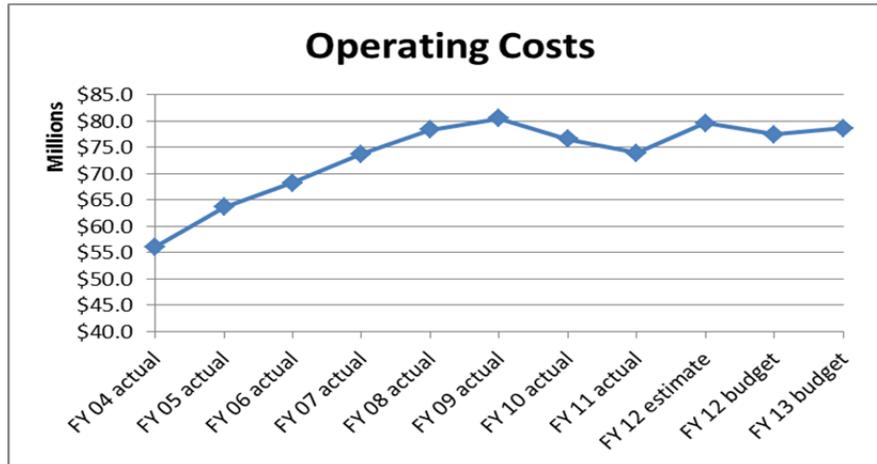
Overall personnel costs decreased \$1.1M (1.8%) from the FY 12 approved budget of \$55.6M to \$54.5M in FY 13. The decrease is the net savings from eliminating vacant positions and the slight decrease of .14% contribution rate for the employee retirement system. Salary and fringe benefits represent 36.5 percent of the general fund operating budget. The county contributes to a group health and dental insurance plan of approximately \$8.3 million (includes contributions for retired employees), Local Government Retirement System of 6.74% for general employees and 6.94% for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$4.3 million. Total fringe benefits budgeted for FY 2013 in the general fund is \$16.9 million which represents or .48 percent (\$81K) decrease under the prior year budget mainly due to the decrease in the Local Government Retirement System contribution rate and the reduction in FTE's.



Expenditure Highlights

Operating costs

Total operating costs budgeted in the general fund are \$78.6 million which is a 1.5 percent (\$1.2 million) increase compared to the prior year budget and is 52.6 percent of the total general fund approved operating budget of 149.5 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 2013 as compared to the FY 2012 approved budget:

Operating Costs by Function

Function	FY 2012 Budget	FY 2013 Budget	Dollar Change	Percentage Change
General Government	\$ 2,958,281	\$ 3,054,116	\$ 95,835	3.2%
Central Services	\$ 6,514,074	\$ 5,328,672	\$(1,185,402)	-18.2%
Public Safety	\$ 5,987,404	\$ 5,910,773	\$ (76,631)	-1.3%
Transportation	\$ 102,992	\$ 138,390	\$ 35,398	34.4%
Environmental Protection	\$ 13,571,085	\$12,753,791	\$ (817,294)	-6.0%
Economic & Physical Development	\$ 2,676,652	\$ 2,733,357	\$ 71,705	2.7%
Human Services	\$ 8,762,765	\$ 10,821,596	\$ 2,058,831	23.5%
Education	\$ 35,488,626	\$ 36,675,154	\$ 1,186,528	3.3%
Cultural & Recreational	\$ 1,376,326	\$ 1,174,259	\$ (202,067)	-14.7%

- Central Services – The most significant change is the accounting and elimination of the Food Services budget of approximately \$1M in operating expenditures by contracting with a 3rd party to provide these services. The Service Center’s budget for motor fuels decreased approximately \$200,000 over the prior year’s approved budget.
- Environmental Protection – Contracted Services for solid waste pickup decreased 6.6% or \$820,000 due to new contract negotiations.

Expenditure Highlights

- Human Services – The increase is from an increased demand for human services provided and the over-estimate in FY 12 for the direct payment 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 \$33,015,049 or 3.3 percent (\$1,068,329) increase from the prior year approved budget. The increase is mainly due to the funding agreement with Brunswick County Schools which includes providing 36.5% of the County ad valorem property tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to debt service. The FY 2013 budget for Brunswick Community College is \$3,657,105 which is a 3.3% (\$118,199) increase over the prior year.
- Culture & Recreation – The decrease is mainly due to the final \$250,000 contribution payment made in FY 2012 for the Sunset Beach boat ramp.

Capital Outlay

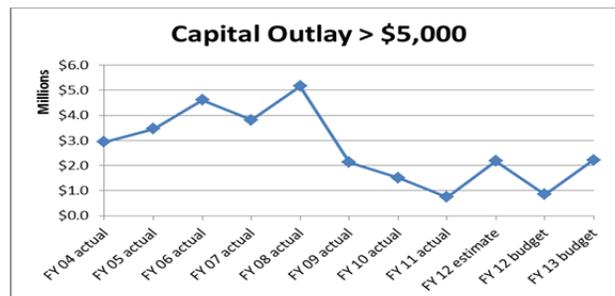
Purchases of vehicles and equipment that exceed \$5,000 represent 1.5 percent of the general fund budget for a total of \$2,219,172 which is an increase of 1.6% over FY 2012 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Vehicles	\$ 691,790	\$ 223,984	\$ 543,419	\$ 524,146	\$ 645,992
Equipment	\$ 718,836	\$ 438,988	\$ 340,040	\$ 328,220	\$ 1,567,180
Improvements	\$ 152,000	\$ 82,585	\$ 20,000	\$ 0	\$ 6,000

Included in the public safety budget are eighteen replacement patrol cars, replacement van for inmate transport, replacement truck and a replacement SUV for a total of \$535,992. Other vehicle purchases totaling \$110,000 are five (5) replacement trucks for operation services, solid waste, parks and recreation and environmental health.

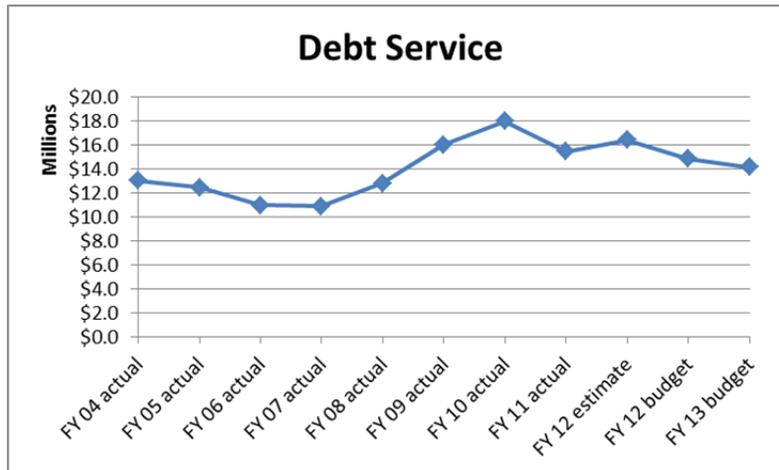
Significant equipment purchases include two replacement ambulances (\$270,000), one non-emergency ambulance (\$70,000), security cameras and a key card entry system for the courthouse (\$205,975), eight digital recording cameras for patrol cars (\$44,000), paging system for the 911 call center (\$125,000), track bulldozer for solid waste (\$75,000), mower and tractors for park and recreation (\$48,000), and phase I of an imaging package for Social Services (\$292,000).



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 2013 is \$14,175,190. Debt service is 9.5% of the total operating expenditures of \$149.5 million.



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$17,409,276 increased \$810,326 (5%) over the FY 2012 approved budget mainly due to an increase of \$135,600 in water purchases (increased water production and sales) and increased (3.2%) capital outlay purchases (\$2,674,500). Included in capital outlay purchases is the 4th year implementation of the automated water meter reading system and meter installation (\$1.5 million), six new trucks (\$204,000), sludge removal equipment (\$350,000), directional boring machine (\$120,000), portable 500kw generator (\$115,000), and tank mixers for 4mg clearwell (\$105,000). The approved budgeted transfer to the water capital projects fund is \$3,698,480. One additional FTE is approved for a Generator Maintenance Technician II.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$20,163,973 are projected to increase 18.8% or \$3,192,184 over the prior year approved budget. Operating expenditures increased mainly due to principal and interest costs of \$2,805,199 for the Bonds associated with the installation of the Sunset Beach systems and the debt issuance for the Northeast Regional plant expansion.

Personnel Summary (FTE) by Department

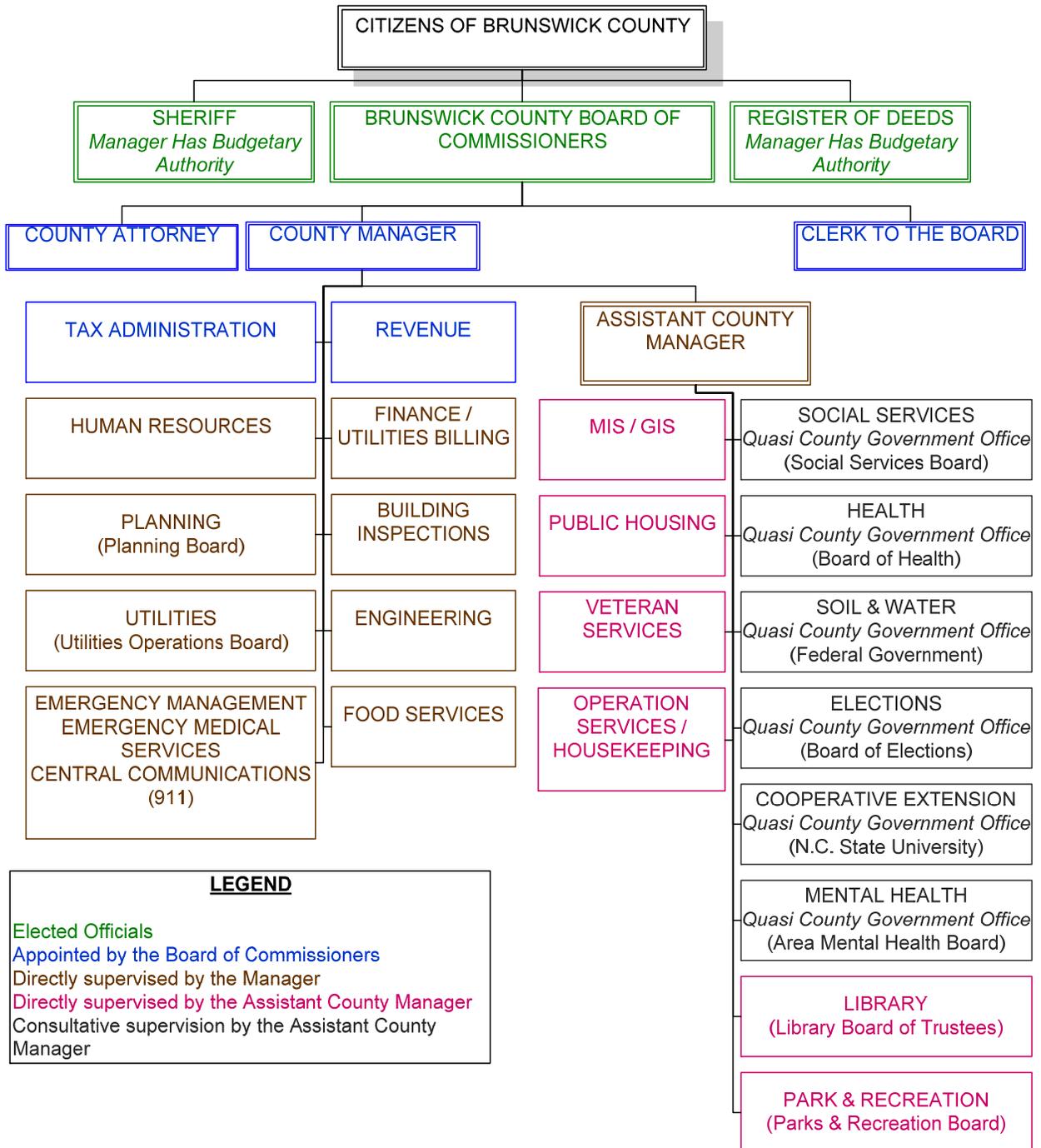
	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
General Fund:				
Governing Body	3.00	3.00	3.00	3.00
County Administration	9.00	9.00	9.00	9.00
Finance	11.50	10.50	10.50	9.50
Tax Administration	31.00	30.00	30.00	30.00
Revenue Collector	12.00	11.00	11.00	10.00
GIS	8.00	7.00	7.00	7.00
Legal	3.00	4.00	4.00	4.00
Superior Judges Office	1.00	1.00	2.00	1.00
Cape Fear Sentencing	1.00	0.00	0.00	0.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	19.00	18.00	18.00	16.00
Computer Services - MIS	10.00	10.00	10.00	10.00
Service Center	13.00	13.00	13.00	13.00
Engineering	5.00	5.00	5.00	5.00
Operation Services	53.00	52.00	52.00	50.00
Sheriff Department	104.00	104.00	106.00	106.00
Sheriff School Deputies	12.00	11.00	11.00	11.00
Brunswick County Resource Center (CJPP)	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	6.00
Emergency Management-Progress Energy	1.00	1.00	1.00	1.00
Emergency Medical Services	72.00	72.00	74.00	76.00
Building Inspections	11.00	11.00	11.00	10.00
Central Communications Center	33.00	33.00	33.00	33.00
Sheriff Animal Protective Services	12.00	11.00	11.00	10.00
Solid Waste	8.00	8.00	8.00	8.00
Code Enforcement	4.00	4.00	4.00	4.00
Central Permitting	4.00	3.00	3.00	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	7.00	6.50	6.00	6.00
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	2.00	2.00	2.00	2.00
Library	20.00	17.00	17.00	17.00
Parks & Recreation-Administration	3.00	3.00	3.00	3.00
Parks & Recreation-Athletics	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	13.00	13.00	13.00	13.00
Total General Fund	602.50	590.00	594.50	588.50

Personnel Summary (FTE) by Department

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Public Housing Fund:				
Public Housing - Administration	4.00	4.00	4.00	4.00
Total Public Housing Fund	4.00	4.00	4.00	4.00
Food Services:				
Food Services	10.00	10.00	10.00	0.00
Total Food Services	10.00	10.00	10.00	0.00
Public Health:				
Family Health Personnel	52.00	49.00	48.00	48.00
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Adult Health	2.00	2.00	2.00	2.00
WIC-Client Services	10.00	10.00	10.00	10.00
Diabetes Education	1.00	0.00	0.00	0.00
Environmental Health	15.00	15.00	15.00	14.00
Total Public Health	81.00	77.00	76.00	75.00
Social Services:				
DSS-Administration	122.00	122.00	122.00	131.00
Community Alternative Program	15.00	11.00	11.00	0.00
Title III- In Home Care	10.00	9.00	9.00	10.00
Total Social Services	147.00	142.00	142.00	141.00
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	7.00	7.00	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	1.50	1.50	1.50	1.50
Customer Service Division	16.50	15.50	15.50	15.50
Instrumental/Electrical Division	7.00	7.00	7.00	8.00
Total Water Fund	78.50	77.50	77.50	78.50
Wastewater Fund:				
Wastewater Administration	3.00	3.00	3.00	3.00
Wastewater Collection Division	16.00	19.00	19.00	19.00
Northeast Regional Wastewater	2.90	2.90	2.90	2.90
Southwest Regional Wastewater	3.25	3.25	3.25	3.75
West Regional Wastewater	11.85	11.85	11.85	11.35
Total Wastewater Fund	37.00	40.00	40.00	40.00
Total All Funds	961.00	941.50	945.00	928.00

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

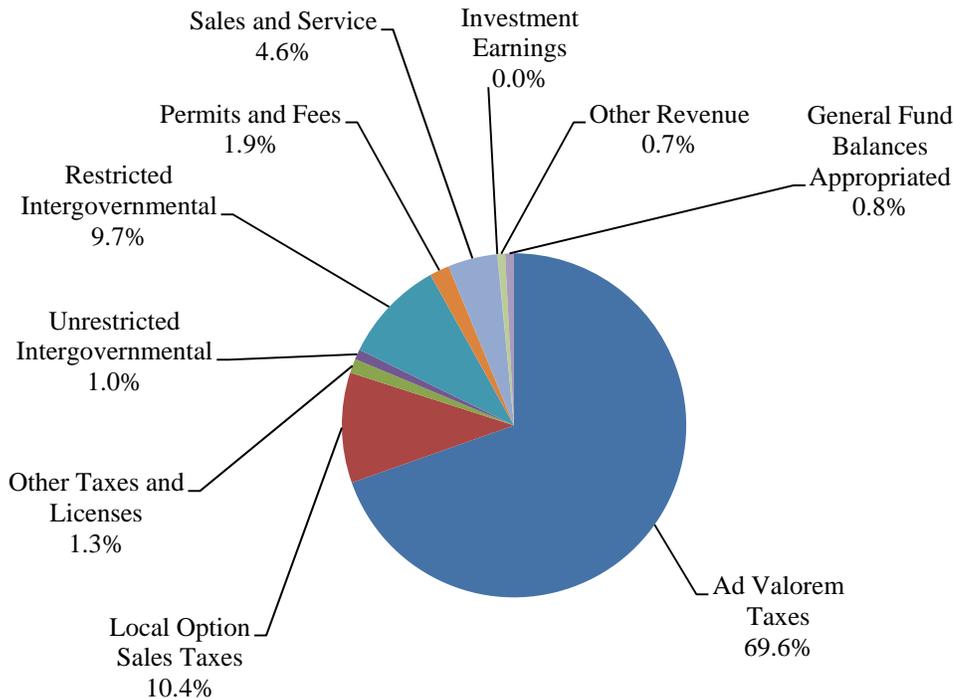
	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>	<i>Change from FY 2012 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 99,610,566	\$ 101,958,578	\$ 102,751,561	\$ 104,411,312	2.4%
Penalties and interest	736,199	626,758	626,758	700,000	11.7%
Ad Valorem Taxes Subtotal	100,346,765	102,585,336	103,378,319	105,111,312	2.5%
Local Option Sales Taxes:					
Article 39 (1%)	5,788,970	5,897,066	6,297,066	6,342,860	7.6%
Article 40 (1/2%)	4,505,897	4,415,588	4,998,588	4,990,715	13.0%
Article 42 (1/2%)	3,996,820	3,989,093	4,102,393	4,328,226	8.5%
Local Option Sales Taxes Subtotal	14,291,687	14,301,747	15,398,047	15,661,801	9.5%
Other Taxes and Licenses:					
Scrap tire disposal fee	136,701	110,000	167,625	128,000	16.4%
Deed stamp excise tax	1,836,620	1,900,000	1,900,000	1,800,000	-5.3%
Solid Waste Tax	45,889	36,000	47,124	42,000	16.7%
White goods disposal tax	33,973	35,000	49,998	34,000	-2.9%
Other Taxes and Licenses Subtotal	2,053,183	2,081,000	2,164,747	2,004,000	-3.7%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	878,018	-	937,273	890,280	na
Beer and Wine Tax	248,907	248,000	248,000	248,000	0.0%
Court facility fees	153,143	152,000	152,000	140,000	-7.9%
Jail fees	256,473	290,000	290,000	160,209	-44.8%
Unrestricted Intergovernmental Subtotal	1,536,541	690,000	1,627,273	1,438,489	108.5%
Restricted intergovernmental:					
State and federal revenue	17,627,230	12,733,485	16,893,734	14,585,913	14.5%
ARRA restricted federal	161,848	15,152	43,376	13,404	-11.5%
Payments in Lieu of taxes	3,641	3,000	3,000	3,000	0.0%
ABC education requirement	1,087	-	-	-	na
ABC law enforcement services	1,512	2,000	2,000	2,000	0.0%
State drug tax	89,542	18,000	37,049	18,000	0.0%
Restricted Intergovernmental Subtotal	17,884,860	12,771,637	16,979,159	14,622,317	14.5%
Permits and Fees:					
Building permits	726,300	610,300	690,300	728,500	19.4%
Register of Deeds	1,051,828	1,085,300	1,005,700	958,500	-11.7%
Inspection fees	127,241	105,800	105,800	118,000	11.5%
Concealed Handgun Permit	62,820	60,000	78,810	69,369	15.6%
Other permit and fees	972,219	937,085	990,400	927,845	-1.0%
Permits and Fees Subtotal	2,940,408	2,798,485	2,871,010	2,802,214	0.1%

General Fund Revenue Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>	<i>Change from FY 2012 Budget</i>
Sales and Services:					
Solid waste fees	1,225,984	1,000,000	1,078,000	1,000,000	0.0%
School Resource officer reimbursement	767,975	853,240	853,240	853,601	0.0%
Rents	5,334	5,334	5,945	1,000	-81.3%
EMS charges	2,791,839	2,700,000	2,806,902	3,165,000	17.2%
Food services	463,741	1,426,000	434,500	-	-100.0%
Public health user fees	805,105	703,484	738,506	682,984	-2.9%
Social services fees	57,216	59,000	59,000	54,200	-8.1%
Public housing fees	15,230	2,000	48,260	26,874	1243.7%
Tax collection fees	190,595	180,602	180,602	205,000	13.5%
Other sales and services	731,050	773,603	810,727	835,545	8.0%
Recreation services	209,857	209,975	216,584	196,800	-6.3%
Sales and Services Subtotal	7,263,926	7,913,238	7,232,266	7,021,004	-11.3%
Investment Earnings	296,024	192,000	191,872	56,100	-70.8%
Other Revenue:					
Tax refunds-sales and gas tax	540	500	500	500	0.0%
ABC bottle taxes	46,531	42,000	42,000	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	56,472	4,000	36,259	1,500	-62.5%
Other revenues	1,330,646	1,124,150	1,390,422	991,271	-11.8%
Other Revenue Subtotal	1,458,189	1,194,650	1,493,181	1,059,271	-11.3%
Fund Balance Appropriated	-	2,440,362	5,565,220	1,248,120	-48.9%
Total Operating Revenues	148,071,583	146,968,455	156,901,094	151,024,628	2.8%
Other Financing Sources (Uses)					
Premium on Bonds	-	-	2,122,725	-	na
Discount on Bonds	-	-	(196,863)	-	na
Issuance of long-term debt	-	-	48,494,098	-	na
Payment to escrow agent-refunded debt	-	-	(48,226,667)	-	na
Total Other Financing Sources	-	-	2,193,293	-	na
Transfers from Other Funds	2,474,631	3,150,000	3,310,000	513,300	-83.7%
Total Revenue	\$ 150,546,214	\$ 150,118,455	\$ 162,404,387	\$ 151,537,928	0.9%

General Fund Revenue Summary

	FY 2013 Approved	% of Total	FY 2012 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 105,111,312	69.6%	\$ 102,585,336	69.8%	2.5%
Local Option Sales Taxes	15,661,801	10.4%	14,301,747	9.7%	9.5%
Other Taxes and Licenses	2,004,000	1.3%	2,081,000	1.4%	-3.7%
Unrestricted Intergovernmental	1,438,489	1.0%	690,000	0.4%	108.5%
Restricted Intergovernmental	14,622,317	9.7%	12,771,637	8.7%	14.5%
Permits and Fees	2,802,214	1.9%	2,798,485	1.9%	0.1%
Sales and Service	7,021,004	4.6%	7,913,238	5.4%	-11.3%
Investment Earnings	56,100	0.0%	192,000	0.1%	-70.8%
Other Revenue	1,059,271	0.7%	1,194,650	0.8%	-11.3%
General Fund Balances Appropriated	1,248,120	0.8%	2,440,362	1.7%	-48.9%
Total Revenues	\$ 151,024,628	100%	\$ 146,968,455	100%	2.8%



General Fund Expenditure Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>	<i>Change from FY 2012 Budget</i>
General Government:					
Governing Body	\$ 389,112	\$ 427,453	\$ 437,015	\$ 419,397	-1.9%
County Administration	847,612	965,504	975,365	942,302	-2.4%
Finance	1,103,130	1,152,066	1,227,635	1,130,824	-1.8%
Tax Administration	2,168,048	2,170,965	2,940,914	2,137,668	-1.5%
Revenue Collections	686,769	662,679	679,188	594,569	-10.3%
Geographic Information System	576,458	566,962	575,330	593,411	4.7%
Legal Department	471,041	467,635	699,841	646,275	38.2%
Court Facilities	254,236	297,866	322,113	489,264	64.3%
Board of Elections	480,561	619,313	625,290	541,816	-12.5%
Register of Deeds	2,234,793	2,278,357	2,321,535	2,130,574	-6.5%
Contingency	-	400,000	54,830	400,000	0.0%
General Government Subtotal	9,211,760	10,008,800	10,859,056	10,026,100	0.2%
Central Services:					
Management Information Systems	1,106,121	1,098,453	1,138,125	1,301,671	18.5%
Service Center	1,021,255	1,922,396	1,609,443	1,430,552	-25.6%
Engineering	317,744	441,062	447,039	443,288	0.5%
Operation Services	5,403,924	5,656,422	6,203,236	5,648,606	-0.1%
Non-Departmental	2,381,866	3,372,831	3,853,726	3,696,567	9.6%
Food Services	466,227	1,526,485	657,946	-	-100.0%
Central Services Subtotal	10,697,137	14,017,649	13,909,515	12,520,684	-10.7%
Public Safety:					
District Attorney	253,669	104,803	214,925	83,000	-20.8%
Sheriff Department	10,883,543	10,342,290	11,733,445	10,778,608	4.2%
Brunswick County Resource Center (CJF)	244,828	288,105	290,497	178,552	-38.0%
Detention Center	6,469,935	6,758,696	7,252,701	6,443,968	-4.7%
Emergency Management	670,243	725,273	1,202,761	841,487	16.0%
Emergency Medical Service	6,158,419	6,351,054	6,612,899	6,743,622	6.2%
Public Safety Agencies:					
Fire Departments	304,135	300,000	300,000	300,000	0.0%
Rescue Squads	237,475	262,200	262,200	262,200	0.0%
Building Inspections	786,484	817,638	830,787	746,964	-8.6%
Coroner	53,185	70,000	100,000	80,000	14.3%
Central Communications	2,145,681	2,126,000	3,110,109	2,246,902	5.7%
Sheriff Animal Protective Services	858,129	786,122	808,517	751,655	-4.4%
Public Safety Subtotal	29,065,726	28,932,181	32,718,841	29,456,958	1.8%

General Fund Expenditure Summary

	<i>Actual</i>	<i>Approved Budget</i>	<i>Current Budget</i>	<i>Approved Budget</i>	<i>FY 2012 Budget</i>
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	66,000	66,000	66,000	97,000	47.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	7,458	9,492	9,492	13,890	46.3%
Brunswick Transit System	160,972	-	241,707	-	na
Transportation Subtotal	261,930	102,992	344,699	138,390	34.4%
Environmental Protection:					
Solid Waste	12,848,353	13,811,719	13,465,270	13,276,373	-3.9%
Environmental Protection Agencies:					
Forestry	200,114	212,185	212,185	215,541	1.6%
Brunswick County Beach Consortium	30,000	30,000	30,000	30,000	0.0%
Cape Fear RC & D	9,000	9,000	9,000	-	-100.0%
Environmental Protection Subtotal	13,087,467	14,062,904	13,716,455	13,521,914	-3.8%
Economic Development:					
Code Enforcement	240,251	256,744	261,525	264,136	2.9%
Planning/Central Permitting	996,203	988,263	976,588	976,250	-1.2%
Cooperative Extension	361,654	409,236	445,246	425,092	3.9%
Soil and Water Conservation	190,298	193,149	198,305	192,972	-0.1%
Public Housing Section 8	2,529,205	2,528,728	2,523,898	2,489,703	-1.5%
Community Development	5,687	-	81,228	115,000	na
Economic Development Commission	374,607	379,859	390,445	396,682	4.4%
Other:					
Lockwood Folly Dredging	-	-	112,500	-	na
Economic Development Subtotal	4,697,905	4,755,979	4,989,735	4,859,835	2.2%

General Fund Expenditure Summary

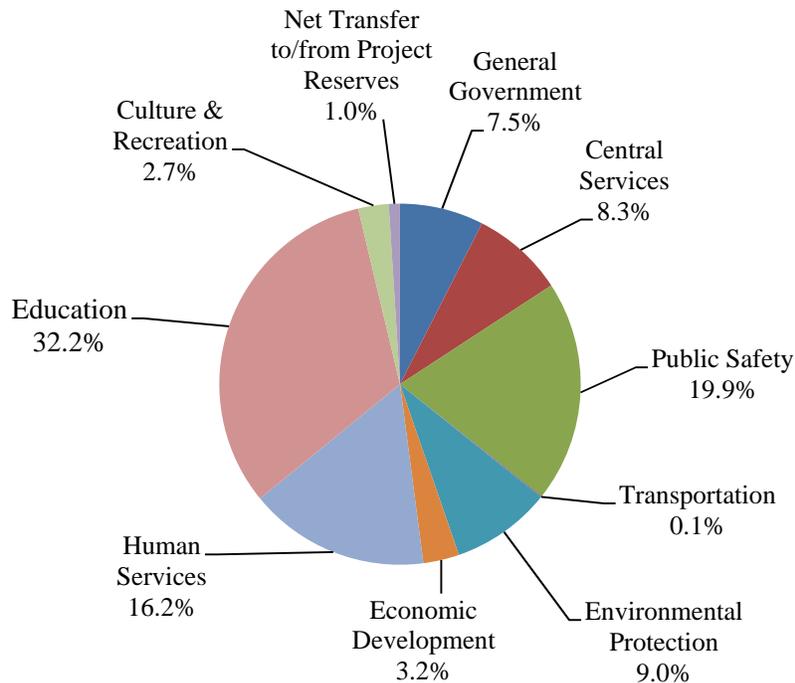
	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>	<i>Change from FY 2012 Budget</i>
Human Services:					
Health:					
Administration	3,233,369	3,222,811	3,485,018	3,289,905	2.1%
Communicable Diseases	252,433	233,375	267,383	254,808	9.2%
Adult Health Maintenance	167,863	67,790	108,616	70,680	4.3%
Senior Health	436,924	424,647	443,472	469,431	10.5%
Maternal and Child Health	1,223,252	1,181,413	1,255,619	1,163,691	-1.5%
Environmental Health	1,433,147	1,404,056	1,450,172	1,248,143	-11.1%
Social Services:					
Administration	8,775,117	8,872,458	9,620,332	9,578,433	8.0%
Community Alternative Program	505,319	523,747	524,505	-	-100.0%
Title III - In Home Care	326,354	347,601	348,359	472,413	35.9%
Medical Assistance	39,783	10,000	15,000	30,000	200.0%
Aid to the Blind	4,772	5,700	6,700	5,700	0.0%
Adoption Assistance	252,216	280,000	280,000	280,000	0.0%
SAA eligibility	224,679	525,000	262,500	262,500	-50.0%
SAD eligibility	227,194	-	262,500	262,500	na
Special child adoption	57,252	-	118,698	121,649	na
Foster Care	349,390	321,000	391,000	375,000	16.8%
State Foster Home	101,990	200,000	230,000	125,000	-37.5%
Special Assistance	361	3,500	3,500	1,500	-57.1%
Day Care	4,432,060	2,068,475	4,275,834	3,571,441	72.7%
Veteran Services	130,209	137,454	138,401	135,347	-1.5%
Human Services Agencies:					
Southeastern Mental Health Center	696,531	692,000	690,000	692,000	0.0%
Communities in School	100,000	60,000	60,000	60,000	0.0%
American Red Cross Cape Fear	10,000	-	-	-	na
Brunswick County Family Assistance	75,000	100,000	100,000	100,000	0.0%
Brunswick Senior Resources, Inc.	1,600,000	1,600,000	1,600,000	1,550,000	-3.1%
Carousel Center	10,000	-	-	-	na
Habitat for Humanity	-	-	16,165	-	na
Hope Harbor Home	50,000	65,000	65,000	90,000	38.5%
Literacy Council	12,000	12,000	12,000	15,000	25.0%
Lower Cape Fear Hospice	25,000	50,000	50,000	50,000	0.0%
New Hope Clinic	35,000	45,000	45,000	50,000	11.1%
Providence Home	70,000	35,000	61,500	35,000	0.0%
Juvenile Crime Prevention Grant	158,784	-	157,859	-	na
Brunswick Housing Opportunity	10,000	10,000	10,000	-	-100.0%
Rape Crisis / Coastal Horizons	20,000	20,000	20,000	49,200	146.0%
Boys and Girls Club	5,000	10,000	10,000	10,000	0.0%
Other Human Services:					
Senior Citizen District Allocation	26,212	-	-	-	na
Shallotte Senior Center	-	-	937,273	795,924	na
Human Services Subtotal	25,077,211	22,528,027	27,322,406	24,419,341	8.4%

General Fund Expenditure Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>	<i>Change from FY 2012 Budget</i>
Education:					
Brunswick County Schools	29,515,717	31,949,720	31,949,720	33,018,049	3.3%
Brunswick Community College	3,435,831	3,538,906	3,538,906	3,657,105	3.3%
Education Subtotal	32,951,548	35,488,626	35,488,626	36,675,154	3.3%
Culture and Recreation:					
Brunswick County Library	1,144,408	1,199,046	1,242,573	1,197,898	-0.1%
Parks and Recreation	2,424,058	2,498,673	2,549,531	2,537,306	1.5%
Culture and Recreation Agencies:					
Arts Council	25,000	-	-	-	na
Other Culture and Recreation:					
Sunset Beach Boat Ramp	250,000	250,000	250,000	-	-100%
General District Allocations	17,330	-	-	-	na
Culture and Recreation Subtotal	3,860,796	3,947,719	4,042,104	3,735,204	-5.4%
Debt Service:					
Principal retirement	10,099,775	9,949,167	9,949,167	9,910,000	-0.4%
Interest and fees	5,367,812	4,911,512	6,566,015	4,265,190	-13.2%
Debt Service Subtotal	15,467,587	14,860,679	16,515,182	14,175,190	-4.6%
Total Operating Expenditures	144,379,067	148,705,556	159,906,619	149,528,770	0.6%
Transfer to other funds	2,963,273	1,412,899	2,497,768	2,009,158	42.2%
Total Expenditures	\$ 147,342,340	\$ 150,118,455	\$ 162,404,387	\$ 151,537,928	0.9%

General Fund Expenditure Summary

	FY 2013 Approved	% of Total	FY 2012 Approved	% of Total	% Change From Prior Year
General Government	\$ 11,325,294	7.5%	\$ 11,372,994	7.7%	-0.4%
Central Services	12,520,684	8.3%	14,017,649	9.5%	-10.7%
Public Safety	30,029,111	19.9%	29,536,194	20.0%	1.7%
Transportation	138,390	0.1%	102,992	0.1%	34.4%
Environmental Protection	13,521,914	9.0%	14,062,904	9.6%	-3.8%
Economic Development	4,859,835	3.2%	4,755,979	3.2%	2.2%
Human Services	24,419,341	16.2%	22,528,027	15.3%	8.4%
Education	48,597,937	32.2%	47,988,953	32.7%	1.3%
Culture & Recreation	4,116,264	2.7%	4,339,864	3.0%	-5.2%
Net Transfer to/from Project Reserves	1,495,858	1.0%	(1,737,101)	-1.2%	-186.1%
Total Expenditures	\$ 151,024,628	100%	\$ 146,968,455	100%	2.8%



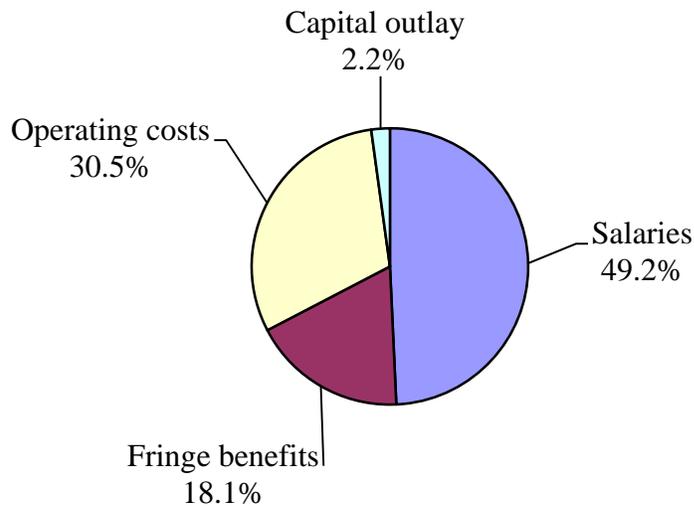
Note: Debt Service dollars are included by function

General Government Budget Summary

Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 4,992,755	\$ 5,151,234	\$ 5,272,673	\$ 4,940,475
Fringe benefits	1,779,203	1,899,285	1,956,786	1,813,534
Operating costs	2,439,802	2,958,281	3,629,597	3,054,116
Capital outlay	-	-	-	217,975
Total expenditures	\$ 9,211,760	\$ 10,008,800	\$ 10,859,056	\$ 10,026,100
Other taxes and licences	1,836,620	1,900,000	1,900,000	1,800,000
Unrestricted Intergovernmental	207,922	197,000	197,000	200,000
Restricted intergovernmental	55,416	-	-	-
Permits and fees	1,219,283	1,260,820	1,181,220	1,136,079
Sales and service	190,596	180,602	180,602	205,000
Investment earnings	973	1,000	1,000	500
Other revenue	10,825	13,000	13,000	1,000
Total revenues	\$ 3,521,634	\$ 3,552,422	\$ 3,472,822	\$ 3,342,579
Number of FTE's	103.5	98.5	99.5	94.5

General Government Approved Expenditures FY 2013



Board of Elections

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 331,255	\$ 371,308	\$ 376,308	\$ 364,060
Fringe benefits	85,390	98,634	99,611	97,785
Operating costs	63,916	149,371	149,371	79,971
Capital outlay	-	-	-	-
Total expenditures	\$ 480,561	\$ 619,313	\$ 625,290	\$ 541,816
Permits and fees	23,353	40,520	40,520	2,579
Total revenues	\$ 23,353	\$ 40,520	\$ 40,520	\$ 2,579
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: Increase the efficiency of closing the polls on election night.

Objectives:

- Train one of our election rovers to work in the office on election night assisting the Computer Technician with phone calls from precinct officials.

FY 12/13 Projected Cost – no additional cost, use existing resources

Projected Recurring Annual Cost - none

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of Registered Voters	75,815	77,263	78,901	80,573
Number of Elections Held	3	1	3	1
Efficiency Measures				
Registered voters per full-time equivalent (FTE) position	15,163	15,453	15,780	16,115

County Administration

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 624,624	\$ 695,608	\$ 701,128	\$ 675,478
Fringe benefits	192,374	216,896	218,507	212,294
Operating costs	30,614	53,000	55,730	54,530
Capital outlay	-	-	-	-
Total expenditures	\$ 847,612	\$ 965,504	\$ 975,365	\$ 942,302
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 conduct a comprehensive evaluation and assessment of the County's technological resources and operations to determine areas of deficiency and identify opportunities for departments to implement proven solutions to increase efficiency and service delivery through technology applications.

Objectives:

- Contract with a consultant to provide an independent evaluation of all computer software, hardware, data security and organizational structure and make recommendations for strategic enhancements to the County's systems and technology related services.
- Finalize a multi-phased implementation plan based on the needs and recommendations outlined in the consultant's report.

FY 12/13 Projected Cost - \$30,000

Projected Recurring Annual Cost – Unknown. To be based on report.

Goal: To update the County's Position Classification / Compensation Plan and Performance Appraisal System to verify that all positions are classified properly based on job duties and responsibilities and to provide an enhanced evaluation tool to reward performance that is pertinent to the goals and core values of the county organization.

County Administration

Objectives:

- Contract with a consultant to review and update the position classifications and job descriptions and develop a new performance evaluation system

FY 12/13 Projected Cost - \$45,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Safety Training Programs Offered	14	14	14	16
Participants in Wellness Program	515	85%	92%	95%
# Employee Newsletters Published	6	5	5	4
New Employee Orientation Sessions	4	4	3	4
Efficiency Measures				
# of lost work days/per 100 employees	50	52	26	50
# of OSHA recordable cases	15	24	23	24
Effectiveness Measures				
Workers compensation experience modifier	.92	.95	.95	1.
# of employee motor vehicle accidents determined to be preventable	19	24	18	24
% of employee turnover rate including retirees	7.78%	8.5%	8%	8%
% of employee turnover rate excluding retirees	5.79%	7%	7%	7%
% of employee turnover rate excluding retirees and involuntary separations	3.99%	4.25%	4.25%	4.25%

Court Facilities

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 118,370	\$ 71,600	\$ 107,929	\$ 70,880
Fringe benefits	37,359	22,996	39,694	22,874
Operating costs	98,507	203,270	174,490	189,535
Capital outlay	-	-	-	205,975
Total expenditures	\$ 254,236	\$ 297,866	\$ 322,113	\$ 489,264
Restricted intergovernmental	55,416	-	-	-
Unrestricted intergovernmental	207,922	197,000	197,000	200,000
Permits and fees	124,014	111,000	111,000	156,000
Investment earnings	973	1,000	1,000	500
Total revenues	\$ 388,324	\$ 309,000	\$ 309,000	\$ 356,500
Number of FTE's	2.0	1.0	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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 623,789	\$ 642,376	\$ 650,286	\$ 588,938
Fringe benefits	204,637	220,705	222,707	200,661
Operating costs	274,704	288,985	354,642	341,225
Capital outlay	-	-	-	-
Total expenditures	\$ 1,103,130	\$ 1,152,066	\$ 1,227,635	\$ 1,130,824
Number of FTE's	11.5	10.5	10.5	9.5

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 the 4th year of a 6 year project to automate the utility meter reading system at a cost of \$1.5 million per year. The funding is included in the Enterprise Fund budget.
- Continue to assist Human Resources in the implementation of Employee On-Line and Applicant On-Line Software tools (no additional funds needed)
- Complete the implementation of Electronic Purchase Order Workflow System for countywide procurement and purchasing (no additional funds needed)
- Implement Workflow solutions to automate other financial processes such as travel requests and budget transfers
- Upgrade the Kronos Time-keeping system to the latest version at an estimated cost of \$50,000
- Improve the Finance Department Scanning Process by eliminating outdated equipment that is not reliable nor efficient at an estimated cost of \$10,000
- Analyze best practices for billing and collection in the Utility Customer Service Department and make a recommendation to the commissioners for a long-term solution

FY 12/13 Projected Cost - \$60,000 to General Fund

Projected Recurring Annual Cost - \$0

Finance

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Effectiveness Measures				
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
Maintain or upgrade bond ratings	Maintain	Maintain	Maintain Fitch and Moody's, Revenue Bond Downgrade S&P	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

Geographic Information Systems

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 389,287	\$ 367,250	\$ 373,210	\$ 367,501
Fringe benefits	136,809	135,082	136,450	134,740
Operating costs	50,362	64,630	65,670	79,170
Capital outlay	-	-	-	12,000
Total expenditures	\$ 576,458	\$ 566,962	\$ 575,330	\$ 593,411
Permits and Fees	\$ 8,403	\$ 8,000	\$ 8,000	\$ 8,000
Total revenues	\$ 8,403	\$ 8,000	\$ 8,000	\$ 8,000
Number of FTE's	8.0	7.0	7.0	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 maintain a digital point mapping layer.
- Continue mapping initiative to keep all GIS data layers current (e.g.: zoning, centerlines, etc.).
- Continue implementation the Uniform Address Display Ordinance.
- Upgrade ArcSDE mapping software to the most recent version (contracted services for upgrade - \$7,500 & SQL Server 2008 License - \$10,000).
- Upgrade GIS Website to a site that is compatible with Windows 7 (contracted services for upgrade - \$7,000 and new server \$12,000...current server 10 yrs old).

FY 12/13 Projected Cost - \$36,500

Projected Recurring Annual Cost - \$0

Geographic Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total # of parcels mapped	8,167	4,131	5,000	6,000
Avg. # of parcels mapped per mapper monthly	170	115	139*	167*
Percent of parcels mapped per mapper monthly	1.38%	2.78%	2.78%	2.78%

* **Three mappers instead of four**

Governing Body

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 265,007	\$ 264,435	\$ 271,785	\$ 266,506
Fringe benefits	70,554	96,918	98,480	88,127
Operating costs	53,552	66,100	66,750	64,764
Capital outlay	-	-	-	-
Total expenditures	\$ 389,112	\$ 427,453	\$ 437,015	\$ 419,397
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick County Board of Commissioners serves as the governing body of the County under the County Manager form of government. The five County Commissioners are elected by a county wide election held in November for a staggered four-year term of office. The Board is charged with making policy for the administration of County government within the framework of the laws of the state of North Carolina. The Board of County Commissioners is responsible for providing and executing policies concerning the operation of the County. The Board is responsible for adopting the annual budget, establishing a tax rate, enacting local ordinances, and appointing citizens to various boards and advisory commissions. The Clerk's Office is responsible for preparation of the agenda for board meetings and compiling the background information for the board's agenda packet. Also, the recording, processing, and maintaining accurate records pertaining to the Board's actions for all Regular Meetings, Workshops, Board Retreats, Budget Hearings and Special Meetings. The Clerk to the Board is the Custodian of many county records other than minutes and ordinances. Board resolutions, contracts, governing board correspondence, signed oaths of office, copies of legal and other notices and a variety of miscellaneous documents. In addition, the Clerk's Office is responsible for maintaining the County's Code of Ordinances, maintain all Commissioners schedules, reservations, 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: Laserfiche Scanning/Indexing Project.

Objectives:

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

FY 12/13 Projected Cost - \$3,500

Projected Recurring Annual Cost - \$3,500

Governing Body

Goal: Customer Service.

Objectives:

- Continue providing consistent accurate information for all citizens inquires.
- 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.
- Provide laptop for presentations at meetings.

FY 12/13 Projected Cost - \$3500-
Projected Recurring Annual Cost \$-0-

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

Objectives:

- Attend New Commissioners School.
- Attend Legislative Goals Conference.
- Attend NACo Conference.
- Attend NCACC Conference.

FY 12/13 Projected Cost - \$12,000
Projected Recurring Annual Cost - \$12,000

Goal: Continue active participation in 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.

FY 12/13 Projected Cost - \$2,500
Projected Recurring Annual Cost -\$2,500

Legal Department

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 234,871	\$ 302,778	\$ 303,948	\$ 302,221
Fringe benefits	64,154	95,457	101,678	95,174
Operating costs	172,016	69,400	294,215	248,880
Capital outlay	-	-	-	-
Total expenditures	\$ 471,041	\$ 467,635	\$ 699,841	\$ 646,275
Permits and Fees	9,575	14,000	14,000	10,000
Total revenues	\$ 9,575	\$ 14,000	\$ 14,000	\$ 10,000
Number of FTE's	3.0	4.0	4.0	4.0

Department Purpose

To provide legal advice and counsel to the Brunswick County Board of Commissioners and County departments as issues arise.

Goals and Objectives

Goal: To continue to provide assistance to the Revenue Department to collect outstanding taxes and other departments to collect balances for 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 provide the public with access to all public meetings and public records enabling them to see how government works and to ensure compliance with the Open Meetings Law and Public Records Law.

Goal: To continue to work with County departments as needed for legal advice and counsel.

Register of Deeds

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 671,656	\$ 667,633	\$ 689,133	\$ 611,396
Fringe benefits	308,779	308,489	315,093	278,287
Operating costs	1,254,359	1,302,235	1,317,309	1,240,891
Capital outlay	-	-	-	-
Total expenditures	\$ 2,234,793	\$ 2,278,357	\$ 2,321,535	\$ 2,130,574
Other taxes and licences	1,836,620	1,900,000	1,900,000	1,800,000
Permits and fees	1,051,829	1,085,300	1,005,700	958,500
Total revenues	\$ 2,888,449	\$ 2,985,300	\$ 2,905,700	\$ 2,758,500
Number of FTE's	19.0	18.0	18.0	16.0

Department Purpose

The Brunswick County Register of Deeds Office provides numerous services to the working community and general public. These include but not limited to 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: 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.

Goal: To phase in the implementation of E-Recording through our current recording vendor. Unforeseen occurrences did not allow our vendor to implement this during fiscal year 2011-2012.

Objectives:

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

Goal: To implement a new process for maintaining notary oath forms.

Objectives:

- Currently the "Notary Book" is full and a replacement is not cost effective. The objective is to implement an efficient method of maintaining hardcopies of these oaths that has vital information redacted from public viewing.

Register of Deeds

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

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.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total number of recorded instruments	33,218	33,566	33,000	32,000
Total number of recorded Births	436	396	360	320
Total number of recorded Deaths	698	716	750	740
Total number of recorded Marriages	875	927	975	1,025
Passport applications executed	960	1,071	1,116	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	1-2
# days it takes to return documents	1-2	1-2	1-2	1-2
Number of FTE	19	18	18	18

Revenue Collections

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 440,195	\$ 408,491	\$ 418,291	\$ 367,262
Fringe benefits	184,358	177,638	183,147	159,957
Operating costs	62,217	76,550	77,750	67,350
Capital outlay	-	-	-	-
Total expenditures	\$ 686,769	\$ 662,679	\$ 679,188	\$ 594,569
Sales and service	185,171	180,602	180,602	205,000
Other revenue	10,825	13,000	13,000	1,000
Total revenues	\$ 195,997	\$ 193,602	\$ 193,602	\$ 206,000
Number of FTE's	12.0	11.0	11.0	10.0

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 excel in customer service and conduct our business in a polite, fair, and most professional manner. We conduct our duties with uncompromising integrity. We value our dedicated employees who fulfill this Mission. We value their excellence, dependability, effective teamwork, accuracy, productivity, and their caring and positive attitude.

The Revenue Department collects property taxes, fire fees, and utility infrastructure assessment fees for Brunswick County and fifteen municipalities. It also handles daily deposits for other County Departments. The Revenue Department has been collecting the County Occupancy Tax since 2009. Property tax collection laws are included in "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, and minimal wait time (less than five minutes) for walk-in customers.
- Define requirements for IT Department to make changes in the Computer Service program to enhance the functionality for documenting and posting prepayments. This will improve the efficiency and accuracy of the customer records. Perform User Acceptance Testing and approve new application
- Define requirements and manage the process to improve the accuracy of bills that reflect deferred taxes owed, resulting from a disqualifying event. This is primarily about the deferred interest that is due upon the event. Perform User Acceptance Testing and approve the revised software.
- Improve staff productivity (process all work the same business day - 98% of the time)

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.

Revenue Collections

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

Goal: Upgrade Office Computing Technology Due to Technological Obsolescence.

Objectives:

- Replace ten (10) work stations due to memory requirements for new Tax Collections Software (a significant amount of the computing takes place on the client's work station).
- Replace ten (10) printers due to high maintenance bills for out of warranty service issues.
- Replace Ricoh copier and HP Laser Jet printer with Savin copier/printer combo

FY 12/13 Projected Cost - Approximately \$45,000 major capital purchase.
 Projected Recurring Annual Cost – varied based on terms.

Goal: Secure an Offsite Location to Ensure Continuity of Revenue Collection Operations.

Objectives:

- Approximately \$75 M of property Tax Revenue is collected between Nov. 1st and Jan. 31st.
- During this critical time, Business Continuity Planning requires that any interruption in tax collections must be restored within 24 – 48 hours.
- Alternative site must be secured; internet connectivity must be present or established; work stations and printers must be available; and a secure vault or room must be available for locking cash, checks, money orders, etc.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Growth of Tax Levy	1.0%	0.5%	5.1%	1.5%
Efficiency Measures				
% Collected: County Property Tax	95.22%	94.59%	95.00%	95.00%
% Collected: County Motor Veh. Tax	86.70%	86.72%	87.00%	87.00%
10-Year Uncollected: % of current levy	8.9%	11.0%	10.0%	10.0 %
Effectiveness Measures				
Customers Waiting < 5 minutes	98%	98%	98%	98%
Telephone messages returned < 2 hrs	95%	98%	98%	98%
Telephone calls returned same day	99.7%	99.7%	99.8%	99.8%

Tax Administration and Revaluation

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,293,701	\$ 1,359,755	\$ 1,380,655	\$ 1,326,233
Fringe benefits	494,791	526,470	541,419	523,635
Operating costs	379,556	284,740	1,018,840	287,800
Capital outlay	-	-	-	-
Total expenditures	\$ 2,168,048	\$ 2,170,965	\$ 2,940,914	\$ 2,137,668
Permits and Fees	2,109	2,000	2,000	1,000
Sales and Services	5,424	-	-	-
Total revenues	\$ 7,533	\$ 2,000	\$ 2,000	\$ 1,000
Number of FTE's	31.0	30.0	30.0	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:

- Assist computer services in the development and implementation of a new computer assisted mass appraisal application for the 2015 revaluation.
- Implement new sketch program of the improvements on all property record cards by 1/1/2013.
- Identify unlisted land parcels by comparing the GIS parcel number list to tax records, and also comparing to neighboring counties.
- Perform a verification using mobile video for identification, by 1/1/14 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 1/31/13.
- Require marina owners, mobile home park owners, and airport managers to provide listings of their customers as specified in General Statutes, by 1/31/13.
- Increase listings by owners of rental property by 1/31/13.
- Begin the scanning of all property records and associated documents into laserfische.
- 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.
- Add pictometry intelligent imaging system to the new CAMA system.
- Enhance the knowledge of arc view office wide.

Contingency

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs	-	400,000	54,830	400,000
Capital outlay				
Total expenditures	\$ -	\$ 400,000	\$ 54,830	\$ 400,000
Number of FTE's	-	-	-	-

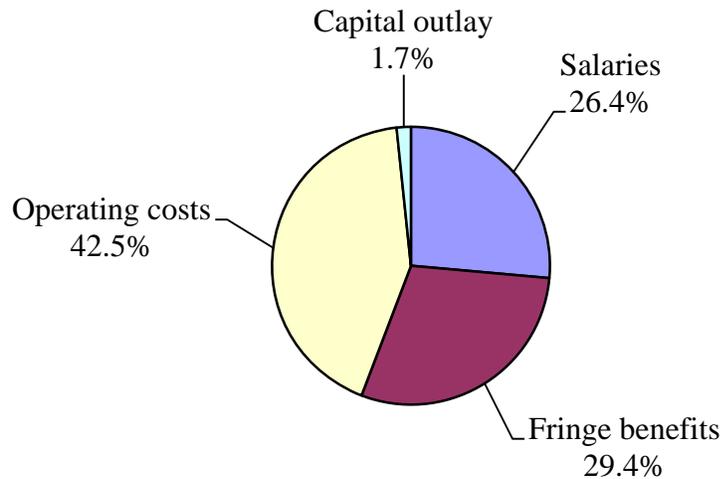
Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2013 is less than 1 percent of the General Fund appropriation.

Central Services Budget Summary

Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 3,495,378	\$ 3,720,698	\$ 3,828,362	\$ 3,309,069
Fringe benefits	3,355,043	3,718,777	3,682,196	3,675,943
Operating costs	3,775,664	6,514,074	6,316,740	5,328,672
Capital outlay	71,053	64,100	82,217	207,000
Total expenditures	\$ 10,697,137	\$ 14,017,649	\$ 13,909,515	\$ 12,520,684
Restricted intergovernmental	168,271	193,700	193,700	186,600
Permits and fees	1,562	20,500	20,500	22,500
Sales and service	491,409	1,436,000	444,500	20,000
Other revenue	9,723	8,000	13,650	6,000
Total revenues	\$ 670,964	\$ 1,658,200	\$ 672,350	\$ 235,100
Number of FTE's	91.0	90.0	90.0	78.0

Central Services Approved Expenditures FY 2013



Engineering

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 218,247	\$ 305,446	\$ 308,106	\$ 304,429
Fringe benefits	73,505	104,866	105,843	104,519
Operating costs	25,992	30,750	33,090	34,340
Capital outlay	-	-	-	-
Total expenditures	\$ 317,744	\$ 441,062	\$ 447,039	\$ 443,288
Permits and Fees	\$ -	\$ 20,500	\$ 20,500	\$ 22,500
Total revenues	\$ -	\$ 20,500	\$ 20,500	\$ 22,500
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

The Engineering Department is responsible for capital project management, subdivision plan review, plat map review, stormwater management plan review, and field inspection for utility construction and stormwater Best Management Practices (BMP) installations. Staff also provides the required yearly inspections on all installed stormwater systems in the County's jurisdiction.

Engineering maintains and updates the Engineering Design Manual for Water and Sewer Systems, the water, sewer, and pump stations Standard Technical Details, and the County Stormwater Ordinance and Stormwater Manual.

Department staff assists the public with water and sewer availability inquiries, calculates all non-residential water and sewer capital recovery fees for new development and redevelopment, and works with the Utilities Customer Service department to ensure these fees are collected when due.

Our mission is to protect the public health and safety while working cooperatively with other County departments and the public to protect our natural resources, promote economic development, use sound engineering practices, and help increase our water and sewer customer base. We strive to advance the joint interests of all citizens of Brunswick County in accordance with our guiding vision and principles and with all local, State, and Federal regulations.

Goals and Objectives

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

Objectives:

- Maintain professional, motivated staff to provide an exceptional Level of Service to all parties.
- Maintain all staff professional licenses and certifications by providing for continuing education opportunities for all licensure renewals.
- Remain aware of technology improvements and provide for staff training and technology tools and upgrades as needed in order to maintain and implement exceptional service.
- Provide AutoCAD training for one department staff member with previous AutoCAD experience in order to create an in-house AutoCAD capability for the engineering department.
- Replace one older desktop computer with a new system per MIS department recommendation.

FY 12/13 Projected Cost – \$3,700

Projected Recurring Annual Cost – \$2,750

Engineering

Goal: Continual improvement of internal and external Customer Service delivery.

Objectives:

- Continued participation by Engineering staff in departmental working groups to analyze and improve communication and work flow process improvements between departments in order to better serve the public.

Goal: Evaluate the opportunity to obtain a Community Rating System (CRS) rating for Brunswick County which is a voluntary incentive program that recognizes and encourages community floodplain management activities that exceed the minimum National Flood Insurance Program (NFIP) requirements.

Objectives:

- Provide Floodplain Development and Community Rating System (CRS) training for the County Stormwater Engineer who is also a Certified Floodplain Manager for potential CRS implementation in Brunswick County.
- Research the CRS program to determine if any discounts could be achieved to flood insurance premium rates within Brunswick County.

FY 12/13 Projected Cost – \$500

Projected Recurring Annual Cost – \$250

Goal: Encourage Low Impact Development (LID) techniques in new developments to achieve sustainable communities and lessen development impacts on the natural environment.

Objectives:

- Work with Planning and Community Development and Central Permitting to develop LID materials, educate the development community, and promote LID techniques in Brunswick County in the early stages of the planning process.
- Work with MIS department to update the County Stormwater website to more fully integrate LID information with the existing County Stormwater program.

Goal: Completion of all unfinished infrastructure in subdivisions where the County is holding financial sureties for infrastructure completion.

Objectives:

- If directed, work with County Administration, Legal, Planning, and Public Utilities to move forward proactively and complete unfinished subdivision infrastructure.

Goal: Create in-house capability to monitor and complete Spill Prevention Control and Containment Plans (SPCC) in accordance with EPA regulatory requirements.

Objectives:

- Engineering staff will train with Operational Services staff and their SPCC expert to gain professional expertise on-site inspections and SPCC documentation completion.

Engineering

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

Objectives:

- Assist in designing and constructing stormwater retrofits using potentially rewarded grant monies.
- Participate with the Coastal Federation and other stakeholders on a joint LID project team aimed at incorporating LID techniques in County projects.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of stormwater permits issues	37	20	22	25
# of stormwater annual inspections conducted	102	123	137	145
# of plan reviews completed	100	55	55	65
# of water & sewer inquiries answered	550	450	500	600
# of pre-construction conferences conducted	15	12	24	30
# of non-residential water and sewer capital recovery fees calculated	84	75	85	85
# of water and sewer conveyances completed	27	20	20	25
# of unfinished subdivisions completed	n/a	n/a	2	2
Efficiency Measures				
Revenue from stormwater permits	\$73,945	\$19,000	\$20,000	\$22,000
Revenue from annual BMP inspections	\$5,450	\$6,975	\$8,000	\$8,500
Effectiveness Measures				
Average monthly stormwater permit revenue	\$6,162	\$1,583	\$1,667	\$1,833
Average monthly annual BMP inspections revenue	\$454	\$581	\$187	\$708
Feet of water and sewer mains inspected by Engineering Department Inspectors	100,000	40,000	50,000	50,000

Food Services

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 298,176	\$ 300,176	\$ 305,147	\$ -
Fringe benefits	139,017	148,471	154,998	-
Operating costs	29,034	1,077,838	197,801	-
Capital outlay	-	-	-	-
Total expenditures	\$ 466,227	\$ 1,526,485	\$ 657,946	\$ -
Sales and service	463,741	1,426,000	434,500	-
Other Revenues	-	-	5,650	-
Total revenues	\$ 463,741	\$ 1,426,000	\$ 440,150	\$ -
Number of FTE's	10.0	10.0	10.0	-

Department Purpose

The food services department was eliminated in the FY 2013 budget due to the cost savings associated with contracting with a third party.

Management Information Systems

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 580,799	\$ 586,099	\$ 595,059	\$ 577,212
Fringe benefits	194,352	205,254	207,207	202,809
Operating costs	307,588	307,100	327,208	466,650
Capital outlay	23,382	-	8,651	55,000
Total expenditures	\$ 1,106,121	\$ 1,098,453	\$ 1,138,125	\$ 1,301,671
Other revenue	5,554	8,000	8,000	6,000
Total revenues	\$ 5,554	\$ 8,000	\$ 8,000	\$ 6,000
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 implementation and adding enhancements to the new .NET program.
- Implement online application of permits and provide import of data into the CP system.
- Develop notification system for permit updates and inspection results.

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 25 new desktop computers to replace old and antiquated systems as needed.
- IMail replacement.
- Email archiving (\$18,000) *Not needed if Imail replacement is approved.
- Purchase of VoiceIP licenses for immediate/emergency use of ip phones.

Management Information Systems

- Hard drive imaging software.
- Explore possible AVG replacement or upgrade.
- Review and replace Help Desk software.
- Installation of DSL line in bldg. E for offsite testing.
- Barracuda web filtering replacement – current hardware is over 5 yrs. old.
- Panic button upgrades (Purchases within individual departments)
- Purchase of server room switches to replace old chassis and create redundancy for network traffic.
- Purchase & replace old and antiquated switches in the IDF's.
- Purchase and replace old and antiquated UPS' in the IDF's.
- Purchase of network access control device.
- Upgrade Laserfiche to latest version.
- Research cost of two large UPS' used in server room.
- Purchase and install wireless access points for all buildings.
- Purchase of one Thinclient for testing at Revenue.
- Bandwidth increase if host email is not approved.
- Continue to enhance County's internet and intranet sites.
- Enhance the tax website to expand details generated.
- Create a Business Personal Property website to allow the public to view past data, apply for extensions, etc.
- Purchase various hardware for testing of websites.

FY 12/13 Projected Cost – \$357,320

Projected Recurring Annual Cost - \$ 57,600

Goal: To continue assisting in the new software implementation for tax administration and revenue collections.

Objectives:

- Migrate HP 3000 to Linux Emulator by Stromasys
- Complete Migration of HP Programs to SQL Server and Silverlight –Collections, Personal Property, Discovery, 2015 Appraisal, 2011 Appraisal if Goal to migrate to Linux Emulator is not completed, Car Billing, Real Property, Boat Billing, Public Utilities
- Enhance Business Personal Property with functionality and structure for further development
- Update development servers to implement Raid and storage
- Develop a web based interface for beer and wine permits to allow public to submit permits on-line
- Purchase and implement a Tax Sketch Program

FY 12/13 Projected Cost – \$133,500

Projected Recurring Annual Cost - \$35,000

Management Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Average time for completion of work orders (hours)	42.41	37.5	42	45
% of systems greater than six years old	74	95	125	140
Workload (output) Measures				
Total # of trouble calls with response	1,982	1,869	1,798	1,800
Total # of computers supported	620	653	675	681
Total # of software support calls	150	188	120	150
Total # of requests for phone related support	698	634	565	570

Operation Services

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,896,242	\$ 1,951,209	\$ 2,031,882	\$ 1,853,890
Fringe benefits	765,710	838,813	858,618	806,901
Operating costs	2,694,301	2,833,400	3,279,736	2,874,315
Capital outlay	47,671	33,000	33,000	113,500
Total expenditures	\$ 5,403,924	\$ 5,656,422	\$ 6,203,236	\$ 5,648,606
Restricted intergovernmental	168,271	193,700	193,700	186,600
Permits and Fees	1,562	-	-	-
Other Revenue	4,169	-	-	-
Total revenues	\$ 174,001	\$ 193,700	\$ 193,700	\$ 186,600
Number of FTE's	53.0	52.0	52.0	50.0

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. 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: 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 12/13 Projected Cost – \$50,000

Projected Recurring Annual Cost – \$0

Goal: To protect the natural resources of Brunswick County and enhance the quality of life of its citizens by continuing to protect the citizens from mosquito-transmitted diseases like West Nile virus, Eastern Equine Encephalitis and Lacrosse Encephalitis.

Objectives:

- Continue GIS mapping of mosquito breeding sites, beaver dams and drainage projects.

Operation Services

- Train and develop staff members within the Mosquito Control and Water Management programs to better comply with the new EPA regulations, specifically to either obtain or maintain pesticide licenses/certifications in Category B public health mosquito control.
- Provide training to new staff members who need to complete their commercial driver's license exams to fully utilize heavy equipment for water management activities.
- Assist municipal mosquito programs by training and educating municipal Public Works staff on Best Management Practices for Mosquito Control activities to help them comply with new EPA regulations.

FY 12/13 Projected Cost – \$3,000

Projected Recurring Annual Cost - \$1,500

Goal: Continue to maintain appearance and condition of off-site County facility floors.

Objectives:

- Gain approval to hire 1 full-time Housekeeping Assistant II, projected cost below includes salary and benefits as well as uniform cost.
- Establish a floor waxing and stripping schedule for various community buildings, senior centers, EMS satellite offices, etc.

FY 12/13 Projected Cost - \$35,272

Projected Recurring Annual Cost – \$35,272

Goal: Improve appearance of County Government Center buildings and increase the effectiveness of the Housekeeping division by providing training to Housekeeping staff on how to clean and maintain a variety of types of carpeting.

Objectives:

- Receive training from vendor on different ways to clean each type of carpeting.

Goal: Increase the productivity and efficiency of the Building Maintenance, Construction & Grounds, and Housekeeping divisions as well as that of the administrative staff by the purchase of work order software. The current work order software is an Access database maintained by a local company, which has not provided timely or adequate customer service in several years. The administrative position that performed all data entry for the work order system was vacated this year and will most likely be eliminated during this budget process.

Objectives:

- Obtain a work order system where customer service and staff support are readily available.
- Streamline work orders to reduce the number of times data is entered, which in turn increases efficiency and productivity of staff at each level.
- Ensure proper approvals are obtained for work orders prior to submittal.
- The proposed work order software includes inventory and preventative maintenance scheduling components that we currently do not have. This software also can track equipment, and has components for capital asset replacement budgeting, key management (doors & locks), contract management, and work performance surveys.

FY 12/13 Projected Cost - \$5,500

Projected Recurring Annual Cost – \$1,500

Operation Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	62,695	62,695	68,965	68,965
Square footage of buildings maintained per FTE for the Housekeeping Division	23,867	21,913	20,624	20,624
Number of requests for temporary Vector Control per 1000 population	2.2	2.1	3.1	2.6
Number of requests for temporary Vector Control per PTE	31	32	67	55
Number of ACE projects completed	107	9	0	0
Number of mobile homes removed through the ACE program	96	5	0	0
Number of dilapidated buildings removed through the ACE program	50	6	0	0
Number of junk vehicles and boats removed through the ACE program	6	0	0	0
Number of non-ACE construction projects completed	232	309	294	300
Efficiency Measures				
Percentage of Operation Services Work Request completed within 30 days.	90%	86%	86%	86%
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of County served.	\$150	\$164	\$170	\$174
Cost of Housekeeping services per square foot of building cleaned.	\$1.96	\$2.34	\$2.20	\$2.20

Service Center

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 569,714	\$ 577,768	\$ 588,168	\$ 573,538
Fringe benefits	215,841	230,033	232,572	228,714
Operating costs	235,700	1,083,495	757,603	589,800
Capital outlay	-	31,100	31,100	38,500
Total expenditures	\$ 1,021,255	\$ 1,922,396	\$ 1,609,443	\$ 1,430,552
Sales and Services	27,668	10,000	10,000	20,000
Other revenue	-	-	-	-
Total revenues	\$ 27,668	\$ 10,000	\$ 10,000	\$ 20,000
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 1,032 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 bring all specified oil product containers and fuel sites into compliance with the EPA SPCC plan.

Objectives:

- Install weather proof containers to hold copies of the SPCC operating procedures at the facilities.
- Install required control measures (such as secondary containments) as outlined by the SPCC plan in order to prevent oil spills from entering navigable waters or adjoining shorelines.
- Train staff in approved countermeasures to contain, cleanup, and mitigate the effects of an oil spill that has impacted navigable water or adjoining shorelines.

FY 12/13 Projected Cost - \$42,500

Projected Recurring Annual Cost - \$0

Goal: Improve efficiency and productivity in the Service Center by purchasing new software to keep accurate data on vehicle/equipment history, schedule preventative maintenance service, inspections, and provide more detailed reports on usage and efficiencies such as fuel mileage.

Objectives:

- Purchase maintenance software that will perform all specific record keeping needed as well as provide many more reports than the current database.
- Purchase additional server needed to support the software.

FY 12/13 Projected Cost - \$6,600

Projected Recurring Annual Cost - \$950

Service Center

Goal: Increase productivity and cost savings by performing paint and body work in house. Existing paint booth and body shop is not being fully utilized due to lack of man power. The paint booth/body shop has already proven to save money on insurance deductibles and repairs.

Objectives:

- Hire a Maintenance Technician to staff the paint booth/body shop, below costs include salary, benefits and uniforms.
- More fully utilize equipment that we already have.
- Save on deductibles to insurance companies.
- Save on outside labor and parts markup.

FY 12/13 Projected Cost - \$50,273

Projected Recurring Annual Cost - \$50,273

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of vehicles maintained	656	680	664	697
Number of heavy equipment pieces maintained	315	321	349	335
Number of rolling stock maintained per FTE	97	100	101	102
Efficiency Measures				
Average mileage of vehicle at replacement	173,220	170,000	163,708	182,772
Effectiveness Measures				
Average cost of vehicle/equipment maintained	\$1,032	\$993	\$1,508	\$1,500

Non-Departmental

Non-Departmental Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	1,898,307	2,191,340	2,122,958	2,333,000
Operating costs	483,559	1,181,491	1,721,302	1,363,567
Capital outlay	-	-	9,466	-
Total expenditures	\$ 2,381,866	\$ 3,372,831	\$ 3,853,726	\$ 3,696,567

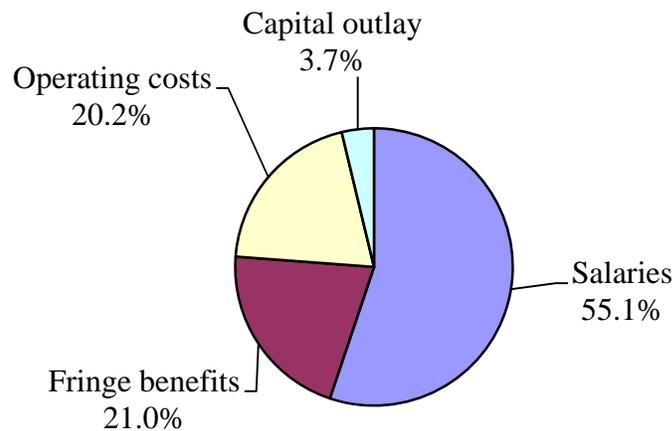
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 16,332,657	\$ 16,074,918	\$ 16,927,925	\$ 16,243,824
Fringe benefits	5,798,556	6,130,593	6,320,314	6,200,364
Operating costs	6,356,386	5,987,404	7,779,004	5,910,773
Capital outlay	578,125	739,266	1,691,598	1,101,997
Total expenditures	\$ 29,065,726	\$ 28,932,181	\$ 32,718,841	\$ 29,456,958
Unrestricted Intergovernmental	201,694	245,000	245,000	100,209
Restricted intergovernmental	562,000	145,674	902,241	147,505
Permits and fees	1,157,886	995,420	1,146,275	1,128,417
Sales and service	4,213,594	4,269,732	4,412,358	4,710,646
Other revenue	1,054,493	978,600	1,225,989	859,266
Total revenues	\$ 7,189,666	\$ 6,634,426	\$ 7,931,863	\$ 6,946,043
Number of FTE's	336.0	334.0	338.0	339.0

Public Safety Approved Expenditures FY 2013



Brunswick County Resource Center

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 91,725	\$ 92,599	\$ 92,519	\$ 90,796
Fringe benefits	33,995	35,934	36,326	35,701
Operating costs	119,109	159,572	161,652	52,055
Capital outlay	-	-	-	-
Total expenditures	\$ 244,828	\$ 288,105	\$ 290,497	\$ 178,552
Restricted intergovernmental	82,832	101,674	101,674	-
Permits and Fees	-	50,000	50,000	36,000
Total revenues	\$ 82,832	\$ 151,674	\$ 151,674	\$ 36,000
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 population 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 offering job search assistance.

Goals and Objectives

Goal: To reduce jail overcrowding in the Brunswick County Jail.

Objectives:

- To reduce the cost to the County for jail bed space in the Brunswick County Jail.
- To charge criminal defendants \$4.00 per day while on house arrest or GPS.
- To charge criminal defendants \$1.00 per day for voice verification.

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Offenders on EHA, GPS, Voice Verification	278	280	247	250
Efficiency Measures				
Jail Bed Space/Dollars saved at \$65.00 per day	2,976,025	2,884,375	2,303,925	2,400,000

Central Communications Center

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,228,749	\$ 1,279,270	\$ 1,302,870	\$ 1,283,163
Fringe benefits	465,016	533,180	547,448	532,739
Operating costs	451,916	304,550	853,843	296,000
Capital outlay	-	9,000	405,948	135,000
Total expenditures	\$ 2,145,681	\$ 2,126,000	\$ 3,110,109	\$ 2,246,902
Restricted Intergovernmental	-	-	-	-
Other revenue	189	-	-	-
Total revenues	\$ 189	\$ -	\$ -	\$ -
Number of FTE's	33.00	33.00	33.0	33.0

Department Purpose

The Emergency Communications Division provides 911 emergency telephone reception and dispatch and maintains the majority of public safety communications systems used by emergency response agencies.

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:

- Complete the transition of public safety agencies onto the VIPER communications system.
- Replace the countywide fire-rescue paging system infrastructure to ensure greater reliability than the current system tied to SMARTLink (now obsolete), and upgrade to new technology which meets the FCC's 2013 narrowband requirements.
- Explore ways to expand capacity, streamline service delivery, and enhance the quality of customer service in the central communications center while limiting additional operating costs.

FY 12/13 Projected Cost - \$125,000 for paging system replacement.

District Attorney

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 208,945	\$ -	\$ 121,158	\$ -
Fringe benefits	54,091	-	331	-
Operating costs	101,674	104,803	97,204	83,000
Capital outlay	-	-	-	-
Total expenditures	\$ 364,711	\$ 104,803	\$ 218,693	\$ 83,000
Restricted intergovernmental	179,006	-	106,521	-
Permits and Fees	43,540	-	-	-
Total revenues	\$ 222,546	\$ -	\$ 106,521	\$ -
Number of FTE's	-	-	-	-

Department Purpose

The county's contribution to the district attorney's office is \$83,000 in FY 2013. 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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 3,377,831	\$ 3,470,741	\$ 3,648,241	\$ 3,533,121
Fringe benefits	1,339,500	1,430,955	1,490,903	1,443,285
Operating costs	1,752,604	1,857,000	2,113,557	1,429,043
Capital outlay	-	-	-	38,519
Total expenditures	\$ 6,469,935	\$ 6,758,696	\$ 7,252,701	\$ 6,443,968
Unrestricted intergovernmental	\$ 201,693	\$ 245,000	\$ 245,000	\$ 100,209
Restricted intergovernmental	32,890	10,000	21,982	20,000
Sales and Service	586,851	600,000	601,440	555,600
Other revenues	19,062	14,500	123,991	51,466
Total revenues	\$ 840,496	\$ 869,500	\$ 992,413	\$ 727,275
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.

Emergency Management

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 384,489	\$ 366,919	\$ 378,239	\$ 410,021
Fringe benefits	120,917	124,253	128,426	141,760
Operating costs	164,838	234,101	338,970	233,206
Capital outlay	-	-	357,126	56,500
Total expenditures	\$ 670,243	\$ 725,273	\$ 1,202,761	\$ 841,487
Restricted intergovernmental	3,934	-	357,126	-
Permits and fees	35,877	27,000	27,000	35,000
Sales and Service	-	35,992	35,992	35,992
Other revenue	86,137	86,000	88,955	85,000
Total revenues	\$ 125,947	\$ 148,992	\$ 509,073	\$ 155,992
Number of FTE's	6.0	6.0	6.0	7.0

Department Purpose

The Emergency Services Department fulfills the statutory duties for County Emergency Management under North Carolina General Statute 166A, and manages all aspects of mitigation, preparedness, response, and recovery to natural and man-made emergencies and disasters. The Emergency Management Division coordinates emergency management efforts of the County and its municipalities, and fulfills the statutory responsibilities of the County Fire Marshal.

The Volunteer Center is responsible for recruitment and coordination of volunteers in both emergencies as well as service capacities for agencies across the County.

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.
- Demonstrate compliance with all NRC and FEMA requirements through a full-scale exercise for a simulated emergency at the Brunswick Nuclear Plant.

Goal: Implement changes to enhance the County's Radiological Emergency Preparedness program and ensure compliance with new FEMA and NRC requirements.

Objectives:

- Update or rewrite the REP plan in accordance with the elements of NUREG-0654/FEMA-REP-1 and the new FEMA REP Program Manual issued in 2011.
- Engage state and federal partners collaboratively to address the challenges associated with the new REP program requirements together.

Emergency Management

- Develop and implement a framework for engaging risk municipalities more closely into the REP program.

Emergency Medical Services

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 3,767,663	\$ 3,831,757	\$ 3,872,756	\$ 3,901,903
Fringe benefits	1,273,282	1,369,572	1,340,058	1,414,679
Operating costs	968,431	913,725	1,021,020	1,049,890
Capital outlay	149,042	236,000	379,065	377,150
Total expenditures	\$ 6,158,419	\$ 6,351,054	\$ 6,612,899	\$ 6,743,622
Other Revenue	895,995	864,000	932,600	701,000
Sales and service	2,791,839	2,700,000	2,806,902	3,202,153
Total revenues	\$ 3,687,834	\$ 3,564,000	\$ 3,739,502	\$ 3,903,153
Number of FTE's	72.0	72.0	74.0	76.0

Department Purpose

The Emergency Medical Services Division provides county-wide Advanced Life Support (ALS) level Emergency Medical Services and ambulance transport and specialized technical rescue services.

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:

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

FY 12/13 Projected Cost - \$33,000 for upgrades to MARVLIS server.

Projected Recurring Annual Cost - \$5,000 for additional MARVLIS maintenance agreement.

Goal: To enhance the clinical care provided to cardiac arrest patients and in effect double the survival rate from Out of Hospital Cardiac Arrest (From 9% to above 18%).

Objectives:

- Continue to work with the clinical quality improvement team and the medical director to research and implement state of the art protocols to better care for cardiac arrest patients.

Emergency Medical Services

- Train paramedics, rescue squad volunteers, firefighters, and law enforcement officers on the updated cardiac arrest procedures and protocols.
- Fully implement the Hypothermic Cardiac Arrest protocol EMS System wide.
- Coordinate and host monthly “Citizen CPR Saturdays” to teach Brunswick County citizens and visitors hands only CPR.
- Monitor and report progress at the local, state and federal level.

FY 12/13 Projected Cost - \$14,000
 Additional Equipment: \$ 4,000
 Additional Overtime: \$10,000

Goal: To enhance the EMS Divisions work safety programs to reduce the occurrences and severity of lost time on the job injuries.

Objectives:

- Continue to track and trend on the job injury occurrences to include when, where, how and to whom injuries occur.
- Develop and implement training programs designed to reduce on the job injuries.
- Design new vehicle purchases to be compliant with safety regulations outlined in NFPA 1917 (Standard for Automotive Ambulances).
- Begin a multi-year program to replace existing ambulance cots with powered cots.

FY 12/13 Projected Cost – \$88,000
 Projected Recurring Annual Cost - \$88,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of EMS Dispatches	13,503	13,595	13,980	14,200
Number of EMS Transports	8,062	8,068	8,170	8,300
EMS Unit hours scheduled	70,080	65,700	65,700	65,700
EMS Unit hours produced	68,328	65,700	65,700	65,700
Operational Measures				
Emergency Response time compliance	81.70%	80.03%	76.95%	78.00%
Percent of unit hours produced	97.5%	100%	100%	100%
Dispatch Unit Hour Utilization	.20	.21	.21	.22
Transport Unit Hour Utilization	.12	.12	.12	.13
Responses per medical device failure	794.29	1359.3	2330	2500
Responses per critical vehicle failures	710.68	799.70	2330	2500
Hours worked per OJI	9761.14	11945.45	13140	13500
Financial Measures				
Total Revenue Collected	\$ 2,581,328	\$2,691,172	\$2,974,000	\$3,000,000
Cash collected per transport	\$320.18	\$333.56	\$364.01	\$385.54

Medical Examiner

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	53,185	70,000	100,000	80,000
Capital outlay	-	-	-	-
Total expenditures	\$ 53,185	\$ 70,000	\$ 100,000	\$ 80,000
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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 542,392	\$ 546,648	\$ 553,098	\$ 484,595
Fringe benefits	193,782	205,870	208,019	184,529
Operating costs	50,310	65,120	69,670	77,840
Capital outlay	-	-	-	-
Total expenditures	\$ 786,484	\$ 817,638	\$ 830,787	\$ 746,964
Permits and fees	857,631	720,620	800,620	852,100
Other revenue	176	-	-	-
Total revenues	\$ 857,807	\$ 720,620	\$ 800,620	\$ 852,100
Number of FTE's	11.0	11.0	11.0	10.0

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: Sponsor programs that continuously improve building inspections operation.

Objectives:

- Train employees in multiple disciplines to enhance customer service.
- Schedule continuing education courses for more efficient time management.
- Advocate courtesy and consideration of our customers.

Goal: Deliver exceptional services in a professional manner.

Objectives:

- Implement programs that will maximize our performance.
- Incorporate new technology and procedures as they become available.
- Increase communication within our department on code issues.

Goal: Improvement of the building inspection website.

Objectives:

- Provide links to numerous code related sites.
- Maintain a source for new code changes.
- Quick access to the current building codes online with search capabilities.

Public Inspections

Key Programs, Objectives and Measures

Key Performance Measures:	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Estimated	FY 12/13 Projected
Workload (Output) Measures				
Single Family Resident	503	470	514	536
Commercial	126	102	120	124
Mobil Holmes	198	151	124	128
Other Permits	6098	5524	5968	6148
Cost of Construction in Millions	85.3	68.9	74.6	76.8
Revenue	979,063	857,807	846,342	871,732
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	98%	98%	98%	98%
Completion of commercial plan review or response with-in 24-36 hours	98%	98%	98%	98%
Effective Measures				
Total Inspections	16,471	15,001	14,154	14,579
Average Inspections per day based on				
5 Inspectors	13.2	12.9	10.8	11.2

Sheriff Animal Protective Services

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 447,483	\$ 421,750	\$ 428,200	\$ 397,121
Fringe benefits	181,311	180,872	183,021	167,059
Operating costs	229,335	183,500	197,296	187,475
Capital outlay	-	-	-	-
Total expenditures	\$ 858,129	\$ 786,122	\$ 808,517	\$ 751,655
Sales and service	66,403	80,000	80,978	60,000
Other revenue	2,869	500	-	-
Total revenues	\$ 69,271	\$ 80,500	\$ 80,978	\$ 60,000
Number of FTE's	12.0	11.0	11.0	10.0

Department Purpose

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

Goals and Objectives

Goal: Increase the use of volunteers.

Objectives:

- By June 2013, have a volunteer services program in place that will allow citizens to perform specific duties at the Animal Shelter.
- Put canine exercise program into effect after the completion of the new canine exercise area.
- Find different ways where volunteers can be helpful, without putting them in danger of getting bit or causing liability to the County in the Animal Services building.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Requests for Animal services per FTE	854	937	1,040	1,135
Effectiveness Measures				
Percentage of Animal Service's Adoptions spayed and Neutered	80%	100%	60%	40%
Percentage of Animals Euthanized by CO chamber	50%	6%	2%	0%

Sheriff's Department

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 6,283,380	\$ 6,065,234	\$ 6,530,844	\$ 6,143,104
Fringe benefits	2,136,663	2,249,957	2,385,782	2,280,612
Operating costs	1,923,375	1,532,833	2,263,592	1,860,064
Capital outlay	429,083	494,266	549,459	494,828
Total expenditures	\$ 10,772,501	\$ 10,342,290	\$ 11,729,677	\$ 10,778,608
Restricted intergovernmental	263,338	34,000	314,938	127,505
Permits and fees	220,838	197,800	268,655	205,317
Sales and service	768,501	853,740	887,046	856,901
Other revenue	50,066	13,600	80,443	21,800
Total revenues	\$ 1,302,743	\$ 1,099,140	\$ 1,551,082	\$ 1,211,523
Number of FTE's	116.0	115.0	117.0	117.0

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 FY2012-2013 budget is to maintain the same level of service to the Citizens of Brunswick County.

Goal: Receive Accreditation from the Commission on the Accreditation of Law Enforcement Agencies, (CALEA).

Goal: Construction of a second floor to our existing Administrative Building. This needs to be done due to our building exceeding capacity in regards to office space. The current facility was constructed and designed for a second floor expansion.

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Fire Departments	\$ 304,135	\$ 300,000	\$ 300,000	\$ 300,000
Rescue Squads	237,475	262,200	262,200	262,200
Public Safety Agencies	-	-	-	-
Total expenditures	\$ 541,610	\$ 562,200	\$ 562,200	\$ 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.

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Transportation Budget Summary

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Brunswick Transit System	\$ 160,972	\$ -	\$ 241,707	\$ -
Cape Fear Regional Jetport	66,000	66,000	66,000	97,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	7,458	9,492	9,492	13,890
Total expenditures	\$ 261,930	\$ 102,992	\$ 344,699	\$ 138,390
Restricted intergovernmental	160,972	-	241,707	-
Total revenues	\$ 160,972	\$ -	\$ 241,707	\$ -
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.

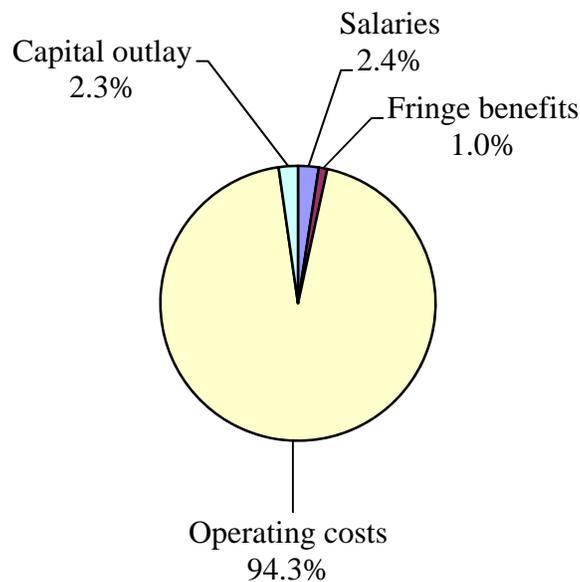
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Environmental Protection Budget Summary

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 353,006	\$ 351,084	\$ 356,934	\$ 327,467
Fringe benefits	132,136	140,735	142,004	135,656
Operating costs	12,602,324	13,571,085	13,153,767	12,753,791
Capital outlay	-	-	63,750	305,000
Total expenditures	\$ 13,087,467	\$ 14,062,904	\$ 13,716,455	\$ 13,521,914
Other taxes and licences	216,564	181,000	264,747	204,000
Restricted intergovernmental	24,590	5,000	14,782	7,500
Permits and fees	926	-	-	-
Sales and Service	1,247,253	1,041,000	1,121,989	1,040,500
Other revenue	78,319	80,000	105,583	80,000
Total revenues	\$ 1,567,652	\$ 1,307,000	\$ 1,507,101	\$ 1,332,000
Number of FTE's	8.0	8.0	8.0	8.0

Environmental Protection Approved Expenditures FY 2013



Solid Waste

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 353,006	\$ 351,084	\$ 356,934	\$ 327,467
Fringe benefits	132,136	140,735	142,004	135,656
Operating costs	12,363,211	13,319,900	12,902,582	12,508,250
Capital outlay	-	-	63,750	305,000
Total expenditures	\$ 12,848,353	\$ 13,811,719	\$ 13,465,270	\$ 13,276,373
Other taxes and licences	\$ 216,564	\$ 181,000	\$ 264,747	\$ 204,000
Restricted intergovernmental	24,590	5,000	14,782	7,500
Permits and fees	926	-	-	-
Sales and services	1,247,253	1,041,000	1,121,989	1,040,500
Other revenue	78,319	80,000	105,583	80,000
Total revenues	\$ 1,567,652	\$ 1,307,000	\$ 1,507,101	\$ 1,332,000
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: Increase the size, improve the appearance, and advertise about the existing Swap Shop located at the Brunswick County Landfill.

Objectives:

- Increase the size of the existing building to accommodate larger items such as furniture, exercise equipment, and electronics.
- Advertise in the local media about the Swap Shop and how it operates.
- Advertise the items in the building that are available to the public in the Keep Brunswick County Beautiful e-newsletter each month.

FY 12/13 Projected Cost - \$4,000

Projected Recurring Annual Cost - \$0

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.
- Continue working toward approval for the C&D landfill expansion.
- Continue to add programs that allow for the recycling of C&D material to reduce the waste stream needing to be disposed of in a landfill.

Solid Waste

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,152	1,309	1,212	1,249
Tonnage of recyclables received per 1,000 population	69	75	77	81
Tonnage of all material received at the Landfill per FTE	20,930	23,442	22,578	24,207
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	6%	6%	6%	6%
Number of Solid Waste violations received per 1,000 population	1.62	1.96	2	2

Environmental Protection Other Agencies

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
BC Beach Consortium	30,000	30,000	30,000	30,000
Cape Fear RC&D	9,000	9,000	9,000	-
Forestry	200,113	212,185	212,185	215,541
Total expenditures	\$ 239,113	\$ 251,185	\$ 251,185	\$ 245,541
Restricted intergovernmental	-	-	-	-
Other revenue	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2013, Brunswick County made contributions to two (2) Environmental Protection agencies:

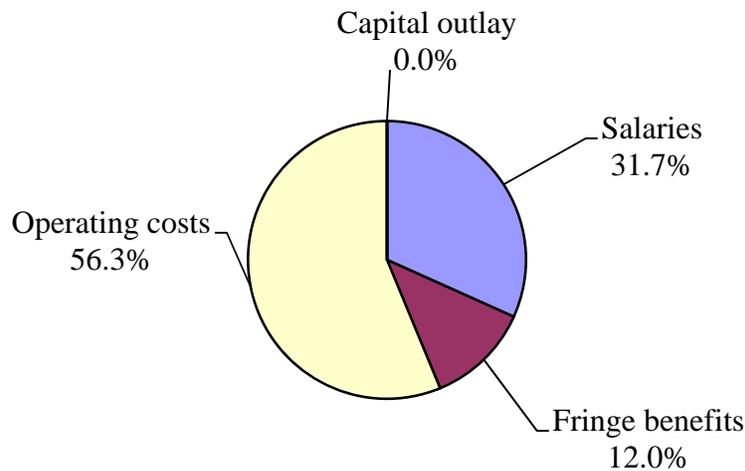
- The Brunswick County Beach Consortium is an inter-local undertaking of the county of Brunswick and the municipalities of Bald Head Island, Caswell Beach, Holden Beach, Oak Island, Ocean Isle Beach and Sunset Beach for the preservation and re-nourishment of our County's beaches.
- Brunswick County has 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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,569,233	\$ 1,607,193	\$ 1,543,323	\$ 1,541,334
Fringe benefits	470,000	487,134	581,925	585,144
Operating costs	2,658,672	2,661,652	2,864,487	2,733,357
Capital outlay	-	-	-	-
Total expenditures	\$ 4,697,905	\$ 4,755,979	\$ 4,989,735	\$ 4,859,835
Restricted intergovernmental	2,771,793	2,516,962	2,280,024	2,435,585
Permits and fees	84,149	66,745	68,015	60,218
Sales and service	15,230	2,000	48,260	26,874
Investment Earnings	1,756	1,000	872	600
Other revenue	3,250	50	7,559	5
Fund Balance Appropriated	-	38,946	171,467	-
Total revenues	\$ 2,876,178	\$ 2,625,703	\$ 2,576,197	\$ 2,523,282
Number of FTE's	34.0	32.5	32.0	32.0

Economic and Physical Development Approved Expenditures FY 2013



Central Permitting

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 175,078	\$ 144,575	\$ 147,576	\$ 144,575
Fringe benefits	66,652	55,405	55,264	55,202
Operating costs	6,195	5,618	6,344	8,886
Total expenditures	\$ 247,924	\$ 205,598	\$ 209,184	\$ 208,663
Permits and Fees	25,575	23,205	23,205	20,808
Total revenues	\$ 25,575	\$ 23,205	\$ 23,205	\$ 20,808
Number of FTE's	4.0	4.0	3.0	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 Shallotte
- Town of Bolivia
- Town of Varnamtown

Goals and Objectives

Goal: Improve customer service by sponsoring training seminars on our permit process for Realtors, Mobile Home Dealers, Contractors, Municipalities, and the general public no later than January 31, 2013.

Objectives:

- Develop a presentation that illustrates how to complete our multi-departmental universal application form (e.g., Building and Environmental Health), for all permits no later than August 31, 2012.
- Advertise the training seminar in all County newspapers and on the community access channels of ATMC and Time Warner Cable Companies.
- Include training on how to access the County Website and to acquire online information from those departments that comprise Brunswick County's centralized Central Permitting program (e.g., GIS, Register of Deeds, and Planning).

Goal: Work with MIS on having access to the scanned Environmental Health Construction Authorization Permits by February 1, 2013.

Objectives:

- Make Environmental Health Construction Authorization Permits more readily available to staff by providing access to those scanned documents.
- Determine if additional license(s) for the scanning program will be needed no later than October 1, 2012.

Central Permitting

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total # of Permits Issued	8,938	8,169	7,752	6,667
Zoning/Property Development	1,221	1,178	1,140	980
Building Inspections	6,984	6,389	6,032	5,188
Environmental Health	571	461	416	358
Other (Fire Marshal & Storm Water)	162	141	164	141
# of CP Property Dev. Technicians (PDT)	3	3	3	3 ^[1]
Avg. # of Permits per day	34	31	30	26
Avg. # of Permits per day per CP Tech.	12	10	10	9
Zoning/Property Dev. Revenues (\$) ^[2]	\$24,420	\$23,560	\$22,800	\$19,608
Contractor Change Fee ^[3]	\$6,625	\$2,015	\$1,450	\$885
Efficiency Measures				
Permit Servicing Time w/in 30 minutes ^[4]	100%	100%	100%	100%
Average Permit Application Error Rate ^[5]	0.11%	0.16%	0.13%	0.10%
% Accounts Receivable Collected Within 30% Days of Past Due Notice ^[6]	93%	93%	92%	95%
^[1] One PDT currently is assisting the County Attorney. ^[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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 160,507	\$ 162,325	\$ 164,375	\$ 162,322
Fringe benefits	63,466	67,594	68,375	67,599
Operating costs	16,278	26,825	28,775	34,215
Capital outlay	-	-	-	-
Total expenditures	\$ 240,251	\$ 256,744	\$ 261,525	\$ 264,136
Permits & Fees	5,133	-	-	-
Total revenues	\$ 5,133	\$ -	\$ -	\$ -
Number of FTE's	4.0	4.0	4.0	4.0

Department Purpose

The purpose of the Code Enforcement Department is to provide services to arrest, remedy and prevent the decay and deterioration of places of habitation and to eliminate blighted neighborhoods by the investigation and mandatory enforcement of Brunswick County's "Minimum Housing Ordinance", "Abatement of Nuisance Caused by Abandoned & Dilapidated Manufactured Homes", "Junked-Nuisance Vehicles", 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: Create an accurate reporting system for Code Enforcement Department.

Objectives:

- Co-ordinate with staff MIS programmers to improve upon the existing software.
- Department level training by Code Enforcement Administrator for the proper coding of the various types of calls for service to ensure reporting abilities for type, location, date, voting districts, call frequency, response time, time to completion, etc.
- Weekly review of the system by Code Enforcement Administrator to determine work assignments and quality assurance.
- Provide monthly reports to the County Manager.

Goal: Consolidate solid waste enforcement position within Code Enforcement Department.

Objectives:

- Cross train all code enforcement officers to be proficient in enforcement duties related to all of the ordinances we enforce whether it is zoning, solid waste, junked vehicles or minimum housing.
- Co-ordinate scheduling with other departments to ensure compliance with tarp rules at the landfill and rotate all code enforcement officers at the landfill during free dump weeks.

Code Enforcement

- Apply the solid waste ordinance to junked and abandoned mobile homes whenever they are truly dilapidated.
- Reopen the Brunswick County ACE program for a short period in order to allow voluntary compliance with county ordinances.
- Co-ordinate with the Planning Department to identify and ensure that the properties that were identified through the National Registry of Historical Properties Advisory Committee for the State of NC are not removed in the re-opening of the ACE program.

FY 12/13 Projected Cost - Cost will transfer from Operations to Code enforcement (no cost to taxpayers but Code Enforcement budget will increase)

Printing costs for new ACE forms is \$320 per 1000 copies and \$500 for publication in one newspaper across a two week period.

Projected Recurring Annual Cost - Amount transferred from Operations plus normally occurring increases for operational costs

Goal: Increase efficiency measures in an effort to improve productivity and enhance customer service.

Objectives:

- Provide laptops for use in the field by code enforcement officers
- Schedule inspections whenever possible

FY 12/13 Projected Cost – 3 ea. laptops @ \$2667 Total initial cost of \$8001

Projected Recurring Annual Cost – air cards for internet VPN connection, \$1530 (2 year contract ATMC)

Goal: Develop a true junked and abandoned mobile home ordinance

Objectives:

- Compare ordinances from other jurisdictions relative to the mandatory repair or removal of mobile homes.
- Check with DEHNR to determine any financial aid for the owners in order to provide them with assistance in the costs associated with the voluntary removal of a mobile home.
- Utilize the Brunswick County Solid Waste Ordinance whenever possible in the pursuit of derelict mobile homes in an effort to allow a more focused look at abandonment in the new ordinance. This would equate to a more proactive approach to the issue rather than waiting until a mobile home becomes completely dilapidated.

Code Enforcement

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total # of illegal Rd. side signs picked up	1326	1372	1400	3200
Total # of minimum housing inspections	210	275	200	400
Total # of vehicles removed	558	632	250	50
Total # of mobile homes removed	278	250	250	25
Total # of Zoning cases	210	250	200	600
Total # of solid waste cases	192	200	250	400
Total # of complaints	290	350	550	1400
Efficiency Measures				
Cases per officer annually (based on 2 FTE's)	n/a	n/a	275	400
Effectiveness Measures				
Cases closed	n/a	n/a	n/a	600

Cooperative Extension

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 268,820	\$ 318,141	\$ 243,047	\$ 230,750
Fringe benefits	575	249	91,736	96,396
Operating costs	92,259	90,846	110,463	97,946
Capital outlay	-	-	-	-
Total expenditures	\$ 361,654	\$ 409,236	\$ 445,246	\$ 425,092
Restricted intergovernmental	17,167	-	17,500	-
Permits and fees	21,079	32,390	33,090	28,460
Other Revenue	2,341	-	6,009	-
Total revenues	\$ 40,588	\$ 32,390	\$ 56,599	\$ 28,460
Number of FTE's	7.0	6.5	6.0	6.0

Department Purpose

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

Goals and Objectives

Goal: To support a friendly and positive agricultural business environment and the \$35M agriculture industry in Brunswick County.

Objectives:

- Sustain established farms by providing technical, research-based information and training to farmers and farm workers on topics such as pesticide regulation compliance, the Voluntary Agricultural District, grain sorghum production, glyphosate resistant weed management and more.
- Equip new and beginning farmers to decide on an appropriate course of action for their planned agricultural business venture with information concerning access to land and capital, direct marketing of farm products, sustainable production practices, soil fertility and much more, even if the best course of action for them is not to proceed at this time.
- Further develop a local food system of growers, food vendors and educated consumers through farmer and gardener consultations and trainings, food safety courses for restaurant managers (ServSafe) and farmers markets, as well as promote Extension's statewide 10% Local Food campaign.
- Empower youth to become better students, community members, leaders and entrepreneurs through 4-H youth development programming in Science Technology Engineering and Mathematics (STEM), citizenship, leadership and more

Goal: To minimize the impact on natural resources and focus on building a sustainable community.

Objectives:

- Recycle plastic pesticide containers and properly dispose of unused pesticides through funded partnerships with the NC Department of Agriculture.

Cooperative Extension

- Educate pesticide applicators (farmers, landscapers, mosquito sprayers) on the proper use of those materials and equipment as well as legal compliance with associated regulations through consistent recertification courses, individual consultations and initial training for licensure.
- Prevent contamination of water and land resources by coordinating with area experts in Stormwater management, waste applications, septic systems and coastal issues to provide educational opportunities for individuals and communities.
- Inspire youth to protect the environment and engage in sustainable behaviors through the 4-H Ecosystem Exploits program and the National 4-H Youth Science Day Experiment.
- Change behaviors of homeowners in wasteful irrigation, overfertilization, underutilization of adapted plants, and misuse of consumer pesticides through the Extension Master Gardener Volunteer program and the community events and services they provide.

Goal: To focus on exceptional customer service, respect diversity and improve upon the individual health of employees.

Objectives:

- Equip volunteer staff (EMGV, 4-H, EFNEP and others) with the resources and training they need to achieve program goals and objectives in a way that satisfies participants and the public.
- Promote positive public relations for county government through newspaper articles, media features and interactions with residents.
- Empower employees to take control of their own health and chronic conditions through Eat Smart Move More classes, Osteoporosis education, home food production and preservation training, and more.

Goal: To improve Brunswick County's health ranking from 46th in the state.

Objectives:

- Empower the public to take control of their own health and chronic conditions through Eat Smart Move More classes, Osteoporosis education, home food production and preservation training, and more.
- Encourage increased consumption of fruits and vegetables through efforts to create community gardens, support current and potential farmers markets, educate gardeners on vegetable production and preservation, and promote participation in the 10% Local Foods Campaign.

Key Performance Measures:	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Estimated	FY 12/13 Projected
Workload (output) Measures				
Face to face contacts	n/a	15,246	16,000	17,500
Number of educational courses	n/a	123	150	186
Number of local advisory stakeholders	n/a	39	53	55
Efficiency Measures				
Master Gardener Volunteer hours	n/a	6,674	7,000	8,000
4H Volunteer hours	n/a	10,872	11,000	11,435
FCS Volunteer hours	n/a	107	120	130
Effectiveness Measures				
Number of VAD farms	n/a	158	171	185
Renewed pesticide, waste, & septic certificates	n/a	291	330	330
Pounds of pesticide disposed	n/a	3,140	4,000	5,000
Number of pesticide containers recycled	n/a	4,923	5,500	6,000
Number of passing ServSafe students	n/a	42	70	80

Economic Development Commission

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 185,827	\$ 187,444	\$ 190,444	\$ 201,717
Fringe benefits	60,280	63,915	64,501	66,465
Operating costs	128,500	128,500	135,500	128,500
Total expenditures	\$ 374,607	\$ 379,859	\$ 390,445	\$ 396,682
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. Work closely with existing industries and to assist them in any way. To encourage entrepreneurs and small business development.

Goals and Objectives

Goal: To recruit at least 4 new industries to Brunswick County in 2012 – 2013.

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: Develop and market the Industrial Parks in the county.

Objectives:

- International Logistics Park of North Carolina-Promote park and continue to improve infrastructure.
- Mid Atlantic Logistics Park- Market park and work with developer on a new sign and infrastructure.
- Leland Industrial Park-Prepare new marketing materials.

Economic Development Commission

- Route 211 business park-Continue to work with Brunswick County on the development of this park
- 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.
- Continue to work closely with South Brunswick Committee of 100, Southport/Oak Island committee of 100, and the three chambers in the county to promote the county.

Planning

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 472,037	\$ 484,186	\$ 484,581	\$ 491,685
Fringe benefits	162,335	176,104	177,908	176,017
Operating costs	119,594	122,375	298,643	214,885
Capital outlay	-	-	-	-
Total expenditures	\$ 753,966	\$ 782,665	\$ 961,132	\$ 882,587
Permits and fees	30,841	11,150	11,150	10,950
Other Revenue	255	50	1,550	5
Total revenues	\$ 31,096	\$ 11,200	\$ 12,700	\$ 10,955
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. 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: Enhance the Change of Use Application to streamline re-use of existing buildings no later than 01-Aug-12.

Objectives:

- Develop a hybrid of the existing Commercial Development Checklist and Change of Use Application for applicants seeking re-use of existing buildings.
- Streamline Change of Use requests by making re-use of existing buildings a priority due to slow economy.
- Test and seek comment on the effectiveness of new Change of Use Application from other departments.
- Develop for public use a commercial informational packet that distinguishes guidelines for new commercial development and re-use of existing buildings.
- Implement new Change of Use Application.

Goal: Improve Customer Service via enhanced internal training, adding resources and formalizing departmental procedures no later than 31-Dec-12.

Objectives:

- Develop a manual of Standard Operating Procedures (similar to Central Permitting) that complements existing brochures that currently are available.
- Provide more diverse cross-training (e.g., Commercial Site Plan Review, CAMA, Rezoning and Signage) due to small staff size.

Planning

- Memorialize UDO interpretations and make available to the public (other than commentaries) as part of UDO updates.
- Retain part-time/temporary staff person as partial replacement for vacant position to assist with departmental action items/goals.

FY 12/13 Projected Cost - \$25,000

Projected Recurring Annual Cost - \$25,000

Goal: Improve accessibility of electronic project/development files by linking GIS data and Laserfiche records no later than 31-Mar-13.

Objectives:

- Create GIS layer showing all approved preliminary PUD, Major Subdivisions and Multi-family developments.
- Link project/development GIS data layer(s) to corresponding Laserfiche records.

Goal: Continue to generate activities that generate greater awareness of Brunswick County Planning & Community Development Department's mission and purpose by 30-Jun-13.

Objectives:

- 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.
- Facilitate the expansion and adoption of the Brunswick County Greenways/Blueways Master Plan no later than 31-Dec-12.
- 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 12/13 Projected Cost - \$2,000

Projected Recurring Annual Cost – \$2,000

Planning

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	18 ^[1]	13	13	12
Avg. # of Rezonings Process w/in 90-120 days	16	7	9	9
# of Rezonings <5 Acres	9	7	8	7
# of Rezonings 5 – 49.99 Acres	5	4	3	3
# of Rezonings 50 – 99.99 Acres	1	2	0	1
# of Rezonings >100 Acres	3	1	2	1
Most Requested Rezonings				
# of Rezonings to R-7500	1	1	1	0
# of Rezonings to R-6000	0	0	4	0
# of Rezonings to MR-3200	0	0	0	0
# of Rezonings to C-LD	7	7	6	7
# of Rezonings to Other	10	5	2	5
# of Rezonings Amended by Staff	2	0	5	1
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	3	0	1	1
# of Land Use Plan Amendments Processed	11	9	6	6
% of Land Use Plan Amendments Approved	100%	100%	100%	100%
% of Land Use Plan Amendments Denied	0%	0%	0%	0%
Total # of Major Subdivisions & PUDs Requested	5	1	1	1
Total # of Units (SF & MF) Approved	510	515	204	150
% of Major Subdivisions & PUDS Approved	80%	100%	100%	100
Total # of Campgrounds Requested	n/a	1	1	1
Total # of Campground Units	n/a	157	150	100
Total Campground Acreage	n/a	26.37	25	20
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	229	426.37	140	120
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	323	296	304	310
Commercial Site Plan Reviews Completed w/in 21 days of Submittal ^[2]	19	18	20	20
Commercial Development Site Plan Review Revenue	\$8,745	\$2,074	\$3,500	\$4,300
Board of Adjustment (BOA) Case Preparation	35	9	18	18
Avg. # of BOA Cases Processed per Month	2.92	0.75	1.50	1.50
[1] Excludes Rezoning Cases Submitted but Withdrawn.				
[2] Does not include Change of Use Applications.				

Public Housing

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 181,649	\$ 183,490	\$ 183,268	\$ 183,253
Fringe benefits	67,683	71,950	71,638	71,725
Operating costs	2,279,873	2,273,288	2,268,992	2,234,725
Capital outlay	-	-	-	-
Total expenditures	\$ 2,529,205	\$ 2,528,728	\$ 2,523,898	\$ 2,489,703
Restricted intergovernmental	2,723,791	2,486,782	2,231,344	2,405,605
Sales and service	15,230	2,000	48,260	26,874
Investment earnings	1,756	1,000	872	600
Other Revenue	653	-	-	-
Fund Balance/Retained Earnings	-	38,946	171,467	-
Total revenues	\$ 2,741,430	\$ 2,528,728	\$ 2,451,943	\$ 2,433,079
Number of FTE's	4.0	4.0	4.0	4.0

Department Purpose

To continue HUD's mission in providing decent, safe and sanitary housing to low-income families through the Section 8 Housing Choice Voucher rental assistance program as set forth in Part 982 of the Code of Federal Regulations.

Goals and Objectives

Goal: Improve the accuracy in reporting of our voucher expenditures to HUD to ensure maximum voucher funding for the following year.

Objectives:

- Revise our current tracking system.
- Network with other small housing agencies for ideas on tracking voucher expenditures.

Goal: Increase efficiency by updating our office filing system.

Objectives:

- Purchase new file cabinets to replace the older cabinets that are no longer functioning properly.
- Destroy all old files by contracting with a shredding company for proper disposal of case sensitive information.

FY 12/13 Projected Cost - \$3,000 - \$4,000

Projected Recurring Annual Cost - \$840

Public Housing

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Voucher Issuance	60	132	94	100
HAP Contracts	57	119	85	90
Annual Re-examination Review	394	344	340	400
Initial Inspection	57	124	91	90
Annual Review Inspections	394	350	340	350
Re-inspection of failed units	103	150	150	150

Soil and Water

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 125,314	\$ 127,032	\$ 130,032	\$ 127,032
Fringe benefits	49,008	51,917	52,503	51,740
Operating costs	15,975	14,200	15,770	14,200
Capital outlay	-	-	-	-
Total expenditures	\$ 190,298	\$ 193,149	\$ 198,305	\$ 192,972
Restricted intergovernmental	30,835	30,180	31,180	29,980
Permits and fees	1,521	-	570	-
Other Revenue	-	-	-	-
Total revenues	\$ 32,356	\$ 30,180	\$ 31,750	\$ 29,980
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: Expand agriculture and community conservation assistance programs with focus on water quality issues and erosion control by providing financial incentives to assist with best management practice implementation and installation water conservation practice measures.

Objectives:

- Seek out additional funding through Legislation for the North Carolina Agriculture Cost Share Program, Agriculture Water Resources Assistance Program and Community Conservation Assistance Program.

Goal: Implement Program “Plants for Pollinators in the Classroom” for Brunswick County third grade students.

Objectives:

- Students will learn about native plants and native pollinators in the classroom as well as in an outdoor school setting. The District will be seek grant funding for project implementation.

Goal: Update current equipment for Brunswick County Farm Bureau and Brunswick Soil and Water Conservation District No-Till Drill Rental Program.

Objectives:

- Encourage Brunswick County Farm Bureau to purchase new no-till drill for rental program utilized by agriculture producers for implementation of conservation tillage as well as pasture plantings.

Soil and Water

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	96,795	98,720	134,970	307,000
Conservation Planned Acres	1,919	1,147	1,000	3,000
Participation in Environmental Education	980	1,759	1,800	2,000
Number of Citizens	1,458	1,484	1,500	1,500
Effectiveness Measures				
Program Funds Allocated	161,795	96,357	134,970	307,000
Conservation Applied Acres	2,246	2,751	1,000	3,000
Technical Assistance Funding Received	79,300	79,490	80,000	80,000

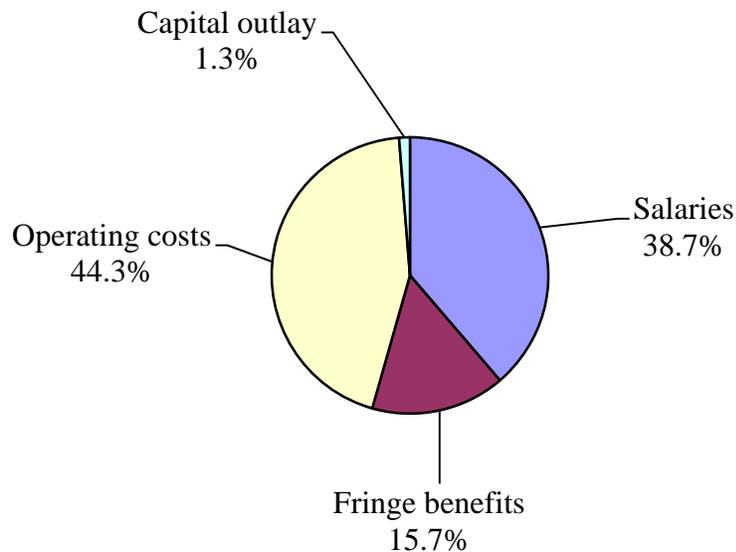
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Human Services Budget Summary

Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 9,791,817	\$ 9,810,047	\$ 9,797,147	\$ 9,456,939
Fringe benefits	3,623,899	3,936,215	3,965,889	3,829,606
Operating costs	11,631,268	8,762,765	12,551,348	10,821,596
Capital outlay	30,219	19,000	1,008,022	311,200
Total expenditures	\$ 25,077,203	\$ 22,528,027	\$ 27,322,406	\$ 24,419,341
Restricted intergovernmental	13,905,528	9,770,150	13,186,554	11,706,724
Permits and Fees	4,575	3,000	3,000	3,000
Sales and service	795,920	682,484	716,528	737,184
Other revenue	72,245	42,000	42,150	42,000
Fund balance appropriated	-	200,000	200,000	350,859
Total revenues	\$ 14,778,267	\$ 10,697,634	\$ 14,148,232	\$ 12,839,767
Number of FTE's	230.0	221.0	220.0	218.0

Human Services Approved Expenditures FY 2013



Health Services

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 3,794,457	\$ 3,712,537	\$ 3,715,337	\$ 3,529,124
Fringe benefits	1,387,055	1,417,964	1,423,908	1,361,739
Operating costs	1,535,251	1,384,591	1,800,286	1,586,795
Capital outlay	30,219	19,000	70,749	19,000
Total expenditures	\$ 6,746,981	\$ 6,534,092	\$ 7,010,280	\$ 6,496,658
Restricted intergovernmental	2,855,101	1,935,215	2,229,244	1,996,924
Permits and Fees	4,575	3,000	3,000	3,000
Sales and service	738,703	623,484	657,528	682,984
Other revenue	25,714	-	150	-
Fund balance appropriated	-	200,000	200,000	350,859
Total revenues	\$ 3,624,094	\$ 2,761,699	\$ 3,089,922	\$ 3,033,767
Number of FTE's	81.0	77.0	76.0	75.0

Department Purpose

The mission of the Brunswick County Health Department is to preserve, protect, and improve the health of the community. This mission is accomplished through the collection and dissemination of health information, education, and service programs aimed at the prevention of disease, protection of the environment and the improvement of the quality of life for our citizens.

Goals and Objectives

Goal: Maintain WIC caseload to 97% or higher.

Objectives:

- By June of 2013, Staff will maintain the number of WIC participants at 97% or higher.
- Outreach with education and marketing materials
- State generated reports to call participants who were eligible but not participating.

Goal: Increase breastfeeding rate by 25%.

Objectives:

- By June 2013, WIC will increase by 25% the number of post-partum women who choose to breastfeed.
- Breastfeeding peer counselor
- Marketing

Goal: All children attending Brunswick Schools will have an immunization record in the North Carolina Immunization Record (NCIR).

Objectives:

- Staff will collaborate with Brunswick County Schools to ensure that all children attending Brunswick Schools will have an immunization record in the North Carolina Immunization Record. Staff feels this

Health Services

will help the parents, children, educators and Health Department since immunizations are no longer included with student transcripts.

- Health Department staff will enter immunizations in the registry on scheduled dates.
- Staff will be given one grade per month to enter.

Goal: Decrease the incidence of Sexually Transmitted Infection (STI) in Brunswick County.

Objectives:

- Staff will provide outreach to the community to decrease the incidence of STI's in Brunswick County.
- Outreach education along with marketing materials will be provided to local healthcare providers to update providers on the most advanced treatment guidelines.
- Ensure all STI's are reported by the healthcare providers to the Health Department.
- Utilize a marketing campaign to disseminate health information.

FY 12/13 Projected Cost - \$1,500

Projected Recurring Annual Cost – \$1,500

Goal: Implementation of Electronic Health Records and Practice Management System including scanning of all previous medical records. This Measure has been mandated by the Federal Government

Objectives:

- By June 2013, the Brunswick Health Department will be using a fully integrated EHR system so as to qualify for incentive funds. (Medicaid offers \$62,000 per provider)
- Earmark in budget an estimate of the cost of the system
- Research and procure bids for systems
- Train and implementation
- Scan all medical records into system using a different company and bidding process.

FY 12/13 Projected Cost – For EHR and Scanning Components- \$1,000,000 ** funding source will be the local Medicaid Health Escrow Account and Medicaid Incentives.

Projected Recurring Annual Cost – \$70,000

Goal: Cross train Environmental Health Staff in multiple authorizations.

Objectives:

- Cross train existing Environmental Health Staff in multiple Environmental Health disciplines to meeting the changing demands and workloads of the County. This training will be performed by the NC Division of Public Health.

FY 12/13 Projected Cost - \$1,700

Projected Recurring Annual Cost – \$0

Goal: To develop a digital map identifying private water supplies permitted by Environmental Health.

Objectives:

- By June 2013, develop a digital map with the cooperation of County GIS and using Arc View software.
- Continue to issue permits for private water supplies illustrating on a permit the location of the well in reference to property lines, buildings, and other fixed referenced points.
- Continue to track the location of the private water supplies with GPS coordinates.

Health Services

- Upload the data points that are collected in the field in Arc View to develop a digital map.

FY 12/13 Projected Cost – \$3,000

Projected Recurring Annual Cost - \$0

Goal: Marketing campaign focusing on health information using various media.

Objectives:

- Increase awareness of health issues in Brunswick County that cause morbidity and lowered health ranking in the State.
- Community Health Assessment 2012 indicated a need for dissemination of health information
- Community Transformation Grant mandated by Patient Protection and Affordable Care Act and the Public Health Council will focus on prevention and health education.
- “By promoting healthy lifestyles and communities, especially among population groups experiencing the greatest burden of chronic disease, CTGs will help improve health, reduce health disparities, and lower health care costs.” Affordable Care Act
- County Health Rankings shows need to improve Brunswick County’s ranking of 48th.
- Earmark in eight health department budgets \$2,000 for a combined marketing campaign
- Brochures, billboards, newspapers and magazines, Social Media

FY 12/13 Projected Cost - \$16,000

Projected Recurring Annual Cost – \$16,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
WIC continue to grow the caseload to 97% or higher.	2,561	2,385	2,514	2,592
Increase breastfeeding rate by 25%.	n/a	n/a	90	113
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.	\$120,838	\$130,670	\$140,000	\$140,000
Efficiency Measures				
Percentage of Recommended Immunizations that made it into the State Registry on time.	90%	95%	95%	95%

Social Services

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 5,909,578	\$ 6,007,694	\$ 5,990,744	\$ 5,841,664
Fringe benefits	2,203,755	2,483,057	2,506,542	2,433,515
Operating costs	7,183,156	4,666,730	7,841,642	6,518,757
Capital outlay	-	-	-	292,200
Total expenditures	\$ 15,296,489	\$ 13,157,481	\$ 16,338,928	\$ 15,086,136
Fund balance appropriated	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental	10,924,055	7,832,935	10,778,349	9,708,348
Sales and service	57,216	59,000	59,000	54,200
Total revenues	\$ 10,981,272	\$ 7,891,935	\$ 10,837,349	\$ 9,762,548
Number of FTE's	147.0	142.0	142.0	141.0

Department Purpose

The Department of Social Services provides services primarily mandated by State and Federal regulation to eligible individuals and families in this community. Services include Medicaid, Food and Nutrition Services, Work First, Energy Assistance Programs, Child and Adult Protective Services, Foster Care, Adoption, In Home Care Services and Child Support Collections.

Goals and Objectives

Goal: To improve service delivery

Objectives:

- Implement Express Food and Nutrition Service application, allowing applicants to submit electronic application on personal computers located in the DSS waiting room.
- Implementation of NC FAST, the State's automated Case Management System.
- In collaboration with Community partners, implement a program to support older youth in Foster Care as they transition to independent living.
- Expand the number and diversity of Foster Homes located in Brunswick County

Goal: To improve productivity

Objectives:

- Replacement of 15 aging Personal computers.
- Imaging of Case files.
- Through automation and process reengineering, improve workload management for the Department.

FY12/13 cost: (Personal Computers - 15 @\$1,400, Imaging hardware, software and training estimated cost is \$150,000 to \$300,000)

Projected reoccurring annual cost- \$24,000 Maintenance agreement for Imaging

Goal: To enhance Customer Service

Social Services

Objectives:

- Creation of a customer service function that will respond to inquiries and track to resolution.
- Conduct customer satisfaction surveys.
- In Collaboration with BSRI, county departments and community providers, begin to develop a single point of entry for older adults to access services.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Child Support Agent Caseload	362	408	420	435
Child Support Collections	\$6,990,896	\$7,445,526	\$7,600,129	\$7,755,130
Food Stamp Caseload – Monthly average	6,800	6,757	7,630	7,432
Food Stamp Applications – Yearly total	5,712	6,119	7,922	8,000
Adult Medicaid Applications – Yearly total	1,884	1,969	3,838	4,100
Family and Children Medicaid Applications Yearly total	7,246	7,680	7,700	7,900
Nursing Home Assisted Living Cases – Monthly average	465	498	530	560
Community Alternatives Program – Funded slots	50	45	45	45
Transportation (one-way trips) – Yearly total	16,000	19,360	20,000	25,000
Efficiency Measures				
Adult Protective Services Reports	188	243	284	300
Day Care Children	1,219	1,114	945	1,045
Effectiveness Measures				
Food Stamp Application Processing Time	27	19	13	13
Adult Medicaid Application Processing Time (MAD 90-day Standard.)	49	42	52	50
Adult Medicaid Application Processing Time (non-MAD 90-day Standard.)	33	27	33	30
Family and Children Medicaid Application Processing Time – (45 day standard)	20	20	28	25
Adoption: Adoption within 24 months	40%	64%	73%	75%
Foster Placement: 2 or fewer placements	90%	89%	86%	90%
Reunification: Reunited within 12 months	63%	69%	71%	75%
Maltreatment: Repeaters	2.9%	5.5%	3.5%	3%
Initiate Reports Timely	95%	96%	96%	97%
Complete CPS Assessments timely	79%	72%	73%	80%

CoastalCare

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	696,531	692,000	690,000	692,000
Capital outlay	-	-	-	-
Total expenditures	\$ 696,531	\$ 692,000	\$ 690,000	\$ 692,000
Restricted intergovernmental	1,087	-	-	-
Other Revenue	46,531	42,000	42,000	42,000
Total revenues	\$ 47,618	\$ 42,000	\$ 42,000	\$ 42,000
Number of FTE's	-	-	-	-

Department Purpose

The CoastalCare (formerly known as Southeastern Mental Health) 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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 87,783	\$ 89,816	\$ 91,066	\$ 86,151
Fringe benefits	33,089	35,194	35,439	34,352
Operating costs	9,334	12,444	11,896	14,844
Capital outlay	-	-	-	-
Total expenditures	\$ 130,206	\$ 137,454	\$ 138,401	\$ 135,347
Restricted intergovernmental	2,000	2,000	1,452	1,452
Total revenues	\$ 2,000	\$ 2,000	\$ 1,452	\$ 1,452
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 and provide better customer service and ensure the safety of client's files through electronic backups in the event of a natural disaster.

Objectives:

- Add position and hire a full time office assistant to manage increased clientele and paperwork.
- Provide immediate recognition to clients when they enter the department. This will be accomplished through the new position.
- Answer incoming calls by the second ring. Many of the incoming calls are currently going to voicemail as both service officers are assisting other clients in person and on the other phone lines.
- Purchase two new computer systems. One to update the current service officer's outdated and out-of-warranty computer and the second to provide for the new position.
- Purchase the required scanner needed to scan and electronically create a data base for client's files.

FY 12/13 Projected Cost – \$41,388

Projected Recurring Annual Cost - \$37,588

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.

Veterans Services

Objectives:

- Give presentations to civic, church, and veterans' organizations.
- Host Rural Health Events throughout the county with the assistance of the VAMC Fayetteville to enroll veterans in VA healthcare and promote our office and the services we provide.
- Improve and update the veteran services county website.
- Continue to place advertisements in the two local newspapers concerning veteran benefits.
- Email veterans on the contact list providing them with the monthly VAMC Fayetteville newsletters and about important updates and information concerning veterans.
- Contact media (TV, radio, newspapers) to promote events and provide updated information as the need presents itself.

FY 12/13 Projected Cost – \$1,200

Projected Recurring Annual Cost – \$1,200

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

Objectives:

- Go through our old case files and contact those clients who may be eligible for additional benefits under the new presumptive conditions added to the Agent Orange List.
- Contact area veterans that receive a service connected rating granting them permanent and total disability to inform them of additional benefits that they and their dependents may be eligible for due to their new rating.
- Contact by letter, each newly discharged eligible veteran who lives in Brunswick County within 5 days of receipt of their DD-214.
- 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 12/13 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 Division of Veterans Affairs District 4 training sessions.
- Attend the North Carolina Association of County Veterans Service Officers' spring and fall training conferences.
- Attend the VAMC Fayetteville's Semi-annual Stakeholders' Congressional Liaison/Veterans Service Officer Meeting.

FY 12/13 Projected Cost – \$2,500

Projected Recurring Annual Cost – \$2,500

Veterans Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of ads/articles that have run in the newspapers	33	31	18	18
Presentations and Veterans Events	6	14	8	10
Service Connected Compensation Claims	2,683	2,964	3,200	3,400
Death Indemnity Compensation (DIC)	178	229	280	300
Veteran's & Widow's Pension Claims	1,002	833	800	800
Education & Scholarships	230	209	220	230
Medical Benefits	2,207	2,459	2,500	2,800
Burial Benefits, Medals, Insurance, NC Benefits, DOD, Misc.	3,009	3,286	3,300	3,400
Efficiency Measures				
Total In-person contacts	1,808	2,023	2,150	2,300
Total telephone contacts	5,700	6,804	6,950	7,000
Effectiveness Measures				
Total Expenditures paid by the VA in Brunswick County (including medical care)	\$38,077,000	\$42,837,000	\$46,000,000	\$52,000,000

Human Services Other Agencies

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
American Red Cross Cape Fear	\$ 10,000	\$ -	\$ -	\$ -
Boys and Girls Club	5,000	10,000	10,000	10,000
Brun Co Family Assistance Agny	75,000	100,000	100,000	100,000
Brunswick Housing Opportunity	10,000	10,000	10,000	-
Brunswick Sr Resources Inc	1,600,000	1,600,000	1,600,000	1,550,000
Carousel Center	10,000	-	-	-
Changing Youth	70,500	-	-	-
Communities in Schools	100,000	60,000	60,000	60,000
Habitat for Humanity	-	-	16,165	-
Hope Harbor Home	50,000	65,000	65,000	90,000
Juvenile Crime Prevention Council	3,170	-	6,903	-
Literacy Council	12,000	12,000	12,000	15,000
Lower Cape Fear Hospice	25,000	50,000	50,000	50,000
New Hope Clinic	35,000	45,000	45,000	50,000
JCPC Coastal Horizons	20,233	-	93,177	-
JCPC Teen Court	64,881	-	57,779	-
Providence Home	70,000	35,000	61,500	35,000
Rape Crisis/Coastal Horizons	20,000	20,000	20,000	49,200
Sr. District Allocation	26,212	-	-	-
COL-Shallotte Senior Center	-	-	937,273	-
Total expenditures	\$ 2,206,996	\$ 2,007,000	\$ 3,144,797	\$ 2,009,200
Restricted intergovernmental	123,284	-	177,509	-
Total revenues	\$ 123,284	\$ -	\$ 177,509	\$ -

Department Purpose

In FY 2013 Brunswick County contributed to non-profit agencies to support human service efforts as follows:

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

Human Services Other Agencies

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 is 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 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Brunswick Community College	\$ 3,435,831	\$ 3,538,906	\$ 3,538,906	\$ 3,657,105
Brunswick County Schools	29,515,717	31,949,720	31,949,720	33,018,049
Total expenditures	\$ 32,951,548	\$ 35,488,626	\$ 35,488,626	\$ 36,675,154
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Brunswick Community College	\$ 3,435,831	\$ 3,538,906	\$ 3,538,906	\$ 3,657,105
Total expenditures	\$ 3,435,831	\$ 3,538,906	\$ 3,538,906	\$ 3,657,105
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 2013

The County Commissioners provided \$3,657,105 of funds to the college for FY 13 which represents a 3% increase from FY 12. 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 houses a multipurpose conferencing center, instruction classrooms, computer labs, Emergency Services/Certified Nursing Training room, and administrative spaces.

The BCC Student Center addition houses 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 provides 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 Schools

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Brunswick County Schools	\$ 29,515,717	\$ 31,949,720	\$ 31,949,720	\$ 33,018,049
Total expenditures	\$ 29,515,717	\$ 31,949,720	\$ 31,949,720	\$ 33,018,049
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 2011-2012 Brunswick County School System served over 11,957 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. The school system and all 19 schools are fully accredited by AdvancED, which is the governing agency for 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 758 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 \$33,018,049 to the school system in FY 13 under the terms of the agreement.

In 2012-2013, Brunswick County Schools expects membership of 12,295 an increase of 338 students or a 2.8 percent increase from the 2011-2012 student average daily membership.

During the 2011-2012 school year, 688 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 40 students for the 2012-2013 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 2013, the county ad Valorem funded operating budget to the school system is \$32,339,596 which is an increase of \$1,046,377 or 3.34% over the prior year amount of \$31,293,219. Debt service for the county schools for FY 2013, funded by ad Valorem revenue totals \$6.8 million and funded by local option sales tax totals \$2.7 for a total of \$9.5 million. The School System was allocated \$3,258,732 for the annual capital improvement plan dedicated to small capital improvement projects and \$1,000,000 for annual roofing replacement/repair plan and \$740,292 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$1,330,705, \$1,000,000 of NC Education Lottery proceeds, \$678,453 of current year ad Valorem taxes appropriated under the funding agreement, \$464,001 of prior year collections of ad Valorem taxes and \$1,525,865 of sales tax collections accumulated from prior years and held in reserve for future project.

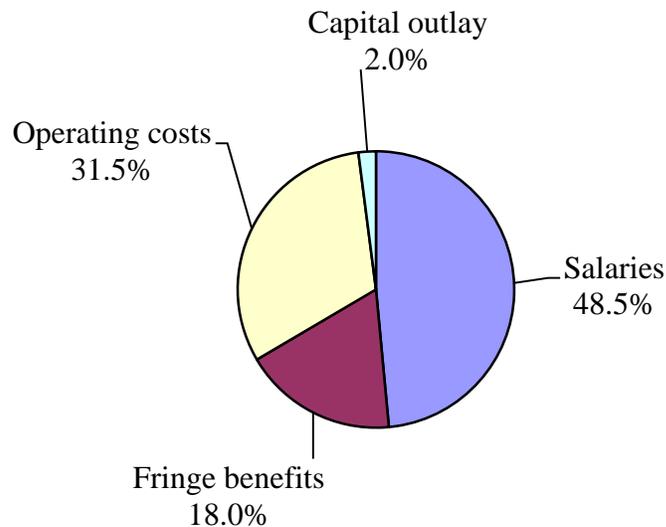
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Cultural and Recreational Budget Summary

Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,797,357	\$ 1,859,499	\$ 1,847,949	\$ 1,811,872
Fringe benefits	644,305	681,894	699,988	673,073
Operating costs	1,354,263	1,376,326	1,459,167	1,174,259
Capital outlay	64,871	30,000	35,000	76,000
Total expenditures	\$ 3,860,796	\$ 3,947,719	\$ 4,042,104	\$ 3,735,204
Restricted intergovernmental	144,347	120,000	140,000	120,000
Sales and service	299,080	288,475	295,084	275,300
Other revenue	2,170	3,500	11,000	1,500
Total revenues	\$ 445,596	\$ 411,975	\$ 446,084	\$ 396,800
Number of FTE's	42.0	39.0	39.0	39.0

Cultural and Recreational Approved Expenditures FY 2013



Library

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 665,430	\$ 665,728	\$ 668,728	\$ 632,257
Fringe benefits	267,031	283,468	286,495	275,941
Operating costs	211,948	249,850	287,350	289,700
Capital outlay	-	-	-	-
Total expenditures	\$ 1,144,409	\$ 1,199,046	\$ 1,242,573	\$ 1,197,898
Restricted intergovernmental	142,347	120,000	140,000	120,000
Sales & Service	57,067	55,000	55,000	55,000
Other revenue	2,031	1,500	6,500	1,500
Total revenues	\$ 201,445	\$ 176,500	\$ 201,500	\$ 176,500
Number of FTE's	20.0	17.0	17.0	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: Brunswick County's tax-payers will have a fresh and accurate impression of public library service.

Objectives:

- Rebuild fragmented branch staff into a reliable team.
- Emphasize appearance, manners, first impressions, responses to customers.
- Schedule ongoing in-house training to ensure high performing workforce.
- Designate a staff member at each branch to make personal contact with leaders of community organizations and county departments, to explain what the Library can do for them.
- Offer adult programs to meet the needs of organizations and special interest populations (health; living green; job-hunting; care-giving, NC-LIVE, Ancestry, etc.).
- Conduct a public relations campaign through organizations, media, website, schools, signs, bookmarks, etc. Make sure website information stays current and correct.
- Find sources of funding, other than the County, to begin offering eBooks, according to public demand.
- Rebuild book collection which has been neglected for past 3 budget years.

FY 12/13 Projected Cost - \$50,000 for adult books

Projected Recurring Annual Cost - \$50,000

Goal: Brunswick County's youngest citizens will be welcomed with interesting and challenging experiences at the Library.

Library

Objectives:

- Designate a children’s services person at each branch to offer fresh programs and activities for youth, not just “story-time.”
- Purchase new books for the neglected children’s collection at each branch.
- Reach out to parents through civic groups and churches.
- Develop tactics for continuing communication with families.
- Encourage home-schooling families to visit the Library.
- Partner with area museums and arts groups to link learning with fun.
- Celebrate National Library Week, Children’s Book Week, the Library’s birthday; celebrate other holidays with appropriate reading materials.

FY 12/13 Projected Cost - \$25,000 for books

Projected Recurring Annual Cost - \$25,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total items circulated	613,704	502,015	515,000	550,000
Uses of electronic equipment	112,764	92,428	100,000	100,000
Door count	275,965	244,110	250,000	275,000
Registered card holders	50208	54,326	58,000	60,000
Program attendance	16,622	9,903	10,000	15,000
Efficiency Measures				
Cost per service hour per library	\$19.23	\$35.43	\$20.00	\$18.00
Card holders as a percentage of the population	46.7	50.00	50.00	52.00

Parks and Recreation

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,131,927	\$ 1,193,771	\$ 1,179,221	\$ 1,179,615
Fringe benefits	377,274	398,426	413,493	397,132
Operating costs	849,672	876,476	921,817	884,559
Capital outlay	64,871	30,000	35,000	76,000
Total expenditures	\$ 2,423,744	\$ 2,498,673	\$ 2,549,531	\$ 2,537,306
Other Revenue	\$ 139	\$ 2,000	\$ 4,500	\$ -
Restricted intergovernmental	2,000	-	-	-
Sales and service	242,013	233,475	240,084	220,300
Total revenues	\$ 244,151	\$ 235,475	\$ 244,584	\$ 220,300
Number of FTE's	22.0	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:

- Engineering, construction design, project bidding, and potential construction of Town Creek Park renovation plan, pending funding approval.
- Completion of site specific Master Plan for Waccamaw Park per the Capital Improvement Plan.
- Trail development and grant closeout for NC Trials grant (\$75,000) for Brunswick Nature Park.
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2013.
- Consistent search and application for grant/external funding for future park development

FY 12/13 Projected Cost - \$5,500,000

Projected Recurring Annual Cost - \$0

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

Objectives:

- Implementation of an effective chemical and fertilization schedule of parks as well as a seasonal mowing program, to include school athletic facilities.

Parks and Recreation

- Implementation of a year-round maintenance plan for athletic facilities which includes a winterization plan, pre-emergent application, routine top dressing, laser grading, and soil material balance.
- Develop a routine schedule of safety inspections for parks, playgrounds, and maintenance equipment.
- Develop an effective plan of tracking projects associated with school maintenance- man hours and equipment hours.
- Develop an inventory of all equipment tracking usage, service schedule and replacement.
- Develop a routine schedule for safety inspections for community buildings.

FY 12/13 Projected Cost - \$1,260,000

Projected Recurring Annual Cost - \$1,360,000

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 women's softball league by 5 teams.

FY 12/13 Projected Cost - \$448,000

Projected Recurring Annual Cost - \$450,000

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.
- Develop community partnerships/relationships to offer new programming.

FY 12/13 Projected Cost - \$100,000

Projected Recurring Annual Cost - \$110,000

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.

Parks and Recreation

- 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 12/13 Projected Cost - \$96,500

Projected Recurring Annual Cost - \$100,000

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

Objectives:

- Continue to develop and implement County Employee Wellness Programs
- 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.
- Expand group exercise classes using contracted instructors. Form at least 2 new fitness programs using contracted instructors.

FY 12/13 Projected Cost - \$110,000

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:

- Design and distribute programming brochure 3 times during the year.
- Continue to design and distribute “The Tide” monthly newsletter and monitor/update Facebook page and website.
- 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 committees and networking.

FY 12/13 Projected Cost - \$115,000

Projected Recurring Annual Cost - \$120,000

Parks and Recreation

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Estimated</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of Community Involvements (Staff)	178	340	224	275
Amount of Grant Dollars Received	3,600	82,000	6,000	365,000
Number of Recreation Programs Offered	494	539	470	500
Number of New Programs Offered	41	16	12	10
Number of Community Co-Ops/Partners	217	362	346	350
Number of Community Buildings Rented-Paid	395	405	332	350
Efficiency Measures				
Number of Volunteer Hours	24,064	21,051	22,000	25,000
Effectiveness Measures				
Number of Work Related Injuries	0	1	2	0
Number of Work Days Lost to Injury	0	0	0	0
Number of Work Orders Processed	217	223	200	200
Amount of Time for Work Orders (hours)	2,262	1,990	2,000	2,000
Number of Park Inspections Conducted	520	606	624	650
Number of Equipment Inspections Conducted	456	504	1,000	1,100

Cultural and Recreational Other Agencies

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Arts Council	\$ 25,000	\$ -	\$ -	\$ -
General District Allocation	17,643.00	-	-	-
Sunset Beach Boat Ramp	250,000	25,000	250,000	-
Total expenditures	\$ 292,643	\$ 25,000	\$ 250,000	\$ -

In FY 2013, there were no contributions to non-profit agencies to support Cultural and Recreation activities.

Brunswick County, in FY 2012, made its final payment (\$250,000) of two to the Town of Sunset Beach to construct a boat ramp to provide more recreation and water access.

General Debt Service

Debt Service Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Bond Principal	\$ 10,099,773	\$ 9,949,167	\$ 9,949,167	\$ 9,910,000
Bond Interest	5,367,805	4,896,512	6,566,015	4,265,190
Bond Fees and Issuance Costs	-	15,000	-	-
Total expenditures	\$ 15,467,578	\$ 14,860,679	\$ 16,515,182	\$ 14,175,190
ARRA Stim/Interest Subs	16,289	15,151	15,151	13,403
Total revenues	\$ 16,289	\$ 15,151	\$ 15,151	\$ 13,403

Debt Service Expenditures by Function

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Education	\$ 12,919,078	\$ 12,500,327	\$ 13,836,705	\$ 11,922,783
Public Safety	614,542	604,013	937,138	572,153
Culture & Recreation	539,565	392,145	392,145	381,060
General Government	1,394,393	1,364,194	1,349,194	1,299,194
Total expenditures	\$ 15,467,578	\$ 14,860,679	\$ 16,515,182	\$ 14,175,190
ARRA Stim Debt / Interest Subs	16,289	15,151	15,151	13,403
Total revenues	\$ 16,289	\$ 15,151	\$ 15,151	\$ 13,403

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.

Advanced Refundings: On February 23, 2012, the County issued \$14,785,000 series 2012 general obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of \$16,888,550 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The advance refunding was undertaken to reduce total debt service payments over the next eleven years by \$1,156,451 in a net economic gain of \$1,144,469.

On April 2, 2012, the County issued \$31,010,000 series 2012 limited obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of \$40,643,389 of the BB&T installment placement and 2004 certificate of participation bonds. As a result, the refunded bonds are considered to be defeased. The advance refunding was undertaken to reduce total debt service payments over the next 15 years by \$2,105,241 in a net economic gain of \$1,721,363.

The County does not plan to issue governmental activities debt in FY 13. However, the County is designing park improvements for Town Creek Park and a senior citizen center in the Leland area and plans to issue approximately \$8.4 million in total for those projects in FY 14. 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 2012 the County obtained the following bond ratings:

General Debt Service

- Moody's
 - General Obligation Bonds Aa2
 - Limited Obligation Bonds Aa3
 - Revenue Bonds Aa3
- Standard & Poor's
 - General Obligation Bonds AA
 - Limited Obligation Bonds AA
 - Revenue Bonds AA
- Fitch
 - General Obligation Bonds AA
 - Limited Obligation Bonds 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, 2012 the outstanding governmental activities principal indebtedness of the County totals \$110,220,000. The budget for governmental activities debt service payments for fiscal year 2013 totals \$14,175,190.

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, 2012

Bond and LOB's Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2013	6,510,000	9,198,494	3,400,000	4,976,964	9,910,000	14,175,188
2014	5,740,000	8,179,636	3,395,000	4,875,375	9,135,000	13,055,011
2015	6,925,000	9,117,836	3,410,000	4,791,115	10,335,000	13,908,951
2016	7,410,000	9,310,148	3,400,000	4,664,304	10,810,000	13,974,452
2017	7,315,000	8,958,048	3,360,000	4,505,579	10,675,000	13,463,627
2018	7,280,000	8,622,398	3,350,000	4,358,953	10,630,000	12,981,351
2019	7,210,000	8,277,454	3,330,000	4,203,558	10,540,000	12,481,012
2020	7,190,000	7,967,835	3,320,000	4,056,982	10,510,000	12,024,817
2021	6,985,000	7,496,225	2,315,000	2,935,281	9,300,000	10,431,506
2022	3,575,000	3,787,688	2,325,000	2,834,656	5,900,000	6,622,344
2023-2027	1,540,000	1,621,950	9,255,000	10,461,456	10,795,000	12,083,406
2028-2032			1,680,000	1,738,725	1,680,000	1,738,725
Total Bonded Debt	67,680,000	82,537,712	42,540,000	54,402,680	110,220,000	136,940,393
Total Other Long-Term Debt	-	-	-	-	-	-
Total Long- Term Debt	67,680,000	82,537,712	42,540,000	54,402,680	110,220,000	136,940,393

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2012

Assessed value of taxable property	\$24,279,582,510
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$1,942,366,601
Gross debt:	
Total bonded debt	\$ 176,559,141
Total limited obligation bonds	39,405,000
Total capital leases	<u>51,140,728</u>
Gross debt	267,104,869
Less: water and sewer bonds	<u>153,094,869</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 114,010,000</u>
Legal debt margin	<u><u>\$1,828,356,601</u></u>

Occupancy Tax Fund

Fund Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Operating costs	\$ 1,077,061	\$ 1,098,747	\$ 1,098,747	\$ 1,109,374
Total expenditures	\$ 1,077,061	\$ 1,098,747	\$ 1,098,747	\$ 1,109,374
Other taxes and licences	1,077,061	1,098,747	1,098,747	1,109,374
Total revenues	\$ 1,077,061	\$ 1,098,747	\$ 1,098,747	\$ 1,109,374

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

Fund Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Operating costs	\$ 940,614	\$ 508,040	\$ 508,040	\$ 607,350
Capital outlay	50,389	100,000	980,092	-
Total expenditures	\$ 991,002	\$ 608,040	\$ 1,488,132	\$ 607,350
Restricted intergovernmental	930,750	607,350	882,350	607,350
Investment earnings	4,540	690	690	-
Fund balance appropriated	-	-	605,092	-
Transfer from General Fund	31,090	-	-	-
Total revenues	\$ 966,380	\$ 608,040	\$ 1,488,132	\$ 607,350

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

Fund Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 51,583	\$ 51,986	\$ 54,986	\$ 52,243
Fringe benefits	24,587	19,223	21,419	19,200
Operating costs	14,229	75,974	83,974	80,800
Capital Outlay	-	-	-	-
Total expenditures	\$ 90,399	\$ 147,183	\$ 160,379	\$ 152,243
Permits and Fees	-	-	113,000	102,000
Investment earnings	3,345	3,000	3,000	1,200
Fund balance appropriated	-	43,183	44,379	49,043
Transfer from General Fund	96,225	101,000	-	-
Total revenues	\$ 99,570	\$ 147,183	\$ 160,379	\$ 152,243
Number of FTE's	1.0	1.0	1.0	1.0

The Register of Deeds Technology Enhancement fund accounts for the fees collected by the Register of Deeds that North Carolina law requires be set aside and placed in a non-reverting automation enhancement and preservation fund.

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Water Fund

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 3,734,175	\$ 3,840,137	\$ 3,913,287	\$ 3,811,220
Fringe benefits	1,479,985	1,621,977	1,636,869	1,587,754
Operating costs	6,985,413	7,398,092	7,587,102	7,717,254
Capital outlay	1,946,775	2,031,411	2,330,851	2,674,500
Debt service	1,345,758	1,707,333	1,707,333	1,618,548
Transfer to Other Funds	700,000	2,668,183	2,668,183	3,698,480
Total expenditures	\$ 16,192,106	\$ 19,267,133	\$ 19,843,625	\$ 21,107,756
Restricted intergovernmental	219,627	303,324	303,324	298,109
Permits and Fees	3,060	-	2,760	1,000
Sales and service	18,477,937	18,547,130	18,662,130	19,253,598
Investment earnings	104,950	65,000	65,000	40,000
Other revenue	425,708	351,679	426,679	391,014
Issuance of Long-Term Debt	1,370,688	-	38,590	-
Fund balance appropriated	-	-	91,142	1,124,035
Transfer from Other Funds	-	-	254,000	-
Total revenues	\$ 20,601,971	\$ 19,267,133	\$ 19,843,625	\$ 21,107,756
Number of FTE's	78.50	77.50	77.50	78.50

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:

- Complete Environmental Assessment study as required by Interbasin Transfer Certificate Regulations.
- Design and initiation of construction of Transmission System Improvements.

FY 12/13 Projected Cost –Transmission System \$9,625,000

Goal: Increase Sewer and Sewer Customer Base and Revenues.

Objectives:

- Complete Engineering and Financial Study on the Most Cost Effective Methods to Increase the Number of Sewer Customers.
- Complete Residential Effluent Reuse Feasibility Study.
- Implement Water Connection Incentive and Assistance Program.

FY 12/13 Projected Cost –Customer Expansion Study \$100,000; Residential Effluent Reuse \$100,000; Connection Assistance Program \$35,000*General Fund Contribution

Water Fund

Goal: Advanced Meter Infrastructure implementation to improve meter reading efficiency and reliability.

Objectives:

- Install one Flexnet Gateway Base Station
- Install approximately 5000 new fix based meters without interruption to service
- Document the installation of meters and meter equipment

FY 12/13 Projected Cost - \$1,500,000

Projected Recurring Annual Cost - \$1,500,000 (4th Year of 6 Year Program)

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

Objectives:

- Install Mixers in Ground Storage Tank to Ensure Complete Disinfection
- Construct Sludge Handling Facilities at NC 211 Water Treatment Plant

FY 12/13 Projected Cost - \$590,000

Projected Recurring Annual Cost - \$50,000

Goal: Reduce overall preventive maintenance and repair costs for Public Utilities Generators.

Objectives:

- Implement repair and preventive maintenance program for Public Utilities generators
- Utilize Brunswick County staff for generator preventive maintenance and repair in lieu of outsourcing to an outside contractor (\$150,000 total cost for 2010-2011)
- Acquire necessary tools for generator preventive maintenance and repair. Includes generator service truck, lube oil skid, oils analysis testing and test tools.

FY 12/13 Projected Cost - \$167,500

Projected Recurring Annual Cost - \$100,000

Goal: Increase accuracy of sewer billing flow meters

Objectives:

- Prioritize billing flow meters based on inaccuracies and previous flow meter issues
- Replace necessary flow meters based on priority list for more accuracy and reliability (projection of 6 flow meters including underground vaults, piping and valves to be replaced in FY12/13)

FY 12/13 Projected Cost- \$90,000

Projected Recurring Annual Cost- \$0

Water Fund

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Miles of Water Lines Maintained	847	900	980	1,030
Number of County-Installed New Potable Water Meters	763	851	824	800
Number of County-Installed New Irrigation Meters	440	385	256	300
Effectiveness Measures				
Miles of Water Line per main leak	15.4	16.7	30.6	20
Average Days to Install Water Meter After Receipt of Fees	6	6	6	5

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	3,512	3,570	3,581	3,700
Efficiency Measures				
Number of Days with NTU Less than .2	125	153	363	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.08	\$0.97	\$1.02	\$1.05

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	1,164	1,347	1,350	1,350
Efficiency Measures				
Number of Days with NTU Less than .2	365	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.51	\$1.46	\$1.48	\$1.60

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of RTU Sites Maintained	198	215	230	240
Number of Generators Maintained	145	160	170	175
Efficiency Measures				
Work Orders Per Full-Time Employee	187	243	233	250
Effectiveness Measures				
Average Hours to Complete Work Order	10.5	8.1	8.9	8.3

Water Fund

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Total Gallons Pumped (million gallons)	9,007	9,161	9,600	10,000
Efficiency Measures				
Number of Outages	6	6	1	0
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.025	\$0.023	\$0.026	\$0.027

Wastewater Fund

Department Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Salaries	\$ 1,571,994	\$ 1,808,691	\$ 1,794,863	\$ 1,777,766
Fringe benefits	617,534	757,447	740,458	752,561
Operating costs	2,694,862	2,884,304	3,550,942	3,219,219
Capital outlay	415,644	509,300	763,102	893,825
Debt service	9,171,559	11,012,047	11,083,342	13,520,602
Transfer to Other Funds	240,223	2,548,909	2,567,408	-
Total expenditures	\$ 14,711,816	\$ 19,520,698	\$ 20,500,115	\$ 20,163,973
Restricted intergovernmental	52,142	298,206	298,206	418,927
Sales and service	17,891,562	15,059,403	15,440,698	16,827,083
Investment earnings	2,963	6,700	6,700	3,000
Other revenue	1,447,046	1,684,807	1,700,746	2,837,163
Issuance of Long-Term Debt	-	-	281,609	-
Fund balance appropriated	-	2,434,582	2,610,516	-
Transfer from Other Funds	41,101	37,000	161,640	77,800
Total revenues	\$ 19,434,813	\$ 19,520,698	\$ 20,500,115	\$ 20,163,973
Number of FTE's	37.00	40.00	40.00	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: Enhance safety procedures to protect employees and the public while performing routine work within the roadside right-of-ways.

Objectives:

- Set policy and procedures for road side safety.
- Establish and provide the required minimum safety equipment necessary for each of the division's response trucks.
- Provide training in the proper use and placement of safety and traffic control equipment.

FY 12/13 Projected Cost - \$5,000

Projected Recurring Annual Cost - \$1,000

Goal: Provide early detection systems for sanitary sewer force main high pressures to minimize potential for force main breaks.

Objectives:

- Establish priority list for force mains and pump stations requiring pressure monitoring.

Wastewater Fund

- Install pressure transducers and SCADA monitoring equipment on prioritized pump stations and force mains (approximately 10 locations) in order to monitor and analyze force main pressures.
- Review and adjust County specifications to include monitoring equipment on new pump stations and force mains.

FY 12/13 Projected Cost - \$15,000

Projected Recurring Annual Cost - \$2,000

Goal: Make Plant Improvements and Operation Changes to Increase Plant Compliance with NC DENR Permits

Objectives:

- Complete Construction Plant Improvements, Pump Station and Force Main at Carolina Shores.
- Increase Lab Testing Capabilities
- Increase Amount of Land Permitted for Sludge Utilization

FY 12/13 Projected Cost - \$4,100,000

Projected Recurring Annual Cost – Increase of \$10,000 per year in electrical cost

Key Programs, Objectives, and Measures

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Number of Plants Operated	6	7	8	6
Total Plant Capacity	9.18	9.18	9.28	9.08
Total Gallons Treated (MG)	955.34	1,149	1,400	1,500
Efficiency Measures				
Cost Per 1,000 Gallons	\$2.51	\$2.40	\$2.35	\$2.30
Effectiveness Measures				
Percentage of DMR Compliance	90	91.7	95	95

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 09/10 Actual</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Projected</i>	<i>FY 12/13 Projected</i>
Workload (output) Measures				
Feet of Sewer Lines Maintained (Gravity, Force Main, Effluent)	2,354,880	2,418,240	2,600,000	2,756,000
Feet of Vacuum Sewer Maintained	0	0	46,500	46,500
Number of County-Maintained Sewer Pump Stations	122	133	139	142
Number of Grinder Pumps Installed	92	137	170	150
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	45,000	48,000	42,000	60,000

Water Debt Service

Debt Service Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Principal	\$ 593,278	\$ 775,529	\$ 775,529	\$ 755,376
Interest	752,478	931,804	931,804	863,172
Other fees	1,304	2,000	40,590	2,000
Total expenditures	\$ 1,347,060	\$ 1,709,333	\$ 1,747,923	\$ 1,620,548
ARRA Stim Debt / Interest Subs	219,627	303,324	303,324	298,109
Total revenues	\$ 219,627	\$ 303,324	\$ 303,324	\$ 298,109

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.

Advanced Refunding: On February 23, 2012, the County issued \$23,145,000 series 2012A advance refunding revenue bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of \$34,459,996 of the 2004A revenue bonds. As a result, the refunded bonds are considered to be defeased. The amount was netted against the net debt and amortized over the life of the refunded debt, which is shorter than the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next sixteen years by \$3,381,224 in a net economic gain of \$2,804,565

Current Bond Refunding: On February 23, 2012, the County issued series 2012 general obligation refunding water bonds. As a result, the refunded bonds are considered to be defeased. The par amount of the bonds equaled \$3,790,000 plus a net premium of \$533,590 for total bonds proceeds of \$4,323,590. The true interest cost of the refunding bonds is approximately 2.47%. The net present value of the savings realized by the County is approximately \$1,464,000. The Series 2012 General Obligation Refunding Bonds extinguished the Series 2005 USDA General Obligation Water Bonds. The term of the debt was reduced fifteen years from 2046 to 2031.

The County plans to finance water transmission improvements and plant expansions at estimated costs of \$9.625 million in FY13, \$19.0 million in FY16, and \$9 million in FY17 which will be financed by the issuance of revenue bonds.

Wastewater Debt Service

Debt Service Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Principal	\$ 4,464,700	\$ 5,756,026	\$ 5,856,026	\$ 8,146,237
Interest	4,706,852	5,256,021	7,718,748	5,374,365
Other fees	3,240	5,000	286,609	5,000
Total expenditures	\$ 9,174,792	\$ 11,017,047	\$ 13,861,383	\$ 13,525,602
ARRA Stim Debt / Interest Subs	52,141	298,206	298,206	418,927
Total revenues	\$ 52,141	\$ 298,206	\$ 298,206	\$ 418,927

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 debt in FY 2012 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility in the amount of \$9.68 million for a 10 year term. 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 transmission line at an estimated total cost of \$7.5 million. The Boiling Spring Lakes collection system will be financed through a bank private placement in FY 2013 for an 11 year term and funded through property owner assessment over a 10 year period. The County plan to issue private placement revenue bonds for a 10 year term to finance transmission capacity improvement for the expanded Northeast Brunswick Regional Water Reclamation Facility. 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 Transmission Line.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2012

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2013	\$775,376	\$1,618,546	\$7,865,154	\$13,361,805	\$8,620,529	\$14,980,352
2014	895,024	1,746,950	8,135,727	13,266,352	9,030,751	15,013,302
2015	910,009	1,737,287	8,393,074	13,239,894	9,303,083	14,977,181
2016	930,107	1,726,697	8,649,152	13,205,905	9,579,260	14,932,602
2017	960,729	1,725,002	8,933,908	13,170,944	9,894,637	14,895,947
2018	981,297	1,707,852	9,191,028	13,124,382	10,172,325	14,832,235
2019	1,007,204	1,695,012	9,409,255	13,009,674	10,416,459	14,704,047
2020	1,038,308	1,682,045	9,727,599	12,966,674	10,765,906	14,648,719
2021	1,069,846	1,667,457	10,078,467	12,927,458	11,148,313	14,594,915
2022	1,101,505	1,649,932	8,499,137	10,946,405	9,600,642	12,596,337
2023-2027	5,534,338	7,462,411	30,878,629	38,992,605	36,412,967	46,455,016
2028-2032	<u>3,820,000</u>	<u>4,271,570</u>	<u>18,120,000</u>	<u>20,143,000</u>	<u>21,940,000</u>	<u>24,414,570</u>
Total Bonded Debt	<u>\$19,003,742</u>	<u>\$28,690,764</u>	<u>\$137,881,128</u>	<u>\$188,354,458</u>	<u>\$156,884,871</u>	<u>\$217,045,222</u>

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Internal Service Funds

Worker's Compensation Fund Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Workers' Compensation	\$ 496,547	\$ 1,041,988	\$ 1,041,988	\$ 1,041,998
Total expenditures	\$ 495,733	\$ 1,041,988	\$ 1,041,988	\$ 1,041,988
Workers' Compensation Premium	1,041,998	1,041,988	1,041,988	1,041,998
Investment earnings	6,297	-	-	-
Total revenues	\$ 1,048,295	\$ 1,041,988	\$ 1,041,988	\$ 1,041,998

Health Insurance Fund Summary

	<i>FY 2011 Actual</i>	<i>FY 2012 Approved Budget</i>	<i>FY 2012 Current Budget</i>	<i>FY 2013 Approved Budget</i>
Health Insurance Claims	\$ -	\$ 10,636,200	\$ 10,636,200	\$ 10,642,000
Total expenditures	\$ -	\$ 10,636,200	\$ 10,636,200	\$ 10,642,000
Health Insurance Premiums	-	10,636,200	10,636,200	10,640,700
Restricted Intergovernmental	114,026	-	-	-
Investment earnings	83	-	-	1,300
Total revenues	\$ 114,108	\$ 10,636,200	\$ 10,636,200	\$ 10,642,000

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 4 years and then maintain a recommended reserve level. The current reserve balance is \$1,745,583.

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 5 years and then maintain a recommended reserve level. The current reserve balance is \$1,035,897.

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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 sewer) are identified through extensively studying the current system, projecting customer's 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 pay-as-you-go and debt financing to fund 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 2013, transfer to governmental and school capital project funds from the general fund is \$2,009,158, transfer to the water capital projects fund from the water fund is \$3,698,480, and no transfer to the wastewater capital projects fund from the wastewater fund.

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 limited obligation bond 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 AA- rating for limited obligation bond, 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.

In fiscal year 2012, a new capital budget process was implemented for county capital projects. The roll out of this new capital budgeting process was implemented for water and sewer 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:

Central Services

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning	
Project Title:	DSS Building HVAC Systems Replacement	FY 2013 Costs:		\$	90,000	
Project Category:	Central Services	FY 2014-2017 Costs:		\$	-	
Project Type:	Repairs and Maintenance	Project Manager:		Operation Services Director		
Project Description:	Replacement of DSS HVAC units.			Responsible Department:	Operation Services	
Justification:						
The DSS HVAC system is past its life expectancy and in 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 the HVAC system is not replaced the County will continue to pay for repairs, Freon additions and moisture 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 2013 Capital Planning	
Project Title:	Building I Roof Replacement	FY 2013 Costs:		\$	323,300	
Project Category:	Central Services	FY 2014-2017 Costs:		\$	-	
Project Type:	Repair and Maintenance	Project Manager:		Operation Services Director		
Project Description:	Replacement of Building I Roof			Responsible Department:	Operation Services	
Justification:						
The membrane roof is past its life expectancy and numerous roof leaks have created mold and mildew problems within the building. The current roof is patched frequently and has been repaired many times.						
Impact if Cancelled or Delayed:						
Continued damage to property and buildings as well as negative impacts to the working environment inside the building.						

Capital Budget Process

Central Services continued

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	Building J Demolition				FY 2013 Costs:	\$	100,000
Project Category:	Central Services				FY 2014-2017 Costs:	\$	-
Project Type:	Construction Demolition				Project Manager:	Operation Services Director	
					Responsible Department:	Operation Services	
Project Description:							
Demolition of Building J							
Justification:							
The building is no longer in a condition to be used and rehabilitation is cost prohibitive.							
Impact if Cancelled or Delayed:							
Continued deterioration of the building							

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	EMS Building HVAC Systems Replacement				FY 2013 Costs:	\$	-
Project Category:	Central Services				FY 2014-2017 Costs:	\$	72,000
Project Type:	Repairs and Maintenance				Project Manager:	Operation Services Director	
					Responsible Department:	Operation Services	
Project Description:							
Replacement of EMS Building HVAC units.							
Justification:							
The EMS HVAC system is past its life expectancy and in 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 the HVAC system is not replaced the County will continue to pay for repairs, Freon additions and moisture 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.							

Capital Budget Process

Central Services continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Hickman's Crossroad HVAC Systems Replacement	FY 2013 Costs:		\$	-
Project Category:	Central Services	FY 2014-2017 Costs:		\$	45,000
Project Type:	Repairs and Maintenance	Project Manager:		Operation Services Director	
Project Description:			Responsible Department:	Operation Services	
Replacement of Hickman's Crossroad Library HVAC units.					
Justification:					
The Library HVAC system is past its life expectancy and in 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 the HVAC system is not replaced the County will continue to pay for repairs, Freon additions and moisture 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 2013 Capital Planning	
Project Title:	Buildings H and F Roof Replacements	FY 2013 Costs:		\$	-
Project Category:	Central Services	FY 2014-2017 Costs:		\$	288,000
Project Type:	Repair and Maintenance	Project Manager:		Operation Services Director	
Project Description:			Responsible Department:	Operation Services	
Replacement of Buildings H and F Roof					
Justification:					
The membrane roof is past its life expectancy and numerous roof leaks have created mold and mildew problems within the building. The current roof is patched frequently and has been repaired many times.					
Impact if Cancelled or Delayed:					
Continued damage to property and buildings as well as negative impacts to the working environment inside the building.					

Capital Budget Process

Central Services continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Buildings G and E Roof Replacements	FY 2013 Costs:		\$	-
Project Category:	Central Services	FY 2014-2017 Costs:		\$	223,000
Project Type:	Repair and Maintenance	Project Manager:		Operation Services Director	
Project Description:		Responsible Department:		Operation Services	
Replacement of Buildings G and E Roof					
Justification:					
The membrane roof is past its life expectancy and numerous roof leaks have created mold and mildew problems within the building. The current roof is patched frequently and has been repaired many times.					
Impact if Cancelled or Delayed:					
Continued damage to property and buildings as well as negative impacts to the working environment inside the building.					

Environmental Protection

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Municipal Solid Waste Transfer Station Floor Replacement	FY 2013 Costs:		\$	-
Project Category:	Environmental Protection	FY 2014-2017 Costs:		\$	95,000
Project Type:	Repair and Maintenance	Project Manager:		Operation Services Director	
Project Description:		Responsible Department:		Operation Services	
Replacement of floor in the transfer station.					
Justification:					
The existing floor is at the end of its useful life and causing damage to the contractor's equipment.					
Impact if Cancelled or Delayed:					
Continued damage to contractor equipment.					

Capital Budget Process

Environmental Protection continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	C&D Landfill Cell 1	FY 2013 Costs:		\$	200,000
Project Category:	Environmental Protection	FY 2014-2017 Costs:		\$	5,250,000
Project Type:	Capital Improvement	Project Manager:		Operation Services Director	
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.				

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	C&D Landfill Closure	FY 2013 Costs:		\$	375,000
Project Category:	Environmental Protection	FY 2014-2017 Costs:		\$	7,275,000
Project Type:	Capital Improvement	Project Manager:		Operation Services Director	
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. 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.				

Capital Budget Process

Culture and Recreation

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Town Creek Park Improvements	FY 2013 Costs:		\$	476,728
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	4,809,100
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director	
Project Description:		Responsible Department:		Parks & Recreation	
Renovation and new development of entire 45 acres of park. New development includes 5 field wheel baseball complex with score tower, 3 miles of paved walking trails, adventure playground and park commons area, 2 multipurpose sports fields with restroom building (football and soccer), fitness stations, dog park, individual picnic areas, and parking. Renovation to existing playground, tennis courts, bocce/shuffleboard, basketball courts, picnic shelters, and community building. General site development includes demolition of sewer tank and connection to County sewer service.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #1 project on the Parks & Recreation Strategic Plan (2012), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Town Creek Park was constructed in 1982, 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.					
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.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Smithville Park Improvements	FY 2013 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	4,615,760
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director	
Project Description:		Responsible Department:		Parks & Recreation	
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 is rated as the #3 project on the Parks & Recreation Strategic Plan (2012), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Smithville Park was constructed in 1984, making the park 28 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.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to a standard level.					

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Leland Park Improvements	FY 2013 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	710,000
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director	
Project Description:	Responsible Department: Parks & Recreation				
<p>Create a basic 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 ball fields including turf, press boxes, and dugouts.</p>					
Justification:	<p>This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #4 project on the Parks & Recreation Strategic Plan (2012), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Leland Park was constructed in 1989, making the park 23 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.</p>				
Impact if Cancelled or Delayed:	<p>Park is presently operating and being maintained to an above standard level.</p>				

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Waccamaw Park Expansion & Renovation	FY 2013 Costs:		\$	20,000
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	743,840
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director	
Project Description:	Responsible Department: Parks & Recreation				
<p>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; parking lot improvements; new playground to meet ADA requirements; renovated tennis/basketball courts; sidewalks that meet ADA compliance; irrigation and update sports lighting improvements.</p>					
Justification:	<p>This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2012), which is the plan of the Parks & Recreation Advisory Board. With a Site Master Plan, this project has high potential for grant funding assistance.</p>				
Impact if Cancelled or Delayed:	<p>Park is presently operating and being maintained to an above standard level.</p>				

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Lockwood Folly Park Renovation	FY 2013 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	1,535,000
Project Type:	Capital Improvement	Project Manager:			Parks & Recreation Director
		Responsible Department:			Parks & 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; ball field 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 is rated as the #5 project on the Parks & Recreation Strategic Plan (2012), 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 36 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.					
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 2013 Capital Planning	
Project Title:	Cedar Grove Park Phase 2	FY 2013 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	4,050,000
Project Type:	Capital Improvement	Project Manager:			Parks & Recreation Director
		Responsible Department:			Parks & 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 is rated as the #9 project on the Parks & Recreation Strategic Plan (2012), 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.					
Impact if Cancelled or Delayed:					
Park is presently operating and being maintained to a standard level.					

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Ocean Isle Beach Park Phase 2	FY 2013 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	2,050,000
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director	
Project Description:	Responsible Department: Parks & Recreation				
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 is rated as the #7 project on the Parks & Recreation Strategic Plan (2012), 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.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Dutchman Creek Park Improvements	FY 2013 Costs:		\$	-
Project Category:	Culture & Recreation	FY 2014-2017 Costs:		\$	508,600
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director	
Project Description:	Responsible Department: Parks & Recreation				
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 is rated as the #8 project on the Parks & Recreation Strategic Plan (2012), 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.					

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	Brunswick River Boat Ramp Improvements	FY 2013 Costs:	\$	250,000			
Project Category:	Culture & Recreation	FY 2014-2017 Costs:	\$	-			
Project Type:	Capital Improvement	Project Manager:		Parks & Recreation Director			
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:	Limited access to Brunswick River.						

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	Senior Citizen/Community Centers	FY 2013 Costs:	\$	190,000			
Project Category:	Culture & Recreation	FY 2014-2017 Costs:	\$	5,310,000			
Project Type:	Capital Improvement	Project Manager:		Assistant County Manager			
Project Description:	The purpose of these two projects is to replace the existing senior centers in Leland and Shallotte. 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.						
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.						

Capital Budget Process

Public Safety

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Detention Center Phase 3	FY 2013 Costs:		\$	-
Project Category:	Public Safety	FY 2014-2017 Costs:		\$	10,000,000
Project Type:	Capital Improvement	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
Expansion of the Detention Center if needed					
Justification:					
Increased inmate population					
Impact if Cancelled or Delayed:					
Possible overcrowding; legal and statutory issues					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Sheriff's Department Firing Range	FY 2013 Costs:		\$	280,000
Project Category:	Public Safety	FY 2014-2017 Costs:		\$	-
Project Type:	Capital Improvement	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
Site evaluation for a new firing range for the Brunswick County Sheriffs Department - evaluation of privately owned sites zoned RR on HWY 211 to evaluate suitability, current zoning, neighborhood issues, etc for a new firing range site. Once a site is selected a preliminary site plan will be required in order to proceed through the Special Use Permit process to obtain a permit for a Public Firing Range					
Justification:					
Public safety; enhanced firearms certification and safety training for public safety officers; potential revenue stream from other local public safety departments that would potentially utilize this Firing Range for their required certifications.					
Impact if Cancelled or Delayed:					
Sheriffs Department will continue to have to utilize a private firing range for required firearms training and certification. Increased costs to the Sheriffs Department for certifications. Potential loss of a revenue generating opportunity as the County could collect fees from other local public safety departments that would utilize the County Firing Range Site for their required firearms certifications.					

Capital Budget Process

Economic Development

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Avalon Subdivision Completion of Infrastructure	FY 2013 Costs:		\$	3,664,071
Project Category:	Economic Development	FY 2014-2017 Costs:		\$	-
Project Type:	Capital Improvement	Project Manager:		Engineering Director	
Project Description:	Completion of water, sewer, storm water, streets, and sidewalks within the Avalon subdivision utilizing surety guarantees retained by the County due to the default of completion by the original developer. The County has an in-force professional services contract with an engineering firm to assist with this project.				
Justification:	Completion of all required infrastructure to serve the lots that have been platted and recorded and sold to the public				
Impact if Cancelled or Delayed:	Possible increased costs of construction as the local economy continues to improve; public delay in being able to build houses on purchased lots.				

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Springlake at Maritime Shores Subdivision Completion	FY 2013 Costs:		\$	274,585
Project Category:	Economic Development	FY 2014-2017 Costs:		\$	-
Project Type:	Capital Improvement	Project Manager:		Engineering Director	
Project Description:	The original developer of this subdivision has been declared in default of his obligations with regards to this subdivision. North Brunswick H2GO is responsible for serving this subdivision with water and sewer service. The County will complete the storm water systems, street paving, sidewalks, etc., once the water and sewer systems have been installed.				
Justification:	Completion of all required infrastructure to serve the lots that have been platted and recorded and sold to the public				
Impact if Cancelled or Delayed:	Increased construction costs as economy improves; decreased level of service to the public;				

Capital Budget Process

Water

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Northwest Transmission-Ph 1	FY 2013 Costs:		\$	9,625,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Transmission System Impvt.	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
<p>This project will construct a new 30" transmission main from the Leland Industrial Park to the existing main on US Highway 17.</p>					
Justification:					
<p>With the expansion of the treatment capacity of the Northwest Water Treatment Plant, the transmission system must be upgraded to handle the additional flow. The proposed main is Phase 1 of a multi-year project that would improve the transmission capability from the Northwest Water Treatment Plant to the Bell Swamp Storage Tank and Pump Stations.</p>					
Impact if Cancelled or Delayed:					
<p>Lack of transmission capacity would result in low system pressures and reduce fire protection.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Northwest Plant-Ph 2	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	20,000,000
Project Type:	Capacity Expansion	Project Manager:		Asst. Public Utilities Director	
Project Description:			Responsible Department:	Public Utilities	
<p>This project will expand the treatment capacity of the Northwest Water Treatment Plant. Phase 2 of the improvements will construct new settling basins, new filters and solids handling facilities.</p>					
Justification:					
<p>The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.</p>					
Impact if Cancelled or Delayed:					
<p>Lack of water treatment capacity would result in fines from NC DENR and boiled water notices.</p>					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Northwest Transmission-Ph 2	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	9,750,000
Project Type:	Transmission System Impvt.	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
This project will construct a new 30" transmission main from the end of the main constructed in Phase 1 to the Bell Swamp Storage Tank and Pump Stations.					
Justification:					
With the expansion of the treatment capacity of the Northwest Water Treatment Plant, the transmission system must be upgraded to handle the additional flow. The proposed main is Phase 2 of a multi-year project that would improve the transmission capability from the Northwest Water Treatment Plant to the Bell Swamp Storage Tank and Pump Stations.					
Impact if Cancelled or Delayed:					
Lack of transmission system capacity could result in lower system pressures and reduced fire protection.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Sunset Beach 2nd Feed	FY 2013 Costs:		\$	1,050,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Main Extension	Project Manager:		Public Utilities Director	
Project Description:			Responsible Department:	Public Utilities	
This project will construct a second 12" feed to the island section of Sunset Beach.					
Justification:					
In 2008, the contractor for the NC DOT bridge project abandoned an 8" water main that was the second feed to the island portion of Sunset Beach. Due to construction in the area, several water mains have been damaged in the past few years. Without a second feed, damage to the existing water main would result in no water being available to those customers on the island.					
Impact if Cancelled or Delayed:					
The island would not have water service available if the existing line is damaged.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Old Shallotte Rd Line	FY 2013 Costs:		\$	1,136,381
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Water Mains Extensions	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
This project will construct a 12" water main on Old Shallotte Road from McMilly to Union School Road					
Justification:					
The water main on Old Shallotte Road will complete a loop on Old Shallotte Road connecting the water main at McMilly Road and Union School Road which will provide a loop and improved water quality in the area in addition to providing water service and improved fire protection to the area.					
Impact if Cancelled or Delayed:					
Potential loss of new customers and revenue; decreased level of service to the community at large.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Old Fry, Cox/Mul/ Smithn Rd Line	FY 2013 Costs:		\$	962,064
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Main Extensions	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
This project will construct water mains that will result in system improvements by addressing pressure issues, water age issues, and fire flow issues.					
Justification:					
The County has a number of areas where long dead end lines have been constructed. To meet NC DENR requirements the water age must be minimized. In order to meet customer demands and fire protection needs the County has to make sure that adequately sized mains are constructed.					
Impact if Cancelled or Delayed:					
Potential loss of new customers and revenue; decreased level of service to the community at large.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Stanley Rd 2nd Interconnect	FY 2013 Costs:		\$	150,700
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Water Main Extension	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
This project will construct a new water main on Stanley Road from Oakwood Drive to Old Ferry Connection.					
Justification:					
The project will provide an interconnect between existing water mains for improved water service and improved fire protection to existing homes and vacant lots.					
Impact if Cancelled or Delayed:					
Reduced fire protection; potential loss of new customers and revenue; decreased level of service to the community at large.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	System Mains - Transmission	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	850,000
Project Type:	Water Main Extensions	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
This project will construct water mains that will result in system improvements by addressing pressure issues, water age issues, and fire flow issues.					
Justification:					
The County has a number of areas where long dead end lines have been constructed. To meet NC DENR requirements, the water age must be minimized. Also to meet customer demands and fire protection needs, the County has to make sure that adequately sized mains are constructed.					
Impact if Cancelled or Delayed:					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	System Mains - Neighborhood	FY 2013 Costs:		\$	150,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	2,600,000
Project Type:	Water Main Extensions	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
<p>This project will construct water mains that will result in system improvements by addressing pressure issues, water age issues, and fire flow issues.</p>					
Justification:					
<p>The County has a number of areas where long dead end lines have been constructed. To meet NC DENR requirements, the water age must be minimized. Also to meet customer demands and fire protection needs, the County has to make sure that adequately sized mains are constructed.</p>					
Impact if Cancelled or Delayed:					
<p>Existing homes would continue to get potable water from wells with questionable water quality.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Hwy. 211 Sludge Handling	FY 2013 Costs:		\$	500,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Plant Improvement	Project Manager:		Public Utilities Director	
Project Description:			Responsible Department:	Public Utilities	
<p>This project will address the existing sludge handling problems at the NC 211 Water Treatment Plant. Work will include development of a PER to determine the best method to handle the residuals, design of the improvements, and construction of the recommended solutions.</p>					
Justification:					
<p>In 2000, the County installed a temporary means of handling sludge at the NC 211 Water Treatment Plant. Due to regulatory issues and subcontractor issues, the existing method of handling sludge cannot be sustained long term. This project will seek a long-term solution to the solids handling problem at the NC 211 Water Treatment Plant.</p>					
Impact if Cancelled or Delayed:					
<p>The County would be fined by the NC DENR.</p>					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Oak Island 2nd Feed	FY 2013 Costs:		\$	543,400
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Main Extension	Project Manager:			Water Project Manager
Project Description:	Responsible Department: Public Utilities				
<p>This project will construct a second feed to Oak Island. The location at this interconnection has not been determined and may be based upon the funding sources.</p>					
Justification:					
<p>In 2008, the contractor for the Oak Island Sewer Project cut the 12" water main that was the second feed to Oak Island. Due to construction in the area, several water mains have been damaged. Without a second feed, damage to the existing water main would result in no water being available to Oak Island, Caswell Beach, and reduced flows to Bald Head Island.</p>					
Impact if Cancelled or Delayed:					
<p>Oak Island,, Caswell Beach, and Bald Head Island would not have any water available if the existing line is cut.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Raw Water Reservoir	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	3,000,000
Project Type:	Storage	Project Manager:			Public Utilities Director
Project Description:	Responsible Department: Public Utilities				
<p>This project would construct an off-line 30 million gallon raw water storage reservoir to serve the Northwest Water Treatment Plant.</p>					
Justification:					
<p>The County purchases raw water from the Lower Cape Fear Water and Sewer Authority. While the pump station has redundancy constructed, the County could lose raw water if something happens in the river or something happens to the transmission line. The 30 million gallon reservoir would provide 36 hours of capacity during peak times and 3 days of capacity in non-peak times.</p>					
Impact if Cancelled or Delayed:					
<p>The County and Lower Cape Fear Water and Sewer Authority do not have adequate raw water storage capacity to meet the County's needs. If the existing Lower Cape Fear WASA main is cut, the Northwest water treatment Plant would have no water to treat. Most of the County would not have potable water available.</p>					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	Supply Area Tank				FY 2013 Costs:	\$	-
Project Category:	Capital Improvement				FY 2014-2017 Costs:	\$	1,500,000
Project Type:	Elevated Storage				Project Manager:	Water Project Manager	
					Responsible Department:	Public Utilities	
Project Description:	This project will construct a 500,000 gallon elevated water storage tank in the central pressure zone in the Supply area.						
Justification:	A new elevated water storage tank will be needed to supply pressure in the northern portion of the central pressure zone. All of the tanks in that zone are located at the southern end of the zone and as demand increases in the northern section of the zone a tank will have to be installed.						
Impact if Cancelled or Delayed:	Customers in the center part of the County would have reduced water pressure during peak flow periods.						

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	Miscellaneous Projects				FY 2013 Costs:	\$	100,000
Project Category:	To Be Determined				FY 2014-2017 Costs:	\$	400,000
Project Type:	Main Extensions				Project Manager:	Public Utilities Director	
					Responsible Department:	Public Utilities	
Project Description:	This project would provide funding for small projects that need to be constructed or to provide match for grants from the Rural Center.						
Justification:							
Impact if Cancelled or Delayed:	The County would not receive grants that would benefit the County and its customers.						

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	SAD Petitions	FY 2013 Costs:		\$	300,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	1,200,000
Project Type:	Service Extension	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
<p>This project would provide funding for the construction of water mains where the property owners have petitioned the County for water service. If approved then a Special Assessment District (SAD) would be created for the water system construction. Once completed the costs of construction and engineering will be assessed to the benefited property owners within the Special Assessment District.</p>					
Justification:					
Enhanced public health and safety; increased level of service to the public at large; improved water quality; increased customer base and revenue					
Impact if Cancelled or Delayed:					
Potential loss of new customers and revenue; decreased level of service to the community at large;					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	System Upgrades	FY 2013 Costs:		\$	-
Project Category:	Repairs & Maintenance	FY 2014-2017 Costs:		\$	200,000
Project Type:	Main Replacement	Project Manager:		Asst. Public Utilities Director	
Project Description:			Responsible Department:	Public Utilities	
<p>Phase 1 of the project will install a check valve assembly with bypass on Midway Road. Phase 2 of the project will replace the existing water main under the power plant canal.</p>					
Justification:					
The check valve is needed to allow NC 211 water to be pumped into the central pressure zone in case of emergency. The water main replacement is needed to replace an existing 12" main with a 24" main. In 1990, the 24" water main across the power plant canal failed and was replaced with a 12" main. This restricted the flow to Southport and ADM.					
Impact if Cancelled or Delayed:					
The system would have the potential to pump water in a very cost inefficient manner.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Middle River & Smith Rd Mains	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	1,620,200
Project Type:	Water Main Extension	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
<p>This project will construct water mains on NC 211, Middle River Road and Smith Road to provide water service to residents near the proposed Construction and Demolition (CND) landfill expansion. The main sizes, lengths and costs are as follows: NC 211: a 12" main 7,500 feet in length for \$813,200; Middle River Road: a 8" main 5,000 feet in length for \$470,000; and Smith Road: a 8" main 3,675 feet in length for \$336,600.</p>					
Justification:					
Provide water service for residents near the proposed Construction and Demolition Landfill					
Impact if Cancelled or Delayed:					
Decreased level of service to the Middle River Road and Smith Road area					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Hwy. 211 Site Main	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	783,132
Project Type:	Water Main Extension	Project Manager:		Engineering Director	
Project Description:			Responsible Department:	Engineering	
<p>Construction of a new 12" water main on NC 211 from Middle River Road to the County owned site on Hwy. 211. The approximate length is 9,000 feet.</p>					
Justification:					
To construct a new water main to the County owned site on Hwy. 211 so water will be available for any future site development.					
Impact if Cancelled or Delayed:					
No water service to the County owned site on Hwy. 211 which could impact the future site development.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	US 74/76 2nd Feed NW-Ph 1 &2	FY 2013 Costs:		\$	2,148,480
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	1,015,200
Project Type:	Water Main Extension	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
Construction of a water main from the existing 24" water main near the Leland Industrial Park to the 12" water main in Old Maco Road near the City of Northwest. Anticipated line size from Leland Industrial Park to Malmo Loop Road is 36" and from Malmo Loop Road to Maco Road is 12".					
Justification:					
Provides a second feed to the City of Northwest, increase available water for fire protection at 2 industrial parks and provides water service for properties along US 74/76.					
Impact if Cancelled or Delayed:					
The City of Northwest would still be fed by a single feed. If the existing line it cut, the Coities of Northwest and Sandy Creek would be without water.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Sandpiper Bay 2nd Feed	FY 2013 Costs:		\$	800,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Main Extension	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
Due to pressure and fire flow issues in the back end of the Sandpiper Bay Subdivision, the proposed project would connect of the dead end line in the rear portion of the Sandpiper Subdivision to the existing water main in Seaside Road.					
Justification:					
Needed to ensure adequate fire flows in a portion of the Sandpiper Bay Subdivision					
Impact if Cancelled or Delayed:					
The subdivision would continue to have concerns about available fire flows.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Booster Pump Station	FY 2013 Costs:		\$	200,000
Project Category:	Repairs & Maintenance	FY 2014-2017 Costs:		\$	1,750,000
Project Type:	Pump Station	Project Manager:		Distribution Manager	
Project Description:			Responsible Department:	Public Utilities	
<p>The proposed project would increase pumping capacities of booster pump stations 8 & 9. The pumping capacity would be increased to 12,000 gpm and the electrical system would be changed to install Variable Frequency Drives. The later year project would upgrade BPS 4 and BPS 6.</p>					
Justification:					
<p>The demand for water south of BPS 8 continues to increase. The station is currently operating a peak efficiencies and needs to have additional pumping capacity.</p>					
Impact if Cancelled or Delayed:					
<p>Customers south of BPS 8 and 9 would experience reduced water pressure.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Pipe Replacement	FY 2013 Costs:		\$	-
Project Category:	Repairs & Maintenance	FY 2014-2017 Costs:		\$	950,000
Project Type:	Pipe Replacement	Project Manager:		Water Project Manager	
Project Description:			Responsible Department:	Public Utilities	
<p>The proposed program would replaced 7,000 ft of 12" asbestos cement pipe and replace it with ductile iron</p>					
Justification:					
<p>The County has a significant amount of asbestos cement pipe that was installed in the 1970s that is still in service. Due to the pipe's age and concerns about asbestos cement pipe, the County needs to begin a program to remove the asbestos cement pipe and install PVC pipe or ductile iron pipe depending on the pipe size.</p>					
Impact if Cancelled or Delayed:					
<p>The County would continue to experience increase main breaks due to the asbestos cement pipe deterioration.</p>					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Sunny Point Line	FY 2013 Costs:		\$	239,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Main Extension	Project Manager:		Asst. Public Utilities Director	
Project Description:		Responsible Department:		Public Utilities	
One mile of 12 inch water main.					
Justification:					
The main is needed to improve water pressure into Sunny Point Military Ocean Terminal.					
Impact if Cancelled or Delayed:					
Inadequate water pressure for the customer.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	211 Lime Sludge Handling	FY 2013 Costs:		\$	350,000
Project Category:	Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Land Improvement	Project Manager:		Public Utilities Director	
Project Description:		Responsible Department:		Public Utilities	
Wetlands remediation project for sludge removal					
Justification:					
To protect the wetlands and remove improper sludge disposal.					
Impact if Cancelled or Delayed:					
The NC DENR would potentially fine the County for improper sludge disposal.					

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Sunset Beach SAD	FY 2013 Costs:		\$	4,502,480
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Service Expansion	Project Manager:		Public Utilities Director	
Project Description:		Responsible Department:		Public Utilities	
<p>This project is the construction of a wastewater collection system in areas within the corporate limits of the Town of Sunset Beach that do not presently have sewer service. The mainland section of Sunset Beach is being served by a combination of low pressure sewer mains and gravity sewer mains. The island portion of the project is being serviced by a vacuum assisted gravity sewer system.</p>					
Justification:					
<p>The County entered into an agreement with the Town of Sunset Beach for the construction of a collection system with the unsewered section of the Town.</p>					
Impact if Cancelled or Delayed:					
<p>Continued Environmental damage due to failing on-site septic systems</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	NE Brunswick Plant Ph 2	FY 2013 Costs:		\$	9,478,699
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Plant Expansion	Project Manager:		Public Utilities Director	
Project Description:		Responsible Department:		Public Utilities	
<p>This project includes a 0.825 mgd expansion of the Northeast Brunswick Regional Wastewater Treatment Plant. The expansion includes upgrades to the head works, a new equalization basin, new oxidation ditch, new clarifier, disinfection system, and solids handling facility. This also includes an expansion of the existing transmission system</p>					
Justification:					
<p>The utilities contributing flow to the Northeast Brunswick Regional Wastewater Treatment Plant have requested that the plant be expanded to meet future treatment capacity needs. To get the flow to the plant, the capacity of the transmission system has to be increased.</p>					
Impact if Cancelled or Delayed:					
<p>Plant would not be in compliance with NPDES Permit and County would be subject to fines and moratoriums.</p>					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	NE Plant Transmission	FY 2013 Costs:		\$	4,245,165
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Transmission	Project Manager:		Public Utilities Director	
Project Description:		Responsible Department:		Public Utilities	
This project includes an expansion of the existing transmission system					
Justification:					
The utilities contributing flow to the Northeast Brunswick Regional Wastewater Treatment Plant have requested that the plant be expanded to meet future treatment capacity needs. To get the flow to the plant, the capacity of the transmission system has to be increased.					
Impact if Cancelled or Delayed:					
System would not be in compliance with NC DENR regulations and the County would be subject to fines and moratoriums if not constructed in a timely manner.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Carolina Shores Plant Upgrade	FY 2013 Costs:		\$	3,272,852
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	-
Project Type:	Transmission	Project Manager:		Sewer Project Manager	
Project Description:		Responsible Department:		Public Utilities	
This project includes the construction of a 0.8 mgd pump station at the Carolina Shores Wastewater Treatment Plant, a 16" force main from the Carolina Shores Plant to the existing 24" force main at US Highway 17 and NC 904, and minor rehabilitation of the Carolina Shores Wastewater Treatment Plant.					
Justification:					
The County is under a mandate from the NC DENR to make improvements to the Carolina Shores Wastewater Treatment Plant to ensure that it remains in compliance with its NPDES Permit. The County had a Preliminary Engineering Report (PER) completed that determined the best option to meet the NC DENR requirements.					
Impact if Cancelled or Delayed:					
The County is currently under a moratorium in the area that is served by this plant due to its non-compliance. The moratorium would continue and plant non-compliance would increase.					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	BSL Transmission				FY 2013 Costs:	\$	3,897,119
Project Category:	Capital Improvement				FY 2014-2017 Costs:	\$	-
Project Type:	Plant and Service Expansion				Project Manager:	Asst. Public Utilities Director	
					Responsible Department:	Public Utilities	
Project Description:							
This project consists of constructing transmission facilities to serve the commercial area of Boiling Spring Lakes. A Preliminary Engineering Report (PER) has been completed to determine the most cost-effective method of providing wastewater treatment and transmission. The project will connect the BSL collection system to existing the existing sewer transmission system with a new force main and pump station.							
Justification:							
The County entered into an agreement with the City of Boiling Spring Lakes to construct a wastewater collection system in the commercial area of the City. The County is to provide the transmission and treatment needed for the commercial area collection system.							
Impact if Cancelled or Delayed:							
County would not be able to meet the terms of its Water and Sewer Agreement with the City. The transmission system is required to transport flow from Boiling Spring Lakes to the West Brunswick WRF.							

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	BSL Collection SAD				FY 2013 Costs:	\$	3,065,527
Project Category:	Capital Improvement				FY 2014-2017 Costs:	\$	-
Project Type:	Service Expansion SAD				Project Manager:	Asst. Public Utilities Director	
					Responsible Department:	Public Utilities	
Project Description:							
This project will construct a wastewater collection system within the commercial area in the City of Boiling Spring Lakes. The collection system will consist of a combination of gravity and low pressure sewers and will have at least one pump station.							
Justification:							
The County entered into an agreement with the City of Boiling Spring Lakes to construct a wastewater collection system in the commercial area of the City. A Special Assessment District (SAD) was created for the project and the work was ordered by the Board of Commissioners to be done.							
Impact if Cancelled or Delayed:							
County would not meet its obligations under the water and Sewer Agreement with Boiling Spring Lakes. Environmental damage would continue due to failing on-site septic systems.							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Ocean Ridge & Angles Trace Force Mn	FY 2013 Costs:		\$	1,227,083
Project Category:	Capital Improvement/Repairs	FY 2014-2017 Costs:		\$	-
Project Type:	Pump Station/Force Main	Project Manager:		Sewer Project Manager	
Project Description:			Responsible Department:	Public Utilities	
<p>This project consists of the construction of a new pump station to eliminate the need for the Ocean Ridge Wastewater Treatment Plant. The project also includes the replacement of a 6" sewer force main in Angels Trace Road with a 12" sewer force main to provide additional transmission capacity in the Calabash Area Wastewater Collection System.</p>					
Justification:					
<p>The County is under agreement with the developers of the Ocean Ridge subdivision to remove the wastewater treatment plant by the end of 2011. This project will fulfill that requirement. Also with the development in the Calabash area, additional force main capacity is needed to allow future growth. The project will increase the amount of transmission capacity in the Calabash area.</p>					
Impact if Cancelled or Delayed:					
<p>County would not meet it obligations under the agreement with the Ocean ridge Developer.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Pump Stations	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	875,000
Project Type:	Pump Station Upgrades	Project Manager:		Asst. Public Utilities Director	
Project Description:			Responsible Department:	Public Utilities	
<p>This project will construct a re-pump station on an existing force main. The location will be determined based upon need as demonstrated by the force main model.</p>					
Justification:					
<p>As the flows increase in our transmission mains, a re-pump station will be needed to reduce the head loss in the pipe, which will provide additional transmission system capacity.</p>					
Impact if Cancelled or Delayed:					
<p>The County's ability to accept more flow in the transmission main would be limited, thereby, restricting growth in that section of the County.</p>					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	SW Area Plant	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	4,000,000
Project Type:	Plant Improvements	Project Manager:			Public Utilities Director
Project Description:					
The proposed project includes the development of a Preliminary Engineering Report (PER) to determine the most cost-effective method and location of providing wastewater treatment in the southwest section of the County.					
Justification:					
As treatment capacity needs increase in the southwest section of the County, the County will need to construct a new Southwest Wastewater Treatment Plant to replace the existing Carolina Shores Wastewater Treatment Plant and Sea Trail Wastewater Treatment Plant and eliminate the transfer of wastewater to the West Brunswick Water Reclamation Facility. The PER would identify the best location and would allow the County to purchase the property if the property is not already County owned.					
Impact if Cancelled or Delayed:					
failure to purchase the land in a timely manner could delay the SW wastewater Treatment Plant project. Failure to provide adequate wastewater treatment capacity would restrict growth in the County.					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	SW Area Force Mains	FY 2013 Costs:		\$	-
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	575,000
Project Type:	Force Mains	Project Manager:			Sewer Project Manager
Project Description:					
This project will construct parallel force mains in the Calabash and Carolina Shores area to provide additional transmission system capacity.					
Justification:					
As the County continues to grow in the southwest section of the County, existing force mains will have to be paralleled to provide additional capacity. Mains that will need to be paralleled include Calabash Road, Old Georgetown Road, and Beach Drive.					
Impact if Cancelled or Delayed:					
Failure to provide transmission system capacity would restrict growth in the County.					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Miscellaneous Projects	FY 2013 Costs:		\$	100,000
Project Category:	To Be Determined	FY 2014-2017 Costs:		\$	400,000
Project Type:	Main Extensions	Project Manager:		Engineering Director	
Project Description:		Responsible Department:		Engineering	
<p>This project would provide funding for grant matches in order to construct small to medium size sewer projects.</p>					
Justification:					
<p>The County plans to apply for grants that require a project match. This will allow the County to show the granting agencies that it has funds available for the grant match.</p>					
Impact if Cancelled or Delayed:					
<p>Lack of ability to apply for matching grants and low interest loans for potential sewer projects; decreased level of service to the public.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	SAD projects	FY 2013 Costs:		\$	500,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	2,000,000
Project Type:	Sewer System Extensions	Project Manager:		Engineering Director	
Project Description:		Responsible Department:		Engineering	
<p>This project would provide funding for sewer projects that will be construction within a Special Assessment District (SAD) that is created by Board action. The sewer system will be installed by the County and the construction and engineering costs will be recouped by an assessment sent to the property owners within the Special Assessment District. SADs are allowed and regulated under North Carolina General Statute # 153 A - Article 9: Special Assessments</p>					
Justification:					
<p>The County receives petitions from neighborhoods on a regular basis requesting that the County construct a sewer collection system within their neighborhood. This would provide the funding necessary to construct those SAD projects.</p>					
Impact if Cancelled or Delayed:					
<p>Lack of funding for future Special Assessment District (SAD) sewer projects; potential loss of new customers and revenue; decreased level of service to the community at large; decreased water quality due to failing septic systems.</p>					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning	
Project Title:	NC 211 Industrial Park				FY 2013 Costs:	\$ -
Project Category:	Capital Improvement				FY 2014-2017 Costs:	\$ 1,700,000
Project Type:	Transmission				Project Manager:	Sewer Project Manager
					Responsible Department:	Public Utilities
Project Description:						
Construction of a 330 gpm pump station and 15,000 ft of 8" sewer force main from the NC 211 Industrial Park to the existing 24" sewer force main at Grey water road.						
Justification:						
This will provide sewer service to the NC 211 Industrial Park which may house a high school and industrial buildings.						
Impact if Cancelled or Delayed:						
Sewer Capacity would not be available at the Industrial Park, which would result in lack of job growth in the County.						

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning	
Project Title:	Dutchman Acres				FY 2013 Costs:	\$ 1,031,615
Project Category:	Capital Improvement				FY 2014-2017 Costs:	\$ -
Project Type:	Sewer System Construction				Project Manager:	Engineering Director
					Responsible Department:	Engineering
Project Description:						
Dutchman Acres is a residential neighborhood near Southport on Hwy. 211. This neighborhood has a high incidence of failing septic systems and the residents have expressed an interest in a public sewer system in their neighborhood. A duplex submersible sewer pump station will also be required in order to connect to the existing County force main on Hwy. 211						
Justification:						
Provide residents with public sewer due to failing on-site septic systems; protect public health and safety; protect the watershed environment from failing septic systems; preserve economic value of the existing homes by providing public sewer.						
Impact if Cancelled or Delayed:						
Continued impacts to public health, safety, and the environment due to failing septic systems.						

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	Residential Effluent Reuse	FY 2013 Costs:		\$	150,000
Project Category:	Capital Improvement	FY 2014-2017 Costs:		\$	1,500,000
Project Type:	Effluent reuse	Project Manager:		Asst. Public Utilities Director	
Project Description:	Responsible Department: Public Utilities				
<p>The proposed study would evaluate the cost effectiveness of constructing effluent reuse mains in the St. James and Winding River Subdivisions and encouraging property owners to use wastewater effluent for irrigation instead of potable water.</p>					
Justification:					
<p>The property owners in St James and Winding River use over 1.3 mgd for irrigation during the months of June, July and August. By eliminating this demand on the potable water system, the pressure in these subdivisions would increase during peak periods and the expansion of the Northwest Water Treatment Plant could be delayed.</p>					
Impact if Cancelled or Delayed:					
<p>Increased demand for potable water to be used for irrigation which is not the most cost effective use of this valuable resource.</p>					

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	System Expansion Analysis	FY 2013 Costs:		\$	100,000
Project Category:	Professional Fees	FY 2014-2017 Costs:		\$	3,000,000
Project Type:	Planning	Project Manager:		Public Utilities Director	
Project Description:	Responsible Department: Public Utilities				
<p>The proposed study would evaluate several different methods to expand the County retail sewer customer base. Methods to be evaluated include acquisition of private sewer systems, merger with existing sewer utilities, and cost effective methods to construct new collection mains.</p>					
Justification:					
<p>The County currently has approximately 10,000 retail sewer customers and has adequate capacity to increase the number of sewer customers. By increasing the number of customers, the fixed costs associated with the sewer system would be reduced on a per customer basis.</p>					
Impact if Cancelled or Delayed:					
<p>Lack of customer growth results in increase cost to existing customers resulting in higher arates.</p>					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2013 Capital Planning		
Project Title:	Sea Trail Plant				FY 2013 Costs:	\$	-
Project Category:	Repairs & Maintenance				FY 2014-2017 Costs:	\$	500,000
Project Type:	Plant				Project Manager:	Plant Manager	
					Responsible Department:	Public Utilities	
Project Description:	The proposed project would extend the life of the existing Sea trail WWTP if the new SW Wastewater treatment Plant is not constructed. Due to the type of facility, an extensive rehabilitation and upgrade of the facility is required for it to last until it is replaced						
Justification:	Due to the age and condition of the plant, an extensive rehab of the plant is required.						
Impact if Cancelled or Delayed:	Plant would have to be taken out of service.						

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>General Government</u>							
DSS HVAC	\$-	\$90,000	\$-	\$-	\$-	\$-	\$90,000
Building I Roof	-	323,300	-	-	-	-	323,300
Building J Demolition	-	100,000	-	-	-	-	100,000
Hospital Demolition	-	-	-	-	-	-	-
EMS HVAC	-	-	72,000	-	-	-	72,000
Hickman's Library HVAC	-	-	-	45,000	-	-	45,000
Building H & F Roof	-	-	288,000	-	-	-	288,000
Buildings G & E Roof	-	-	-	223,000	-	-	223,000
Total General Government	-	513,300	360,000	268,000	-	-	1,141,300
<u>Environmental Protection</u>							
MSW Transfer Station Floor	-	-	95,000	-	-	-	95,000
C&D Landfill Cell 1	2,509,202	200,000	500,000	4,750,000	-	-	7,959,202
C&D Landfill Closure	-	375,000	4,000,000	-	3,275,000	-	7,650,000
Total Environmental Health	2,068,673	500,000	-	5,200,000	7,228,893	-	15,704,202
<u>Culture & Recreation</u>							
Town Creek Park Improvements	37,350	476,728	4,809,100	-	-	-	5,323,178
Smithville Park Improvements	-	-	50,000	4,565,760	-	-	4,615,760
Leland Park Renovation	-	-	710,000	-	-	-	710,000
Waccamaw Park Expansion and Renovation	-	20,000	743,840	-	-	-	763,840
Lockwood Folly Park Renovations	-	-	35,000	1,500,000	-	-	1,535,000
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	10,300	250,000	-	-	-	-	260,300
Senior Citizen/Community Centers	3,526,554	190,000	2,510,000	2,800,000	-	-	9,026,554
Total Culture & Recreation	3,574,204	936,728	8,857,940	8,950,760	2,523,600	4,000,000	28,843,232
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	500,000	9,500,000	10,000,000
Sheriff's Firing Range	-	280,000	-	-	-	-	280,000
Total Public Safety	-	280,000	-	-	500,000	9,500,000	10,280,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	258,774	3,664,071	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	-	274,585	-	-	-	-	274,585
Total Economic Development	258,774	3,938,656	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$6,342,180	\$6,243,684	\$13,812,940	\$13,968,760	\$6,298,600	\$13,500,000	\$60,166,164
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	963,148	2,272,854	4,000,000	-	-	-	7,236,002
Debt Proceeds	1,869,416	-	8,395,760	13,615,760	-	9,500,000	33,380,936
Grant	236,367	32,174	327,180	-	-	-	595,721
Performance Bonds	258,774	3,938,656	-	-	-	-	4,197,430
Transfer from General Fund	3,014,475	-	1,090,000	353,000	6,298,600	4,000,000	14,756,075
Total: County Capital Improvement Plan Sources	\$6,342,180	\$6,243,684	\$13,812,940	\$8,120,000	\$6,298,600	\$13,500,000	\$60,166,164

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>Education Capital Improvement Plan: Sources</u>							
Brunswick County Public School System							
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	-	3,258,732	3,340,200	3,423,705	3,509,298	3,597,030	17,128,965
Annual Technology Projects	-	740,292	500,000	500,000	500,000	500,000	2,740,292
High School	-	-	-	-	21,800,000	-	21,800,000
Total: Education Capital Improvement Plan Uses	-	4,999,024	11,765,200	11,848,705	33,734,298	12,022,030	74,369,257
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	1,330,705	1,499,935	1,668,645	1,841,452	2,016,471	8,357,208
Ad Valorem Designated for K-12 School Capital Outlay	-	678,453	688,630	698,959	709,444	720,085	3,495,571
NC Education Lottery Proceeds	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Sales Tax Reserve Contingency	-	1,525,865	-	-	-	-	1,525,865
Medicaid Hold Harmless Swap	-	-	-	-	-	-	-
Ad Valorem Reserve Contingency	-	464,001	1,651,635	1,556,101	1,458,402	1,360,474	6,490,613
Debt Proceeds to be Determined	-	-	6,925,000	6,925,000	6,925,000	6,925,000	49,500,000
Total Education Capital Improvement Plan Sources	-	4,999,024	11,765,200	11,848,705	33,734,298	12,022,030	74,369,257
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	-	-	-	698,464	1,072,500	1,072,500	2,843,464
Grant Reimbursements to County	-	1,072,500	1,072,500	374,036	-	-	2,519,036
Total Airport Capital Improvement Plan Uses	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	-	922,500	922,500	922,500	922,500	922,500	4,612,500
GA Entitlement	-	150,000	150,000	150,000	150,000	150,000	750,000
Total Airport Capital Improvement Plan Sources	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500

Capital Improvement Plan

Water Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Transmission Ph 1	\$-	\$9,625,000	\$ -	\$ -	\$ -	\$ -	\$9,625,000
Northwest Water Plant Ph 2	-	-	1,000,000	-	19,000,000	-	20,000,000
Northwest Transmission Ph 2	-	-	-	-	750,000	9,000,000	9,750,000
Sunset Beach 2 nd Feed	-	1,050,000	-	-	-	-	1,050,000
Old Shallotte Road	63,044	1,136,381	-	-	-	-	1,199,425
Old Ferry, Cox/Mulligan & Smithtown Road	27,996	962,064	-	-	-	-	990,060
Stanley Road 2 nd Interconnect	19,300	150,700	-	-	-	-	170,000
System Mains-Transmission	-	-	-	850,000	-	-	850,000
System Mains-Neighborhood	-	150,000	650,000	650,000	650,000	650,000	2,750,000
Hwy 211 Water Plant Sludge Handling Improvements	-	500,000	-	-	-	-	500,000
Oak Island Second Feed	56,600	543,400	-	-	-	-	600,000
Raw Water Reservoir	-	-	-	-	-	3,000,000	3,000,000
Supply Area Water Tank	-	-	-	-	100,000	1,400,000	1,500,000
Miscellaneous Water Projects	-	100,000	100,000	100,000	100,000	100,000	500,000
Subdivision Petition SAD	-	300,000	300,000	300,000	300,000	300,000	1,500,000
Water System Upgrades	-	-	200,000	-	-	-	250,000
Middle River Road & Smith Road	-	-	-	1,620,200	-	-	1,620,200
Hwy 211 Site Main	-	-	-	-	783,132	-	783,132
US 74/76 2nd Feed to City of Northwest	-	2,148,480	1,015,200	-	-	-	3,163,680
Sandpiper Bay 2 nd Feed	-	800,000	-	-	-	-	800,000
Booster Pump Station	-	200,000	1,000,000	-	-	750,000	1,950,000
Pipe Replacement	-	-	-	-	-	950,000	950,000
Sunny Point Line	38,500	239,000	-	-	-	-	277,500
211 Lime Sludge Handling	-	350,000	-	-	-	-	350,000
Total Water Capital Improvement Plan	205,440	18,255,025	4,265,200	4,582,264	21,683,132	16,150,000	64,078,997
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	-	962,064	-	-	-	-	962,064
Debt Proceeds	-	9,625,000	-	-	19,000,000	9,000,000	37,625,000
Grant	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Transfer from Water Fund	205,440	7,667,961	4,265,200	3,520,200	2,683,132	7,150,000	25,491,933
Total Water Capital Improvement Plan Uses	205,440	18,255,025	4,265,200	4,582,264	21,683,132	16,150,000	64,078,997

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Sunset Beach Collection System SAD	\$20,326,100	\$4,502,480	\$-	\$-	\$-	\$-	\$24,828,580
NE Brunswick Regional Wastewater Plant Phase 2	869,151	9,478,699	-	-	-	-	10,347,850
NE Plant Transmission	-	4,245,165	-	-	-	-	4,245,165
Carolina Shores Wastewater Treatment Plant Upgrade	363,148	3,272,852	-	-	-	-	3,636,000
Boiling Spring Lakes Plant & Transmission	262,232	3,897,119	-	-	-	-	4,159,351
Boiling Spring Lakes Collection System SAD	191,773	3,065,527	-	-	-	-	3,257,300
Ocean Ridge Pump Station & Angels Trace Force Main	147,917	1,227,083	-	-	-	-	1,375,000
Pump Station Upgrades	-	-	375,000	-	-	500,000	875,000
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	-	-	-	-	1,700,000	-	1,700,000
Dutchman Creek Acres Sewer	-	1,031,615	-	-	-	-	1,031,615
Residential Effluent Reuse	-	150,000	1,500,000	-	-	-	1,650,000
System Expansion Analysis	-	100,000	-	3,000,000	-	-	3,100,000
Sea Trail Plant	-	-	-	500,000	-	-	500,000
Total Wastewater Capital Improvement Plan	22,260,321	31,570,540	1,631,615	1,550,000	1,803,612	1,100,000	68,380,861
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	145,000	2,240,683	600,000	600,000	600,000	600,000	4,785,683
Debt Proceeds	18,787,914	27,469,510	-	-	4,000,000	-	50,257,424
Grant	1,230,472	773,711	-	-	-	-	2,004,183
Other	1,510,374	-	-	-	-	-	1,510,374
Transfer from Wastewater Fund	586,561	1,086,636	2,450,000	3,500,000	1,700,000	500,000	9,823,197
Total Wastewater Capital Improvement Plan Uses	22,260,321	31,570,540	1,631,615	1,550,000	1,803,612	1,100,000	68,380,861

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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
2003	81,472	1,819,075	22,328	43.2	10,426	6.1%
2004	84,653	1,829,637	21,613	43.6	10,528	6.4%
2005	89,009	1,942,639	21,825	43.9	10,789	5.0%
2006	94,350	2,195,457	23,269	44.1	11,133	4.1%
2007	98,557	2,440,703	28,764	44.7	11,505	4.7%
2008	102,275	3,101,372	30,324	45.0	11,599	6.1%
2009	105,226	3,394,034	32,255	47.7	11,841	11.0%
2010	108,071	3,347,269	30,973	47.7	11,739	10.2%
2011	110,140	3,482,031	31,615	48.0	11,899	10.3%
2012	112,210	n/a	n/a	n/a	11,957	10.3%

Source:

- (1) State Data Center; projection as of June 30, 2012; 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

Fiscal Year 2012

Taxpayer	Type of Business	2011 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	Utility	\$ 833,973,033	1	3.43%
DAK LLC	Chemicals	165,608,153	2	0.68%
N.C. Eastern Municipal Power Agency	Utility	163,029,142	4	0.67%
Brunswick Electric Membership Corp.	Utility	160,968,113	3	0.66%
Archer Daniels Midland Co.	Chemicals	117,143,928	5	0.48%
Bald Head Island Club	Tourism	128,723,913	6	0.53%
Bald Head Island Ltd.	Developer	103,717,840	7	0.43%
Red Mountain Timber Co LLC	Forestry	91,793,302	8	0.38%
Funston Land & Timber LLC	Timber	73,213,580	9	0.30%
Wal-Mart Real Estate Business Trust	Retail	52,648,187	10	0.22%
Totals		<u>\$ 1,890,819,191</u>		<u>7.79%</u>

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2012		
		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%
Wal-Mart Associates	Retail Chain	883	3	2.03%
Duke Power (formerly Progress Energy)	Utility	798	4	1.83%
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	365	7	0.84%
Dosher Memorial Hospital	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		6,980		16.05%

Source: NC Employment Security Commission; total county employment

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 unassigned 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 tests are performed 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.

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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, 2012 AND ENDING JUNE 30, 2013**

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, 2012 and ending June 30, 2013 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, 2012.

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	\$419,397
Administration	942,302
Finance	1,130,824
Tax Administration	2,137,668
Revenue Collections	594,569
Geographic Information System	593,411
Legal Department	646,275
Superior Judges Office	214,204
Clerk of Court	275,060
Board of Elections	541,816
Register of Deeds	2,130,574
Computer Services - MIS	1,301,671
Service Center	1,430,552
Engineering	443,288
Operation Services	5,648,606
Non-Departmental	3,696,567
District Attorney's Office	83,000
Sheriff Department	10,693,121
Brunswick County Resource Center	178,552
Law Enforcement Separation	85,487
Detention Center	6,443,968
Emergency Management	841,487
Emergency Medical Services	6,743,622
Fire Departments	300,000
Building Inspections	746,964
Coroner	80,000
Rescue Squads	262,200
Central Communications Center	2,246,902
Sheriff Animal Protective Services	751,655
Transportation Agencies	138,390
Solid Waste	13,276,373
Environmental Protection Agencies	245,541
Community Development	115,000
Code Enforcement	264,136

County Budget Ordinances

Central Permitting	208,663
Planning	767,587
Economic Development Commission	396,682
Cooperative Extension	425,092
Soil & Water	192,972
Southeastern Mental Health	692,000
Veterans Services	135,347
Human Services Agencies	2,009,200
Brunswick County Schools	33,018,049
Brunswick Community College	3,657,105
Library	1,197,898
Parks and Recreation	2,537,306
Debt Service	14,175,190
Transfer to Other Funds	10,852,261
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$136,308,534**

2. REVENUES

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

Ad Valorem Taxes	\$105,111,312
Local Option Sales Taxes	15,661,801
Other Taxes & Licenses	2,004,000
Unrestricted Intergovernmental	1,438,489
Restricted Intergovernmental	511,440
Permits & Fees	2,799,214
Sales and Services	6,256,946
Investment Earnings	55,500
Other Revenue	1,059,271
Fund Balance Appropriated	897,261
Transfer from Other Funds	<u>513,300</u>

TOTAL REVENUES - GENERAL FUND **\$136,308,534**

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>\$2,489,703</u>
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,489,703</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,405,605
Sales and Services	26,874
Investment Earnings	600
Transfer from General Fund	<u>56,624</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,489,703</u>

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Family Health Personnel	\$5,314,565
Environmental Health	<u>1,182,093</u>
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$6,496,658</u>

2. REVENUES

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

Restricted Intergovernmental	\$1,996,924
Sales and Service	682,984
Permits and Fees	3,000
Fund Balance Appropriated	350,859
Transfer from General Fund	<u>3,462,891</u>
TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$6,496,658</u>

County Budget Ordinances

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$14,613,723
Title III In Home Care	<u>472,413</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$15,086,136</u>

2. REVENUES

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

Restricted Intergovernmental	\$9,708,348
Sales and Service	54,200
Transfer from General Fund	<u>5,323,588</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$15,086,136</u>

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, 2012 and ending June 30, 2013.

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>\$1,109,374</u>
TOTAL EXPENDITURES-BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND	<u>\$1,109,374</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>\$1,109,374</u>
TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND	<u>\$1,109,374</u>

B. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$607,350</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$607,350</u>

2. REVENUES

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

Restricted Intergovernmental	<u>\$607,350</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$607,350</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>\$152,243</u>
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TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$152,243</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:

Permits & Fees	\$102,000
Investment Earnings	1,200
Fund Balance Appropriated	49,043

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$152,243</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, 2012 and ending June 30, 2013.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,146,819
Northwest Water Treatment Plant	4,355,101
211 Water Treatment Plant	2,432,412
Water Distribution Division	2,675,016
Lower Cape Fear Water and Sewer Authority - Reimbursement	262,014
Customer Service Division	1,220,270
Instrumentation/Electrical Division	1,697,096
Water Debt Service	1,620,548
Transfer to Water Projects Fund Transfers Water Fund	<u>3,698,480</u>

TOTAL EXPENDITURES - WATER FUND **\$21,107,756**

2. REVENUES

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

Restricted Intergovernmental	\$298,109
Sales and Service	19,253,598
Permits and Fees	1,000
Other Revenue	391,014
Investment Earnings	40,000
Expendable Net Assets Appropriated	<u>1,124,035</u>

TOTAL REVENUE - WATER FUND **\$21,107,756**

County Budget Ordinances

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$543,907
Collection Division	2,804,042
Northeast Regional Wastewater	750,857
Southwest Regional Wastewater	661,569
West Regional Wastewater	1,877,996
Wastewater Debt Service	<u>13,525,602</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$20,163,973**

2. REVENUES

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

Restricted Intergovernmental	\$418,927
Sales and Services	16,827,083
Other Revenue	2,837,163
Investment Earnings	3,000
Transfer from Wastewater Reserve	<u>77,800</u>

TOTAL REVENUES - WASTEWATER FUND **\$20,163,973**

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, 2012 and ending June 30, 2013.

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>\$10,642,000</u>
TOTAL EXPENDITURES – HEALTH INSURANCE FUND	<u>\$10,642,000</u>

2. REVENUES

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

Other Revenue	<u>\$10,642,000</u>
TOTAL REVENUE – HEALTH INSURANCE FUND	<u>\$10,642,000</u>

County Budget Ordinances

V. 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, 2012 and ending June 30, 2013.

A. COUNTY CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Undesignated Projects Funds	\$(493,300)
Transfer to General Fund	<u>513,300</u>

TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT RESERVE FUND **\$20,000**

2. REVENUES

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

Investment Earnings	\$20,000
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TOTAL REVENUE – COUNTY CAPITAL PROJECT RESERVE FUND **\$20,000**

B. 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	\$678,453
School ½ Cent Sales Tax	<u>1,330,705</u>

TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND **\$2,009,158**

2. REVENUES

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

Transfer from General Fund	<u>\$2,009,158</u>
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TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND **\$2,009,158**

County Budget Ordinances

C. 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>\$3,698,480</u>
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$3,698,480</u>

2. REVENUES

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

Transfer from Water Fund	<u>\$3,698,480</u>
TOTAL REVENUE - WATER FUND	<u>\$3,698,840</u>

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

NE Regional Capital & Replacement Fund	\$(42,950)
West Regional Capital & Replacement Fund	(34,850)
Transfer to Wastewater Fund	<u>77,800</u>
TOTAL EXPENDITURES - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ -</u>

2. REVENUES

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

Transfer from Wastewater Fund	\$ -
TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$ -</u>

County Budget Ordinances

VI. 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.

VII. 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 \$2,694,966 for eleven months and \$2,694,970 for one month for a total of \$32,339,596.

(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 \$56,538 for eleven months and \$56,535 for one month for a total of \$678,453.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$678,453 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 \$4,054,992 estimated required local option sales tax reserve less limited obligation debt service of \$2,724,287 related to Cedar Grove Middle School and Town Creek Elementary School for a transfer to the School Capital Project of \$1,330,705 for Categories I, II, and III Capital Outlay.

(e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories I, II and III on a reimbursement of expenditures basis \$464,001 of excess ad valorem reserve funds and \$1,525,865 of sales tax reserve funds.

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, Zoning Board of Adjustments, Planning Board, Jury Commissioners, Dangerous Dog Review Committee, Utility Operations Board, Parks and Recreation Advisory Board, Volunteer Agricultural District 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 2013 thru 2017 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>General Government</u>							
DSS HVAC	\$-	\$90,000	\$-	\$-	\$-	\$-	\$90,000
Building I Roof	-	323,300	-	-	-	-	323,300
Building J Demolition	-	100,000	-	-	-	-	100,000
Hospital Demolition	-	-	-	-	-	-	-
EMS HVAC	-	-	72,000	-	-	-	72,000
Hickman's Library HVAC	-	-	-	45,000	-	-	45,000
Building H & F Roof	-	-	288,000	-	-	-	288,000
Buildings G & E Roof	-	-	-	223,000	-	-	223,000
Total General Government	-	513,300	360,000	268,000	-	-	1,141,300
<u>Environmental Protection</u>							
MSW Transfer Station Floor	-	-	95,000	-	-	-	95,000
C&D Landfill Cell 1	2,509,202	200,000	500,000	4,750,000	-	-	7,959,202
C&D Landfill Closure	-	375,000	4,000,000	-	3,275,000	-	7,650,000
Total Environmental Health	2,068,673	500,000	-	5,200,000	7,228,893	-	15,704,202
<u>Culture & Recreation</u>							
Town Creek Park Improvements	37,350	476,728	4,809,100	-	-	-	5,323,178
Smithville Park Improvements	-	-	50,000	4,565,760	-	-	4,615,760
Leland Park Renovation	-	-	710,000	-	-	-	710,000
Waccamaw Park Expansion and Renovation	-	20,000	743,840	-	-	-	763,840
Lockwood Folly Park Renovations	-	-	35,000	1,500,000	-	-	1,535,000
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	10,300	250,000	-	-	-	-	260,300
Senior Citizen/Community Centers	3,526,554	190,000	2,510,000	2,800,000	-	-	9,026,554
Total Culture & Recreation	3,574,204	936,728	8,857,940	8,950,760	2,523,600	4,000,000	28,843,232
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	500,000	9,500,000	10,000,000
Sheriff's Firing Range	-	280,000	-	-	-	-	280,000
Total Public Safety	-	280,000	-	-	500,000	9,500,000	10,280,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	258,774	3,664,071	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	-	274,585	-	-	-	-	274,585
Total Economic Development	258,774	3,938,656	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$6,342,180	\$6,243,684	\$13,812,940	\$13,968,760	\$6,298,600	\$13,500,000	\$60,166,164
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	963,148	2,272,854	4,000,000	-	-	-	7,236,002
Debt Proceeds	1,869,416	-	8,395,760	13,615,760	-	9,500,000	33,380,936
Grant	236,367	32,174	327,180	-	-	-	595,721
Performance Bonds	258,774	3,938,656	-	-	-	-	4,197,430
Transfer from General Fund	3,014,475	-	1,090,000	353,000	6,298,600	4,000,000	14,756,075
Total: County Capital Improvement Plan Sources	\$6,342,180	\$6,243,684	\$13,812,940	\$8,120,000	\$6,298,600	\$13,500,000	\$60,166,164

County Budget Ordinances

County Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>Education Capital Improvement Plan: Sources</u>							
Brunswick County Public School System							
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	-	3,258,732	3,340,200	3,423,705	3,509,298	3,597,030	17,128,965
Annual Technology Projects	-	740,292	500,000	500,000	500,000	500,000	2,740,292
High School	-	-	-	-	21,800,000	-	21,800,000
Total: Education Capital Improvement Plan Uses	-	4,999,024	11,765,200	11,848,705	33,734,298	12,022,030	74,369,257
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	1,330,705	1,499,935	1,668,645	1,841,452	2,016,471	8,357,208
Ad Valorem Designated for K-12 School Capital Outlay	-	678,453	688,630	698,959	709,444	720,085	3,495,571
NC Education Lottery Proceeds	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Sales Tax Reserve Contingency	-	1,525,865	-	-	-	-	1,525,865
Medicaid Hold Harmless Swap	-	-	-	-	-	-	-
Ad Valorem Reserve Contingency	-	464,001	1,651,635	1,556,101	1,458,402	1,360,474	6,490,613
Debt Proceeds to be Determined	-	-	6,925,000	6,925,000	6,925,000	6,925,000	49,500,000
Total Education Capital Improvement Plan Sources	-	4,999,024	11,765,200	11,848,705	33,734,298	12,022,030	74,369,257
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	-	-	-	698,464	1,072,500	1,072,500	2,843,464
Grant Reimbursements to County	-	1,072,500	1,072,500	374,036	-	-	2,519,036
Total Airport Capital Improvement Plan Uses	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	-	922,500	922,500	922,500	922,500	922,500	4,612,500
GA Entitlement	-	150,000	150,000	150,000	150,000	150,000	750,000
Total Airport Capital Improvement Plan Sources	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500

County Budget Ordinances

Water Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Transmission Ph 1	\$-	\$9,625,000	\$ -	\$ -	\$ -	\$ -	\$9,625,000
Northwest Water Plant Ph 2	-	-	1,000,000	-	19,000,000	-	20,000,000
Northwest Transmission Ph 2	-	-	-	-	750,000	9,000,000	9,750,000
Sunset Beach 2 nd Feed	-	1,050,000	-	-	-	-	1,050,000
Old Shallotte Road	63,044	1,136,381	-	-	-	-	1,199,425
Old Ferry, Cox/Mulligan & Smithtown Road	27,996	962,064	-	-	-	-	990,060
Stanley Road 2 nd Interconnect	19,300	150,700	-	-	-	-	170,000
System Mains-Transmission	-	-	-	850,000	-	-	850,000
System Mains-Neighborhood	-	150,000	650,000	650,000	650,000	650,000	2,750,000
Hwy 211 Water Plant Sludge Handling Improvements	-	500,000	-	-	-	-	500,000
Oak Island Second Feed	56,600	543,400	-	-	-	-	600,000
Raw Water Reservoir	-	-	-	-	-	3,000,000	3,000,000
Supply Area Water Tank	-	-	-	-	100,000	1,400,000	1,500,000
Miscellaneous Water Projects	-	100,000	100,000	100,000	100,000	100,000	500,000
Subdivision Petition SAD	-	300,000	300,000	300,000	300,000	300,000	1,500,000
Water System Upgrades	-	-	200,000	-	-	-	250,000
Middle River Road & Smith Road	-	-	-	1,620,200	-	-	1,620,200
Hwy 211 Site Main	-	-	-	-	783,132	-	783,132
US 74/76 2nd Feed to City of Northwest	-	2,148,480	1,015,200	-	-	-	3,163,680
Sandpiper Bay 2 nd Feed	-	800,000	-	-	-	-	800,000
Booster Pump Station	-	200,000	1,000,000	-	-	750,000	1,950,000
Pipe Replacement	-	-	-	-	-	950,000	950,000
Sunny Point Line	38,500	239,000	-	-	-	-	277,500
211 Lime Sludge Handling	-	350,000	-	-	-	-	350,000
Total Water Capital Improvement Plan	205,440	18,255,025	4,265,200	4,582,264	21,683,132	16,150,000	64,078,997
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	-	962,064	-	-	-	-	962,064
Debt Proceeds	-	9,625,000	-	-	19,000,000	9,000,000	37,625,000
Grant	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Transfer from Water Fund	205,440	7,667,961	4,265,200	3,520,200	2,683,132	7,150,000	25,491,933
Total Water Capital Improvement Plan Uses	205,440	18,255,025	4,265,200	4,582,264	21,683,132	16,150,000	64,078,997

County Budget Ordinances

Wastewater Capital Improvement Plan: Projects	Prior to FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY2017	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Sunset Beach Collection System SAD	\$20,326,100	\$4,502,480	\$-	\$-	\$-	\$-	\$24,828,580
NE Brunswick Regional Wastewater Plant Phase 2	869,151	9,478,699	-	-	-	-	10,347,850
NE Plant Transmission	-	4,245,165	-	-	-	-	4,245,165
Carolina Shores Wastewater Treatment Plant Upgrade	363,148	3,272,852	-	-	-	-	3,636,000
Boiling Spring Lakes Plant & Transmission	262,232	3,897,119	-	-	-	-	4,159,351
Boiling Spring Lakes Collection System SAD	191,773	3,065,527	-	-	-	-	3,257,300
Ocean Ridge Pump Station & Angels Trace Force Main	147,917	1,227,083	-	-	-	-	1,375,000
Pump Station Upgrades	-	-	375,000	-	-	500,000	875,000
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	-	-	-	-	1,700,000	-	1,700,000
Dutchman Creek Acres Sewer	-	1,031,615	-	-	-	-	1,031,615
Residential Effluent Reuse	-	150,000	1,500,000	-	-	-	1,650,000
System Expansion Analysis	-	100,000	-	3,000,000	-	-	3,100,000
Sea Trail Plant	-	-	-	500,000	-	-	500,000
Total Wastewater Capital Improvement Plan	22,260,321	31,570,540	1,631,615	1,550,000	1,803,612	1,100,000	68,380,861
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	145,000	2,240,683	600,000	600,000	600,000	600,000	4,785,683
Debt Proceeds	18,787,914	27,469,510	-	-	4,000,000	-	50,257,424
Grant	1,230,472	773,711	-	-	-	-	2,004,183
Other	1,510,374	-	-	-	-	-	1,510,374
Transfer from Wastewater Fund	586,561	1,086,636	2,450,000	3,500,000	1,700,000	500,000	9,823,197
Total Wastewater Capital Improvement Plan Uses	22,260,321	31,570,540	1,631,615	1,550,000	1,803,612	1,100,000	68,380,861

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)	
GPS Monthly Fee (see note)	\$120.00
Central Communications Center	
911 Records Requests – Hard Copy	\$3.00
911 Records Requests – CD/Audio Copy	\$5.00
Cooperative Extension	
Voluntary Ag District Membership	\$50.00
Master Gardener Volunteer Course	\$160.00
Parks and Recreation-Admin	
Rental Fee for Community Building Usage for 4 hours	\$75.00
Ocean Isle Beach Park Amphitheater-Resident	Incurred Expenses
Ocean Isle Beach Park Amphitheater-Non Resident	Incurred Expenses
Service Center	
Labor charges for service to non-profit agencies	Labor & Materials
Water:	
Wholesale & Industrial Water Rate per 1,000 gallons	\$2.76
Wastewater	
Wholesale Rate per 1,000 gallons:	
West Regional Wastewater	\$2.55

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 18th day of June, 2012.

Adopted this 18th day of June, 2012



William M. Sue, Chairman
Brunswick County Board of Commissioners

Attest:



Debby Gore, Clerk to the Board



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.

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.

LOB's (Limited Obligation Bonds) - A County obligation secured by relatively short-term leases on public facilities. Voter approval is not required.

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

GLOSSARY

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.

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 Brunswick 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.