

COUNTY OF BRUNSWICK

Bolivia, North Carolina

Budget

Fiscal Year 2013-2014



Adopted by the Board of Commissioners June 17, 2013



County of Brunswick Approved Budget

Fiscal Year 2013-2014

Board of County Commissioners

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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, 2012

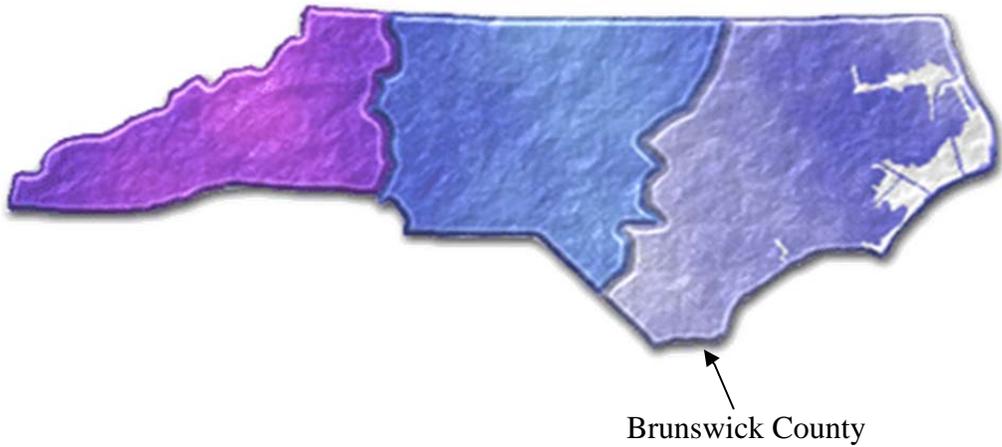
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President

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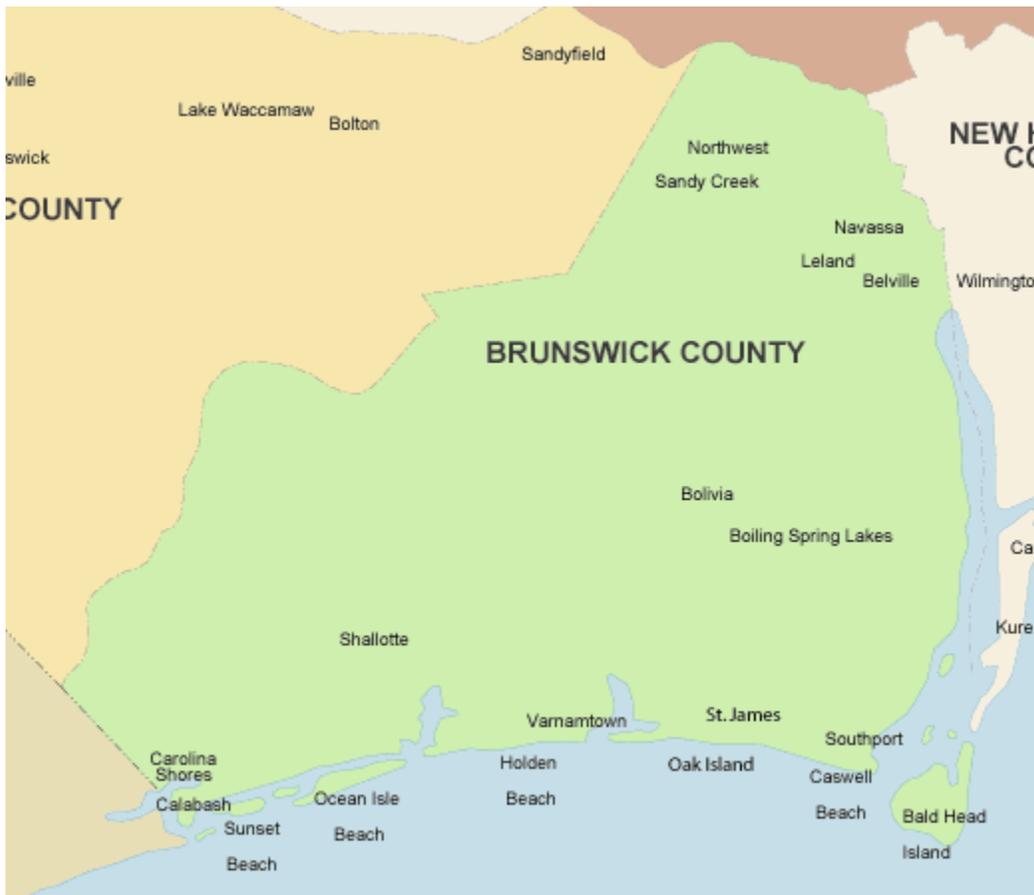
Executive Director

State of North Carolina



Brunswick County

Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 114,882 (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 114,882 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. In the past year Brunswick County has experienced an increase in retail sales and tourism dollars as the economy improved. 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.

Brunswick County is currently marketing two large industrial parks. The International Logistics Park of North Carolina and the Mid Atlantic Industrial Rail Park are both located adjacent to US Highway 74/76 at the Brunswick/Columbus County line and have over 1,000 acres of land each. The ILPNC, a State Tier 1 identified site, provides services for water, wastewater and fiber optics. In December of 2012, it was recognized as a North Carolina Certified Industrial Park. The Mid Atlantic site also has sewer and water service and can provide natural gas. CSXT can serve the park with rail and CSXT has recognized the Mid Atlantic Industrial Park as one of the few Certified Industrial Parks in their service area.

The County’s diversified economy is based primarily upon tourism, manufacturing, retail, and construction. Our existing industries continue to expand as they have added 123 new jobs in the last nine months. Three new industrial announcements will be made in September adding 87 new jobs for the county. Tourism

Brunswick County Profile

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. Retail development has picked up again with new shopping centers planned near St. James, Supply, and Leland and the infill of stores within centers in the southern part of the county. In the past year, residential construction has matched what was being experienced prior to the recession with hundreds of new homes now under construction.

Retail trade is the largest employment sector in Brunswick County, accounting for 16% of employment, while accommodation and food services represent 14%, government 8%, health care and social assistance 12%, public administration 8%, 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 9%.

Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-nine state of the art golf courses with most having residential/commercial development associated with them are located in the County.

Brunswick County's economic future looks bright as the new industrial parks expand, new retail shopping centers develop, new tourist attractions are completed and new residential growth continues to grow.



Carolina National Golf Course

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BUDGET MESSAGE

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May 15, 2013

Brunswick County Board of Commissioners:

It is my honor to present the recommended FY 2013-2014 budget for Brunswick County for your review and consideration. After the great recession for five consecutive budgets, county revenues are improving with all major categories increasing with the exception of State and federal intergovernmental revenues. Department heads submitted conservative and thoughtful budget requests that are in line with the current year. The focus of the budget is maintaining high service levels within currently available resources and no increase to the tax rate. This proposal preserves existing service levels, improves technology infrastructure, is focused on education, and provides funding to implement recommendations from an employee compensation study.

Two years after the 2011 revaluation of all real property in Brunswick County, we project modest gains in the tax base with the recommended ad valorem tax rate to remain the same at 44.25 cents. The FY 2013-2014 budget proposal for all funds totals \$201,751,644 which represents an increase of 3.9% over the budget adopted June 18, 2012. The general fund budget is balanced by utilizing a modest fund balance appropriation of \$2,252,284 for non-recurring capital appropriations as compared to \$1,248,120 in FY 2012-2013. There has been no actual utilization of budgeted fund balance in recent years with actual results showing growth in fund balance in the range of \$2 to \$3 million per year.

The recovery from the recession continues to impact individuals, businesses and corporations, and all levels of government as the economy is expected to grow at a slow pace. Nationally, new job growth fluctuates on a monthly basis and the April jobless rate was 7.6%. The average cost of a gallon of gasoline in North Carolina is less than a year ago at \$3.41 per gallon. Looking at the leading economic indicators for North Carolina, claims for unemployment benefits are up 2.4% from last year, building permits are up by 5.4%, manufacturing hours worked are down 1.0% and average weekly earnings are down 3.4%. Locally, home sales and new home construction are showing signs of improvement. Single family home units sold 2013 over 2012 are showing a consistent increase month over month at an average year to date increase of 23% according to multiple listing statistics as reported by the Brunswick County Board of Realtors. They also report total real sales in dollars for 2013 compared to 2012 are showing a consistent monthly average 26% increase in dollar value. Brunswick County's March unemployment rate was still high at 9.9% compared to the State at 8.9% and United States at 7.6%.

Consistently ranking in the top twenty fastest growing counties in America, Brunswick County is now ranked 89th for national reporting but continues to be 5th in the State for calendar year 2012. On a positive note the State Data Center reported Brunswick County's projected permanent population to be 114,882, 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 continued uncertainty surrounding the economy, I am cautiously optimistic that local economic conditions will continue to improve in the up-coming fiscal year. An analysis of the preliminary State budget does not indicate any major reductions or cost shifts that would have a severe impact on the county's budget.

BUDGET MESSAGE

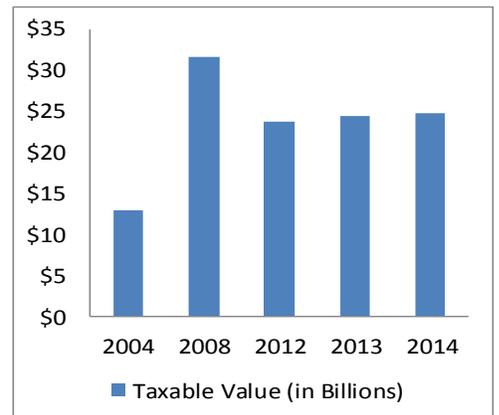
Due to some proactive measures taken in recent years to reduce expenses, the general governmental funds are leaner and significantly less reliant on non-recurring sources. These actions include the decisions to renegotiate and extend the countywide solid waste collection and disposal contract, contracting the county food services operations, refinancing debt obligations to more attractive rates, the elimination of some vacant positions and cost containment of the employee health insurance premium contributions, made possible by the decision to transition to a self-insured health program.

GOVERNMENTAL FUNDS

Revenues

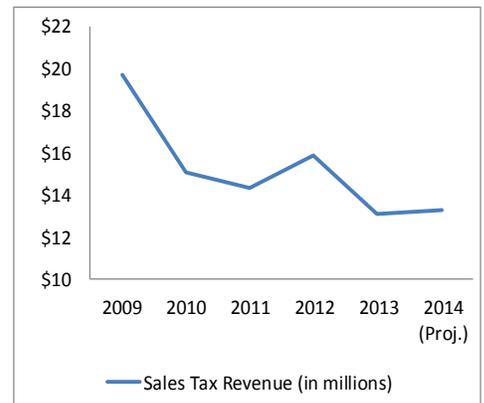
The total recommended general government budget is \$157,577,162 which represents a 4.34% increase from FY 2012-2013. Property tax revenue is the primary source of governmental fund revenue, providing \$107,246,323 or 68.1% of the total revenue. Continuing the trend of very modest years of growth in 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 2013-2014, is \$24,740,418,174 up by \$317,394,616 or over 1.3% above the base of \$24,423,023,558 on which the FY 2012-2013 budget was based.

The total projected real property value, including boat values of \$60,000,000, for FY 2013-2014 is \$23,815,418,174 which represents a 1.2% increase over the FY 2012-2013 real property base of \$23,533,023,558. The motor vehicle base is projected to be \$925,000,000 or 3.93% more than the current year base of \$890,000,000. The projected collection rate for motor vehicles is 95.04% which should generate revenue of \$3,890,106. The improved collection rate for motor vehicles is due to North Carolina's new vehicle Tax & Tag Together program to be implemented in the fiscal year. The program was designed to collect vehicle property taxes along with registration renewals and to conveniently pay them together. The 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 2013-2014 is calculated on a tax base of \$23,815,418,174, the recommended tax rate of 44.25 cents, the FY 2011-2012 audited collection rate of 95.04%, and is projected to provide \$100,156,217 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$104,046,323 which is \$2,135,011 or 2.09% more than the original budget for FY 2012-2013. The value of one cent on the tax rate is \$2,351,329. 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 general governmental revenue is local option sales tax. The growth in sales tax revenue has exceeded current year projections and the outlook for continued growth extends into the projection for FY 2013-2014. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$13,385,992 which is \$1,779,183 or 15.33% higher than the original budget of \$11,606,809 for FY 2012-13. The portion of Articles 40 and 42 designated for schools is \$4,570,642 which is \$515,650 or 12.72% more than the original budget for FY 2012-2013 of \$4,054,992. The increased sales tax is attributable to the general improvement of economic conditions within the county and the increase in the number of retail businesses locating within the county. The local portion of the sales tax is 2.25 cents and the state sales tax rate is 4.5 cents for a total of 6.75 cents pending no other sales tax changes by the General Assembly.



BUDGET MESSAGE

Projections for other revenue sources for FY 2013-2014 are mixed with some continuing to decline and others with moderate increases. Emergency Medical Services fees have been consistent in recent years due to growth in calls for service, the addition of non-emergency transport services and improved general collections. Total EMS charges are projected to reach \$3,265,000. The EMS Medicaid Cost Settlement revenue is projected to dip to \$670,000.

There are significant improvements projected for other major general government revenue categories projections as follows:

Revenue	FY 2011	FY 2012	FY 2013	FY 2014	% Change
Investment Earnings	\$200,000	\$192,000	\$56,100	\$85,000	+51.52%
Solid Waste Tipping Fees	\$950,000	\$1,000,000	\$1,000,000	\$1,180,000	+18.00%
Building Permits	\$775,000	\$610,000	\$728,500	\$873,966	+19.97%
Excise Tax	\$1,800,000	\$1,900,000	\$1,800,000	\$1,850,000	+2.78%

The Sheriff has aggressively sought new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes an increase of \$100,000 associated with State misdemeanor reimbursements, \$115,000 for reimbursements from other counties for housing inmates and \$44,400 from additional federal inmate reimbursements.

The main category of revenue anticipated to continue to decline is restricted intergovernmental funds from the State and federal governments projected to total \$13,914,634 which is down \$671,280 or 4.6% from the prior fiscal year original budget of \$14,585,914. For the first year, the recommended budget includes an estimate of \$500,000 of Medicaid Maximization funds in the health fund to provide current year eligible services. In prior years, the funds were committed to a reserve for future capital related needs. The recommended budget includes \$549,400 from the prior year accumulation of Medicaid Maximization funds health escrow reserve to aid in the cost of electronic health records implementation.

The recommended budget includes a fund balance appropriation in the amount of \$2,556,784 or an increase of \$1,308,664. This level of fund balance appropriation is consistent with the county's level prior to the great recession and is considered reasonable due to the county's FY 2011-2012 unassigned fund balance of \$48.1 million or over 31.5% of expenditures. All of the FY 2013-14 fund balance appropriation is dedicated to non-recurring expenditures. The county ended fiscal year 2011 with actual revenues in excess of expenditures of \$3,692,516 and \$2,340,273 in fiscal year 2012.

Expenditures

The FY 2013-2014 budget includes adequate funding to maintain existing services levels, existing personnel and fringe benefits and contractual obligations while providing for the implementation of the costs of the FY 2012-2013 compensation study and significant improvements to technology infrastructure. 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. Due to decreases in investment performance, LGERS is implementing a 0.33% general employee and 0.51% law enforcement employer contribution increase effective July 1, 2013. The increase will take the rate for general employees from 6.74% to 7.07% and law enforcement from 6.77% to 7.28%. The contribution increase will cost the county approximately \$176,000.

BUDGET MESSAGE

In September 2011 the county assumed ownership of the Brunswick Community Hospital property. Negotiations to complete the sale of the property are ongoing at this time. A total of \$125,000 is included to provide for the operation and maintenance costs for the building and grounds for approximately five months.

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 8.7% of the general government expenditures. 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 eliminated the fuel surcharge and retained the annual price adjustment formula for the term of the contract and locked the prior unit price of \$11.66 per month through June 30, 2013. The FY 2013-2014 unit price is \$11.79 based on 78,843 units with a projected increase in service locations of 600, the additional cost for countywide solid waste collection is \$170,000.

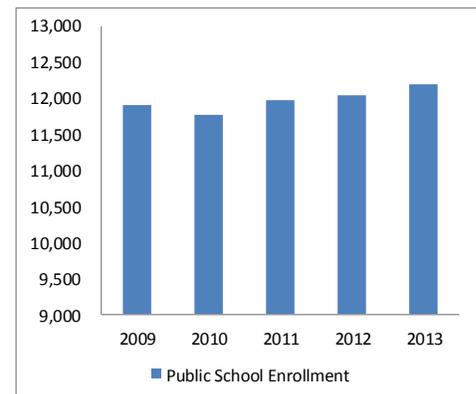
The construction and demolition tonnage being received at the county landfill had a slight decrease as of April 2013, declining 2.25% compared to the previous year. To preserve the existing capacity in the landfill and extend the useful life of the facility, the county has a contract with Waste Industries for diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 60% of the waste from the landfill is currently \$38 per ton or \$350,000 per year. A transfer to the Capital Reserve Fund for landfill closure cost is not recommended. The current reserve balance accumulated is \$3.7 million and the total cost of closure is estimated at \$6.3 million.

Per the above referenced solid waste contract, Waste Industries is providing curbside recycling services on a voluntary individual contract basis for which the costs are borne by the users through direct billing with no direct fiscal impact to Brunswick County. As of May 2013, Waste Industries reports there are 23,208 county households using curbside recycling either voluntary or through their municipal services.

Brunswick County Public Schools

The county entered into a new funding agreement with the Brunswick County Board of Education for fiscal years 2013-2014 and 2014-2015. The terms of the agreement are substantially identical to prior agreements. The requirements are for the county to provide 36.5% of the 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 2013-2014 school appropriation, in accordance with the funding agreement, is \$34,197,246 which represents an increase of approximately 3.57 percent or \$1,179,197 over the FY 2012-2013. Under the terms of the agreement, 35.75%, or \$33,494,563 will be used for current expense and 0.75% or \$702,683 will be used for category 2 (furniture, fixtures and equipment) and category 3 capital outlay (vehicles and rolling stock). The schools are projected to receive \$1,914,212 of local option sales tax proceeds, after subtracting \$2,656,431 dedicated for school debt service, to be utilized for category 1 (improvements to buildings and grounds) annual needs. It is estimated that State lottery proceeds will be provided totaling \$800,000 to be used mainly to meet annual technology needs. The schools capital improvement plan includes the utilization of prior local option sales tax collections of \$371,300 and prior year ad valorem collections received pursuant to the fund agreement of \$1,308,866 to aid in funding for additional category 1 system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2013-2014 is \$5,609,350. An additional \$2,656,431 of limited obligation debt associated with Town Creek Elementary School and Cedar Grove Middle School is funded from sales tax revenue dedicated to school capital under statute. Including the debt service, 38.3% or \$39,806,596 of the county ad valorem



BUDGET MESSAGE

property tax revenue is appropriated for k-12 public education purposes.

In FY 2011-2012 Brunswick County ranked 13th in the State of North Carolina for local funding of public schools based on per pupil expenditures. With State provided funding rank of 95th, federal funding rank of 54th and local per pupil expenditures combined, Brunswick County ranked 49th in the State in total for \$8,569.35 expended per pupil.

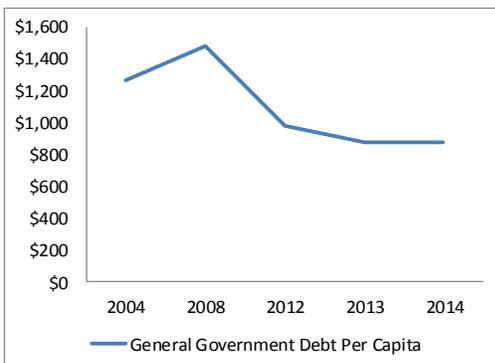
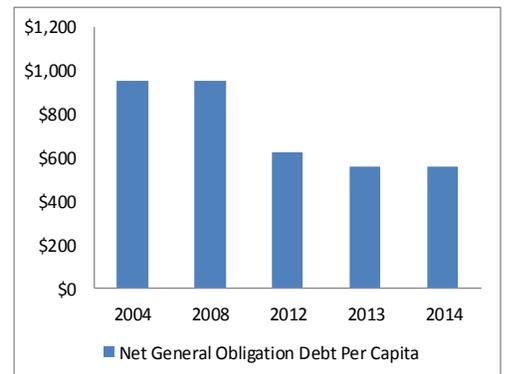
Brunswick Community College

Brunswick Community College completed renovations to the South Brunswick satellite campus project in the Carolina Shores area as part of the general obligation bond funded capital projects. The Southport satellite campus improvements are in the final stage bringing all of the college bond projects near conclusion. The total General Obligation debt service for Brunswick Community College is \$2,510,063.

The recommended community college appropriation for FY 2013-2014 is \$3,787,664 with an increase of approximately 3.57% over the FY 2012-2013 appropriation of \$3,657,105. The recommended increase in the college appropriation is based on continuing to provide the same percentage increase as received by the Brunswick County Schools funding agreement formula.

Debt Service

Brunswick County government is in a good position with regard to capital facilities for general fund operations. There is adequate office space for a workforce that has shrunk in recent years 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 center and park expansions and upgrades. Enrollment growth projections for Brunswick County Schools are projected to remain steady 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 declined from \$110,220,000 to \$100,655,000 as of the end FY 2012-2013. This equates to approximately \$876 per capita and current net general obligation debt of is approximately \$556 per capita.



The FY 2013-2014 includes an estimate of \$42,794 for the first year of interest for an installment financing of approximately \$4,566,474 for Town Creek Park improvements. The total debt service budget will be \$13,026,671 which represents a decrease of \$1,148,519 or 8.1% less than the debt service budget for FY 2013-2014. This reduction is realized primarily due to lower interest costs associated with the refunding of existing debt to take advantage of lower interest rates without extending debt maturities. The reduction in total governmental debt service for FY 2013-2014 is another major factor in the improvement in the county's budgetary position compared to the current year. However, the general government debt

service is anticipated to increase to over \$14 million in FY 2014-2015 due to the existing amortization maturity schedules and a full year of additional debt service for Town Creek Park.

The total principal payments on general fund debt are \$9,215,000 with interest and service fee payments equalling \$3,811,671.

BUDGET MESSAGE

Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$3,382,199 to the health fund programs representing a reduction of \$80,692, over the current year appropriation. Due to the combining of the health and social services programs into a health and human services organization, the county will be required to provide a maintenance of effort in the FY 2014-15 budget under H438 that equates to the FY 2010-2011 funding level of \$3,781,570. The health fund budget includes an appropriation from reserves accumulated from Medicaid Maximization funds for the implementation of electronic health records with an estimated cost of approximately \$500,000.

The total contribution to the social services fund of \$5,395,122 represents an increase from the current year of \$71,534.

Funding for Coastal Care is recommended to remain the same at \$692,000.

The recommended appropriation to Brunswick Senior Resources, Inc. is \$1,550,000.

Employee Benefits

During the recession Brunswick County managed to avoid reductions in employee compensation and benefits while providing a \$1,000 non-recurring bonus to all full-time employees in November 2011 and a merit pool fund of 2% in September 2012. The FY 2012-2013 budget funded a classification and compensation study. The FY 2013-2014 recommended budget includes \$2,500,000 to fund option 3 of the classification and compensation study which provides for an 8% increase in the pay ranges, a 5% increase for employees with a grade increase of 1 or more grades, a service longevity/parity adjustment for Brunswick County service years with a maximum of 5% and a minimum of 3%.

No plan design changes to the employee group health insurance schedule of benefits are recommended. As an organization we will embark on the second full year of the transition to being self-insured with the group health insurance. After more than a year and a half into the plan year, claims have tracked at expected levels. The decision was made to maintain the employee premiums and county contributions to the health fund constant in FY 2013-2014. The self-insured health plan is operating at 85% utilization with a reserve of \$2.6 million accumulated as of April 30, 2013. The sector that has experienced the highest claims is the dependent spouses where claims have exceeded contributions by 217% thru April 2013, an increase of 5% over the first plan year. After the aggregate stop loss payments of \$1 million, additional claims, if any would be the responsibility of the county to pay. Specific stop loss insurance for individual claims exceeding \$150,000 is in place to manage the risk associated with a self-insured plan.

In order for the county to have the opportunity to achieve success under the self-insured plan, it is important for the county to expand opportunities for employee health awareness and lifestyle changes. Therefore, this budget includes a level of funding to continue the employee wellness clinic for all employees and dependent spouses. Additionally, spouses and dependents that have access to health insurance benefits from another source must elect coverage under the other source and will not be eligible for participation in the county health plan. These measures are anticipated to assist in maintaining the fiscal solvency of the self-insured health program.

The proposed budget includes funding for all currently provided employee benefits, including 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 from 2008. Other departments, primarily those that provide human services, public safety or internal and support services have seen an increase in service demands.

BUDGET MESSAGE

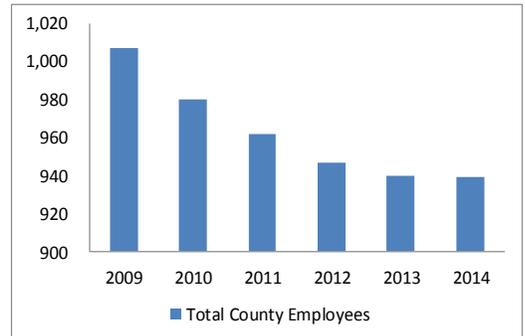
It has been a goal of Administration and the Board to avoid a reduction in force. In FY 2009-2010 twenty-two vacant positions were eliminated for a cost savings of \$971,304 including salary and benefit costs. In FY 2010-2011 an additional sixteen vacant positions were eliminated for an estimated savings of \$743,722. The FY 2011-2012 budget included the elimination of twenty-two full-time positions for a total reduction of approximately \$1,019,467 and in an effort to reach a sustainable employee base; the FY 2012-2013 budget included the elimination of 15 vacant positions representing a savings of approximately \$594,993. There are no general government positions recommended to be eliminated in FY 2013-2014.

A total of 14 new positions were requested for general government. For the first time in many years, the recommended budget includes 2 new positions, a SQL administrator for the MIS department at a cost inclusive of benefits of \$66,963 and a social work investigator/assessor for DSS at a cost inclusive of benefits of \$62,672. The recommended budget includes the transfer of a temporary re-assignment position from the clerk to the board to the judge's office to become a permanent veterans' service technician and the funding transfer of one-half the salary of a computer information specialist from the enterprise fund to the finance department.

The general government operations provide for 9 elementary resource officers added in mid-year of 2012-2013 to be reimbursed by the school system or grant funds recently applied for.

A total of three new positions were requested for the enterprise operations and two positions were recommended to be deleted due to completion of projects and the phase in of the electronic meter reading system. The budget includes the recommendation of one utility system electrician in the sewer fund at a cost of \$54,274.

These changes would bring the total number of positions to 939, of which 820 are associated with general government functions and 119 associated with the enterprise operations.



Capital Improvement Plan

The list of projects recommended for funding in FY 2013-2014 includes twelve projects totaling \$14,865,441. 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 \$3,515,210 remaining to complete the planned infrastructure.

The central services section of the recommended plan includes \$75,000 for HVAC System replacements in EMS, and \$306,650 to replace the roof on Buildings H and F.

Related to environmental protection the plan includes \$98,000 for a replacement floor in the MSW transfer station, professional fees related to 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 \$4,566,474 for the construction of improvements to the Town Creek Park, \$344,522 for the design fees for improvements at Waccamaw Park and \$3,000,000 and for a senior/community center in the Leland area.

The projects in the public safety section of the plan is the sheriff's firing range at \$200,000 to be funded from capital reserve funds and an expansion to the 911 Center to be funded with grants.

The FY 2013-2014 Capital Improvement Plan as presented includes \$377,522 of current year revenue transfers from the governmental funds and \$4,566,474 of debt proceeds to fund projects. Since the five-year capital improvement plan represents a living document some projects originally scheduled for FY 2013-2014 have been deferred to future years.

BUDGET MESSAGE

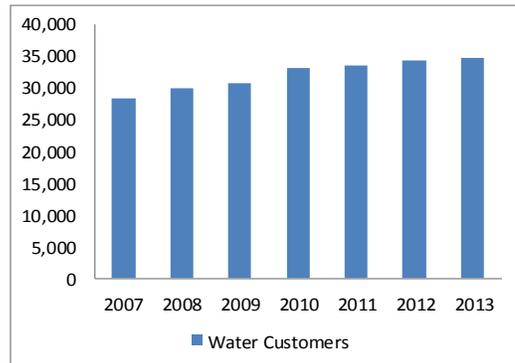
Capital Outlay and Major Operating Expenditures

The recommended budget includes a total of \$2,651,136 in capital outlay and major operating equipment for operating purposes in the governmental funds, up by \$642,629 from the FY 2012-2013 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 \$451,380, 2 new ambulances with cots \$316,950, and a viper radio diagnostic system costing \$62,000, the first phase of technology infrastructure identified critical needs equipment totaling \$350,620, 109 desktop computers to achieve a 5 year replacement rotation at a cost of \$109,000, 14 tablet computers for the implementation of the electronic health records, 17 foot flat bottom work boat with trailer \$15,000, 60 HP tractor \$45,000, zero turn commercial grade mower \$15,000, mini rubber track excavator for the landfill \$60,000, Building I improvements for planning offices \$11,000, press box replacement at Shallotte Park \$27,000, irrigation of soccer fields at Smithville Park \$22,000, replacement of fencing at Leland Park \$10,000 and a Trimble laser optics and positioning system for environmental health at a cost of \$15,000

In the emergency telephone fund, an appropriation is recommended to provide \$225,902 of funding assistance to aid in the construction costs for the new 911 building.

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 34,719 water retail customers and 11,516 sewer retail customers. Customer connections provide capital recovery fee revenue, which a source is 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. In FY 2011-2012, the Calabash wastewater collection system and the Brick Landing collection system improvements and pump station and force main projects were completed. In FY 2012-2013, the Sunset Beach collection systems were completed and construction began on the Boiling Spring Lakes wastewater collection and transmission system projects. In November 2012, the county and the Town of Ocean Isle Beach entered into an agreement whereby the town became a regional wastewater participant which will insure a long term source of high quality wastewater treatment capacity for the citizens of the area. The Northeast Regional Wastewater Plant 825,000 gpd expansion contract is under construction and 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. The contract was recently awarded for the FY 2012-2013 neighborhood projects consisting of Pinewood Drive, Freedom Star Drive, Old Ferry Road, Sunfield Court, Mashie/Sun County, Grissett Road and Mariners Village.

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.

BUDGET MESSAGE

WATER FUND

Revenues

The total recommended water fund budget for FY 2013-2014 is \$21,131,259 which is in line with the original budget for FY 2012-2013 appropriation and includes a transfer to the capital project fund of \$3,350,000. Although the number of new taps is 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 \$175,000 in water transmission line capital recovery fees. Tap fees are expected to generate \$220,000.

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 \$4,633,200 and investment earnings for the Water Fund are expected to remain flat at \$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 5 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 \$2.81 to \$2.85 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 increase slightly due to increased sales to \$2,317,020.

Included in the revenue total for the water fund is an appropriation of expendable net assets in the amount of \$1,164,211 for capital projects.

Operating Costs

There were 1.5 new positions requested for the water fund, a public education specialist and a utilities warehouse assistant with neither recommended for funding. As planned, a reduction of 1 meter reading position is recommended due to the automated meter reading system phase in project. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is decreasing slightly from \$1,083,300 to \$1,047,323. The anticipated rate is \$0.26 per thousand gallons. 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 12.0% to \$293,453 due to increases in equipment costs.

Capital Outlay

The largest capital expenditure in the water fund is \$1,800,000 for the fifth year implementation of the automated water meter reading system and meter installation. The county is on schedule to complete the project in 2 years. Other large capital outlay items include an extended boom backhoe with forks costing \$70,000 and a vac machine valve at \$51,000. Four replacement trucks are included at a total cost of \$112,000 along with a new diesel utility work truck at a cost of \$55,000.

Debt Service

Debt service in the water fund is 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 2013-2014. If the project is financed as planned there would be \$55,000 principal and \$80,850 of interest payments due in FY 2013-2014. The total water fund debt service budget is \$1,884,802 for an increase of 16.3% or \$264,254.

BUDGET MESSAGE

Water Capital Improvement Plan

The water fund capital improvement plan includes nine projects for FY 2013-2014 at a total estimated cost of \$10,082,574. The largest project is Northwest Water Transmission Project Phase I with an estimated total cost of \$9,125,000 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 design fees related to the Northwest Plant Phase 2 at \$1 million, Sunset Beach Island Second Feed \$1,050,000, neighborhood expansion of water mains \$850,000, design of the Southeast Area Water Tank \$100,000, mobile generator storage building \$100,000, second feed to the City of Northwest \$1,500,000, and 211 Plant Improvements at an estimated cost of \$1,150,000.

Waterline expansion projects planned in the upcoming fiscal year include Watts Road, Tropical Shores II Subdivision, Fifty Lakes Drive, Old Ferry Connection, Mintz Cemetery Road and Turkey Trap Road. The projects will be constructed with an estimated \$850,000 of capital reserve funds.

WASTEWATER FUND

The total recommended sewer fund budget for FY 2013-2014 is \$21,428,419 representing a 6.3% increase or \$1,264,446 over the FY 2012-2013 original budget primarily due to moderate increases in collection costs associated with the Calabash and Sunset Beach systems and the acquisition of the Ocean Isle Beach Plant.

Revenue

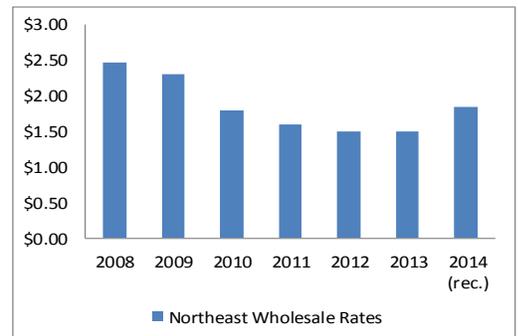
There is no increase in the current sewer retail rate structure that is projected to generate \$7,553,888 or \$619,888 more than the \$6,934,000 projected in the original FY 2013 budget. This increase can be attributed to the increase in the customer base to include the addition of 1,200 customers in Sunset Beach.

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.

Operating Costs

There was 1 new position requested for the Sewer Fund, a utility system electrician which is recommended due to growth to over 140 system pump stations and the State requirement to provide weekly checks and maintenance.

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 10 years. Based on an annual average daily flow of 1.36 MGD and an operational budget of \$857,851, the wholesale rate for the Northeast participants will increase from \$1.50 to \$1.85 per thousand gallons.

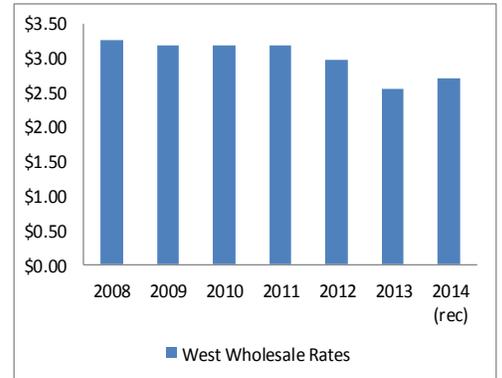


BUDGET MESSAGE

The recommended operating budget for the West Brunswick Regional Wastewater System is \$1,993,465 up 6.2% 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. The wholesale rate is recommended to increase from \$2.55 to \$2.70 per 1000 gallons.

Capital Outlay

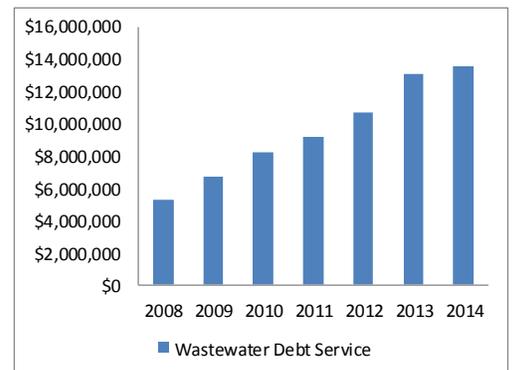
Capital outlay for the sewer divisions includes three replacement trucks at a cost of \$81,000 and a ¾ ton truck with service body shared by the regional plants at a cost of \$36,000. Other capital outlay includes a new 30 ton boom truck at a cost of \$300,000 and a disc filer panel replacement at the Northeast plant at a cost of \$44,000. Total capital outlay for wastewater departments is \$537,900.



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 2013-2014 is \$13,597,858 slightly increased from FY 2012-2013. There is no new sewer debt recommended.

West Regional wastewater participants are responsible for \$4,576,968 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 \$2,907,369, the Town of Holden Beach will contribute \$1,171,050, and the Town of Shallotte will contribute \$498,549. Although not a participant in the West Regional System, the City of Southport will contribute \$350,000 under the terms of an interim wastewater treatment agreement with the county and Ocean Isle Beach will contribute an additional \$275,000.



The Northeast Regional Wastewater participants are responsible for \$1,333,540. 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 \$910,692.

Debt service reimbursements for the remaining Northeast Regional participants for the expansion includes the Town of Navassa \$110,725, the City of Northwest \$77,142, and Brunswick Regional Water and Sewer H2Go \$234,981.

Wastewater Capital Improvements

The wastewater capital improvement plan for FY 2013-2014 includes two primary projects at a total projected cost of \$5,100,000 including construction of the Ocean Ridge and Angels Trace Force Main project estimated at \$1 million and the Ocean Isle Beach Wastewater Treatment Plant Pump Station construction costing \$3.5 million. The projects are anticipated to be funded with proceeds remaining from prior sewer capital project debt issues.

Conclusion

The outlook for FY 2013-2014 is more optimistic than the previous five years but uncertainty of economic conditions still exist. If the modest growth projections ranging from 1 to 3 percent are realized, the county may continue to reduce the reliance on non-recurring funds to balance the general government operating budget. 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 need to continue to identify and evaluate alternative ways of doing business that will result in cost reductions while maintaining high service levels.

BUDGET MESSAGE

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 2013-2014 that will meet the service needs and expectations of everyone we serve.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Ann B. Hardy". The signature is written in a cursive, flowing style.

Ann B. Hardy
Interim County Manager/Finance Officer

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 2014, representing the period from July 1, 2013 to June 30, 2014.

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 2012 actual results, FY 2013 approved and current budget as of June 30, 2013 and FY 2014 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 2014 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 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 2014 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, population, financial policies, budget ordinances, and glossary.

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

- Develop 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.

Financial Stewardship

- Adopt a County Budget for FY 2013-14 that maintains the property tax rate of \$.4425, the lowest rate among counties in North Carolina with a population over 100,000.
- 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.
- Continue the supplemental financial support for the Brunswick Connector transit service provided by the Cape Fear Public Transportation Authority.

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.
- Provide supervisory skill building training opportunities for all supervisory personnel.

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.
- To obtain the Interbasin Transfer Certificate and position the county for design and expansion of the Northwest Water Treatment Plant.
- 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.
- Support the formation of an Area Authority to operate a program for mental health, developmental disabilities, and substance abuse services in Brunswick, Carteret, New Hanover, Onslow and Pender counties to achieve cost efficiencies and improved treatment outcomes associated with the statewide expansion of the 1915(b)/(c) Medicaid Waiver.

Planning Process

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. 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 no increase in the ad Valorem tax rate, department heads were advised to develop budget requests limited to continuation of essential services with no program growth and cost reductions where possible. General Fund capital outlay, new positions, construction projects and staff travel continue to be impacted by the reduction in revenues and a 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 2014 budget occurred on June 17, 2013.

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 2014

Date of Action	Budget Procedure	Action By
1/16/2013	Distribution of Goals Forms and Instructions, Submission of Capital Improvement Forms and Instructions	Director of Fiscal Operations
2/8/2013	Submit Goals and Preliminary Capital Improvement Forms to County Manager and Director of Fiscal Operations	Department Heads
2/11-15/2013	Compile Department Goals and Preliminary Capital Improvement Plan	County Manager
2/25/2013	Distribution of Budget Forms and Instructions	Director of Fiscal Operations
2/28-3/1/2013	Goals/Budget Retreat	Board of Commissioners County Manager Director of Fiscal Operations
3/13/2013	Submit Budget Requests to County Manager and Director of Fiscal Operations, Submit Non-Profit Budget Request to Assistant County Manager	Department Heads and Agency Officials
3/29/2013	Compile Department and Agency Budget Requests	Director of Fiscal Operations
4/15-4/26/2013	Meet with Department Heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/20/2013	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 3, 2013 at 6:30 for public hearing	County Manager, Board of Commissioners
5/21/2013	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/21/2013	Submit legal notice for publication 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
5/28-5/30/2013	Study sessions on Recommended Budget	Board of County Commissioners
6/3/2013	Public Hearing 6:30 p.m. Monday	Board of County Commissioners
6/4/2013	Study session on Recommended Budget	Board of County Commissioners
6/17/2013	Formal adoption of Budget Ordinance	Board of County Commissioners
7/1/2013 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 Funds. The Agency Funds are used to account for the assets the county holds on behalf of others.

All funds included in the annual budget document are appropriated and accounted for based upon its functional area of one of the following: General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, 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.

Budget Structure

Funds Appropriated Annually & Included in the Budget Ordinance	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Major Funds												
General Fund:												
Governing Body	G	X										
County Administration	G	X										
Finance	G	X										
Tax Administration/Revenue Collections	G	X										
Geographic Information Systems	G	X										
Legal Department	G	X										
Court Facilities	G	X										
Board of Elections	G	X										
Register of Deeds	G	X										
Management Information Systems	G		X									
Service Center	G		X									
Engineering	G		X									
Operation Services	G		X									
Non-Departmental	G		X									
District Attorney's Office	G			X								
Sheriff's Office	G			X								
Detention Center	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Fire and Rescue Agencies	G			X								
Building Inspections	G			X								
Coroner	G			X								
Central Communications Center	G			X								
Sheriff's Animal Protective Services	G			X								
Transportation Agencies	G				X							
Solid Waste	G					X						
Environmental Protection Agencies	G					X						
Central Permitting	G						X					
Planning	G						X					
Economic Development Commission	G						X					
Cooperative Extension	G						X					
Soil and Water	G						X					
Coastal Care	G							X				
Veterans Service	G							X				
Human Services Agencies	G							X				
Brunswick County Schools	G								X			
Brunswick Community College	G								X			
Library	G									X		
Parks and Recreation	G									X		
Contingency	G	X										
Public Housing	G						X					
Public Health	G							X				
Social Services	G							X				
Debt	G									X		
Proprietary Funds:												
Water	E											X
Wastewater	E											X
Water Debt	E											X
Wastewater Debt	E											X
Worker's Compensation	IS											X
Health Insurance	IS											X
Non-Major Funds												
Occupancy Tax	SR						X					
Emergency Telephone	SR			X								
Register of Deeds Technology Enhancement	SR	X										

G-General Fund, E-Enterprise Fund, IS-Internal Service Fund, SR-Special Revenue 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).

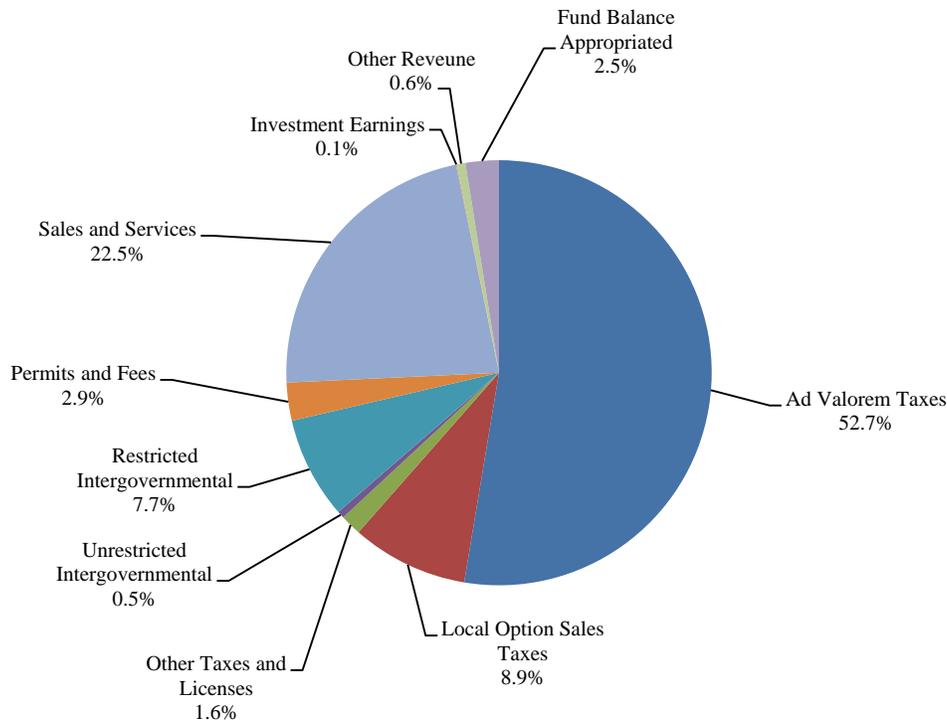
Total Revenues by Fund

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
General Fund	\$ 157,710,633	\$ 151,537,928	\$ 161,959,600	\$ 159,002,554
Special Revenue Funds:				
Occupancy Tax	1,147,265	1,109,374	1,224,374	1,150,000
Emergency Telephone System	609,281	607,350	3,013,843	761,711
Register of Deeds Technology Enhancement	102,403	152,243	153,478	159,300
Enterprise Funds:				
Water	20,367,087	21,107,756	22,672,567	21,114,466
Wastewater	19,888,604	20,163,973	22,069,502	21,397,803
Internal Service Fund:				
Workers' Compensation Fund	1,047,755	1,041,998	1,041,998	1,041,998
Health Insurance Fund	10,327,929	10,642,000	10,642,000	10,640,700
Total Revenues	211,200,957	206,362,622	222,777,362	215,268,532
Less transfer from other Funds	(575,641)	(591,100)	(2,548,319)	(80,000)
Total Revenues all Funds, Net of transfers	\$ 210,625,316	\$ 205,771,522	\$ 220,229,043	\$ 215,188,532

Total Revenues by Source (all funds)

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Ad Valorem Taxes	\$ 105,460,118	\$ 105,111,312	\$ 106,757,682	\$ 107,087,740
Local Option Sales Taxes	15,996,708	15,661,801	15,697,347	18,044,972
Other Taxes and Licenses	3,163,722	3,113,374	3,363,374	3,245,000
Unrestricted Intergovernmental	1,514,498	1,298,489	1,293,880	1,118,209
Restricted Intergovernmental	19,209,785	16,086,703	20,164,231	15,739,170
Permits and Fees	3,304,118	5,410,457	5,640,747	5,892,624
Sales and Services	43,132,603	43,374,185	45,036,001	45,782,417
Investment Earnings	311,841	101,600	101,600	127,800
Other Reveune	13,330,135	13,192,403	13,363,247	12,996,870
Net Issuance/Refunding of Long-Term Debt	5,201,788	-	2,220,258	-
Fund Balance Appropriated	-	2,421,198	6,590,676	5,153,730
Total Revenues	210,625,316	205,771,522	220,229,043	215,188,532
Total Revenues Excluding Internal Service Funds	\$ 199,249,632	\$ 194,087,524	\$ 208,545,045	\$ 203,505,834

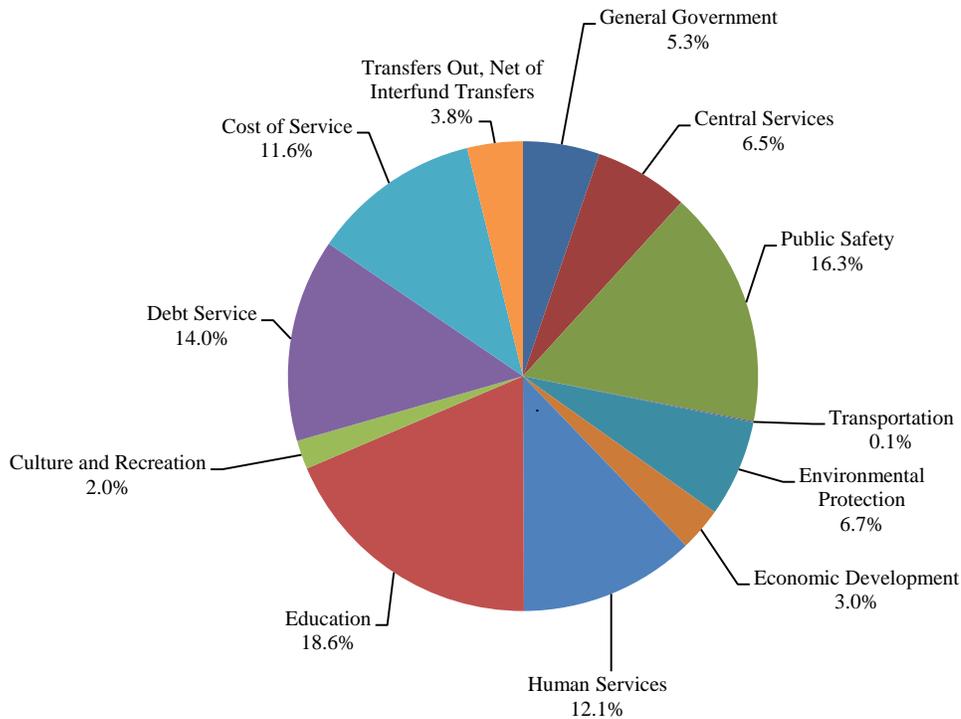
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

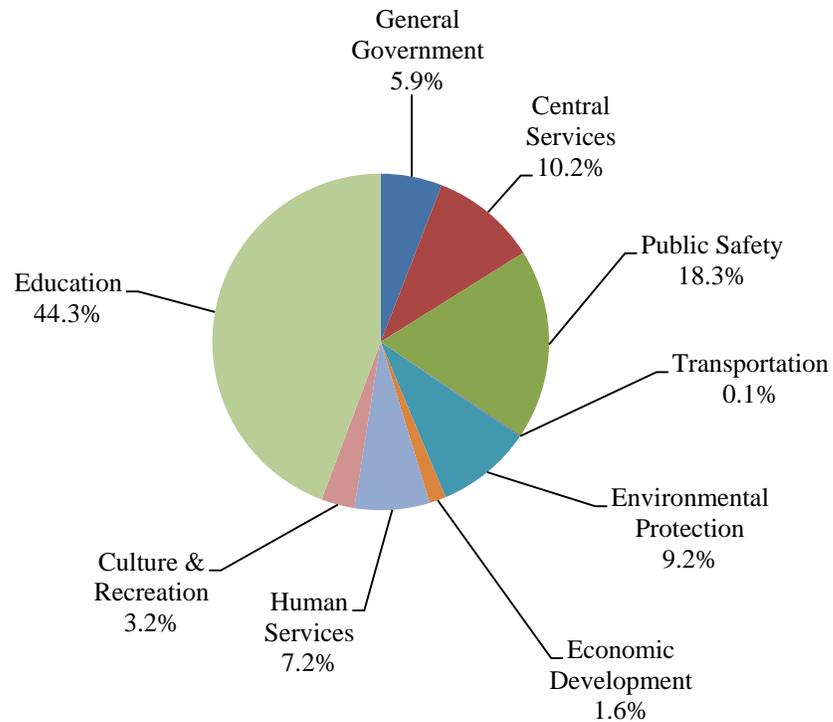
	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
General Government	\$ 9,676,688	\$ 10,178,343	\$ 10,865,566	\$ 10,709,292
Central Services	12,371,883	12,520,684	13,035,299	13,212,954
Public Safety	31,752,160	30,064,308	35,985,866	33,220,860
Transportation	344,699	138,390	373,450	158,163
Environmental Protection	13,519,057	13,521,914	13,527,396	13,572,098
Economic Development	5,742,858	5,969,209	6,315,055	6,093,504
Human Services	25,924,881	24,419,341	26,209,291	24,656,161
Education	35,488,626	36,675,154	36,675,154	37,920,810
Culture and Recreation	3,825,022	3,735,204	3,777,237	4,030,410
Debt Service	31,609,825	29,314,340	31,199,220	28,457,037
Cost of Service	30,714,521	34,118,097	37,451,325	35,371,807
Transfers Out, Net of Interfund Transfers	6,991,544	5,116,538	4,326,694	7,785,436
Total Operating Expenditures	207,961,764	205,771,522	219,741,553	215,188,532
Total Operating Expenditures Excluding Internal Service Funds	\$ 197,987,034	\$ 194,087,524	\$ 208,057,555	\$ 203,505,834

Total Expenditures (Excluding Internal Service Funds)



2013 Approved Tax Levy Distribution

	2013 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 6,117,433	0.0260	\$ 0.059	5.9%
Central Services	10,556,657	0.0449	0.102	10.2%
Public Safety	19,053,546	0.0812	0.183	18.3%
Transportation	129,666	0.0006	0.001	0.1%
Environmental Protection	9,597,107	0.0409	0.092	9.2%
Economic Development	1,697,906	0.0072	0.016	1.6%
Human Services	7,477,788	0.0319	0.072	7.2%
Culture & Recreation	3,282,014	0.0140	0.032	3.2%
Education	45,975,623	0.1958	0.443	44.3%
Total	\$ 103,887,740	0.4425	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2012</i> <i>Actual</i>	<i>FY 2013</i> <i>Approved</i> <i>Budget</i>	<i>FY 2013</i> <i>Current</i> <i>Budget</i>	<i>FY 2013</i> <i>Actual</i> <i>Estimated</i>	<i>FY 2014</i> <i>Approved</i> <i>Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 105,460,118	\$ 105,111,312	\$ 106,757,682	\$ 108,945,817	\$ 107,087,740
Local Option Sales Taxes	15,996,708	15,661,801	15,697,347	16,941,795	18,044,972
Other Taxes and Licenses	2,016,455	2,004,000	2,139,000	2,262,741	2,095,000
Unrestricted Intergovernmental	1,514,498	1,298,489	1,293,880	1,133,188	1,118,209
Restricted Intergovernmental	18,000,904	14,762,317	16,464,845	17,592,379	14,258,582
Permits and Fees	2,801,717	2,494,214	2,724,504	3,162,231	2,905,751
Sales and Services	7,710,997	7,293,504	8,479,216	9,275,461	8,552,126
Investment Earnings	217,748	56,100	56,100	113,344	85,000
Other Reveune	1,441,331	1,094,771	1,262,595	1,627,789	865,655
Total Revenues	155,160,476	149,776,508	154,875,169	161,054,745	155,013,035
Expenditures:					
General Government	9,598,222	10,026,100	10,712,088	10,107,141	10,549,992
Central Services	12,371,883	12,520,684	13,035,299	11,664,103	13,212,954
Public Safety	30,715,599	29,456,958	32,972,023	31,793,924	32,459,149
Transportation	344,699	138,390	373,450	373,450	158,163
Environmental Protection	13,519,057	13,521,914	13,527,396	13,420,533	13,572,098
Economic Development	4,595,592	4,859,835	5,090,681	4,850,697	4,943,504
Human Services	25,924,881	24,419,341	26,209,291	25,051,483	24,656,161
Education	35,488,626	36,675,154	36,675,154	36,675,154	37,920,810
Culture and Recreation	3,825,022	3,735,204	3,777,237	3,621,142	4,030,410
Debt Service	16,436,622	14,175,190	16,410,448	16,402,027	12,983,877
Cost of Service	-	-	-	-	-
Total Expenditures	152,820,203	149,528,770	158,783,067	153,959,654	154,487,118
Revenues over (under) Expenditures	2,340,273	247,738	(3,907,898)	7,095,091	525,917
Other Financing Sources (Uses)					
Issuance of long-term debt	45,827,136	-	16,620,000	16,620,000	-
Premiums on bonds	4,789,688	-	1,875,258	1,875,258	-
Discount on bonds	(196,863)	-	-	-	-
Payment to escrow agent-refunded debt	(48,226,667)	-	(16,275,000)	(16,275,000)	-
Transfer from other funds	160,000	513,300	827,313	827,313	-
Transfer to other funds	(2,331,595)	(2,009,158)	(3,176,533)	(3,176,532)	(4,515,436)
Total Other Financing Sources (Uses)	21,699	(1,495,858)	(128,962)	(128,961)	(4,515,436)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,361,972	(1,248,120)	(4,036,860)	6,966,130	(3,989,519)
Fund balance, beginning of the year	57,350,355	59,712,327	59,712,327	59,712,327	66,678,457
Fund balance, end of year	\$ 59,712,327	\$ 58,464,207	\$ 55,675,467	\$ 66,678,457	\$ 62,688,938

Special Revenue Funds – Changes in Fund Balance

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2013 Actual Estimated</i>	<i>FY 2014 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	1,147,267	1,109,374	1,224,374	1,221,647	1,150,000
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	607,350	607,350	2,982,350	648,881	761,711
Permits and Fees	100,186	102,000	102,000	154,324	157,500
Sales and Services	-	-	-	-	-
Investment Earnings	4,148	1,200	1,200	1,925	1,800
Other Revenue	-	-	-	-	-
Total Revenues	1,858,951	1,819,924	4,309,924	2,026,777	2,071,011
Expenditures:					
General Government	78,464	152,243	153,478	108,599	159,300
Central Services	-	-	-	-	-
Public Safety	1,036,561	607,350	3,013,843	440,557	761,711
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	1,147,266	1,109,374	1,224,374	1,221,647	1,150,000
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Total Expenditures	2,262,291	1,868,967	4,391,695	1,770,803	2,071,011
Revenues over (under) Expenditures	(403,340)	(144,183)	(649,471)	255,974	(49,043)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	31,493	31,493	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	31,493	31,493	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(403,340)	(49,043)	(50,278)	287,467	-
Fund balance, beginning of the year	1,438,759	1,035,419	1,035,419	1,035,419	1,322,886
Fund balance, end of year	\$ 1,035,419	\$ 986,376	\$ 985,141	\$ 1,322,886	\$ 1,322,886

Enterprise Funds – Changes in Fund Balance

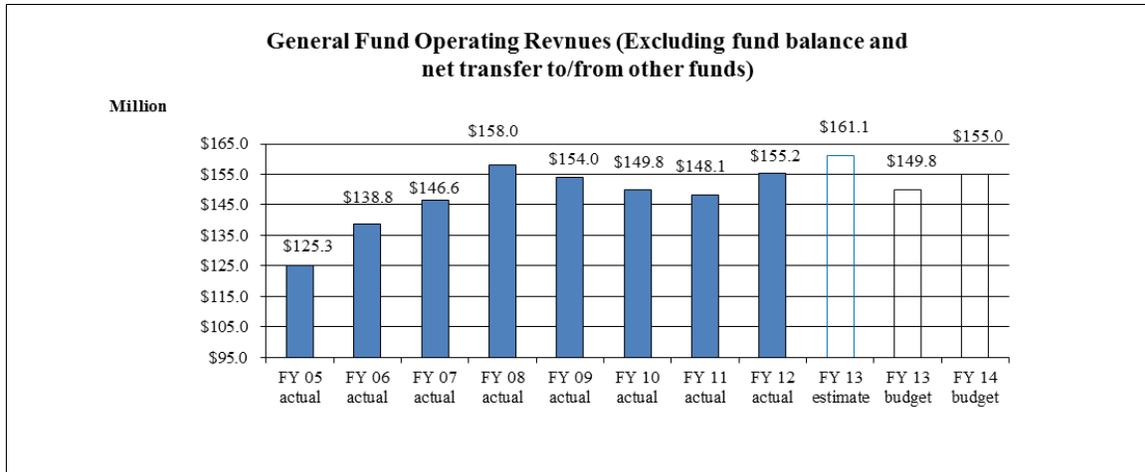
	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2013 Actual Estimated</i>	<i>FY 2014 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	601,531	717,036	717,036	708,090	718,877
Special Assessments	402,215	2,814,243	2,814,243	22,794,771	2,829,373
Permits and Fees	-	-	-	-	-
Sales and Services	35,421,606	36,080,681	36,556,785	37,946,673	37,230,291
Investment Earnings	80,319	43,000	43,000	52,516	41,000
Other Reveune	522,746	414,934	417,954	422,125	448,517
Total Revenues	37,028,417	40,069,894	40,549,018	61,924,175	41,268,058
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	15,173,203	15,139,150	14,788,772	14,768,879	15,473,160
Cost of Service	20,739,791	22,434,099	25,767,327	23,272,053	23,689,109
Total Expenditures	35,912,994	37,573,249	40,556,099	38,040,932	39,162,269
Revenues over (under) Expenditures	1,115,423	2,496,645	(7,081)	23,883,243	2,105,789
Other Financing Sources (Uses)					
Other Financing Sources (Uses)					
Issuance of long-term debt	26,935,000	-	-	-	-
Premiums on bonds	4,346,631	-	-	-	-
Payment to escrow agent-refunded debt	(28,470,000)	-	-	-	-
Contingency	-	-	(487,490)	-	-
Transfer from other funds	415,640	77,800	1,689,513	1,689,513	80,000
Transfer to other funds	(5,235,591)	(3,698,480)	(3,698,480)	(3,698,480)	(3,350,000)
Total Other Financing Sources (Uses)	(2,008,320)	(3,620,680)	(2,496,457)	(2,008,967)	(3,270,000)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(892,897)	(1,124,035)	(2,503,538)	21,874,276	(1,164,211)
Expendable Net Assets, beginning of the year	22,318,635	21,425,738	21,425,738	21,425,738	43,300,014
Expendable Net Assets, end of year	\$ 21,425,738	\$ 20,301,703	\$ 18,922,200	\$ 43,300,014	\$ 42,135,803

Internal Service Funds – Changes in Fund Balance

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2013 Actual Estimated</i>	<i>FY 2014 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	9,626	1,300	1,300	9,159	-
Other Revenue	11,366,058	11,682,698	11,682,698	11,100,282	11,682,698
Total Revenues	11,375,684	11,683,998	11,683,998	11,109,441	11,682,698
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	9,974,730	11,683,998	11,683,998	9,962,006	11,682,698
Total Expenditures	9,974,730	11,683,998	11,683,998	9,962,006	11,682,698
Revenues over (under) Expenditures	1,400,954	-	-	1,147,435	-
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	1,400,954	-	-	1,147,435	-
Fund balance, beginning of the year	1,380,527	2,781,481	2,781,481	2,781,481	3,928,916
Fund balance, end of year	\$ 2,781,481	\$ 2,781,481	\$ 2,781,481	\$ 3,928,916	\$ 3,928,916

Revenue Highlights

General fund operating revenues in FY 2014 are projected to increase approximately 3.47 percent above FY 2013 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 67.7 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 1.1% from the FY 13 estimated value. The property tax rate and base is comprised of the following:

Estimated Property Tax Base (in thousands)

Fiscal Year	2010	2011	2012	2013	2014
Real Property	\$ 30,631,452	\$ 30,714,342	\$ 21,462,203	\$ 21,793,024	\$ 21,965,710
Public Service	\$ 1,032,000	\$ 1,060,000	\$ 980,670	\$ 1,130,000	\$ 1,223,000
Motor Vehicles	\$ 850,000	\$ 875,000	\$ 825,000	\$ 890,000	\$ 925,000
Personal Property	\$ 550,000	\$ 610,000	\$ 400,000	\$ 610,000	\$ 589,000
Total Estimated Property Tax Base	\$ 33,063,452	\$ 33,259,342	\$ 23,667,873	\$ 24,423,024	\$ 24,702,710
Property Tax Rate	.3050	.3050	.4425	.4425	.4425

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.

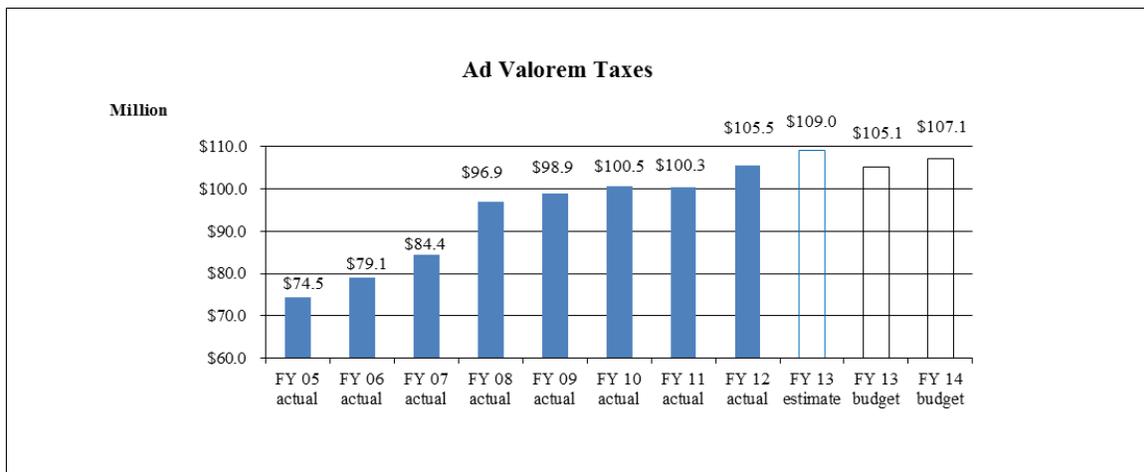
Public service tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air transportation companies. The State of North Carolina sets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

Revenue Highlights

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

The property tax rate did not change from the previous year. For FY 2014, the general property tax rate is \$.4425 per \$100 assessed valuation.

Ad valorem tax revenue is projected to increase by \$1,976,428 (1.94%) over the previous year's tax levy mainly due to the increase in the tax base assessed valuation of 1.2% along with a slight increase in the collection rate. One cent on the general fund property tax rate generates approximately \$2,347,746 with a collection rate of 95.04% for motor vehicles and 95.04% for real property. The collection rate for motor vehicles increased from 86.62% is due to North Carolina's new vehicle Tax & Tag Together program implementation. The program was designed to collect the vehicle property tax along with registration renewal and to conveniently pay them together.



Sales Tax

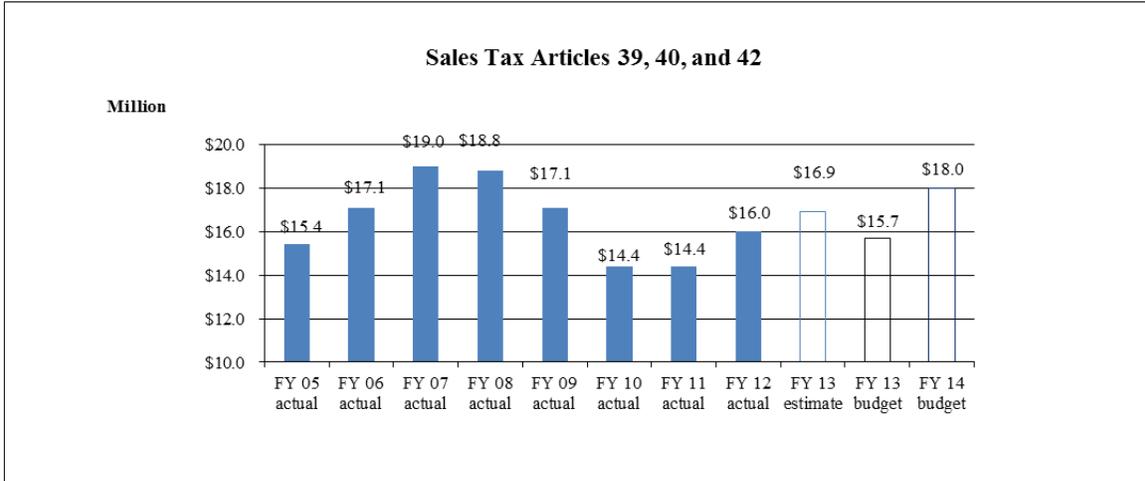
The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2014 is estimated to be \$18.0 million representing an increase from the FY 2013 estimated actual receipts. This 6.5% increase is attributable to the improved economy and the growth in new retail businesses locating within the county. There are three statutory authorizations for sales tax as shown in the following table:

Sales Tax					
Sales Tax	FY 10 Actual	FY 11 Actual	FY 12 Actual	FY 13 Estimated	FY 14 Budget
Article 39 (1cent)	\$ 6,233,524	\$ 5,788,970	\$ 6,683,940	\$ 7,174,799	\$ 7,861,865
Article 40 (1/2 cent)	\$ 4,320,424	\$ 4,505,897	\$ 4,862,026	\$ 5,034,320	\$ 5,130,738
Article 42 (1/2 cent)	\$ 3,786,534	\$ 3,996,820	\$ 4,450,742	\$ 4,732,676	\$ 5,052,369
Total Sales Tax	\$14,350,482	\$14,291,687	\$15,996,708	\$16,941,795	\$18,044,972

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.

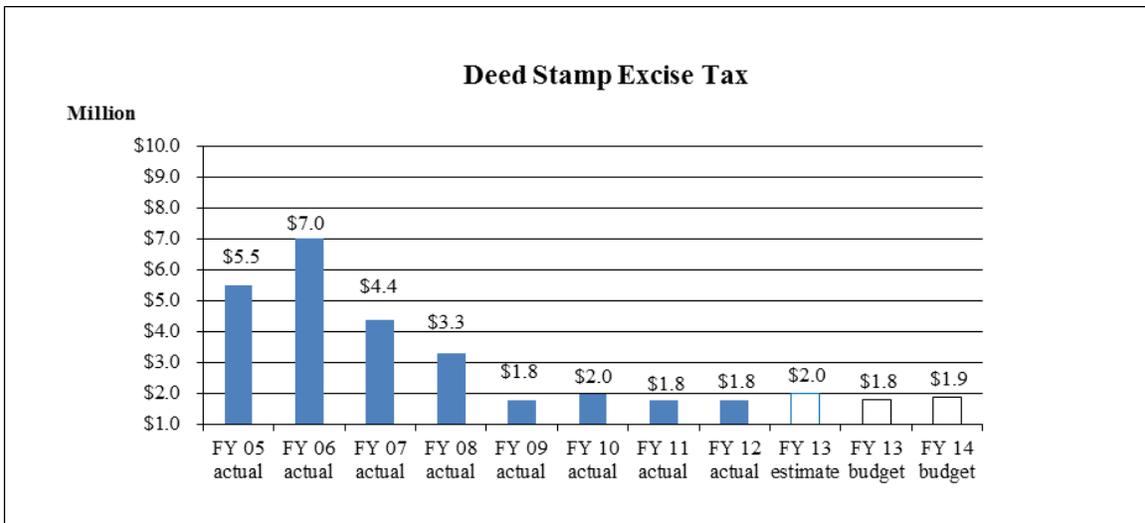
Revenue Highlights

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. State statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax revenue be used to support public school capital outlay or retire any indebtedness incurred by the county in providing capital outlay for the schools.



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. Economic recovery in real estate sales is slow, the FY 14 approved budget is 1.0 million over the FY 13 approved budget but 1.0 million less than the estimated actuals for FY 13.



Revenue Highlights

Unrestricted Intergovernmental

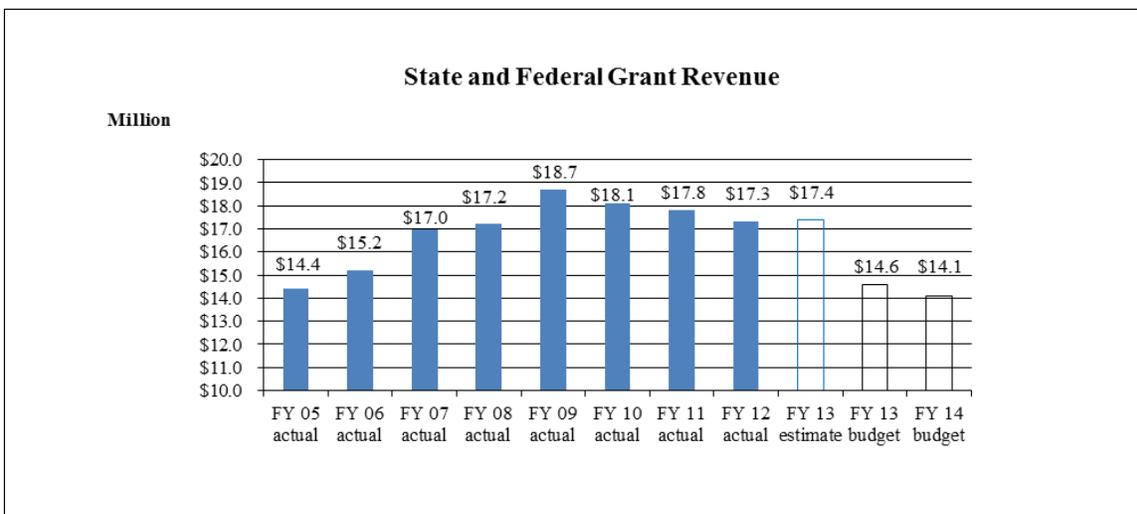
Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for unfortified wine local governments receive 62% of the tax proceeds. The amount of revenue budgeted for FY 14 is the same as the prior year approved budget of \$248,000 in FY 13.

Jail fees are expected to increase 6.2% from the prior year's approved budget generating approximately \$170,000 in revenue for FY 14. The increase is mainly due to the increase in the number of inmates housed for the State.

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 2014 the county is expecting to receive \$700,000 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 2014 budgeted revenues of \$14.1 million is a 3.4 percent decrease compared to the approved budget for FY 2013.

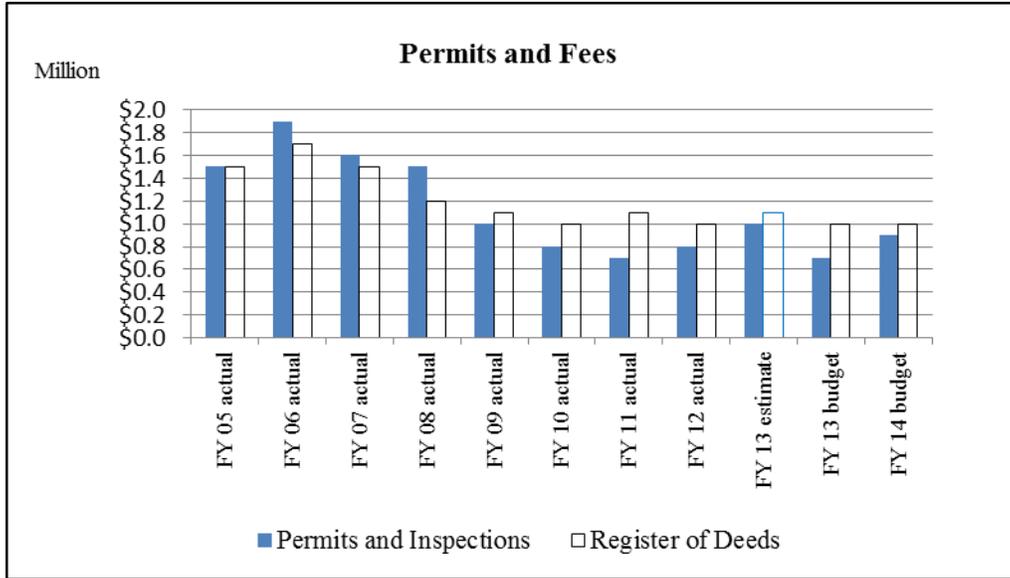


Permits and Fees

Property development fees, zoning application fees and fees for building permits and inspections are expected to generate revenues of \$1,008,734 in FY 2014 which is an increase from the prior year original budget of 19.2%. The county is experiencing a slow recovery in the number of residential and commercial building permits issued countywide.

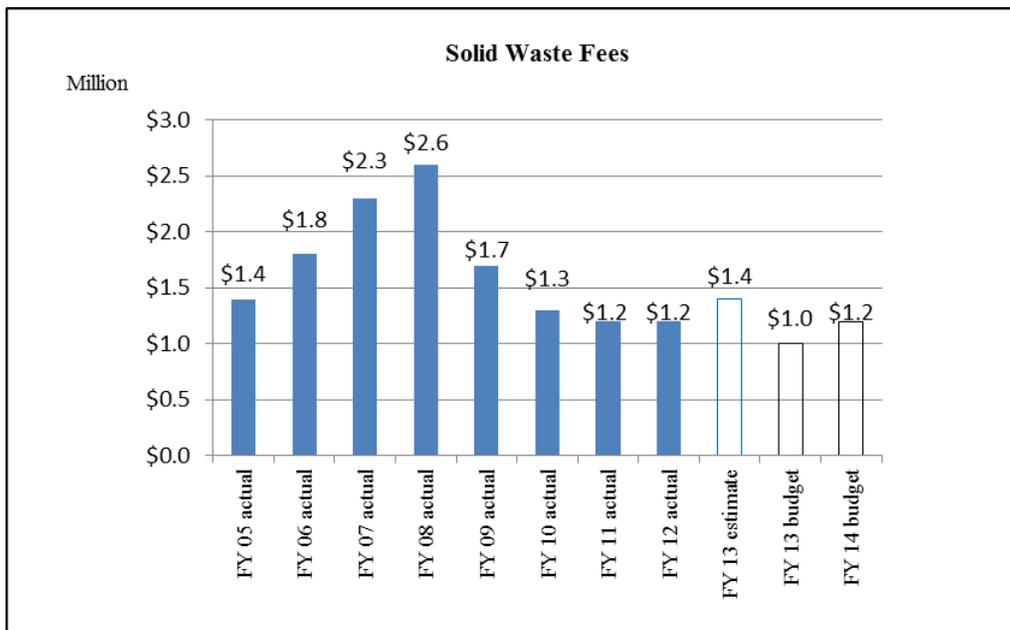
Revenue Highlights

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected increase in FY 2014 over last year's budget is 7.8% for a total of \$700,000 in revenue.



Sales and Service

Solid waste fees of \$1,180,000 for the county's construction and demolition landfill are expected to increase 18.0% comparison with the FY 2013 approved budget. The FY 2014 estimated increase is due to the continued slow recovery in the housing construction industry.

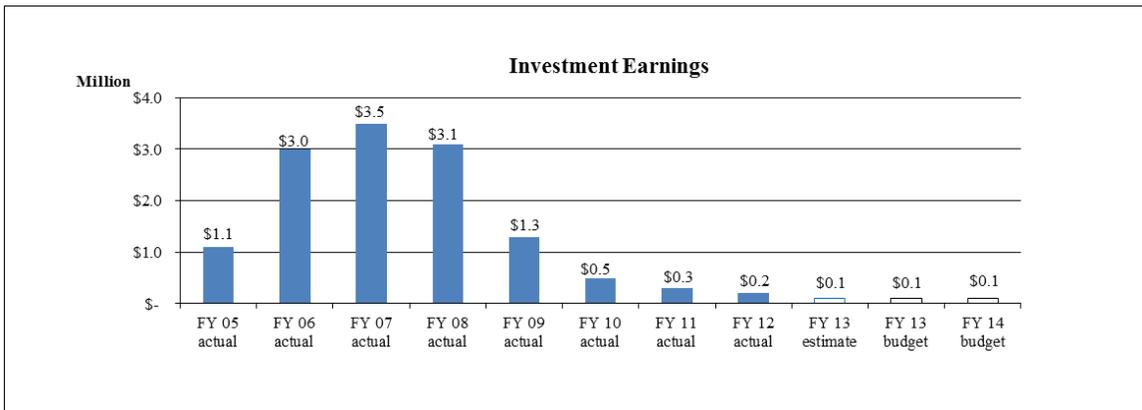


Revenue Highlights

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 and charges for services remain consistent in comparison to the prior year approved budget. The county contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2014 are \$3.3 million, up 3.2% percent from the prior year approved budget.

Investment Earnings

Earnings on investments continue to be low due to the low short-term interest rates, but are expected to increase 51.5% from \$51,600 to \$85,000 due to CD's maturing that were invested at higher interest rates.



Transfers from Other Funds

The budget includes no transfers from other funds in the current year.

Fund Balance Appropriated

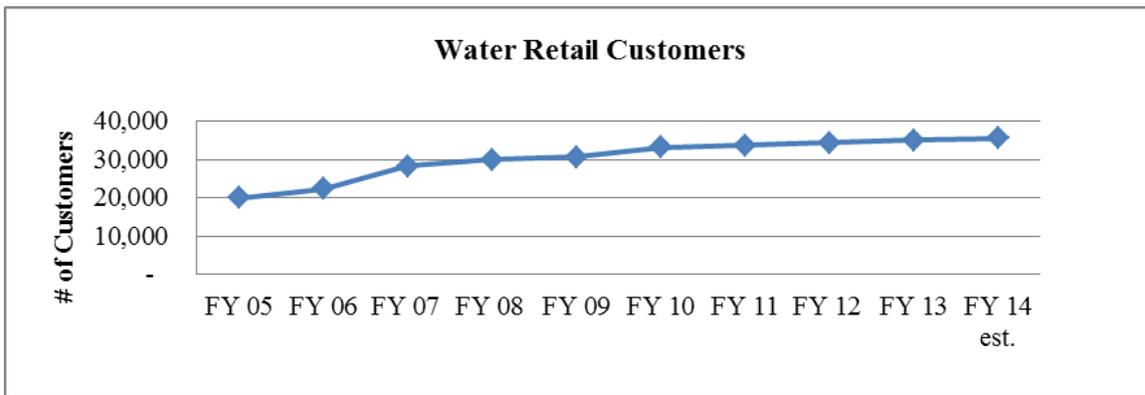
Fiscal Year 2014 includes a fund balance appropriation in the general fund of \$3,989,519 a \$2,741,399 increase over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$55.1 million is projected to be 36.7% of \$150.0 million of budgeted expenditures and transfers to the reserves in FY 2014.

Revenue Highlights

Enterprise Fund Revenues:

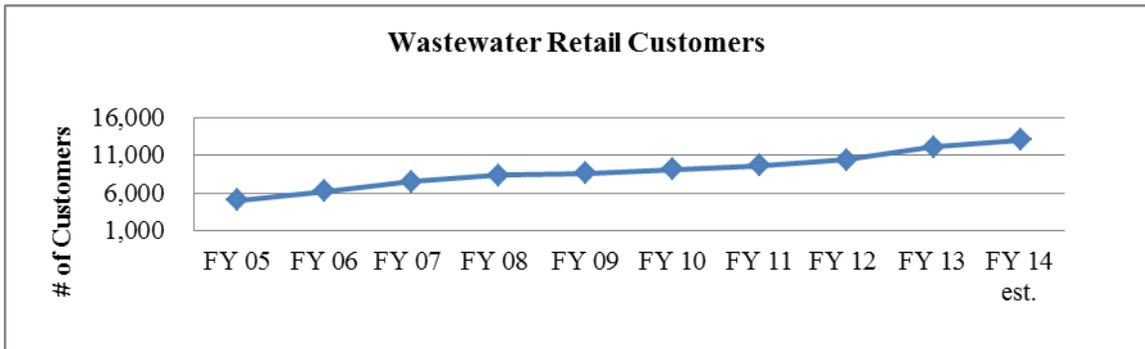
Water Fund

Total projected revenue in the Water Fund is \$21,114,466. Revenues are expected to increase .1% from the prior year approved budget mainly due to the increase expected industrial water 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 years, the board approved the lower of the PPI calculation for May (\$2.82 per 1,000 gallons) or the FY 2013 current rate of \$2.76 per 1,000 gallons. Fiscal year 2014 approved rate is \$2.76 per 1,000 gallons. Expected growth in FY 2014 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 14 is 35,600.



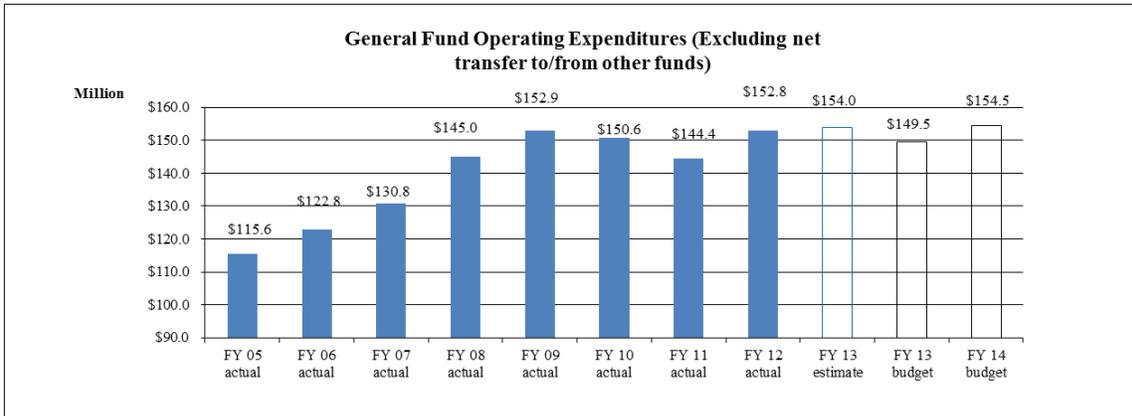
Wastewater Fund

Total projected revenue in the Wastewater Fund is \$21,397,803. Retail wastewater sales are projected to be \$7,287,875 which is a 5.8% (\$423,875) increase over FY 2013 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 14 is 13,100.



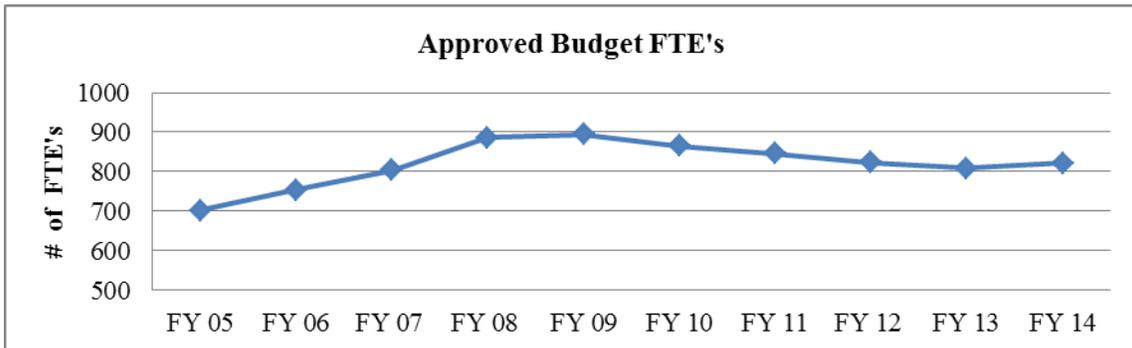
Expenditure Highlights

General fund operating expenditures in FY 2013 are projected to increase approximately 3.3 percent to \$154.5 million above FY 2013 approved budget from uses other than transfers to other funds.



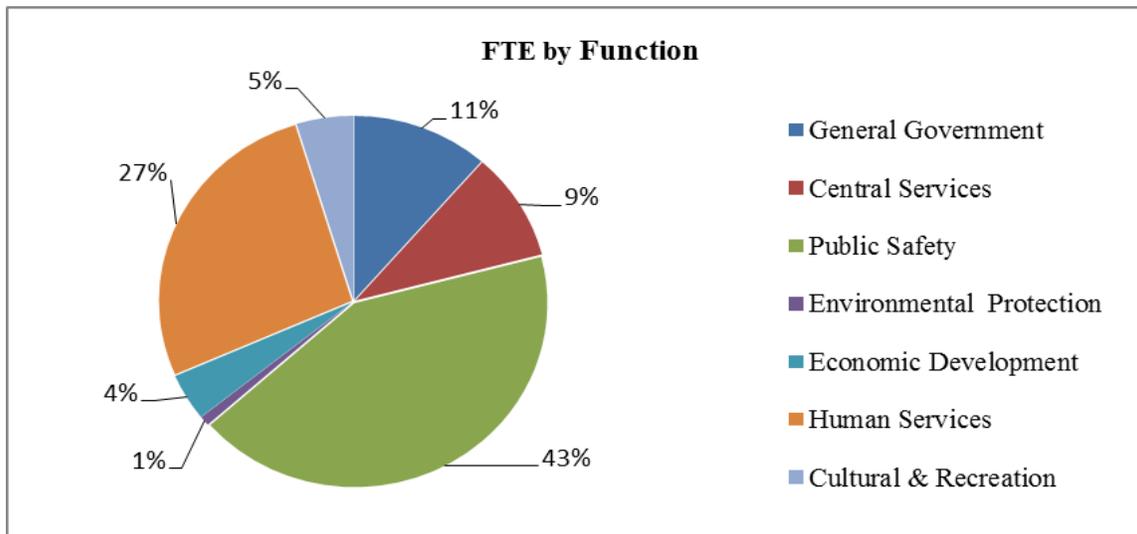
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2014 is \$58.8 million. During fiscal year 2013, 9 elementary resource officers were added. Funding for these resource officers will be reimbursed by the school system or grant funds applied for. For the first time since the economic slowdown and the county's hiring freeze implemented in FY 2008, there are no vacant positions eliminated from the budget and 2 new positions funded in FY 2014. The 2 new positions include a SQL administrator for the MIS department at a cost of \$66,963 and a social work investigator/assessor for Social Services at a cost of \$62,672. The total FTE budget for general government operations is 821 FTE's.



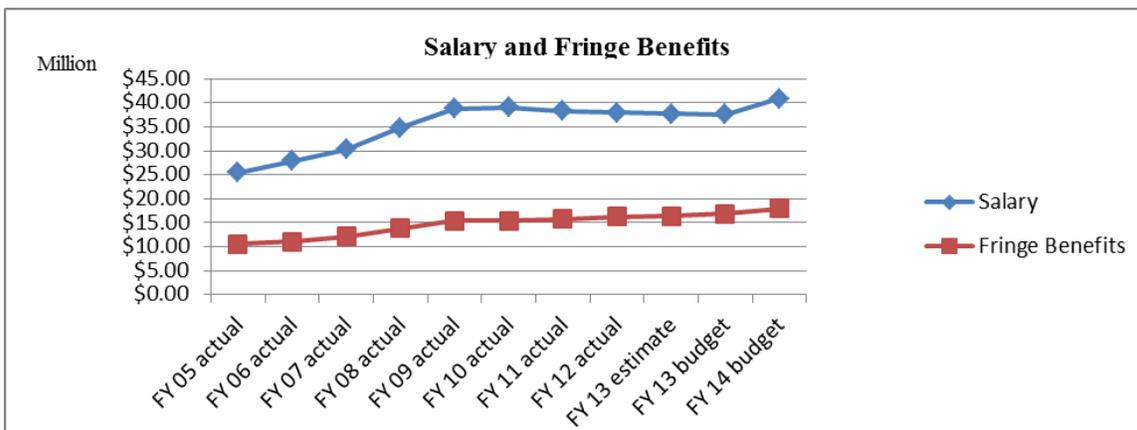
The approved FY 2014 FTE in the General Fund by function is General Government 94, Central Services 78, Culture and Recreation 39, Economic Development 34, Environmental Protection 7, Human Services 220, and Public Safety 349 for a total FTE budget of 821. Fiscal Year 2014 percentage of the total approved Full Time Equivalent Units by function is illustrated on the following page:

Expenditure Highlights



Compensation is adjusted annually in July and is based on performance. The budget includes no merit pool for FY 2014.

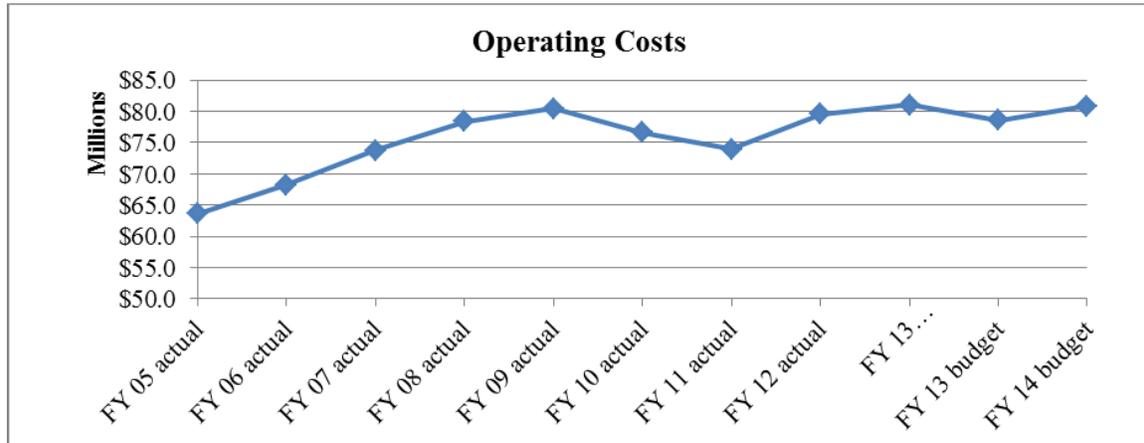
Overall personnel costs increased \$4.2M (7.8%) from the FY 2013 approved budget of \$54.5M to \$58.8M in FY 2014. In FY 2013, the county funded a classification compensation study and amended the budget for a 2% merit pool plus the associated benefits. The FY 2014 budget includes \$2,500,000 to implement the classification and compensation study which provides for an 8% increase in the pay ranges, a 5% increase for employees with a grade increase of one or more grades, a service longevity/parity adjustment for county service years with a maximum of 5% and minimum of 3%. Salary and fringe benefits represent 38.1 percent of the general fund operating budget. FY 2014 will be the third year of the transition to being self-insured with the group health insurance and the decision was made not to increase the employee premiums and county contributions to the health fund based on performance to date. 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 6.77% (.33% increase) for general employees and 7.28% (.51% increase) 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 2014 in the general fund are \$17.9 million which represents a \$1.0 million or 6.1 percent increase over the prior year budget mainly due to implementation of the classification and compensation study.



Expenditure Highlights

Operating Costs

Total operating costs budgeted in the general fund are \$80.9 million which is a 2.9 percent (\$2.3 million) increase compared to the prior year budget and is 52.3 percent of the total general fund approved operating budget of 154.9 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 2014 as compared to the FY 2013 approved budget:

Operating Costs by Function

Function	FY 2013 Budget	FY 2014 Budget	Dollar Change	Percentage Change
General Government	\$ 3,054,116	\$ 3,534,731	\$ 480,615	15.7%
Central Services	\$ 5,328,672	\$ 5,306,694	\$ (21,978)	-0.4%
Public Safety	\$ 5,910,773	\$ 6,468,884	\$ 558,111	9.4%
Transportation	\$ 138,390	\$ 158,163	\$ 19,773	14.3%
Environmental Protection	\$ 12,753,791	\$12,681,936	\$ 324,169	2.5%
Economic & Physical Development	\$ 2,733,357	\$ 2,665,828	\$ (67,529)	-0.4%
Human Services	\$ 10,821,596	\$ 10,483,004	\$ (338,592)	-3.1%
Education	\$ 36,675,154	\$ 37,920,810	\$ 1,245,656	3.4%
Cultural & Recreational	\$ 1,174,259	\$ 1,257,404	\$ (83,145)	-7.1%

- General Government – The most significant change is in the tax administration contracted services which increased \$247,400 due to a \$1.69 per bill state fee for the vehicle tax collection with the new Tax & Tag Together program. Tax administration’s budget for computer software also increased by approximately \$115,000 over the prior year’s budget for a new personal property tax module and enhancements to the real property tax software.

Expenditure Highlights

- Public Safety – The increase is from an increase in inmate housing related expenditures and in Sheriff’s vehicle and equipment repair and maintenance: Inmate meals increased \$170,000, inmate medical increased 82,520, pretrial release equipment rentals \$45,000, vehicle repairs \$48,120 and equipment repairs \$30,000.
- Environmental Protection – Contracted Services for solid waste pickup increased 1.5% or \$170,000. Building repairs and maintenance for the landfill increased \$90,000 for resurfacing the transfer station floor.
- Human Services – The overall decrease is mainly due to the expected implementation of the direct pay to the day care providers through the new Subsidized Early Education for Kid (SEEK) program reducing the day care expenditures 4.6%. Due to the combining of the health and social services programs into a health and human services organization, the county will be required to provide a maintenance of effort to receive Federal and State funding in the FY 2015 budget under H438 that equates to the FY 2010-2011 funding level of \$3,781,570 for health services programs. The FY 2014 county contribution to health services programs is \$3,572,102 and to social services programs is \$5,532,318 for a combined total of \$9,104,420 up 3.6%.
- Education – In addition to education debt service, the county contribution to the Brunswick County Board of Education for public education operations is \$34,139,363 or 3.4 percent (\$1,121,314) 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 2014 budget for Brunswick Community College is \$3,781,447 which is a 3.4% (\$124,342) increase over the prior year.

Capital Outlay

Purchases of vehicles and equipment that exceed \$5,000 represent 1.2 percent of the general fund budget for a total of \$1,855,059 which is a decrease of 16.4% in comparison to FY 2013 approved budget.

Capital Outlay-General Fund

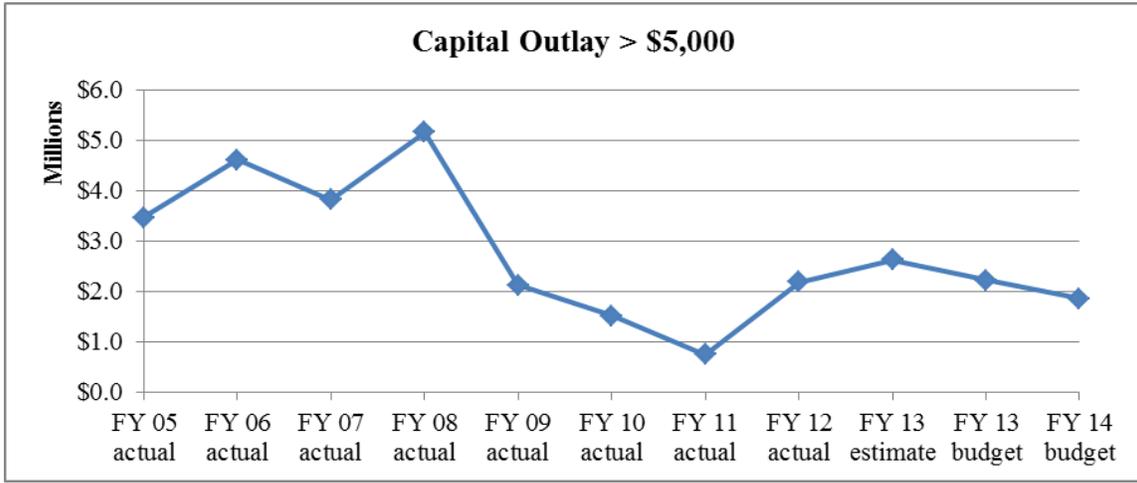
Classification of Purchase	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget
Vehicles	\$ 223,984	\$ 543,419	\$ 524,146	\$ 645,992	\$ 898,654
Equipment	\$ 438,988	\$ 340,040	\$ 328,220	\$ 1,567,180	\$ 866,405
Improvements	\$ 82,585	\$ 20,000	\$ 0	\$ 6,000	\$ 90,000

Included in the public safety budget are two replacement patrol cars, replacement van for inmate transport, and one additional and two replacement trucks for a total of \$570,654. Other vehicle purchases totaling \$328,000 are seven (7) replacement trucks and one SUV for operation services, parks and recreation and social services.

Significant equipment purchases include a backup appliance for MIS (\$140,000), one new 60 HP tractor for operation services (\$45,000), two replacement ambulances (\$290,400), a Motorola diagnostics system for central communications (\$62,000), one mini rubber track excavator for solid waste (\$60,000), and a new building for the 911 call center (\$225,9020).

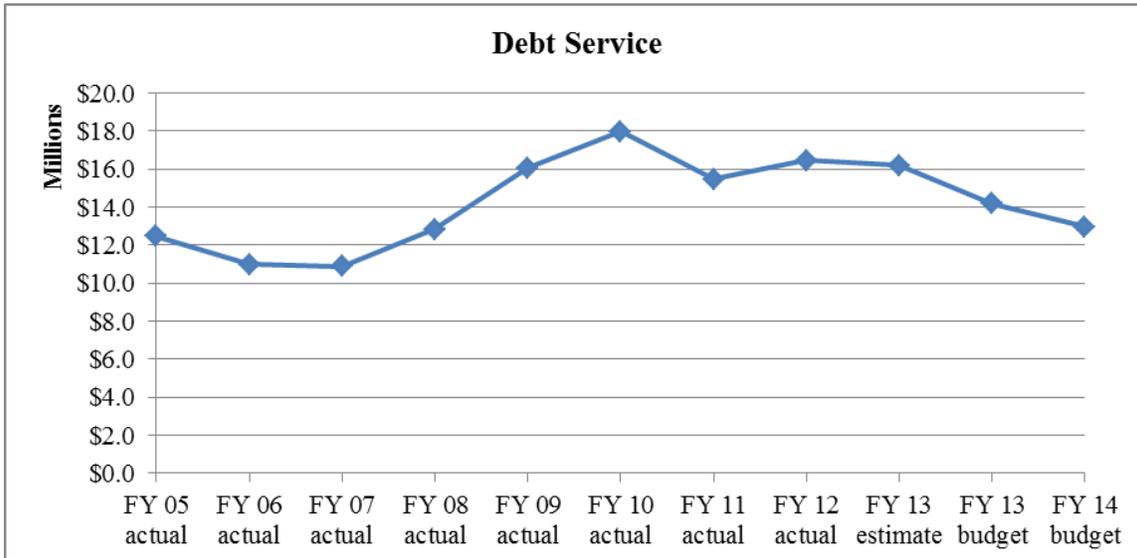
Improvements include courtroom and office renovations \$31,000 and fencing, press boxes, and tennis court resurfacing for Shallotte, Smithville, and Leland parks \$59,000.

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 2014 is \$12,968,877. Debt service is 8.4% of the total operating expenditures of \$154.9 million.



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$17,764,466 increased \$355,190 (2%) over the FY 2013 approved budget mainly due to an increase of \$264,264 in debt Service expenditures and due to the increase of \$464,303 in personnel costs related to the implementation of the county wide classification and compensation study. Capital outlay decreased \$336,500 from the prior fiscal year. Included in capital outlay purchases is the 5th year implementation of the automated water meter reading system and meter installation (\$1.8 million), five new trucks (\$167,000), an extended boom

Expenditure Highlights

backhoe with forks (\$70,000), and one vac machine valve operating (\$51,000). The approved budgeted transfer to the water capital projects fund is \$3,350,000 for pay go water tank and waterline projects.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$21,397,803 are projected to increase 6.1% or \$1,233,830 over the prior year approved budget. Operating expenditures increased mainly due to repairs and maintenance costs of \$618,100 mostly related to pump station repairs. Included in capital outlay were a new 30 ton boom truck (\$300,000), one replacement disc filter panel (\$44,000) and four new trucks (\$117,000). Personnel related expenditures increase \$423,611 to \$3.0 million or 14.3% over the prior year approved budget due to the implementation of the classification and compensation study.

Personnel Summary (FTE) by Department

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 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	10.50	10.50	9.50	10.00
Tax Administration/Revenue Collections	41.00	41.00	41.00	40.00
GIS	7.00	7.00	7.00	7.00
Legal	4.00	4.00	4.00	4.00
Superior Judges Office	1.00	2.00	1.00	1.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	18.00	18.00	16.00	16.00
Computer Services - MIS	10.00	10.00	10.00	11.00
Service Center	13.00	13.00	13.00	13.00
Engineering	5.00	5.00	6.00	5.00
Operation Services	52.00	52.00	50.00	49.00
Sheriff's Office	104.00	106.00	106.00	108.00
Sheriff School Deputies	11.00	11.00	11.00	20.00
Detention Center	86.00	86.00	86.00	86.00
Emergency Management	5.00	5.00	6.00	5.00
Emergency Management-Progress Energy	1.00	1.00	1.00	1.00
Emergency Medical Services	72.00	74.00	76.00	76.00
Building Inspections	11.00	11.00	10.00	10.00
Central Communications Center	33.00	33.00	33.00	33.00
Sheriff Animal Protective Services	11.00	11.00	10.00	10.00
Solid Waste	8.00	8.00	8.00	7.00
Code Enforcement	4.00	4.00	4.00	5.00
Central Permitting	3.00	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	6.50	6.00	6.00	7.00
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	2.00	2.00	2.00	2.00
Library	17.00	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	590.00	594.50	588.50	600.00

Personnel Summary (FTE) by Department

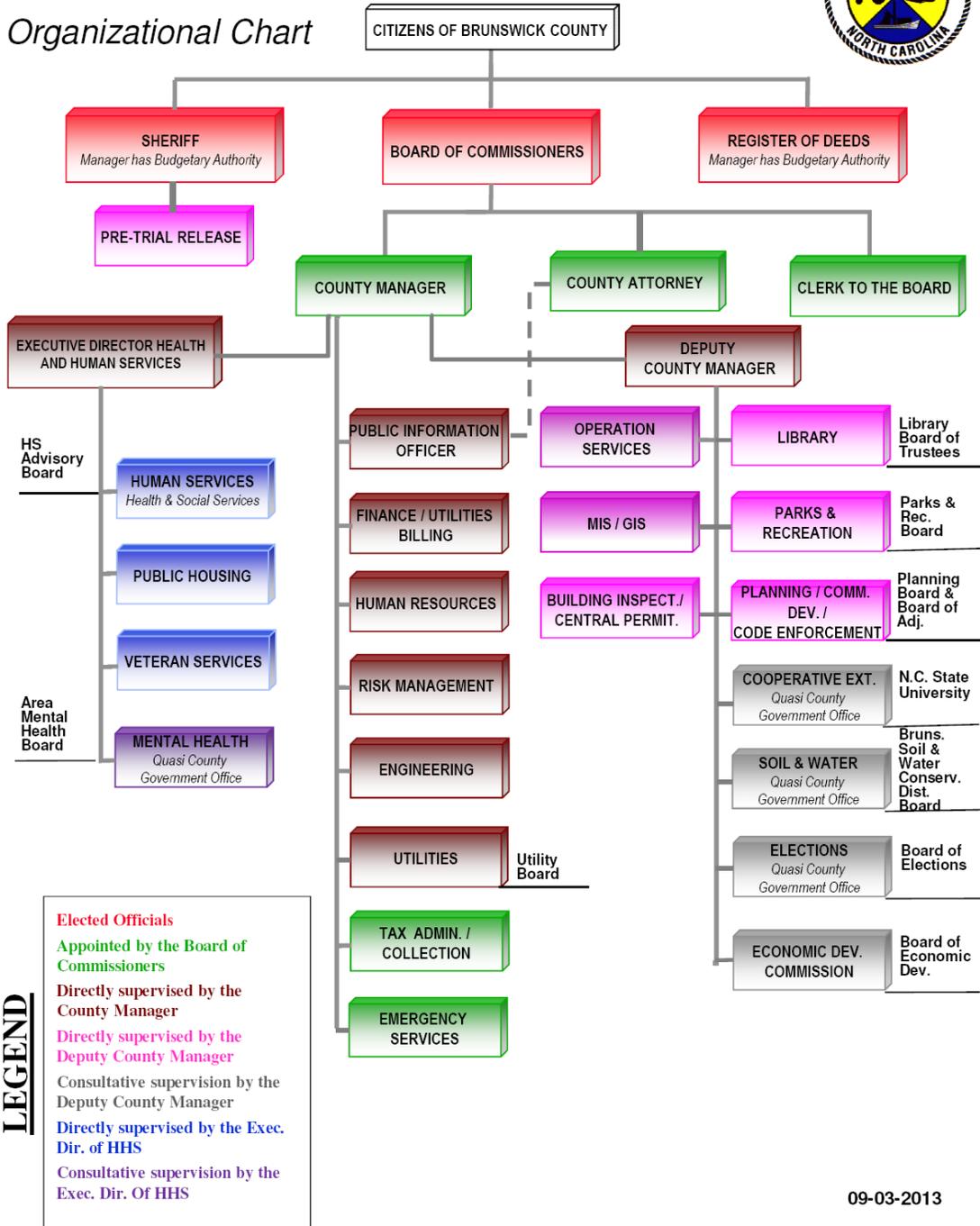
	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Public Housing Fund:				
Public Housing - Administration	4.00	4.00	4.00	4.00
Total Public Housing Fund	4.00	4.00	4.00	4.00
Food Services:				
Food Services	10.00	10.00	0.00	0.00
Total Food Services	10.00	10.00	0.00	0.00
Public Health:				
Family Health Personnel	49.00	48.00	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
Environmental Health	15.00	15.00	14.00	14.00
Total Public Health	77.00	76.00	75.00	75.00
Social Services:				
DSS-Administration	132.00	132.00	131.00	130.00
Title III- In Home Care	10.00	10.00	10.00	12.00
Total Social Services	142.00	142.00	141.00	142.00
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1.00	1.00	1.00	1.00
Total ROD Technology Enhancement Fund	1.00	1.00	1.00	1.00
Water Fund:				
Water Administration	7.00	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	15.50	15.50	15.50	13.00
Instrumental/Electrical Division	7.00	7.00	8.00	8.00
Total Water Fund	77.50	77.50	78.50	76.00
Wastewater Fund:				
Wastewater Administration	3.00	3.00	3.00	3.00
Wastewater Collection Division	19.00	19.00	19.00	20.00
Northeast Regional Wastewater	2.90	2.90	2.90	2.90
Southwest Regional Wastewater	3.25	3.25	3.75	4.25
West Regional Wastewater	11.85	11.85	11.35	11.35
Ocean Isle Beach Wastewater	0.00	0.00	0.00	2.50
Total Wastewater Fund	40.00	40.00	40.00	43.00
Total All Funds	941.50	945.00	928.00	941.00

County Organizational Chart

Brunswick County



Organizational Chart



LEGEND

- Elected Officials
- Appointed by the Board of Commissioners
- Directly supervised by the County Manager
- Directly supervised by the Deputy County Manager
- Consultative supervision by the Deputy County Manager
- Directly supervised by the Exec. Dir. of HHS
- Consultative supervision by the Exec. Dir. Of HHS

09-03-2013

General Fund Revenue Summary

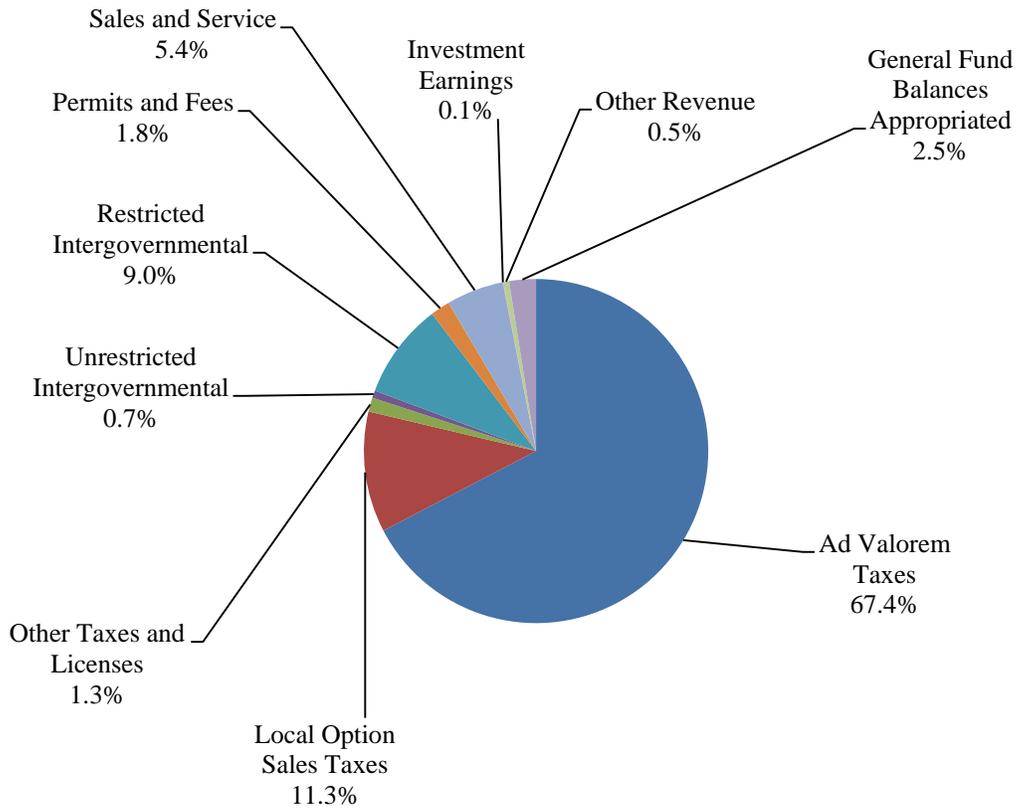
	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>	<i>Change from FY 2013 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 104,757,570	\$ 104,411,312	\$ 106,057,682	\$ 106,387,740	1.9%
Penalties and interest	702,548	700,000	700,000	700,000	0.0%
Ad Valorem Taxes Subtotal	105,460,118	105,111,312	106,757,682	107,087,740	1.9%
Local Option Sales Taxes:					
Article 39 (1%)	6,683,940	6,342,860	6,342,860	7,861,865	23.9%
Article 40 (1/2%)	4,862,026	4,990,715	4,783,956	5,130,738	2.8%
Article 42 (1/2%)	4,450,742	4,328,226	4,570,531	5,052,369	16.7%
Local Option Sales Taxes Subtotal	15,996,708	15,661,801	15,697,347	18,044,972	15.2%
Other Taxes and Licenses:					
Scrap tire disposal fee	167,625	128,000	128,000	150,000	17.2%
Deed stamp excise tax	1,751,708	1,800,000	1,935,000	1,850,000	2.8%
Solid Waste Tax	47,124	42,000	42,000	45,000	7.1%
White goods disposal tax	49,998	34,000	34,000	50,000	47.1%
Other Taxes and Licenses Subtotal	2,016,455	2,004,000	2,139,000	2,095,000	4.5%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	1,077,537	890,280	890,280	700,000	-21.4%
Beer and Wine Tax	248,109	248,000	234,872	248,000	0.0%
Jail fees	188,852	160,209	168,728	170,209	6.2%
Unrestricted Intergovernmental Subtotal	1,514,498	1,298,489	1,293,880	1,118,209	-13.9%
Restricted intergovernmental:					
State and federal revenue	17,739,631	14,585,913	16,249,703	14,083,926	-3.4%
ARRA restricted federal	67,626	13,404	13,904	11,656	-13.0%
Court Facility Fees	143,957	140,000	140,000	140,000	0.0%
Payments in Lieu of taxes	3,716	3,000	3,000	3,000	0.0%
ABC education requirement	1,656	-	6,000	-	na
ABC law enforcement services	1,183	2,000	2,000	2,000	0.0%
State drug tax	43,135	18,000	50,238	18,000	0.0%
Restricted Intergovernmental Subtotal	18,000,904	14,762,317	16,464,845	14,258,582	-3.4%
Permits and Fees:					
Building permits	812,456	728,500	728,500	873,966	20.0%
Register of Deeds	701,458	649,100	758,000	700,000	7.8%
Inspection fees	139,595	118,000	118,000	134,768	14.2%
Concealed Handgun Permit	87,260	69,369	126,920	136,764	97.2%
Other permit and fees	1,060,948	929,245	993,084	1,060,253	14.1%
Permits and Fees Subtotal	2,801,717	2,494,214	2,724,504	2,905,751	16.5%

General Fund Revenue Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>	<i>Change from FY 2013 Budget</i>
Sales and Services:					
Solid waste fees	1,211,065	1,000,000	1,132,000	1,180,000	18.0%
School Resource officer reimbursement	751,300	853,601	1,110,828	1,421,736	66.6%
Rents	86,145	1,000	14,128	1,000	0.0%
EMS charges	2,713,409	3,165,000	3,465,000	3,265,000	3.2%
Food services	444,294	-	-	-	na
Public health user fees	835,939	682,984	702,063	666,750	-2.4%
Sheriff Animal Protective Services Fee	-	60,000	90,000	75,000	
Social services fees	53,248	52,800	52,800	99,141	87.8%
Public housing fees	47,955	26,874	26,874	31,704	18.0%
Tax collection fees	218,521	205,000	205,000	213,000	3.9%
Other sales and services	799,562	740,045	1,162,823	1,048,145	41.6%
Register of Deeds	270,286	256,600	268,100	300,750	17.2%
Marriage License	58,871	52,800	52,800	54,000	2.3%
Recreation services	220,402	196,800	196,800	195,900	-0.5%
Sales and Services Subtotal	7,710,997	7,293,504	8,479,216	8,552,126	17.3%
Investment Earnings	217,748	56,100	56,100	85,000	51.5%
Other Revenue:					
Tax refunds-sales and gas tax	1,099	500	500	500	0.0%
ABC bottle taxes	47,471	42,000	48,000	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	44,696	1,501	31,248	1,501	0.0%
Other revenues	1,324,065	1,026,770	1,158,847	797,654	-22.3%
Other Revenue Subtotal	1,441,331	1,094,771	1,262,595	865,655	-20.9%
Fund Balance Appropriated	-	1,248,120	4,036,859	3,989,519	219.6%
Total Operating Revenues	155,160,476	151,024,628	158,912,028	159,002,554	5.3%
Other Financing Sources (Uses)					
Premium on Bonds	4,789,687	-	1,875,258	-	na
Discount on Bonds	(196,862)	-	-	-	na
Issuance of long-term debt	45,827,135	-	16,620,000	-	na
Payment to escrow agent-refunded debt	(48,226,666)	-	(16,275,000)	-	na
Total Other Financing Sources	2,193,294	-	2,220,258	-	na
Transfers from Other Funds	160,000	513,300	827,313	-	-100.0%
Total Revenue	\$ 157,513,770	\$ 151,537,928	\$ 161,959,599	\$ 159,002,554	4.9%

General Fund Revenue Summary

	FY 2014 Approved	% of Total	FY 2013 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$107,087,740	67.4%	\$ 105,111,312	69.6%	1.9%
Local Option Sales Taxes	18,044,972	11.3%	15,661,801	10.4%	15.2%
Other Taxes and Licenses	2,095,000	1.3%	2,004,000	1.3%	4.5%
Unrestricted Intergovernmental	1,118,209	0.7%	1,438,489	1.0%	-22.3%
Restricted Intergovernmental	14,258,582	9.0%	14,622,317	9.7%	-2.5%
Permits and Fees	2,905,751	1.8%	2,802,214	1.9%	3.7%
Sales and Service	8,552,126	5.4%	7,021,004	4.6%	21.8%
Investment Earnings	85,000	0.1%	56,100	0.0%	51.5%
Other Revenue	865,655	0.5%	1,059,271	0.7%	-18.3%
General Fund Balances Appropriated	3,989,519	2.5%	1,248,120	0.8%	219.6%
Total Revenues	\$ 159,002,554	100%	\$ 151,024,628	100%	5.3%



General Fund Expenditure Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>	<i>Change from FY 2013 Budget</i>
General Government:					
Governing Body	\$ 386,363	\$ 419,397	\$ 381,901	\$ 373,443	-11.0%
County Administration	919,059	942,302	968,638	978,130	3.8%
Finance	1,144,917	1,130,824	1,186,969	1,206,902	6.7%
Tax Admin & Revenue Collection	2,898,025	2,732,237	3,423,372	3,101,395	13.5%
Geographic Information System	553,027	593,411	600,856	594,599	0.2%
Legal Department	674,389	646,275	651,804	698,189	8.0%
Court Facilities	256,302	489,264	531,163	314,397	-35.7%
Board of Elections	552,987	541,816	641,990	651,880	20.3%
Register of Deeds	2,213,153	2,130,574	2,306,496	2,231,057	4.7%
Contingency	-	400,000	18,899	400,000	0.0%
General Government Subtotal	9,598,222	10,026,100	10,712,088	10,549,992	5.2%
Central Services:					
Management Information Systems	1,075,409	1,301,671	1,577,760	1,956,815	50.3%
Service Center	1,053,123	1,430,552	1,509,020	1,330,902	-7.0%
Engineering	385,121	443,288	463,825	468,994	5.8%
Operation Services	5,995,039	5,648,606	5,737,702	5,904,642	4.5%
Non-Departmental	3,328,119	3,696,567	3,746,992	3,551,601	-3.9%
Food Services	535,072	-	-	-	na
Central Services Subtotal	12,371,883	12,520,684	13,035,299	13,212,954	5.5%
Public Safety:					
District Attorney	202,771	83,000	84,532	83,000	0.0%
Sheriff Department	11,379,357	10,778,608	12,444,126	12,265,998	13.8%
Detention Center	7,302,556	6,622,520	7,312,891	7,456,544	12.6%
Emergency Management	770,934	841,487	1,167,629	791,348	-6.0%
Emergency Medical Service	6,369,850	6,743,622	7,045,593	7,185,820	6.6%
Public Safety Agencies:					
Fire Departments	244,250	300,000	300,000	300,000	0.0%
Rescue Squads	224,454	262,200	262,200	262,200	0.0%
Other Public Safety Agencies	-	-	400,000	-	na
Building Inspections	806,800	746,964	756,761	844,734	13.1%
Coroner	92,589	80,000	80,000	80,000	0.0%
Central Communications	2,561,738	2,246,902	2,296,148	2,309,222	2.8%
Sheriff Animal Protective Services	760,300	751,655	822,143	880,283	17.1%
Public Safety Subtotal	30,715,599	29,456,958	32,972,023	32,459,149	10.2%

General Fund Expenditure Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>	<i>Change from FY 2013 Budget</i>
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	66,000	97,000	97,000	97,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	9,492	13,890	13,890	33,663	142.4%
Brunswick Transit System	241,707	-	235,060	-	na
Transportation Subtotal	344,699	138,390	373,450	158,163	14.3%
Environmental Protection:					
Solid Waste					
	13,276,872	13,276,373	13,281,855	13,303,226	0.2%
Environmental Protection Agencies:					
Forestry	212,185	215,541	215,541	238,872	10.8%
Brunswick County Beach Consortium	30,000	30,000	30,000	30,000	0.0%
Cape Fear RC & D	-	-	-	-	na
Environmental Protection Subtotal	13,519,057	13,521,914	13,527,396	13,572,098	0.4%
Economic Development:					
Central Permitting	208,603	208,663	211,591	217,655	4.3%
Code Enforcement	209,399	264,136	265,827	332,072	25.7%
Planning and Community Development	679,931	882,587	920,626	919,392	4.2%
Cooperative Extension	402,929	425,092	464,613	494,574	16.3%
Soil and Water Conservation	192,921	192,972	197,545	203,848	5.6%
Public Housing Section 8	2,515,095	2,489,703	2,511,985	2,379,068	-4.4%
Economic Development Commission	386,714	396,682	399,994	396,895	0.1%
Other:					
Reserve for Dredging	-	-	6,000	-	na
Lockwood Folly Dredging	-	-	112,500	-	na
Economic Development Subtotal	4,595,592	4,859,835	5,090,681	4,943,504	1.7%

General Fund Expenditure Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>	<i>Change from FY 2013 Budget</i>
Human Services:					
Health:					
Administration	3,317,001	3,289,905	3,385,971	3,944,990	19.9%
Communicable Diseases	245,314	254,808	310,546	263,875	3.6%
Adult Health Maintenance	80,699	70,680	168,704	69,615	-1.5%
Senior Health	451,324	469,431	466,496	505,162	7.6%
Maternal and Child Health	1,155,497	1,163,691	1,198,872	1,191,329	2.4%
Environmental Health	1,258,901	1,248,143	1,347,477	1,294,937	3.7%
Social Services:					
Administration	8,924,126	9,578,433	9,801,948	10,140,063	5.9%
Community Alternative Program	389,265	-	-	-	na
Title III - In Home Care	301,430	472,413	477,191	510,553	8.1%
Medical Assistance	13,723	30,000	30,000	30,000	0.0%
Aid to the Blind	6,082	5,700	5,900	5,910	3.7%
Adoption Assistance	264,592	280,000	280,000	280,000	0.0%
SAA Eligibility	239,238	262,500	262,500	250,000	-4.8%
SAD Eligibility	260,370	262,500	262,500	250,000	-4.8%
Adoption Promotion Fund	37,852	121,649	98,846	-	-100.0%
Foster Care	386,094	375,000	697,500	850,000	126.7%
State Foster Home	250,927	125,000	364,500	275,000	120.0%
Special Assistance	-	1,500	1,300	1,500	0.0%
Day Care	4,517,892	3,571,441	3,893,790	1,935,508	-45.8%
Veteran Services	133,990	135,347	136,772	186,519	37.8%
Human Services Agencies:					
Southeastern Mental Health Center	689,127	692,000	704,000	692,000	0.0%
Communities in School	60,000	60,000	65,000	40,000	-33.3%
American Red Cross Cape Fear	-	-	-	-	na
Brunswick County Family Assistance	100,000	100,000	100,000	100,000	0.0%
Brunswick Senior Resources, Inc.	1,600,000	1,550,000	1,550,000	1,550,000	0.0%
Carousel Center	-	-	-	-	na
Habitat for Humanity	16,165	-	-	-	na
Hope Harbor Home	65,000	90,000	90,000	90,000	0.0%
Literacy Council	12,000	15,000	15,000	15,000	0.0%
Lower Cape Fear Hospice	50,000	50,000	50,000	50,000	0.0%
New Hope Clinic	45,000	50,000	50,000	50,000	0.0%
Providence Home	61,500	35,000	75,000	35,000	0.0%
Juvenile Crime Prevention Grant	155,848	-	81,655	-	na
Brunswick Housing Opportunity	10,000	-	-	-	na
Rape Crisis / Coastal Horizons	20,000	49,200	49,200	49,200	0.0%
Boys and Girls Club	10,000	10,000	10,000	-	-100.0%
Other Human Services:					
Senior Centers	795,924	-	178,623	-	na
Human Services Subtotal	25,924,881	24,419,341	26,209,291	24,656,161	1.0%

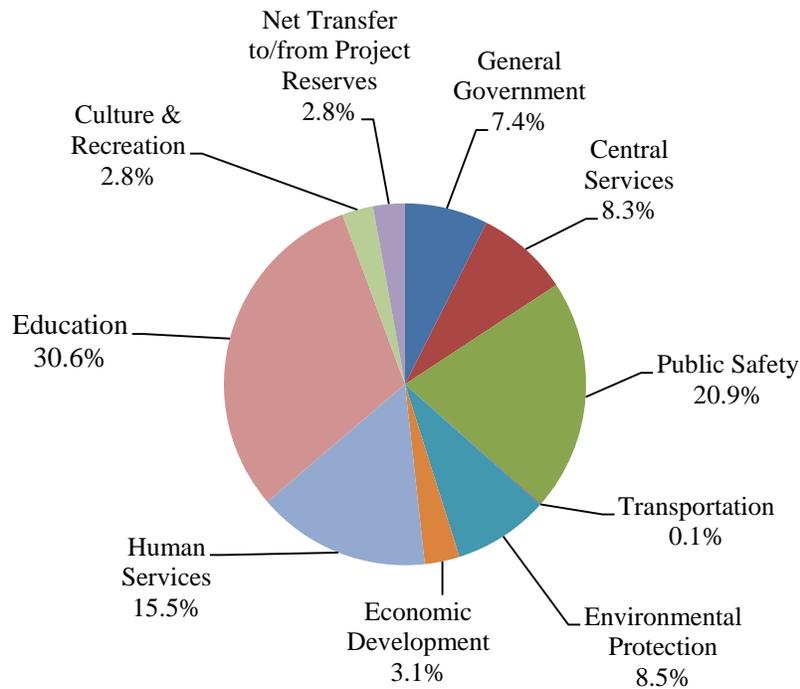
General Fund Expenditure Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>	<i>Change from FY 2013 Budget</i>
Education:					
Brunswick County Schools	31,949,720	33,018,049	33,018,049	34,139,363	3.4%
Brunswick Community College	3,538,906	3,657,105	3,657,105	3,781,447	3.4%
Education Subtotal	35,488,626	36,675,154	36,675,154	37,920,810	3.4%
Culture and Recreation:					
Brunswick County Library	1,149,692	1,197,898	1,207,007	1,267,835	5.8%
Parks and Recreation	2,425,330	2,537,306	2,570,230	2,762,575	8.9%
Culture and Recreation Agencies:					
Arts Council	-	-	-	-	na
Other Culture and Recreation:					
Sunset Beach Boat Ramp	250,000	-	-	-	na
General District Allocations	-	-	-	-	na
Culture and Recreation Subtotal	3,825,022	3,735,204	3,777,237	4,030,410	7.9%
Debt Service:					
Principal retirement	9,949,167	9,910,000	9,910,000	9,215,000	-7.0%
Interest and fees	6,487,455	4,265,190	6,500,448	3,768,877	-11.6%
Debt Service Subtotal	16,436,622	14,175,190	16,410,448	12,983,877	-8.4%
Total Operating Expenditures	152,820,203	149,528,770	158,783,067	154,487,118	3.3%
Transfer to other funds	2,331,595	2,009,158	3,176,533	4,515,436	124.7%
Total Expenditures	\$ 155,151,798	\$ 151,537,928	\$ 161,959,600	\$ 159,002,554	4.9%

General Fund Expenditure Summary

	FY 2014 Approved	% of Total	FY 2013 Approved	% of Total	% Change From Prior Year
General Government	\$ 11,814,586	7.4%	\$ 11,325,294	7.5%	4.3%
Central Services	13,212,954	8.3%	12,520,684	8.3%	5.5%
Public Safety	33,019,324	20.8%	30,029,111	19.9%	10.0%
Transportation	158,163	0.1%	138,390	0.1%	14.3%
Environmental Protection	13,572,098	8.5%	13,521,914	9.0%	0.4%
Economic Development	4,943,504	3.1%	4,859,835	3.2%	1.7%
Human Services	24,656,161	15.5%	24,419,341	16.2%	1.0%
Education	48,681,987	30.6%	48,597,937	32.2%	0.2%
Culture & Recreation	4,428,341	2.8%	4,116,264	2.7%	7.6%
Net Transfer to/from Project Reserves	4,515,436	2.8%	1,495,858	1.0%	201.9%
Total Expenditures	\$ 159,002,554	100%	\$ 151,024,628	100%	5.3%

Note: Debt Service dollars are included by function

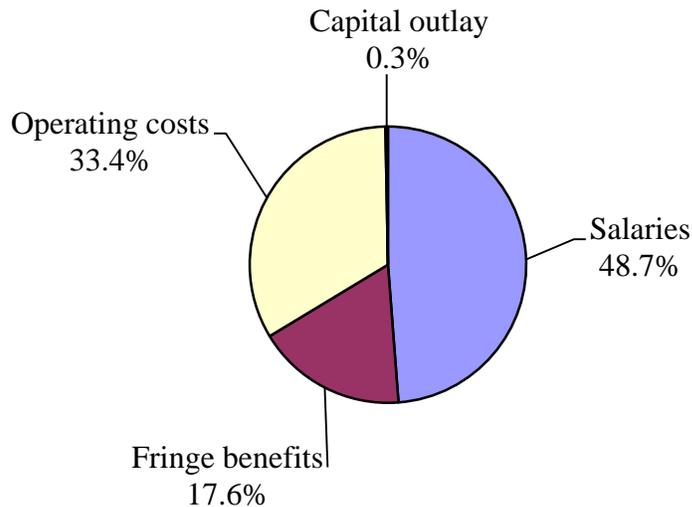


General Government Budget Summary

Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 5,090,823	\$ 4,940,475	\$ 5,042,599	\$ 5,147,047
Fringe benefits	1,845,514	1,813,534	1,847,221	1,852,214
Operating costs	2,661,885	3,054,116	3,608,793	3,519,731
Capital outlay	-	217,975	213,475	31,000
Total expenditures	\$ 9,598,222	\$ 10,026,100	\$ 10,712,088	\$ 10,549,992
Other taxes and licences	1,751,708	1,800,000	1,935,000	1,850,000
Unrestricted Intergovernmental	69,259	60,000	60,000	70,000
Restricted intergovernmental	143,957	140,000	140,000	140,000
Permits and fees	931,288	826,679	935,579	928,090
Sales and service	547,680	514,400	525,900	567,750
Investment earnings	406	500	500	-
Other revenue	849	1,000	1,000	1,000
Total revenues	\$ 3,445,147	\$ 3,342,579	\$ 3,597,979	\$ 3,556,840
Number of FTE's	98.5	99.5	94.5	93.5

General Government Approved Expenditures FY 2014



Board of Elections

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 340,143	\$ 364,060	\$ 393,745	\$ 381,345
Fringe benefits	89,507	97,785	98,489	101,846
Operating costs	123,337	79,971	149,756	168,689
Capital outlay	-	-	-	-
Total expenditures	\$ 552,987	\$ 541,816	\$ 641,990	\$ 651,880
Permits and fees	48,818	2,579	2,579	51,590
Total revenues	\$ 48,818	\$ 2,579	\$ 2,579	\$ 51,590
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

The Brunswick County Board of Elections conducts all federal, state, county, municipal, and special elections in accordance with federal and state law and State Board of Elections policy. Our mission is to maintain the integrity of elections, ensure election results are accurate, and include as many residents as possible by encouraging voter registration and making it easy for registered voters to cast a ballot for the candidates and issues of their choice.

Goals and Objectives

Goal: To ensure that the voting process moves quickly and efficiently so that voters will not be required to stand in long lines.

Objectives:

- Implement an electronic poll book that will speed up the check-in process at the polling locations.

FY 13/14 Projected Cost – \$44,000

Projected Recurring Annual Cost – depends on the number of elections. Cost for Primary and General Elections will be \$24,000; cost for Municipal Elections will be \$20,000

Goal: To increase the transparency in the election process.

Objectives:

- Catalogue candidate campaign finance reports on the Board of Elections website for public inspection.
- Coordinate with Brunswick Community College to conduct an elections course that will be offered yearly.

FY 13/14 Projected Cost – \$0

Projected Recurring Annual Cost –\$0

Board of Elections

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of Registered Voters	77,263	79,635	80,573	88,640
Number of Elections Held	1	3	2	2
Efficiency Measures				
Registered voters per full-time equivalent (FTE) position	15,453	15,927	16,114	17,728

<i>Key Performance Measures:</i>	<i>2006</i>	<i>2008 (presidential)</i>	<i>2010</i>	<i>2012 (presidential)</i>
Efficiency Measures				
Votes cast per FTE	5,350	10,709	8,092	11,595
One-stop votes cast per FTE	1,683	7,079	4,352	7,626
Effectiveness Measures				
Number of registered voters on Election Day	65,536	75,778	77,586	83,106
Total votes cast	26,752	53,544	40,462	57,977
One-stop votes cast	8,416	35,393	21,759	38,130
Percent voter turnout	41.55%	71%	52.15%	69.8%
Percent of one-stop votes to total votes cast	31.5%	66%	54%	65.8%

County Administration

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 679,718	\$ 675,478	\$ 699,782	\$ 707,581
Fringe benefits	204,103	212,294	214,326	218,449
Operating costs	35,238	54,530	54,530	52,100
Capital outlay	-	-	-	-
Total expenditures	\$ 919,059	\$ 942,302	\$ 968,638	\$ 978,130
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 attain a higher level of organizational transparency by increasing the quantity and quality of information disseminated and available to the public.

Objectives:

- Obtain the video production equipment necessary to stream Board of Commissioners meetings live on the county's website and on government access channels throughout the county and make archived agenda indexed videos available on the county's website.
- Create a Public Information Officer position to manage the meeting video productions, prepare press releases and coordinate press conferences, produce newsletters and an annual report and assist in the research and compilation of responses to Freedom of Information Act Requests.

FY 13/14 Projected Cost – Initial Equipment Cost \$20,000; Vendor Contract Hosting and Indexing Video \$16,000; Public Information Officer Salary and Benefits \$65,000
 Projected Recurring Annual Cost – Vendor Contract \$12,000; Public Information Officer Salary and Benefits \$65,000.

Goal: To invest in human capital by establishing a Comprehensive Career Development Program to assist existing employees with identification of career goals and the direction, counseling and training necessary to improve performance and prepare them for advancement opportunities within the county government organization.

County Administration

Objectives:

- Develop a process to identify existing employees that aspire to a higher level position within their current department or another county department and provide each with a customized development plan to position them for upward mobility.
- To refine and expand the Skill/Knowledge Certification Incentive Program to all departments and provide financial rewards for employees that increase their level of certification or education that in turn increases their skill level and overall value to the organization.
- Provide short term cross training opportunities across departmental lines to help employees assess alternate county career interests and advancement options.
- To obtain the training materials necessary to enhance an in-house employee training and development program in the areas of customer service, management and supervision, safety, sexual harassment and ethics.

FY 13/14 Projected Cost – Training Materials \$12,000; Skill/Knowledge Incentive Program-Unknown
 Projected Recurring Annual Cost - unknown

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
# Employee Newsletters Published	4	5	4	4
New Hire Orientation Sessions	4	4	4	4
Participants in Wellness Program	575 (58%)	824 (92.5%)	878 (91%)	90%
Safety Training Programs Offered	14	14	16	14
Efficiency Measures				
Health Ins: Funding vs. Claims Utilization (2009-2010 year was 117%)	132%	91%	90%	90%
# of lost work days/per 100 employees	52	26	19	25
# of OSHA recordable cases	24	23	24	25
Effectiveness Measures				
% of employee turnover rate including retirees	8.5%	8.1%	8%	8.5%
% of employee turnover rate excluding retirees	7%	6.3%	7.5%	7%
% of employee turnover rate excluding retirees and involuntary separations	4.2%	4.7%	4%	4%
Time to Hire (estimated)			4 months	2.5 months
Workers compensation experience modifier	.95	.95	1.	1.
# of employee motor vehicle accidents determined to be preventable	24	18	24	25

Court Facilities

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 103,117	\$ 70,880	\$ 103,885	\$ 64,166
Fringe benefits	35,750	22,874	38,412	21,701
Operating costs	117,435	189,535	187,391	208,530
Capital outlay	-	205,975	201,475	20,000
Total expenditures	\$ 256,302	\$ 489,264	\$ 531,163	\$ 314,397
Restricted intergovernmental	143,957	140,000	140,000	140,000
Unrestricted intergovernmental	69,259	60,000	60,000	70,000
Permits and fees	160,343	156,000	156,000	160,000
Investment earnings	406	500	500	-
Total revenues	\$ 373,965	\$ 356,500	\$ 356,500	\$ 370,000
Number of FTE's	1.0	2.0	1.0	1.0

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

Finance

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 626,671	\$ 588,938	\$ 599,748	\$ 643,717
Fringe benefits	213,095	200,661	202,793	218,040
Operating costs	305,151	341,225	384,428	345,145
Capital outlay	-	-	-	-
Total expenditures	\$ 1,144,917	\$ 1,130,824	\$ 1,186,969	\$ 1,206,902
Number of FTE's	10.5	10.5	9.5	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: Engage a service provider to develop and host a web portal for Utility Customer Service electronic billing and payment services.

Objectives:

- Review of service providers (March-April 2013)
- Submit recommendation to Board of Commissioners (May 2013)
- Development, Installation and Testing of System (June-September 2013)
- Staff Training (October 2013)
- Roll out services to customers (November 2013)

FY 13/14 Projected Cost - \$50,000

Projected Recurring Annual Cost - \$10,000

Goal: Submission, evaluation and implementation of a request for proposal for banking services.

Objectives:

- Meetings with 4 banks to discuss services (December 2012 thru January 2013)
- Presentation to Board of Commissioners regarding RFP (February 2013)
- Develop a banking request for proposals (February 2013)

Finance

- Issue banking services RFP (March 2013)
- Evaluate proposals (April 2013)
- Issue Banking Services Contract (April 2013)
- Implement New Banking Services (May-July 2013)

FY 13/14 Projected Cost - \$25,000

Projected Recurring Annual Cost - \$300,000 (currently paid from compensating balance credits)

Goal: Upgrade the Kronos time-keeping system to the latest version at an estimated cost of \$50,000.

Objectives:

- MRequest proposal from Kronos to upgrade to new version of software (July 2013)
- Work with Kronos to install new version of Kronos software (August – October 2013)
- Train and roll out services to employees (November – December 2013)

FY 13/14 Projected Cost - \$50,000

Projected Recurring Annual Cost – no additional recurring costs

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 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	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

Geographic Information Systems

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 372,688	\$ 367,501	\$ 373,720	\$ 390,806
Fringe benefits	134,263	134,740	135,966	140,623
Operating costs	46,076	79,170	79,170	52,170
Capital outlay	-	12,000	12,000	11,000
Total expenditures	\$ 553,027	\$ 593,411	\$ 600,856	\$ 594,599
Permits and Fees	\$ 8,539	\$ 8,000	\$ 8,000	\$ 8,000
Total revenues	\$ 8,539	\$ 8,000	\$ 8,000	\$ 8,000
Number of FTE's	7.0	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:

- Complete development of GIS Website in-house that is compatible with Windows 7
- Review the county's current policy for charging for GIS data versus providing data downloads free – make recommendations and revise pricing structure as needed.
- Assist Environmental Health in creating a GIS field application to be utilized in conjunction with GPS for septic and well locations/field inspections.

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	4,131	4,763	6,000	7,000
Avg. # of parcels mapped per mapper monthly	115	132	167	194
Percent of parcels mapped per mapper monthly	2.78%	2.77%	2.78%	2.78%

Governing Body

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 267,850	\$ 266,506	\$ 241,490	\$ 240,655
Fringe benefits	73,870	88,127	75,647	66,024
Operating costs	44,643	64,764	64,764	66,764
Capital outlay	-	-	-	-
Total expenditures	\$ 386,363	\$ 419,397	\$ 381,901	\$ 373,443
Number of FTE's	3.0	3.0	3.0	2.0

Department Purpose

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

Objectives:

- Create a seamless agenda process.
- Connect agenda data to iPads.
- Capture meeting actions into the public record.
- Electronic approval process.
- Organize, store and retrieve electronic documents in on repository.
- Tag and index all documents for better search and retrieval.
- Track and search legislative data

FY 13/14 Projected Cost - \$14,650

Projected Recurring Annual Cost - \$1,230

Governing Body

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, Administration, Finance, and County Attorney.

FY 13/14 Projected Cost - \$3,500

Projected Recurring Annual Cost - \$3,500

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

Objectives:

- Attend Essentials of County Government.
- Attend Legislative Goals Conference.
- Attend NACo Conference.
- Attend NCACC Conference.
- Attend Continuing Education Requirements mandated from the Institute of Government and the International Institute of Municipal Clerks.
- Sponsor Annual Clerks Association 2013 Annual Conference

FY 13/14 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 13/14 Projected Cost - \$2,500

Projected Recurring Annual Cost -\$2,500

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.

Legal Department

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 294,942	\$ 302,221	\$ 289,039	\$ 345,668
Fringe benefits	96,042	95,174	83,132	103,641
Operating costs	283,405	248,880	279,633	248,880
Capital outlay	-	-	-	-
Total expenditures	\$ 674,389	\$ 646,275	\$ 651,804	\$ 698,189
Permits and Fees	10,625	10,000	10,000	7,500
Total revenues	\$ 10,625	\$ 10,000	\$ 10,000	\$ 7,500
Number of FTE's	4.0	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 promote the televising and broadcasting of public meetings of the County Government.

Objective:

- Cooperate with the School Board to see how their meetings are broadcast.
- Add a position for a Public Information Officer.

FY 13/14 Projected Cost – Public Information Officer Salary & Benefits \$97,000

Projected Recurring Annual Cost – Public Information Officer Salary & Benefits \$97,000

Register of Deeds

Department Summary

	<i>Actual</i>	<i>Approved Budget</i>	<i>Current Budget</i>	<i>Approved Budget</i>
Salaries	\$ 684,620	\$ 611,396	\$ 623,212	\$ 645,226
Fringe benefits	311,389	278,287	281,808	286,978
Operating costs	1,217,144	1,240,891	1,401,476	1,298,853
Capital outlay	-	-	-	-
Total expenditures	\$ 2,213,153	\$ 2,130,574	\$ 2,306,496	\$ 2,231,057
Other taxes and licences	1,751,708	1,800,000	1,935,000	1,850,000
Permits & Fees	701,458	649,100	758,000	700,000
Sales & Service	329,159	309,400	320,900	354,750
Total revenues	\$ 2,782,325	\$ 2,758,500	\$ 3,013,900	\$ 2,904,750
Number of FTE's	18.0	18.0	16.0	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 continue utilizing the office staff to assist in the redaction of personal identifying information from our internet records.

Objectives:

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

FY 13/14 Projected Cost - none

Projected Recurring Annual Cost – none

Goal: To preserve and restore Vital Records certificates and indexes. These items have become brittle and are deteriorating.

Objectives:

- Restoring these certificates and indexes aids in their preservation. It gives staff and the public a better means of viewing and handling these documents.

FY 13/14 Projected Cost - \$14,000

Projected Recurring Annual Cost – none

Goal: To work closely with the Tax Administration concerning the implementation of the E-Recording of deeds. The Register of Deeds cannot accept any deed transferring real property for registration, unless the

Register of Deeds

county tax collector has completed the certification process of until other provisions listed in GS 161-31 are met.

Objectives:

- Presently our current vendor allows us to E-Record satisfaction documents. For the E-Recording of deeds we would need to implement an electronic “certification” to complete the Tax Administration’s process if needed.

FY 13/14 Projected Cost - \$14,000

Projected Recurring Annual Cost – none

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Total number of recorded instruments	33,566	34,610	36,500	38,000
Total number of recorded Births	396	416	430	435
Total number of recorded Deaths	716	820	900	925
Total number of recorded Marriages	927	1,014	925	900
Passport applications executed	1,071	1,052	1,025	1,000
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	18	17	17	17

Tax Administration and Revenue Collections

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,721,074	\$ 1,693,495	\$ 1,717,978	\$ 1,727,883
Fringe benefits	687,495	683,592	716,648	694,912
Operating costs	489,456	355,150	988,746	678,600
Capital outlay	-	-	-	-
Total expenditures	\$ 2,898,025	\$ 2,732,237	\$ 3,423,372	\$ 3,101,395
Permits and Fees	1,505	1,000	1,000	1,000
Other Revenue	849	1,000	1,000	1,000
Sales and Services	218,521	205,000	205,000	213,000
Total revenues	\$ 220,875	\$ 207,000	\$ 207,000	\$ 215,000
Number of FTE's	41.0	41.0	40.0	40.0

Department Purpose

The Mission of Brunswick County Tax Administration is primarily twofold: (1) To professionally assess and appraise real and personal property in a uniform, equitable, and efficient manner (2) To optimize the collection of levied taxes, assessments, and fees to fund the important services of county government. Property tax laws are established by the North Carolina General Assembly and are summarized in documentation commonly known as "The Machinery Act of North Carolina". We excel in customer service and conduct our business in a polite, fair, and most professional manner. 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 assessing and appraising work is completed for the county, including all of the real and personal property located in the nineteen municipalities. Tax collections are administered for the county and for fifteen of the nineteen municipalities.

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.
- Improve customer service by contacting all property owners who submit appeals. Solution may be reached by phone or in person. Objective is to minimize the number of appeals that reach the Board of Equalization and Review and the NC Property Tax Commission.

Goal: Implement Scanning Process and Procedures.

Objectives:

- Establish scanning processes throughout the Tax Department to scan all tax records previously sent out to vendor to scan. Using the current staff and the software installed on leased equipment currently in our office. This will save the county approximately \$20,000. (End of 1st quarter)
- Provide training and scanning procedures. (End of 1st quarter)

Tax Administration and Revenue Collections

- Set up scanning schedules to catch up back log and schedule to scan work daily or weekly to avoid backlogs in the future with supervisory support. (50% complete by end of 3rd quarter)

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Growth of Tax Levy	1.0%	5.0%	0.5%	1.0%
Efficiency Measures				
% Collected: County Property Tax	94.67%	95.08%	95.20%	95.04%
% Collected: County Motor Vehicle Tax	86.72%	86.00 %	87.00%	95.04%
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%	99.8%	99.8%	99.8%

Contingency

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs	-	400,000	18,899	400,000
Capital outlay				
Total expenditures	\$ -	\$ 400,000	\$ 18,899	\$ 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 2014 is less than 1 percent of the General Fund appropriation.

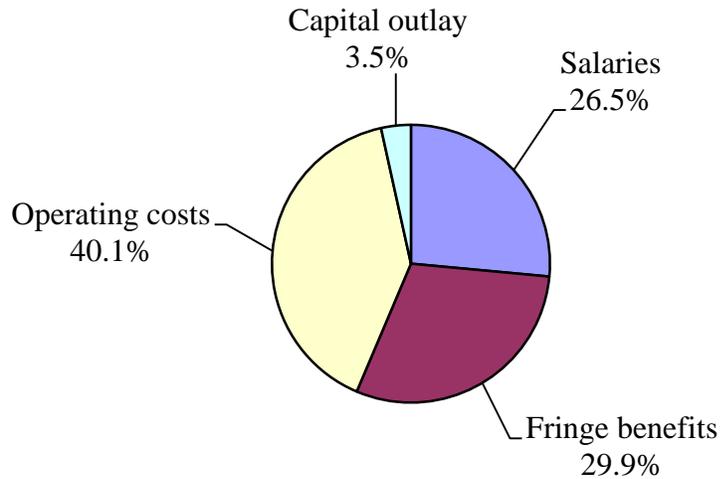
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Central Services Budget Summary

Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 3,688,279	\$ 3,309,069	\$ 3,347,975	\$ 3,498,986
Fringe benefits	3,502,622	3,675,943	3,694,586	3,950,774
Operating costs	5,107,020	5,328,672	5,758,488	5,306,694
Capital outlay	73,961	207,000	234,250	456,500
Total expenditures	\$ 12,371,883	\$ 12,520,684	\$ 13,035,299	\$ 13,212,954
Restricted intergovernmental	181,640	186,600	211,960	217,692
Permits and fees	34,277	22,500	22,500	21,000
Sales and service	564,453	20,000	20,000	25,000
Other revenue	16,414	6,000	44,720	12,000
Total revenues	\$ 796,784	\$ 235,100	\$ 299,180	\$ 275,692
Number of FTE's	90.0	80.0	78.0	78.0

Central Services Approved Expenditures FY 2014



Engineering

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 269,581	\$ 304,429	\$ 309,580	\$ 324,454
Fringe benefits	91,637	104,519	105,535	109,540
Operating costs	23,903	34,340	48,710	35,000
Capital outlay	-	-	-	-
Total expenditures	\$ 385,121	\$ 443,288	\$ 463,825	\$ 468,994
Permits and Fees	\$ 33,575	\$ 22,500	\$ 22,500	\$ 21,000
Other Revenue	-	-	15,720	-
Total revenues	\$ 33,575	\$ 22,500	\$ 38,220	\$ 21,000
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. We assist the public with water and wastewater availability inquiries, the calculation of all non-residential water and wastewater capital recovery fees, drainage complaints, and many other public inquiries.

Staff maintains and updates the County Engineering Design Manual for Water and Sewer Systems, the Water, Sewer, and Pump Station Technical Specifications and Standard Details, and the County Stormwater Ordinance and Stormwater Manual.

The Stormwater Engineer administers the County Stormwater Program, assists five municipalities with their stormwater programs, performs the required yearly inspections on all permitted stormwater BMPs in the county's jurisdiction, and calculates and collects all required stormwater permit fees, construction inspection fees, and BMP yearly inspection fees.

Our goal is to use sound engineering practices to protect public health and safety, preserve our natural environment, promote sustainable communities and economic development, 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: Provide professional engineering services to our internal and external customers.

Objectives:

- Maintain professional, motivated staff to provide exceptional service to our customers.
- Maintain all staff professional licenses and certifications by providing for continuing education opportunities for all licensure renewals.
- Provide educational opportunities for staff to enhance personal and technical skills and abilities especially with regards to changing technologies.
- Staff participation on interdepartmental working groups analyzing county work processes.

FY 13/14 Projected Cost – unknown
Projected Recurring Annual Cost – \$2,500

Engineering

Goal: Completion of all unfinished infrastructure in distressed subdivisions. Use surety funds as the funds become available for infrastructure completion and certification. Continue to educate all stakeholders on the process of finishing uncompleted infrastructure working with developers, contractors, financial institutions, and State regulatory agencies.

Objectives:

- Assist our Administration, Finance, Legal, Planning, Tax, Utilities, and Building Inspections departments with developing strategies for completion of infrastructure.
- Work with engineers and contractors to complete all unfinished items necessary to close out any outstanding surety funds.

Goal: Work towards obtaining a Community Rating System (CRS) rating for Brunswick County. The CRS is a voluntary incentive program that recognizes and encourages community floodplain management activities that exceed the minimum National Flood Insurance Program (NFIP) requirements. This may allow county citizens to benefit from reduced flood insurance rates.

Objectives:

- Meet with CRS staff onsite to determine potential CRS rating for the county.
- Assist the county designated Floodplain Administrator in Building Inspections with gathering the required information to determine potential CRS rating.

FY 13/14 Projected Cost – \$500

Projected Recurring Annual Cost – \$250

Goal: Encourage the use of Low Impact Development (LID) techniques in the county to achieve sustainable communities and lessen development impacts on our natural environment and encourage green development.

Objectives:

- Work with Planning & 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 and development process.
- Work with MIS department to update the County Stormwater website to more fully integrate LID information with the existing County Stormwater program.
- Assist in designing and constructing stormwater LID retrofits using potentially rewarded grant monies.
- Participate with the Coastal Federation and other stakeholders on a joint LID project team aimed at identifying and removing impediments to LID in Brunswick County.

Goal: Update the Brunswick County Stormwater Ordinance and Manual that were originally adopted on September 16, 2002.

Objectives:

- Ensure the Ordinance and Manual are in compliance with newer State and Federal regulations.
- Evaluate requirements to ensure they continue to meet county goals for environmental stewardship.

Engineering

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of stormwater permits issues	20	25	20	25
# of stormwater annual inspections conducted	123	139	145	150
# of plan reviews completed	55	50	60	65
# of water & sewer inquiries answered	450	400	500	575
# of non-residential water and sewer capital recovery fees calculated	75	71	80	80
# of water and sewer conveyances completed	20	19	20	20
# of unfinished subdivisions completed		1	1	1
Efficiency Measures				
Revenue from stormwater permits	\$19,000	\$18,800	\$11,250	\$12,500
Revenue from stormwater construction inspections		\$3,900	\$2,500	\$3,000
Revenue from annual BMP inspections	\$6,975	\$10,875	\$9,600	\$10,000
Effectiveness Measures				
Average monthly stormwater permit revenue	\$1,583	\$1,567	\$935	\$1,040
Average monthly stormwater construction inspection revenue		\$325	\$208	\$250
Average monthly annual BMP inspections revenue	\$581	\$906	\$800	\$833
Feet of water and sewer mains inspected by Engineering Department Inspectors	40,000	50,000	35,000	35,000

Food Services

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 304,496	\$ -	\$ -	\$ -
Fringe benefits	154,316	-	-	-
Operating costs	76,260	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 535,072	\$ -	\$ -	\$ -
Sales and service	\$ 444,294	\$ -	\$ -	\$ -
Other Revenue	5,650	-	-	-
Total revenues	\$ 449,944	\$ -	\$ -	\$ -
Number of FTE's	10.0	-	-	-

Effective FY 13, food services operations provided by the county for employee retail, jail meals, and home delivered and congregate meals changed to a contracted service provider.

Management Information Systems

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 572,010	\$ 577,212	\$ 561,247	\$ 645,167
Fringe benefits	197,139	202,809	204,196	227,232
Operating costs	297,609	466,650	727,317	854,916
Capital outlay	8,651	55,000	85,000	229,500
Total expenditures	\$ 1,075,409	\$ 1,301,671	\$ 1,577,760	\$ 1,956,815
Other revenue	5,756	6,000	29,000	12,000
Total revenues	\$ 5,756	\$ 6,000	\$ 29,000	\$ 12,000
Number of FTE's	10.0	10.0	10.0	11.0

Department Purpose

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

Goals and Objectives

Goal: To continue to improve the Brunswick County Central Permitting Software for improved services to our citizens and functionality to our users.

Objectives:

- Create an application that can be utilized by the Building Inspectors in the field to access and record the current days scheduled inspections.
- Create remote access for the Code Enforcement Officers to add, change and delete information in the field.

FY 13/14 Projected Cost – Most cost associated are incurred by the Building Inspections Dept. (IPads, 4G Services, Hard Case, Keyboard) / MIS cost would be \$900.00

Projected Recurring Annual Cost - \$300.00 (Apple IOS Developer Enterprise Subscription)

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

Objectives:

- Implement Network Infrastructure Phase II which consist of redundancy for main network switch and remaining switch replacements within IDFs - \$200,000.00
- Implement a fail-proof and scalable backup solution for all county data and data stores - \$140,000.00
- Implement and install a redundant firewall for the county's network - \$10,000.00
- Implement and install infrastructure for Continuity of Operations Phase I - \$60,000.00

Management Information Systems

- Year 1 of county's 5 year desktop replacements (180 Computers) - \$180,000.00
- MicroSoft Enterprise Software Agreement with Software Assurance (Year 1) - \$260,000.00
- Access Database Conversions (Staffing) - \$130,000.00
- County-wide Document Imaging Project - \$200,000.00

FY 13/14 Projected Cost - \$1,080,400.00

Projected Recurring Annual Cost - \$600,000.00 (Yr. 2 Desktop Replacements, Yr. 2 MS Enterprise Agreement, Database Conversions Staffing, Imaging Project Staffing)

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Average time for completion of work orders (hours)	37.50	36	37	35
% of systems greater than six years old	95	110	130	0
Workload (output) Measures				
Total # of trouble calls with response	1,869	1,681	1,603	1,590
Total # of computers supported	653	548	533	530
Total # of software support calls	188	168	147	130
Total # of requests for phone related support	634	548	533	530

Operation Services

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,956,695	\$ 1,853,890	\$ 1,884,555	\$ 1,929,969
Fringe benefits	814,275	806,901	836,300	819,273
Operating costs	3,192,014	2,874,315	2,903,347	3,019,400
Capital outlay	32,055	113,500	113,500	136,000
Total expenditures	\$ 5,995,039	\$ 5,648,606	\$ 5,737,702	\$ 5,904,642
Restricted intergovernmental	181,640	186,600	211,960	217,692
Sales and Services	92,267	-	-	-
Permits and Fees	500	-	-	-
Other Revenue	5,008	-	-	-
Total revenues	\$ 279,415	\$ 186,600	\$ 211,960	\$ 217,692
Number of FTE's	52.0	52.0	50.0	49.0

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. The 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. The Grounds division is responsible for the maintenance of County Government Center grounds, flowerbeds, landscaping, green house and mowing of grass. The Construction division is responsible for performing construction type work requiring heavy equipment operation for all county departments. The Vector Control division is responsible for larviciding mosquito problem areas and mosquito spraying, as well as, educating the public and municipalities on mosquito programs. The Water Management division is responsible for all snagging, drainage, and ditching projects.

Goals and Objectives

Goal: To improve customer service and quality of life for all citizens by developing a structured water management policy for source reduction projects with respect to the incorporated areas of the county as well as residential subdivisions. Source reduction methods refer to drainage problems and include ditch maintenance, snagging projects, or removal of beaver dams, etc. Source reduction is an essential component of the County's Integrated Mosquito Management Program and is considered a Best Management Practice by the American Mosquito Control Association. Source reduction offers a more permanent solution to mosquito problems and also reduces the impact of pesticide applications on the environment.

Objectives:

- Develop and formalize the policy BC Mosquito Control will use to coordinate and complete source reduction projects.
- Facilitate communication between the Mosquito Control/Water Management division and municipal public works programs as well as all levels of county and municipal government officials.
- Increase efficiency of source reduction projects occurring within municipalities and subdivisions while reducing the liability of everyone involved, by consistent use of a formalized policy and obtaining approval from municipal, county, and USACE.

Operation Services

Goal: Improve appearance and condition of County Government Center buildings by repairing, resurfacing and painting the stucco trim found around most of the buildings. Due to additional buildings being constructed and departments moving around between buildings, the Sign Committee discovered several years ago that most building signage was incorrect. This was cause for the misdirection of and frustrations from customers and citizens visiting the Government Center. Therefore, the lettering on most buildings was removed, the new directory located at the complex entrance was created, and old in-ground signage around the complex has been updated as best as possible. Unfortunately, the stucco trim around most of the buildings now has multiple holes from the removal of old lettering, along with normal wear and tear as well as other damages from storms over the years. The past repairs and patch jobs are not aesthetically pleasing as they very obvious unless the whole trim is repainted. This stucco trim has not ever been resurfaced and the last time it was painted was at least ten years ago.

Objectives:

- Contract for the repair of cracks, holes and resurfacing of all stucco along top of Government Center buildings.
- Paint all newly resurfaced stucco along top of Government Center buildings, using Operation Services employees.
- Reconvene the sign committee to determine what if any signage is put back on the stucco after resurfacing and painting is complete.

FY 13/14 Projected Cost – \$92,000

Projected Recurring Annual Cost – 0

Goal: Increase the productivity, effectiveness and efficiency of the Operation Services Department including all divisions as well as that of the administrative staff, by employing an Inventory Control Purchaser. With the loss of four supervisory/management level positions in the past few years, the current supervisors are struggling to maintain their duties as "working" supervisors along with the increased amount of administrative type work required. This position would handle purchasing for all divisions of Operation Services as well as manage the new work order database. Due to the type of work performed by Operation Services, large quantities of materials, supplies and tools are purchased by each division. Purchasing items properly is very important but also very time consuming. There are new opportunities for cost savings with purchasing groups and with the large volumes of purchases made within the department this position would be a great benefit for all divisions. The new work order database will be able to track material costs and inventory, which is closely related to purchasing. Most divisions of Operation Services utilize the work order system, which is the only way to track productivity and have performance benchmarks. Having one person to perform both of these duties will make it easier to implement the inventory controls needed, but currently lacking, especially for the BM division.

Objectives:

- Gain approval to hire 1 full-time Inventory Control Purchaser, projected cost below includes salary and benefits, plus a computer.
- Establish and maintain sufficient inventory to eliminate frequent trips to local vendors.
- Allow full inventory/cost savings use of new work order software.
- Use state or federal contracts and purchasing groups to the fullest extent possible to realize cost savings on departmental purchases.
- Realize all possible cost savings while reducing errors by having one purchaser, trained and educated on local government purchasing for Operation Services instead of multiple supervisors trying to accomplish these duties.

FY 13/14 Projected Cost – \$49,500

Projected Recurring Annual Cost – \$48,100

Operation Services

Goal: Improve quality of life for county employees and customers by reducing airborne contaminants and allergens in the work place as well as being more environmentally friendly. The Housekeeping division can accomplish this by product migration and conversion to bag-less vacuum cleaners.

Objectives:

- Discontinue use of aerosol based cleaning products, which will eliminate an estimated 4,000 aerosol cans annually from the waste stream and eventually a landfill.
- Implement use of Green Earth Certified Cleaners.
- Convert to bag-less vacuum cleaners that are also HEPA certified to filter out all allergens and particles larger than one micron, improving air quality.
- Initiate product migration to implement unscented cleaning products, including TB/HIV certified disinfectants.

FY 13/14 Projected Cost - \$2,500

Projected Recurring Annual Cost – 0

Goal: Improve service delivery and customer service while increasing productivity and efficiency of the Housekeeping division's floor crew. HKA II's are the only housekeepers who are trained to use the floor buffing/stripping/waxing machines as well as the larger carpet cleaning machines. There are only two (2) Housekeeping Assistant II positions and due to positions lost over the past several years one of those are being used to perform Housekeeping Assistant I duties in order to maintain service in the Government Center offices. This leaves only one HKA II and the Housekeeping Supervisor to perform floor maintenance at the off-site county facilities. They cannot accomplish large area jobs in one shift with only two people, this leads to finishing floors in sections or risking someone walking on them before you return to finish the job. This also leads to fewer than normal coats of wax being used in order to finish a job with only two employees in an allotted time frame, which means the floor will have to be serviced again in six months instead of twelve months. Also, with only two people available to complete these duties, any time there is an absence of another Housekeeper, one of these people have to fill in and are unable to maintain the floor maintenance schedule. This means the return trip to buff the recently waxed floor is not completed timely and is reflected in the appearance of the floor. The quality of the floors in our off-site facilities is below par when compared to the floors at the main site.

Objectives:

- Gain approval to hire 1 full-time Housekeeping Assistant II, projected cost below includes salary and benefits as well as uniform cost.
- Complete waxing/finishing of floors with the appropriate methods and coats of wax to improve quality.
- Complete buffing of recently waxed floors in a timely manner to improve appearance as well as maintain the condition of the floor.
- Utilize the Housekeeping Supervisor for more management level duties and less floor maintenance duties.
- Have the ability to complete large area projects in one shift when needed, such as floor maintenance or cleaning carpets in courtrooms, commission chambers, training rooms, and conference rooms.

FY 13/14 Projected Cost – \$35,300

Projected Recurring Annual Cost – \$35,300

Goal: Improve appearance of County Government Center grounds and protect public safety for county employees and citizens visiting the Government Center while increasing productivity of the Grounds division. There are two large open ditches and two remaining berms at the Government Center which pose safety concerns to grounds staff responsible for mowing/weed eating and maintaining the grounds. The

Operation Services

ditches are very deep and steep, which means the grounds staff must get in the ditch to weed eat. The slopes are not stable and footing is difficult to maintain, causing high risks of slips, falls, twisted ankles, knees, backs, etc. Vehicle accidents have occurred in the ditch located behind the Law Enforcement Center due to the steep ditch being located around a sharp curve. This ditch has also been seeded with grass several times, but erosion continues to be a problem, possibly due to citizens parking on the edge. The berms are also steep and are difficult to mow and weed eat. Weed eating on top of tall berms leads to rocks hitting office or vehicle windows, causing property damage. They are also extremely dangerous to mow and must be weed eaten, causing a decline in grounds crew productivity, especially considering there are only four staff members in the grounds division.

Objectives:

- Install drainage pipes and catch basins in lieu of ditches around Building B and behind the Law Enforcement Center.
- Remove berms around Building C and by the walking trail.
- Use dirt from the berms to fill in ditches, this dirt will not be enough due to the size of the ditches, but will off-set the cost of purchasing dirt for this purpose.
- Reduce maintenance of mowers and weed eaters by having a flat surface to maintain instead of hazardous ditches and berms.

FY 13/14 Projected Cost – \$55,000

Projected Recurring Annual Cost – 0

Operation Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	62,695	85,850	88,588	85,338
Square footage of buildings maintained per FTE for the Housekeeping Division (not including floor maintenance)	21,913	21,958	21,958	20,559
Square footage of floors maintained per FTE for the Housekeeping division (only HKA II's)	na	na	283,288	282,377
Number of requests for temporary Vector Control per 1000 population	2.1	3.1	3.0	3.0
Number of requests for temporary Vector Control per FTE	na	67	66	66
Number of construction projects completed	309	285	374	400
Efficiency Measures				
Percentage of Operation Services Work Requests completed within 30 days.	86%	84%	86%	86%
Housekeeping Carbon footprint reduced per year			2,000 Aerosol Cans Annually	4,000 Aerosol Cans Annually
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of county served.	\$164	\$170	na	na
Cost of all Vector Control/Water Management services per acre of county served.	na	na	\$2.16	\$2.20
Cost of Housekeeping services per square foot of building cleaned including floor maintenance.	\$2.34	\$1.47	\$1.39	\$1.40
Percentage of Brunswick County acres treated with Adulticide for Temporary Vector Control.	na	na	66%	65%
Percentage of Brunswick County acres treated with Larvicide for Temporary Vector Control.	na	na	.3%	.5%

Service Center

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 585,498	\$ 573,538	\$ 582,371	\$ 599,396
Fringe benefits	229,052	228,714	233,524	235,788
Operating costs	214,783	589,800	657,375	404,718
Capital outlay	23,790	38,500	35,750	91,000
Total expenditures	\$ 1,053,123	\$ 1,430,552	\$ 1,509,020	\$ 1,330,902
Permits and Fees	202	-	-	-
Sales and Services	27,892	20,000	20,000	25,000
Total revenues	\$ 28,094	\$ 20,000	\$ 20,000	\$ 25,000
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 1,128 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: 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. For FY 11/12 this position would have provided an estimated savings of \$65,000.

Objectives:

- Hire a Maintenance Technician to staff the paint booth/body shop, below costs include salary, benefits and uniforms.
- Allow use of our paint facility and equipment and eliminate transporting vehicles to and from local body shops.

FY 13/14 Projected Cost - \$50,273

Projected Recurring Annual Cost - \$50,273

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of vehicles and trailers maintained	680	664	780	795
Number of equipment pieces maintained	321	349	366	381
Number of rolling stock maintained per FTE	100	101	115	118
Efficiency Measures				
Average mileage of vehicle at replacement	170,000	163,708	208,288	220,000
Effectiveness Measures				
Average cost of vehicle/equipment maintained	\$993	\$908	\$1,308	\$1,500

Non-Departmental

Non-Departmental Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ -	\$ -	\$ 10,222	\$ -
Fringe benefits	2,016,203	2,333,000	2,315,031	2,558,941
Operating costs	1,302,451	1,363,567	1,421,739	992,660
Capital outlay	9,465	-	-	-
Total expenditures	\$ 3,328,119	\$ 3,696,567	\$ 3,746,992	\$ 3,551,601

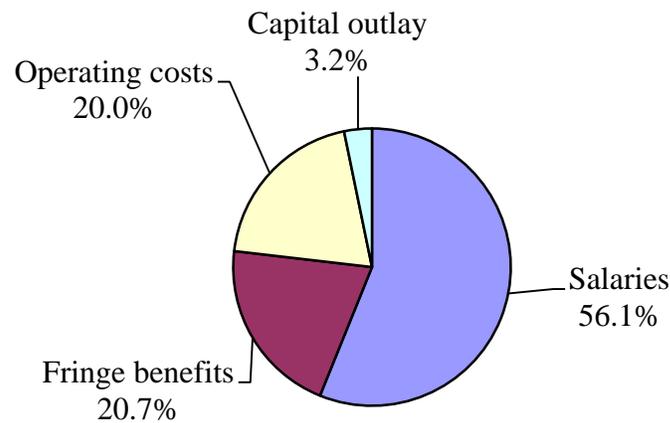
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 16,623,710	\$ 16,243,824	\$ 17,097,873	\$ 18,214,727
Fringe benefits	6,097,547	6,200,364	6,596,268	6,727,479
Operating costs	6,812,312	5,910,773	7,478,728	6,468,884
Capital outlay	1,182,030	1,101,997	1,799,154	1,048,059
Total expenditures	\$ 30,715,599	\$ 29,456,958	\$ 32,972,023	\$ 32,459,149
Unrestricted Intergovernmental	119,593	100,209	108,728	100,209
Restricted intergovernmental	574,104	147,505	595,053	128,668
Permits and fees	1,311,076	1,128,417	1,240,822	1,422,861
Sales and service	4,107,577	4,710,646	5,720,651	5,703,381
Other revenue	1,099,184	859,266	965,847	661,500
Total revenues	\$ 7,211,535	\$ 6,946,043	\$ 8,631,101	\$ 8,016,619
Number of FTE's	334.0	338.0	339.0	349.0

Public Safety Approved Expenditures FY 2014



Central Communications Center

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,281,537	\$ 1,283,163	\$ 1,300,918	\$ 1,392,286
Fringe benefits	508,672	532,739	547,800	558,736
Operating costs	374,581	296,000	307,630	263,200
Capital outlay	396,948	135,000	139,800	95,000
Total expenditures	\$ 2,561,738	\$ 2,246,902	\$ 2,296,148	\$ 2,309,222
Other revenue	145	-	-	-
Total revenues	\$ 145	\$ -	\$ -	\$ -
Number of FTE's	33.00	33.00	33.0	33.0
	\$ 2,561,883	\$ 2,246,902	\$ 2,296,148	\$ 2,309,222

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: Construct a major expansion to the existing emergency services center as part of a 911 consolidation grant awarded by the North Carolina 911 Board.

Objectives:

- Continue the process of designing an expansion and renovation of the existing emergency services center to accommodate the needs of the Department for the next 20-30 years.
- Perform necessary surveys, site preparation, and construction of the new (expansion) portion of the facility.
- Develop and implement a transition plan to allow for the transfer of 911 operations into the new 911 center space while maintaining 100% uptime and quality of service.
- Planning and preparation for further renovation and re-purposing of the vacated space in the existing building footprint in FY14-15.

FY 13/14 Projected Cost - \$2,800,000 (\$2,500,000 grant funded)

Projected Recurring Annual Cost - No recurring cost

District Attorney

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 117,624	\$ -	\$ 1,533	\$ -
Fringe benefits	61	-	-	-
Operating costs	85,085	83,000	82,999	83,000
Capital outlay	-	-	-	-
Total expenditures	\$ 202,771	\$ 83,000	\$ 84,532	\$ 83,000
Restricted intergovernmental	90,822	-	-	-
Total revenues	\$ 90,822	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Department Purpose

The county's contribution to the district attorney's office is \$83,000 in FY 2014. 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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 3,676,527	\$ 3,623,917	\$ 3,787,774	\$ 4,030,229
Fringe benefits	1,476,581	1,478,986	1,609,917	1,573,038
Operating costs	2,149,449	1,481,098	1,876,681	1,813,892
Capital outlay	-	38,519	38,519	39,385
Total expenditures	\$ 7,302,556	\$ 6,622,520	\$ 7,312,891	\$ 7,456,544
Unrestricted intergovernmental	\$ 119,593	\$ 100,209	\$ 108,728	\$ 100,209
Restricted intergovernmental	102,723	20,000	20,000	8,000
Sales and Service	529,840	555,600	857,183	815,000
Permits and Fees	29,896	36,000	58,000	73,000
Other revenues	124,686	51,466	51,466	48,000
Total revenues	\$ 906,738	\$ 763,275	\$ 1,095,377	\$ 1,044,209
Number of FTE's	86.0	86.0	86.0	86.0

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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 375,429	\$ 410,021	\$ 379,091	\$ 388,895
Fringe benefits	125,913	141,760	126,115	129,938
Operating costs	250,596	233,206	301,582	239,515
Capital outlay	18,996	56,500	360,841	33,000
Total expenditures	\$ 770,934	\$ 841,487	\$ 1,167,629	\$ 791,348
Restricted intergovernmental	18,995	-	297,378	-
Permits and fees	42,314	35,000	35,000	35,000
Sales and Service	14,961	35,992	35,992	35,992
Other revenue	90,279	85,000	86,274	85,000
Total revenues	\$ 166,549	\$ 155,992	\$ 454,644	\$ 155,992
Number of FTE's	6.0	6.0	7.0	6.0

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.

Goals and Objectives

Goal: Enhance municipal emergency management capabilities to strengthen the county's preparedness for natural and technological hazards.

Objectives:

- Provide basic emergency management training to local officials, with emphasis on newly elected or appointed officials, to the extent required by DHS guidelines.
- Work collaboratively with each municipality to review and update their municipal emergency plans, with emphasis on ensuring their seamless integration with the County EOP.
- Provide specialized planning and training for REP risk municipalities to ensure their preparedness for the federally evaluated hostile action based full-scale exercise of the Brunswick Nuclear Plant in July 2014.

FY 13/14 Projected Cost - \$5,000 (grant funded)

Projected Recurring Annual Cost - No recurring cost

Emergency Medical Services

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 3,838,063	\$ 3,901,903	\$ 3,926,034	\$ 4,250,765
Fringe benefits	1,308,378	1,414,679	1,455,845	1,483,335
Operating costs	980,591	1,049,890	1,152,311	1,101,770
Capital outlay	242,818	377,150	511,403	349,950
Total expenditures	\$ 6,369,850	\$ 6,743,622	\$ 7,045,593	\$ 7,185,820
Restricted Intergovernmental	19,869	-	-	-
Other Revenue	765,462	701,000	701,000	520,000
Sales and service	2,713,410	3,202,153	3,502,153	3,302,153
Total revenues	\$ 3,498,741	\$ 3,903,153	\$ 4,203,153	\$ 3,822,153
Number of FTE's	72.0	74.0	76.0	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: To respond to 90% of all emergency medical responses countywide in less than 12 minutes.

Objectives:

- Continue to develop and measure operational changes that are cost effective and reduce any part of the response time continuum.
- Continue to develop and implement technological advances that will assist in reducing any part of the response time continuum.
- Assure that the department 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 department manages workload by providing enough unit hours for a dispatch unit hour utilization of between 0.22 and 0.25 and a transport unit hour utilization of between 0.15 and 0.17.
- Continuously monitor and update the ambulance deployment plan to provide the best possible ambulance coverage based on time of day, day of week, and expected call volume. Continue to seek out base locations based on these perimeters.

Goal: To enhance the clinical care provided specifically to cardiac arrest, ST Elevation Myocardial Infarction (STEMI), and respiratory distress patients by exceeding national treatment modalities.

Objectives:

- Continue as a statewide leader in the treatment of cardiac arrest by utilizing the hypothermic cardiac arrest protocol and the pit crew protocol.
- Continue and expand the citizen hands only CPR program by teaching 500 citizens bystander CPR
- Expand the fire and law enforcement first responder program to have a trained rescuer respond to every cardiac arrest response in less than five minutes.
- Continue as a statewide leader in the treatment and transport of STEMI patients

Emergency Medical Services

- Develop and implement operational and technological changes that reduce the amount of time from the start of patients symptoms until angioplasty.
- Continuously monitor protocol compliance to assure all nationally recognized key treatment indicators are met for STEMI patients 100% of the time.
- Develop and implement operational and technological changes that work to reduce hospital length of stay for respiratory distress patients.
- Continuously monitor protocol compliance to assure all nationally recognized key performance indicators are met for respiratory distress patients 100% of the time.

FY 13/14 Projected Cost - \$18,000; Additional equipment: \$10,000, Additional overtime: \$8,000
 Projected Recurring Annual Cost - \$0

Goal: To achieve accreditation for the Emergency Medical Services department from the Commission on Accreditation of Ambulance Services (CAAS).

Objectives:

- Complete a self-assessment of the department's protocols, policies, and procedures to assure all are in compliance with CAAS standards.
- Complete and submit CAAS application package by October 1, 2013
- Complete CAAS site visit by December 31, 2013

FY 13/14 Projected Cost - \$15,500; Application Fee: \$7,500, Site Visit Expenses: \$8,000
 Projected Recurring Annual Cost -\$5,200

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of Dispatches	13,595	14,489	16,820	17,000
Number of Transports	8,068	8,678	10,950	12,000
Unit hours scheduled	65,700	67,652	69,540	69,540
Unit hours produced	65,700	67,652	69,540	69,540
Efficiency Measures				
Emergency Response time compliance	80.03%	80.09%	78.87%	80.00%
Percent of unit hours produced	100%	100%	100%	100%
Dispatch Unit Hour Utilization	.21	.21	.24	.24
Transport Unit Hour Utilization	.12	.13	.16	.17
Responses per medical device failure	1359.3	1609.88	2803.33	2833
Responses per critical vehicle failures	799.70	852.29	1,402	1,416
Hours worked per OJI	11,945.45	19,329.14	23,180	23,180
Effectiveness Measures				
Total Revenue Collected	\$2,691,172	\$2,802,576	\$3,400,000	\$3,726,000
Cash collected per transport	\$333.56	\$322.95	\$310.50	\$310.50

Medical Examiner

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	92,589	80,000	80,000	80,000
Capital outlay	-	-	-	-
Total expenditures	\$ 92,589	\$ 80,000	\$ 80,000	\$ 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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 544,473	\$ 484,595	\$ 487,796	\$ 552,665
Fringe benefits	202,434	184,529	186,125	196,669
Operating costs	59,893	77,840	82,840	73,400
Capital outlay	-	-	-	22,000
Total expenditures	\$ 806,800	\$ 746,964	\$ 756,761	\$ 844,734
Permits and fees	957,181	852,100	852,100	1,014,784
Other revenue	6,280	-	-	-
Total revenues	\$ 963,461	\$ 852,100	\$ 852,100	\$ 1,014,784
Number of FTE's	11.0	11.0	10.0	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: Develop a system to electronically transfer and store departmental data.

Objectives:

- Increase efficiency in the office and in field inspections. Provide iPads with WIFI and 4G service for each inspector.
- Eliminate the large amount of paper document storage. Scan existing documents to decrease current storage.
- Provide better access to all departmental data.

FY 13/14 Projected Cost – Hardware \$5,200.00

Projected Recurring Annual Cost – Data Plan \$200.00 Per Mo

Goal: Participate in FEMA community rating service

Objectives:

- Prepare and distribute materials in support of the public information requirements.
- Organize our materials for FEMA community review.
- Assist the public in complying with Flood Hazard regulations.

Goal: Increase awareness of Energy Conservation.

Public Inspections

Objectives:

- Provide current information for new designs and materials.
- Assist contractors and public in the implementation of the new Energy Conservation Code.
- Save homeowners and contractor's money, time and add to a healthier environment.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Single Family Resident	470	560	716	752
Commercial	102	121	142	150
Mobil Homes	151	109	114	120
Other Permits	5524	5594	5702	5988
Cost of Construction in Millions	68.9	80.36	95.66	100.4
Revenue	857,807	963,461	1,014,786	1,065,000
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	15,001	15,118	16,434	17,256
Average Inspections per day based on 6 Inspectors	n/a	n/a	11	11.5
Average Inspections per day based on 5 Inspectors	12.9	13	n/a	n/a

Sheriff's Animal Protective Services

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 412,684	\$ 397,121	\$ 402,199	\$ 437,024
Fringe benefits	171,211	167,059	168,058	177,392
Operating costs	176,405	187,475	251,886	242,123
Capital outlay	-	-	-	23,744
Total expenditures	\$ 760,300	\$ 751,655	\$ 822,143	\$ 880,283
Sales and service	56,181	60,000	90,000	75,000
Other revenue	2,573	-	8,511	-
Total revenues	\$ 58,753	\$ 60,000	\$ 98,511	\$ 75,000
Number of FTE's	11.0	11.0	10.0	10.0

Department Purpose

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

Sheriff's Office

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 6,377,372	\$ 6,143,104	\$ 6,812,528	\$ 7,162,863
Fringe benefits	2,304,298	2,280,612	2,502,408	2,608,371
Operating costs	2,174,419	1,860,064	2,380,599	2,009,784
Capital outlay	523,268	494,828	748,591	484,980
Total expenditures	\$ 11,379,357	\$ 10,778,608	\$ 12,444,126	\$ 12,265,998
Restricted intergovernmental	341,695	127,505	237,675	120,668
Permits and fees	281,685	205,317	295,722	300,077
Sales and service	793,186	856,901	1,235,323	1,475,236
Other revenue	109,760	21,800	118,596	8,500
Total revenues	\$ 1,526,326	\$ 1,211,523	\$ 1,887,316	\$ 1,904,481
Number of FTE's	115.0	117.0	117.0	128.0

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.

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Fire Departments	\$ 244,250	\$ 300,000	\$ 300,000	\$ 300,000
Rescue Squads	224,454	262,200	262,200	262,200
Public Safety Agencies	-	-	400,000	-
Total expenditures	\$ 468,704	\$ 562,200	\$ 962,200	\$ 562,200
Restricted intergovernmental	-	-	40,000	-
Total revenues	\$ -	\$ -	\$ 40,000	\$ -
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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Brunswick Transit System	\$ 241,707	\$ -	\$ 235,060	\$ -
Cape Fear Regional Jetport	66,000	97,000	97,000	97,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	9,492	13,890	13,890	33,663
Total expenditures	\$ 344,699	\$ 138,390	\$ 373,450	\$ 158,163
Restricted intergovernmental	241,707	-	235,060	-
Total revenues	\$ 241,707	\$ -	\$ 235,060	\$ -
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.

Cape Fear Transportation Authority – local funding paid by Brunswick County for public transportation services provided in northern Brunswick County.

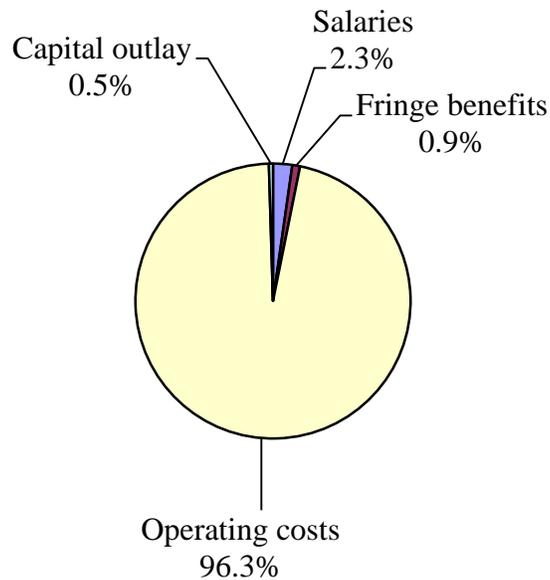
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Environmental Protection Budget Summary

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 339,519	\$ 327,467	\$ 332,048	\$ 305,659
Fringe benefits	122,855	135,656	136,557	123,479
Operating costs	12,993,124	12,753,791	12,773,469	13,077,960
Capital outlay	63,559	305,000	285,322	65,000
Total expenditures	\$ 13,519,057	\$ 13,521,914	\$ 13,527,396	\$ 13,572,098
Other taxes and licences	264,747	204,000	204,000	245,000
Restricted intergovernmental	14,142	7,500	7,500	21,438
Permits and fees	350	-	-	240
Sales and Service	1,255,957	1,040,000	1,172,000	1,220,000
Other revenue	106,554	80,500	80,500	43,000
Total revenues	\$ 1,641,750	\$ 1,332,000	\$ 1,464,000	\$ 1,529,678
Number of FTE's	8.0	8.0	8.0	7.0

Environmental Protection Approved Expenditures FY 2014



Solid Waste

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 339,519	\$ 327,467	\$ 332,047	\$ 305,659
Fringe benefits	122,855	135,656	136,557	123,479
Operating costs	12,750,939	12,508,250	12,527,928	12,809,088
Capital outlay	63,559	305,000	285,322	65,000
Total expenditures	\$ 13,276,872	\$ 13,276,373	\$ 13,281,854	\$ 13,303,226
Other taxes and licences	\$ 264,747	\$ 204,000	\$ 204,000	\$ 245,000
Restricted intergovernmental	14,142	7,500	7,500	21,438
Permits and fees	350	-	-	240
Sales and services	1,255,957	1,040,000	1,172,000	1,220,000
Other revenue	106,554	80,500	80,500	43,000
Total revenues	\$ 1,641,750	\$ 1,332,000	\$ 1,464,000	\$ 1,529,678
Number of FTE's	8.0	8.0	8.0	7.0

Department Purpose

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

Goals and Objectives

Goal: Improve program effectiveness and quality of life for citizens by increasing participation in cleanups and beautification activities, decreasing litter and increasing recycling rates by creating awareness in Brunswick County of the benefits of recycling and the negative environmental impact of litter.

Objectives:

- Increase participation through the Keep Brunswick County Beautiful (KBCB) Board by recruiting representatives from each municipality to ensure that the educational and outreach efforts are reaching each area of the county.
- Research and when possible implement new recycling programs as they become available.
- Attend more outreach programs such as community festivals and events.

Goal: Improve service delivery and enhance customer service while protecting the environment by providing the public with a year round Mercury Containing Devices (MCD) recycling program at the Brunswick County Landfill and the four Brunswick County Convenience Sites. These MCD's are banned from unlined landfills and are regulated wastes for commercial/business entities. Residents are permitted to discard MCD's in lined landfills, but are encouraged to recycle them instead, however very few recycling opportunities are available. MCD's mainly pertain to Fluorescent & CFL bulbs, but also include thermostats, smoke detectors, and thermometers.

Objectives:

- Expand the electronics' building currently located at the landfill to allow for the collection and storage of MCD's.
- Reduce the amount of mercury that is disposed of in municipal solid waste.

Solid Waste

- Reduce the expense of the bi-annual household hazardous waste collection by reducing the amount of MCD's that are collected during the events.
- Expand the use of the Book Swap Buildings located at all Convenient Sites to include MCD recycling containers.
- Advertise the expanded services at the Brunswick County Convenience Sites and Landfill in the local newspapers, county website and the Keep Brunswick County Beautiful e-newsletter.

FY 13/14 Projected Cost - \$ Grant funded if approved by NC DENR

Projected Recurring Annual Cost - \$ Off set by cost savings in current programs

Goal: Improve effectiveness of the Solid Waste enforcement programs by creating a method to better track the work load of the Solid Waste Officer and by relation, the areas that are more susceptible to illegal dumping. The current enforcement program tracks cases, but not citizen complaints, site visits where no violations were found, or where citations are not issued. By tracking all calls, complaints, and site visits made, the department will be able to determine where geographically the enforcement program should focus.

Objectives:

- Design a spreadsheet that will track the number of complaints called in, the area of the complaints and the outcome of the site visit.
- The spreadsheet will assist the recycling and litter prevention efforts of the department by tracking the areas that are experiencing heavier litter and dumping issues.
- Address areas that are experiencing heavier litter and dumping issues by planning community cleanup events in those sections of the county.
- Increase the educational and outreach efforts in those communities by contacting community and social groups to do presentations at their monthly meetings.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,309.28	1,086.12	1,006.81	926.27
Tonnage of recyclables received per 1,000 population	75	70	92	115
Tonnage of all material received at the Landfill per FTE	23,442.66	19,369.10	17,954.79	16,518.41
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	6%	6%	9%	12%
Number of Solid Waste violations received per 1,000 population	1.96	1.45	1	1

Environmental Protection Other Agencies

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
BC Beach Consortium	30,000	30,000	30,000	30,000
Forestry	212,185	215,541	215,541	238,872
Total expenditures	\$ 242,185	\$ 245,541	\$ 245,541	\$ 268,872
Number of FTE's	-	-	-	-

Department Purpose

In FY 2014, Brunswick County made contributions to two (2) Environmental Protection agencies:

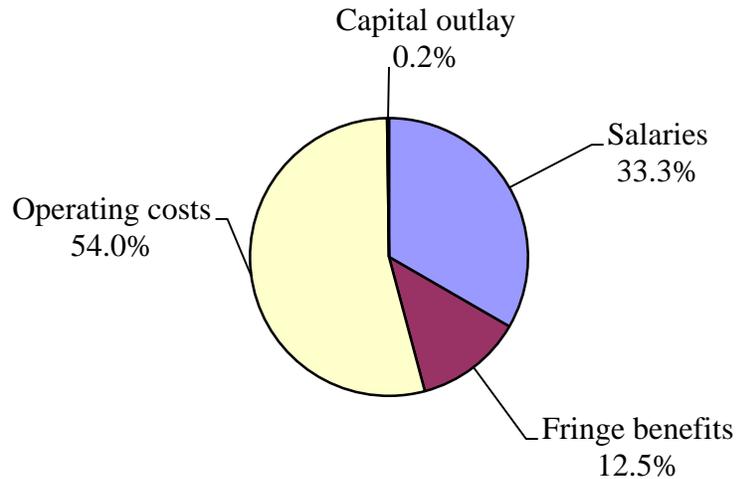
- The Brunswick County Beach Consortium is an inter-local undertaking of the County of Brunswick and the municipalities of Bald Head Island, Caswell Beach, Holden Beach, Oak Island, Ocean Isle Beach and Sunset Beach for the preservation and re-nourishment of our county's beaches.
- Brunswick County has 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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,450,861	\$ 1,541,334	\$ 1,547,937	\$ 1,648,210
Fringe benefits	536,721	585,144	593,389	618,466
Operating costs	2,608,010	2,733,357	2,949,355	2,665,828
Capital outlay	-	-	-	11,000
Total expenditures	\$ 4,595,592	\$ 4,859,835	\$ 5,090,681	\$ 4,943,504
Restricted intergovernmental	2,286,961	2,435,585	2,455,852	2,247,998
Permits and fees	69,421	60,218	69,203	75,060
Sales and service	47,955	26,874	26,874	31,704
Investment Earnings	866	600	600	-
Other revenue	6,764	5	505	155
Total revenues	\$ 2,411,967	\$ 2,523,282	\$ 2,553,034	\$ 2,354,917
Number of FTE's	34.0	32.5	32.0	32.0

Economical and Physical Development Approved Expenditures FY 2014



Central Permitting

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 147,575	\$ 144,575	\$ 147,250	\$ 153,342
Fringe benefits	55,262	55,202	55,235	57,435
Operating costs	5,766	8,886	9,106	6,878
Total expenditures	\$ 208,603	\$ 208,663	\$ 211,591	\$ 217,655
Permits and Fees	25,830	20,808	20,808	25,775
Total revenues	\$ 25,830	\$ 20,808	\$ 20,808	\$ 25,775
Number of FTE's	3.0	3.0	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
- Town of Belville
- Town of Northwest

Goals and Objectives

Goal: Deliver exceptional customer service through customer outreach in a user-friendly environment by 31-Jan-14.

Objectives:

- Redesign work area and customer waiting area by adding additional customer seating space no later than 31-Jul-13.
- Demonstrate proficiency by obtaining International Code Council Permit Technician Certification by 30-Jun-14.
- Continue working with MIS to establish an online application process.
- Develop a training presentation that illustrates how to complete our multi-departmental application form (e.g., Building, and Environmental Health) targeting Realtors, Mobile Home Dealers, Contractors, Municipalities and the general public by 31-Jan-14.
- Advertise the training presentation in all county newspapers and on the community access channels of ATMC and Time Warner Cable Companies by 31-Mar-14.

FY 13/14 Projected Cost – \$1,800

Projected Recurring Annual Cost – \$0

Central Permitting

Goal: Work with MIS and Environmental Health Departments to establish charge accounts for frequent Environmental Health user to expedite their permitting process no later than 31-Jan-14.

Objectives:

- Develop Accounts Receivable system that will allow Central Permitting to invoice for Property Development Application, and Septic and Well Application fees.
- Explore electronic submittal of Environmental Health applications for review to Central Permitting prior to final processing.

Key Programs, Objectives and Measures

Key Performance Measures:	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Estimated	FY 13/14 Projected
Workload (output) Measures				
Total # of Permits Issued	8,169	8,134	8,693	8,700
Zoning/Property Development	1,178	1,189	1,296	1,298
Building Inspections	6,389	6,474	6,879	6,881
Environmental Health	461	297	320	322
Other (Fire Marshal & Storm Water)	141	174	198	199
# of CP Technicians	3	2 ^[1]	3	3
Avg. # of Permits per day	31	33	35	35
Avg. # of Permits per day per CP Tech.	10	17	12	12
Zoning/Property Dev. Revenues (\$) ^[2]	\$23,560	\$23,780	\$25,920	\$22,960
Contractor Change Fee ^[3]	\$2,015	\$2,050	\$2,511	\$2,815
Efficiency Measures				
Permit Servicing Time w/in 30 minutes ^[4]	100%	100%	100%	100%
Average Permit Application Error Rate ^[5]	0.16%	.14%	0.12%	0.10%
% Accounts Receivable Collected Within 30 Days of Past Due Notice ^[6]	93%	93%	95%	96%
^[1] Does not include working Supervisor filling in on an as-needed basis. ^[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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 137,587	\$ 162,322	\$ 163,735	\$ 209,554
Fringe benefits	54,636	67,599	67,877	86,508
Operating costs	17,176	34,215	34,215	36,010
Capital outlay	-	-	-	-
Total expenditures	\$ 209,399	\$ 264,136	\$ 265,827	\$ 332,072
Number of FTE's	4.0	4.0	4.0	5.0

Department Purpose

The purpose of the Code Enforcement Department is to provide services to remedy and prevent the decay and deterioration of places of habitation and to eliminate blighted neighborhoods by the investigation and enforcement of Brunswick County's Minimum Housing Ordinance, Abatement of Nuisance Caused by Abandoned & Dilapidated Manufactured Homes, Junked and Nuisance Vehicles, portions of the Solid Waste Ordinance and the Unified Development Ordinance (UDO) along with the NC General Statute 136-18 (10) that prohibits nonconforming/illegal roadside signs on public rights of way. To improve the county's overall appearance by eliminating common and environmental nuisances, protecting and maintaining property values and increasing the desirability for residential and economic development and to enhance the quality of life for all citizens by providing for their health, safety and welfare through the effective and efficient administration and enforcement of applicable Brunswick County codes.

Goals and Objectives

Goal: Reopen the ACE Program to rid the county of blighted conditions mainly involving abandoned dwellings and junk vehicles.

Objectives:

- Develop a team with members from Code Enforcement, Building Inspections, Operation Services, and Planning to develop an approach to a modified ACE Program.
- Research the possibility of funding thru GS 130A-309.99 (Solid Waste Trust Fund) for abandoned manufactured homes.

Goal: Comprehensive review of processes and procedures of our ordinances and amend existing ordinances and recommend new ordinances to address unsightly and nuisance issues within the county. Existing ordinances include Minimum Housing Code, Abandoned Manufactured Homes, and Abandoned and Junked Motor Vehicles ordinances.

Objectives:

- Develop processes and procedures to ensure violation cases are processed and closed out in a timely matter.
- Adopt processes to address habitual offenders, changes of ownership (lis pendens), etc.
- Address complaints that we currently have no ordinance to remedy the situation (overgrown properties/tall grass, commercial vehicles in residential zones, noise, itinerant merchants,

Code Enforcement

abandoned/dilapidated commercial structures etc).

- Continue to develop educational opportunities for code enforcement officers.

FY 13/14 Projected Cost - \$1,000

Projected Recurring Annual Cost - \$1,000

Goal: Provide thorough, effective, and timely code enforcement services and assistance by developing an electronic system to access web based programs for research and recording data in the field.

Objectives:

- Purchase iPads with WiFi -4g service for each officer.
- Train officers to utilize the equipment in the field and reduce office time.
- Develop an on line tracking system of violations for the general public (unanimous callers) to check the status of a case.

FY 13/14 Projected Cost - Equipment cost \$3,400 plus data plan \$2,400 (total \$5,800)

Projected Recurring Annual Cost - Data Plan \$2,400

Goal: Enhance the proactive approach to the enforcement program and educate the public on ordinances and their responsibility to comply and stay in compliance with such ordinances.

Objectives:

- Identify areas with the greatest violations and conduct a comprehensive sweep on the entire area.
- Educate owners on ordinances and the importance of staying in compliance with local ordinances by developing brochures and additional penalties for repeat violations.
- Increase public awareness of Code Enforcement and the local ordinances through various speaking engagements.
- Coordinate quarterly meetings with the municipal code enforcement officers within Brunswick County to identify common violations and related areas of interest.
- Partner with other nonprofits, CDC's, church, and civic groups to help assist low income and elderly violators.

Code Enforcement

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Total # of illegal signs within the r/w	1,372	1,400	1,400	1,400
Total # of minimum housing inspections	275	200	200	250
Total # of vehicles removed	632	250	200	250
Total # of manufactured homes removed	250	250	150	200
Total # of zoning cases	250	200	200	250
Total # of solid waste cases	200	250	300	300
Total # of complaints	350	421	650	1,000
Efficiency Measures				
Cases per officer annually	n/a	275	210	350
Number of Citizen based complaints	n/a	n/a	575	600
Number of Staff based complaints	n/a	n/a	480	500
Effectiveness Measures				
Total cases closed	423	421	425	800
Total cases closed by voluntary compliance	n/a	n/a	271	550
Total cases closed by mandatory compliance	n/a	n/a	154	250
Total cases with no violation and/or referred to another department	n/a	n/a	10	20

Cooperative Extension

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 229,167	\$ 230,750	\$ 236,787	\$ 241,998
Fringe benefits	74,639	96,396	96,636	96,303
Operating costs	99,123	97,946	131,190	156,273
Capital outlay	-	-	-	-
Total expenditures	\$ 402,929	\$ 425,092	\$ 464,613	\$ 494,574
Restricted intergovernmental	17,500	-	20,267	-
Permits and fees	22,949	28,460	37,445	33,085
Other Revenue	6,109	-	500	-
Total revenues	\$ 46,558	\$ 28,460	\$ 58,212	\$ 33,085
Number of FTE's	6.5	6.0	6.0	7.0

Department Purpose

NC Cooperative Extension uniquely addresses timely and prioritized issues facing Brunswick County with expert information in our fields of study. Our strengths are most evident in youth development through 4-H programming, consumer horticulture through the Extension Master Gardener Volunteer organization, family health and nutrition through ServSafe and the Expanded Food and Nutrition Education Program (EFNEP) and agriculture through pesticide certification and farmer/landowner consultations.

To positively impact the economy, environment and quality of life in our county, we regularly assess local needs, process feedback from clients, utilize an advisory leadership committee of local stakeholders, and work together as a highly qualified, effective and efficient staff that deeply cares about the future of Brunswick County. Enacted by Federal legislation in 1914 and funded through federal, state, local and private sources, Cooperative Extension brings the knowledge of our national Land Grant University system to residents and visitors right here.

Goals and Objectives

Goal: Economic Development

Objectives:

- 120 Restaurant Managers will become certified in the ServSafe Food Safety training program (a 20% increase over projected FY13 participants) to support local tourism and food service industries.
- Support upcoming farm transitions through estate planning and new agricultural opportunities to maintain productivity and profitability of farms and forests in Brunswick County

FY 13/14 Projected Cost - \$8,500 (offset by program revenue \$13,800) \$7045 for poultry, agriculture, pastured ruminant, and mushroom equipment to provide operations with mobile infrastructure that will help them become profitable. This cost will be reduced by grant funding this department will seek upon approval of goals.

Projected Recurring Annual Cost - \$0

Goal: Organizational Improvement / Development

Cooperative Extension

Objective:

- Marketing – Share our resources with more of Brunswick County by taking part in a national marketing initiative for Cooperative Extension.

FY 13/14 Projected Cost - \$750 for printed materials and deliverables

Projected Recurring Annual Cost - \$150

Goal: Responsive Customer Service

Objectives:

- Equip parents in crisis with skills they need to protect and provide for their children through partnerships with DSS and community organizations. Provide 1 new parenting class each quarter for 12 parents each.
- Develop 5 new peer leaders/mentors/counselors from current teenagers engaged in 4-H through the Teens in Leadership Training program.
- Collaboratively address stormwater and other environmental issues facing our watersheds and coastline which have been attempted by individual communities in the past.
- Increase Extension Master Gardener Volunteer service hours by 5% with improved quality and quantity of service opportunities.
- Increase collection of pesticide containers and unused pesticides to further protect our sensitive natural resources and further improve the safety of local farms.

Goal: Education - Community and School Gardens

Objective:

- To build on successes in the classrooms and communities of Brunswick County, a Food Corps intern (similar to AmeriCorps or Peace Corps for farm to school programs) is needed specific to our county. The partnership between Feast Down East and Brunswick and New Hanover Counties has changed financially and we have been asked to fund the "salary" of a position for our county. Feast Down East will contribute \$2000 for the position's administrative needs.

FY 13/14 Projected Cost - \$8,000

Projected Recurring Annual Cost - \$8,000

Cooperative Extension

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Face to face contacts	15,246	21,507	17,500	18,050
Number of educational courses	123	244	186	200
Number of local advisory stakeholders	39	36	55	40
Efficiency Measures				
Master Gardener Volunteer hours	6,674	7,864	8,000	8,200
4H Volunteer hours	10,872	10,936	11,435	11,000
FCS Volunteer hours	107	13	130	100
Effectiveness Measures				
Number of VAD farms	158	181	185	190
Renewed pesticide, waste, & septic certificates	291	432	330	351
Pounds of pesticide disposed	3,140	1,350	5,000	3,165
Number of pesticide containers recycled	4,923	4,225	6,000	5,050
Number of passing ServSafe students	42	74	80	120

Economic Development Commission

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 188,496	\$ 201,717	\$ 204,483	\$ 201,331
Fringe benefits	62,718	66,465	67,011	67,064
Operating costs	135,500	128,500	128,500	128,500
Total expenditures	\$ 386,714	\$ 396,682	\$ 399,994	\$ 396,895
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 have at least 12 industrial prospect visits to Brunswick County in 2013 – 2014.

Objectives:

- Promote our industrial parks and available industrial buildings to consultants and industrial recruiters throughout the country.
- Attend selected trade shows and conferences that attract the industries we have targeted to locate in Brunswick County.
- Communicate with industry executives introduced through conferences and trade shows through html email and direct mail
- Maintain close working relationships with NC Port Authority, NC Dept. of Commerce, NC Southeast, CSXT, 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.

Goal: Meet with all existing industries whose employment exceeds 10 employees this year.

Objectives:

- Update existing industries on programs, employee training and state initiatives
- 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.

Economic Development Commission

- Mid Atlantic Logistics Park - Continue to complete requirements for certification from the state. Work with CSXT to recognize the site as a CSXT Certified Site.
- Route 211 business park – Encourage the county to rezone the 200 acres to industry and complete a Phase 1 on the 200 acre site.

Goal: Update the marketing materials to provide the most useful information on the county for industrial prospects.

Objectives:

- Maintain WEB site upgrade.
- Create a new brochure for the Route 211 business park.
- Create marketing piece for South Brunswick Business Development Committee.
- Create marketing piece for Town of Shallotte to attract tourists into the Town.
- Enhance building and site spec sheets to include data on location, infrastructure, utilities and additional photos and maps.
- Update Brunswick County Community Profile.
- Update Brunswick County Industrial Directory.
- Continue to communicate with site selection consultants and allies on a quarterly basis through html email.
- Create a folder to bind community profile and relevant site information for client presentations.
- 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.

Goal: Work Closely with Brunswick Community College to encourage entrepreneurship and assisting small businesses and support their Work Force Training Program.

Objectives:

- Continue to pursue EDA and Golden Leaf Grants totaling \$400,000 to fund a three new incubator spaces at Brunswick Community College's Work Force Training Center in the Leland Industrial Park.
- Work closely with the college's Work Force Training division to create course curriculum to support new and existing industries' training needs.
- Work closely with the Small Business Administrator to assist new and existing small businesses with challenges they may face with their business plans and operations.
- Formulate a joint strategy to encourage more entrepreneur/small business start-ups in Brunswick County
- Encourage lending institutes to provide loans to small businesses.

Goal: Encourage Retail Development in Brunswick County.

Objectives:

- Kelly Stuart will undertake the recruitment of new retail establishments for the county. Jim Bradshaw will encourage retail developers to build large scale retail centers in the county.
- Search for properties in county which would be a good fit for retail development in accordance with the Comprehensive Plan and utilities being available.
- Work closely with the local commercial real estate community.
- Encourage town centers.
- Provide socio/economic/population data for 5/10/15 mile radius.
- Contact retailers about Brunswick County through Retail Lease Trac.

Planning

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 435,241	\$ 491,685	\$ 476,328	\$ 513,327
Fringe benefits	165,635	176,017	177,379	182,987
Operating costs	79,055	214,885	266,919	212,078
Capital outlay	-	-	-	11,000
Total expenditures	\$ 679,931	\$ 882,587	\$ 920,626	\$ 919,392
Permits and fees	20,072	10,950	10,950	15,700
Other Revenue	655	5	5	5
Total revenues	\$ 20,727	\$ 10,955	\$ 10,955	\$ 15,705
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: Improve the customer service experience with on-going implementation of service-based and project-oriented processing initiatives.

Objectives:

- Implement physical space improvements that support property development process via a more customer-service oriented layout.
- Explore investment in new technology tools (e.g., on-line property development application submittals) that streamline multi-departmental property development review processes.
- Create a more interactive and easily navigable index for the Unified Development Ordinance (UDO).
- Work with MIS Department to allow greater public access and internal availability of electronic information.
- Install/Modify either in-house/new automatic project management software that provides automatic updates to applicants that have submitted property development projects.

FY 13/14 Projected Cost - \$10,400

Projected Recurring Annual Cost - \$5,000

Goal: Support the construction of a successful tax credit affordable housing (single-family or multi-family) development via a public/private sector/non-profit partnership.

Planning

Objectives:

- Meet with all or some of the five (5) 2013 NC Housing Finance Agency Tax Credit developers that have received preliminary application scoring under the guidelines for the 2013 Qualified Allocation Plan.
- Identify the affordable housing tax credit development application(s) where the county's support would prove to be most beneficial in the development's success while meeting rental housing affordability needs.
- Work with Board of Commissioners to determine most appropriate support that will aid the selected tax credit rental housing development's success (e.g., sewer and/or water agreement).

Goal: Finalize both the publication of the Brunswick County Historical Resources Survey Manuscript and the completion of the Brunswick County Greenway/Blueway Master Plan as long-range planning documents no later than 30-Jun-14.

Objectives:

- Partner with the Brunswick County Historical Society, Southport Historical Society, and/or other grassroots organizations to publish the Brunswick County Historical Resources Survey Manuscript.
- Work with Brunswick County's historical societies and other grassroots organizations through public/private/non-profit partnerships to develop a county-wide memorialization recognition program for identified historic resources.
- Adopt the Brunswick County Greenways/Blueways Plan no later than 31-Dec-13.
- Facilitate the on-going development of hiking, biking, and equestrian trails at the Brunswick County Nature Park via partnerships with Brunswick County Parks and Recreation and other collaborations (where feasible).
- Seek grant funding opportunities to develop a regional canoe/kayak blueway along the Waccamaw River and Brunswick Nature Park.

FY 13/14 Projected Cost - \$23,500 - \$45,000 Manuscript Publication Cost
Projected Recurring Annual Cost - \$0

Goal: Continue activities that invite public input and generate greater awareness of post-economic downturn planning initiatives.

Objectives:

- Identify, revisit, and work with community partners to invite feedback and update Brunswick County community on status of goals identified in Brunswick Tomorrow: Our County, Our Vision, Our Decision!
- Host, at minimum, two County-wide Planning Workshops with County and Municipal Planning staffs to identify cross-jurisdictional planning/training opportunities and/or common planning-related area(s) of interest.

FY 13/14 Projected Cost - \$3,000
Projected Recurring Annual Cost - \$2,000

Planning

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	13	14 ^[1]	19	18
Avg. # of Rezonings Process w/in 90-120 days	7	12	17	17
# of Rezonings <5 Acres	7	7	10	10
# of Rezonings 5 – 49.99 Acres	4	4	8	6
# of Rezonings 50 – 99.99 Acres	2	0	1	1
# of Rezonings >100 Acres	1	2	0	1
Most Requested Rezonings				
# of Rezonings to R-7500	1	1	1	1
# of Rezonings to R-6000	0	3	1	2
# of Rezonings to MR-3200	0	0	2	1
# of Rezonings to C-LD	7	8	11	10
# of Rezonings to Other	5	2	4	4
# of Rezonings Amended by Staff	0	0	0	1
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	0	0	18	0
# of Land Use Plan Amendments Processed	9	5	7	7
% 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	1	0	0	1
Total # of Units (SF & MF) Approved	515	0	0	100
% of Major Subdivisions & PUDS Approved	100%	0	0	100%
Total # of Campgrounds Requested	1	1	1	1
Total # of Campground Units	157	73	115	100
Total Campground Acreage	6	4.85	5.5	5
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	400	4.85	5.5	150
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	324	332	319	325
Commercial Site Plan Reviews Completed w/in 21 days of Submittal ^[2]	18	20	26	26
Commercial Development Site Plan Review Revenue	\$2,074	\$3,150	\$4,600	\$4,600
Board of Adjustment (BOA) Case Preparation	9	17	20	20
Avg. # of BOA Cases Processed per Month	0.75	1.42	1.67	1.67
[1] Includes zoning cases submitted but withdrawn.				
[2] Does not include Change of Use Applications.				

Public Housing

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 182,829	\$ 183,253	\$ 190,159	\$ 193,455
Fringe benefits	71,383	71,725	77,101	74,374
Operating costs	2,260,883	2,234,725	2,244,725	2,111,239
Capital outlay	-	-	-	-
Total expenditures	\$ 2,515,095	\$ 2,489,703	\$ 2,511,985	\$ 2,379,068
Restricted intergovernmental	2,238,371	2,405,605	2,405,605	2,217,723
Sales and service	47,955	26,874	26,874	31,704
Investment earnings	866	600	600	-
Other Revenue	-	-	-	150
Total revenues	\$ 2,287,192	\$ 2,433,079	\$ 2,433,079	\$ 2,249,577
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: Increase earned administrative fee revenue. Background: Administrative fee revenue is earned based on the number of families being assisted on the first day of each month. Prior to 2009 our-per unit fee was \$56.33. In C/Y 2009, and every year since, congress has prorated the fee. This calendar year the fee has been prorated to 75% (\$42.24 per unit). That is a reduction of about \$65,000 a year in earned administrative fees.

Objectives:

- Decrease Subsidy Standards. Background: Each housing agency must develop subsidy standards that determine the number of bedrooms needed for families of different sizes and compositions. The policies that are developed will determine the family unit size, also known as the voucher size. Subsidy standards must provide for the smallest number of bedrooms needed to house a family without overcrowding.
- Our current subsidy standards provide a separate bedroom for children of the opposite sex at the age of 3. In an updated Administrative Plan we intend to decrease our subsidy standards by increasing the age that young children of the opposite sex would be allotted their own bedroom to age 5.
- Our current subsidy standards allow space for a child who is away at school but comes home on school recesses. Our updated plan will not allow additional bedroom space for a child who is away at school and only home on school recesses.

Objectives:

- Improve on Leasing Projections
- Revise our voucher tracking system to more accurately project the number of vouchers we need to issue in order to arrive at maximum lease-up.

Goal: Employee Education. Due to financial restrictions, over the last four years employee education has been severely restricted. Now more than ever, ongoing employee education is critical to effective program management. Based on recent communication from Sandra Henriquez, Assistant Secretary, HUD is working

Public Housing

to “reframe the regulatory environment in which we operate”. Her statement reinforces my opinion that major program changes are coming. In order to ensure the program is being administered according to HUD regulations, significant training will be required.

Objectives:

- Each employee will become an active member of the Southeast Regional Section 8 Housing Association (SERSHA) and will attend at a minimum of one workshop per year.
- Understanding HUD funding is a complicated and ever changing matter. It is important that one person from the county’s finance department gain a good understanding of HUD’s funding requirements by attending Section 8 financial workshops when available.

FY 13/14 Projected Cost - \$6,000 - \$7,500

Projected Recurring Annual Cost - \$6,000 - \$7,500

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Voucher Issuance-New	n/a	68	129	100
Voucher Issuance-Move	n/a	43	46	45
HAP Contracts Executed-New	n/a	55	82	75
HAP Contracts Executed-Move	n/a	40	28	42
Annual Reexaminations Performed	n/a	357	350	350
Annual Review Inspections	n/a	357	350	350
Initial Inspections	n/a	95	110	117

Soil and Water

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 129,966	\$ 127,032	\$ 129,195	\$ 135,203
Fringe benefits	52,448	51,740	52,150	53,795
Operating costs	10,507	14,200	16,200	14,850
Capital outlay	-	-	-	-
Total expenditures	\$ 192,921	\$ 192,972	\$ 197,545	\$ 203,848
Restricted intergovernmental	31,090	29,980	29,980	30,275
Permits and fees	570	-	-	500
Total revenues	\$ 31,660	\$ 29,980	\$ 29,980	\$ 30,775
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: Complete Brunswick Soil and Water Conservation District Agriculture Awareness Project. The presentation will educate county citizens of existing agriculture within Brunswick County.

Objectives:

- Present at the 2013 Brunswick County Voluntary Agricultural District Annual Meeting.
- Create awareness in school age children of the importance of agriculture and harmony with the environment.

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: Expand “Plants for Pollinators in the Classroom Program” for Brunswick County 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 seek grant funding for project implementation.

Soil and Water

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	98,720	72,091	84,327	137,500
Conservation Planned Acres	1,147	1,491	866	4,200
Participation in Environmental Education	1,759	1,344	1,800	1,800
Number of Citizens Assisted	1,484	1,458	1,500	1,500
Effectiveness Measures				
Program Funds Allocated	96,357	175,067	117,036	167,688
Conservation Applied Acres	2,751	1,193	1,100	4,200
Technical Assistance Funding Received	79,490	79,490	79,675	79,675

Economic Development Other Agencies

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Dredging Projects	-	-	118,500	-
Total expenditures	\$ -	\$ -	\$ 118,500	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2014, there were no contributions to outside agencies to support Economic Development activities.

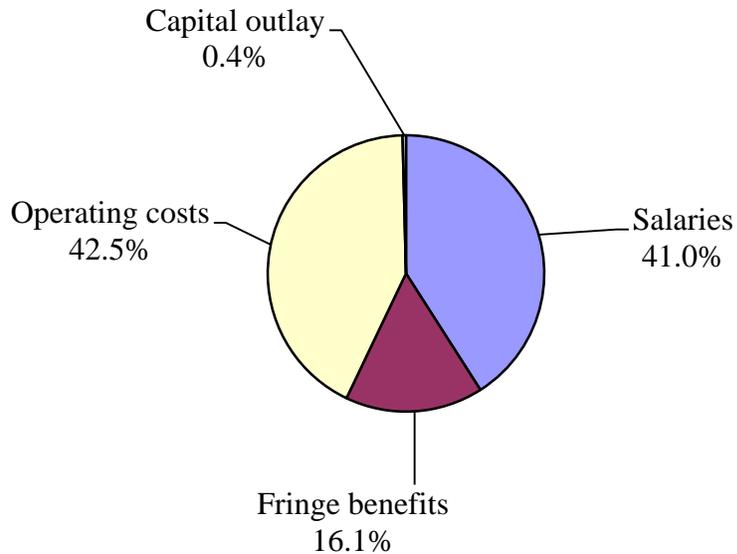
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Human Services Budget Summary

Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 9,237,233	\$ 9,456,939	\$ 9,409,648	\$ 10,097,337
Fringe benefits	3,600,889	3,829,606	3,933,765	3,976,820
Operating costs	12,257,460	10,821,596	12,618,958	10,483,004
Capital outlay	829,299	311,200	246,920	99,000
Total expenditures	\$ 25,924,881	\$ 24,419,341	\$ 26,209,291	\$ 24,656,161
Restricted intergovernmental	14,164,572	11,706,724	12,681,017	11,366,131
Permits and Fees	4,350	4,400	4,400	6,500
Sales and service	833,008	735,784	754,863	765,891
Other revenue	60,678	42,000	62,723	42,000
Fund balance appropriated	-	350,859	406,656	555,500
Total revenues	\$ 15,062,608	\$ 12,839,767	\$ 13,909,659	\$ 12,736,022
Number of FTE's	221.0	220.0	218.0	220.0

Human Services Approved Expenditures FY 2014



Health Services

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 3,560,232	\$ 3,529,124	\$ 3,531,426	\$ 3,699,137
Fringe benefits	1,316,931	1,361,739	1,411,666	1,412,599
Operating costs	1,598,198	1,586,795	1,866,677	2,143,172
Capital outlay	33,375	19,000	68,297	15,000
Total expenditures	\$ 6,508,736	\$ 6,496,658	\$ 6,878,066	\$ 7,269,908
Restricted intergovernmental	2,784,085	1,996,924	2,162,325	2,472,056
Permits and Fees	4,350	3,000	3,000	3,500
Sales and service	779,759	682,984	702,063	666,750
Other revenue	13,207	-	14,623	-
Fund balance appropriated	-	350,859	406,656	555,500
Total revenues	\$ 3,581,401	\$ 3,033,767	\$ 3,288,667	\$ 3,697,806
Number of FTE's	77.0	76.0	75.0	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: To improve customer service and increase revenues and efficiencies through by the implementation of Electronic Health Records (EHR) and Practice Management System. The EHR is an electronic record of patient health information generated by encounters in any health care delivery setting. Included in this information are patient demographics, progress notes, problems, medications, vital signs, past medical history, immunizations, laboratory data and radiology reports. The EHR automates and streamlines the clinician's workflow. The EHR has the ability to generate a complete record of a clinical patient encounter - as well as supporting other care-related activities directly or indirectly via interface - including evidence-based decision support, quality management, and outcomes reporting. The integrated practice management system will allow the streamlining of scheduling of appointments, fee and eligibility determinations, and the billing of third party payers and self-payers. This measure has been mandated by the Federal Government to be in place prior to 2014 or suffer a penalty on Medicaid reimbursements. Medicaid incentives are being offered to defray some costs and Health Escrow is proposed to be the primary funding source. Based on current estimates Health Services would be eligible to receive incentives in the amount of \$63,000 for the first year and \$25,000 for the next five consecutive years.

Objectives:

- By January 2014, the Brunswick Health Services will be using a fully integrated EHR system and qualify for Medicaid EHR Incentive funds.
- February 2013 - Earmark in budget an estimate of the cost of the system.
- July 2013 - Research and procure bids for system.
- September 2013 - Train and implement the system.
- January 2014 – Full implementation of system.

Health Services

FY 13/14 First Year Projected Cost - \$100,000 Minus Incentive of \$63,000 for Balance of \$37,000

Projected Recurring Annual Cost – \$50,000 Minus Incentive of \$25,000* for Balance of \$25,000

*Five total years of incentives

Goal: To improve customer service and increase efficiency by the implementation of project to scan existing medical and environmental health records at Health Services.

Current file storage rooms are beyond capacity and files are being stored in miscellaneous offices which makes it cumbersome for staff to accurately and efficiently locate records. Medical record confidentiality is more difficult to achieve due to records being stored in multiple locations increasing the possibility of violations. Scanned records offer a significant set of advantages over traditional paper records.

Health Services can reduce costs related to labor, space, and equipment while maximizing the space available for revenue-producing activities such as additional clinic treatment areas increasing productivity. Information can be accessed quickly while compliance issues such as HIPAA are easier to address. Our patients/customers would feel as though they are working with a better organization when they see technology in place to expedite service delivery and improve service accuracy.

Objectives:

- By July 2014 all Medical and Environmental Health records will be scanned.
- February 2013 - Earmark in budget an estimate of the cost of scanning existing records. Health Escrow is proposed to be the primary funding source.
- July 2013 - Research and procure bids for project.
- August 2013 – Begin scanning project.

FY 13/14 Projected Cost - \$600,000

Projected Recurring Annual Cost - \$0

Goal: To consolidate the Brunswick County Child Fatality Prevention Team of Health Services and the Community Child Protection Team of Social Services to improve customer service, increase efficiency, and reduce fatalities by systematic, multidisciplinary, and multi-agency review of child deaths and abuse in the county. This action will provide data-driven recommendations for legislative and public policy initiatives and promote interdisciplinary training and community-based prevention education.

Objectives:

- By April of 2013 to have the first consolidated meeting of the Child Fatality Prevention Team and the Community Child Protection Team.
- March 2013 – Research and Coordinate the logistics and reporting requirements of the two teams.
- April 2013 – Conduct first joint meeting.
- July 2013 – Child Fatality Protection Team Report due to the State.
- January 2014 – Community Child Protection Team Report due to State.

Health Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
WIC Vouchers Issued Per FTE	2,561	2,385	2,514	2,500
BCCCP Patients Screened Per FTE	282	315	352	360
Laboratory Services Per FTE	9,506	10,157	9,600	9,600
Adult Health Patients Seen Per FTE	626	580	642	640
Child Health Patients Seen Per FTE	237	361	416	400
Efficiency Measures				
Percentage of onsite applications completed within two weeks	94%	95%	98%	95%
Percentage of Recommended Immunizations recorded into State Registry	90%	95%	97%	97%
Effectiveness Measures				
County Health Factors Ranking of 100 Counties	35	33	33	33

Social Services

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 5,587,222	\$ 5,841,664	\$ 5,789,760	\$ 6,275,553
Fringe benefits	2,249,673	2,433,515	2,487,559	2,512,933
Operating costs	7,754,696	6,518,757	7,898,656	5,656,048
Capital outlay	-	292,200	-	84,000
Total expenditures	\$ 15,591,591	\$ 15,086,136	\$ 16,175,975	\$ 14,528,534
Fund balance appropriated	\$ -	\$ -	\$ -	\$ -
Restricted intergovernmental	11,194,992	9,708,348	10,389,621	8,894,075
Permits and fees	-	1,400	1,400	3,000
Sales and service	53,249	52,800	52,800	99,141
Other Revenue	-	-	100	-
Total revenues	\$ 11,248,241	\$ 9,762,548	\$ 10,443,921	\$ 8,996,216
Number of FTE's	142.0	142.0	141.0	142.0

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 customer service.

Objectives:

- Develop customer service policy and procedures for the department.
- Develop customer service training for all staff.
- Reorganize/add phone menu to allow consumers easier access to staff.
- Purchase two switchboards to assist with the high volume of calls.
- Purchase four cordless headsets for front office and switch board operators.
- Lobby greeters to assist individuals during high volume times to help decrease long lines and waiting time.

FY 13/14 Projected Cost – \$3400.00 (2 switchboards @ \$1,000.00 each and 4 cordless headsets at \$350.00 each)

Projected Recurring Annual Cost - \$0

Goal: To improve service delivery.

Objectives:

- Continue to educate community about programs and how to access services.
- Continue to expand number and diversity of Foster homes located in Brunswick County in order to keep foster children in the county and in their home school.
- Continue to enhance the Department's Independent Living programs for youth ages 13 – 18.

Social Services

- Implement Express Food and Nutrition and Medicaid applications, allowing applicants to submit electronic applications on computers located in DSS waiting rooms.
- Imaging of Food and Nutrition and Medicaid Files due to implementation of NC Fast.
- Improve workload management for the Department.

FY 13/14 Projected Cost: Computers for waiting rooms: \$3500.00 (\$2800.00 for two computers and \$700 work stations, internet connections, programs)

Imaging Food and Nutrition and Medicaid files: estimated total cost \$475,000. The department is reimbursed at a rate of approximately 50% of the total cost. Final cost to county \$237,500

Projected Recurring Annual Cost - \$24,000 maintenance agreement for Imaging

Goal: Improve/Update Waiting Rooms.

Objectives:

- Paint lobby in main building.
- Install TV for clients to watch while waiting to be seen by worker.
- In collaboration with high schools, frame and hang art work created by Brunswick County students throughout the buildings.

FY 13/14 Projected Cost: \$1500.00 (TV, wall mount, installation, cable jack, frames)

Projected Recurring Annual Cost - \$0

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Child Support Agent Caseload	408	369	379	395
Child Support Collections	\$7,445,526	\$7,479,535	\$7,400,496	\$7,479,535
Food Stamp Caseload – Monthly average	6,757	7,765	8,230	8,680
Food Stamp Applications – Yearly total	6,119	7,462	10,331	11,450
Adult Medicaid Applications – Yearly total	1,969	2,736	2,561	2,650
Family and Children Medicaid Applications Yearly total	7,680	6,700	6,848	6,900
Nursing Home Assisted Living Cases – Monthly average	498	475	502	525
Community Alternatives Program – Funded slots	45	45	45	45
Transportation (one-way trips) – Yearly total	19,360	14,746	12,477	13,000
Efficiency Measures				
Adult Protective Services Reports	243	312	280	300
Day Care Children	1,114	852	716	800
Effectiveness Measures				
Food Stamp Application Processing Time	19	28	25	22
Adult Medicaid Application Processing Time (MAD 90-day Standard.)	42	53	44	40
Adult Medicaid Application Processing Time (non-MAD 90-day Standard.)	27	33	28	24
Family and Children Medicaid Application Processing Time – (45 day standard)	20	23	14	12
Adoption: Adoption within 24 months	64%	47.06%	60%	60%
Foster Placement: 2 or fewer placements	89%	86.49%	94.59%	95%
Reunification: Reunited within 12 months	69%	86%	70%	73%
Maltreatment: Repeaters	5.5%	5.77%	10.11%	6%
Initiate Reports Timely	96%	96.6%	96.2%	96.5%
Complete CPS Assessments timely	72%	58.9%	75.5%	77%

CoastalCare

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	689,127	692,000	704,000	692,000
Capital outlay	-	-	-	-
Total expenditures	\$ 689,127	\$ 692,000	\$ 704,000	\$ 692,000
Restricted intergovernmental	1,656	-	6,000	-
Other Revenue	47,471	42,000	48,000	42,000
Total revenues	\$ 49,127	\$ 42,000	\$ 54,000	\$ 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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 89,779	\$ 86,151	\$ 88,462	\$ 122,647
Fringe benefits	34,285	34,352	34,540	51,288
Operating costs	9,926	14,844	13,770	12,584
Capital outlay	-	-	-	-
Total expenditures	\$ 133,990	\$ 135,347	\$ 136,772	\$ 186,519
Restricted intergovernmental	1,452	1,452	1,452	-
Total revenues	\$ 1,452	\$ 1,452	\$ 1,452	\$ -
Number of FTE's	2.0	2.0	2.0	3.0

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: Improve and enhance customer service.

Objectives:

- Add a position and hire a full time Assistant Veterans Service Officer or increase our temporary salary line item to allow for two part-time office assistants. This additional assistance is needed to answer phone lines and provide immediate recognition to clients when they enter our department. This will also assist us with the increased workload and paperwork.
- Provide in-home visits to county residents who are homebound or are otherwise incapacitated to travel.
- Ensure the safety and retrieval of client's files through electronic backups in the event of a natural disaster.

FY 13/14 Projected Cost - \$45,000

Projected Recurring Annual Cost - \$45,000

Goal: Increase VA healthcare enrollment as well as federal and state benefits to eligible veterans and their dependents in Brunswick County.

Veterans Services

Objectives:

- Host Rural Health Events throughout Brunswick County with the assistance of the VAMC Fayetteville Rural Health Team to enroll veterans in VA healthcare and promote our office and the services we provide.
- Give presentations to local organizations to promote awareness of federal and state benefits.
- Advertise in the two local newspapers concerning veterans' benefits as well as contact local media.
- Email veteran contact list to provide updated information concerning veterans.
- Contact by letter, each newly discharged eligible veteran who lives in Brunswick County within 5 days of receipt of their DD-214.
- Update our department's county website.

FY 13/14 Projected Cost – 3,000

Projected Recurring Annual Cost – 3,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of ads/articles/news announcements that have run in the local media.	31	20	22	22
Presentations and Rural Health Events	14	9	12	14
Service Connected Compensation Claims	2,964	2,413	2,600	2,700
Death Indemnity Compensation (DIC)	229	132	120	130
Veteran's & Widow's Pension Claims	833	718	720	720
Education & Scholarships	209	133	120	120
Medical Benefits	2,459	1,886	1,900	2,000
Burial Benefits, Medals, Insurance, NC Benefits, DOD, Misc.	3,286	1,949	2,000	2,100
Emails sent to veterans groups	8	17	15	16
Letters sent to recently discharged veterans	40	22	35	40
Total in-person contacts	2,023	1,940*	2,026	2,100
Total telephone calls	6,804	6,698*	6,833	6,900
Effectiveness Measures				
Total Expenditures paid by the VA in Brunswick County (including medical care)	\$53,355,000	\$60,000,000**	\$65,000,000	\$70,000,000

*These numbers are lower than the previous year because during this fiscal year I had a temporary employee and new hire that were periodically forgetting to log their calls and in-person contacts; this also affected the claim numbers.

**This is an estimate as these figures are not yet available from the VA.

Human Services Other Agencies

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Boys and Girls Club	10,000	10,000	10,000	-
Brun Co Family Assistance Agny	100,000	100,000	100,000	100,000
Brunswick Housing Opportunity	10,000	-	-	-
Brunswick Sr Resources Inc	1,600,000	1,550,000	1,550,000	1,550,000
Communities in Schools	60,000	60,000	65,000	40,000
Habitat for Humanity	16,165	-	-	-
Hope Harbor Home	65,000	90,000	90,000	90,000
Juvenile Crime Prevention Council	6,864	-	6,036	-
Literacy Council	12,000	15,000	15,000	15,000
Lower Cape Fear Hospice	50,000	50,000	50,000	50,000
New Hope Clinic	45,000	50,000	50,000	50,000
JCPC Coastal Horizons	93,177	-	22,169	-
JCPC Teen Court	55,807	-	53,450	-
Providence Home	61,500	35,000	75,000	35,000
Rape Crisis/Coastal Horizons	20,000	49,200	49,200	49,200
COL-Senior Centers	795,924	-	178,623	-
Total expenditures	\$ 3,001,436	\$ 2,009,200	\$ 2,314,478	\$ 1,979,200
Restricted intergovernmental	182,387	-	121,619	-
Total revenues	\$ 182,387	\$ -	\$ 121,619	\$ -

Department Purpose

In FY 2014 Brunswick County contributed to non-profit agencies to support human service efforts as follows:

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.

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.

Human Services Other Agencies

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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Brunswick Community College	\$ 3,538,906	\$ 3,657,105	\$ 3,657,105	\$ 3,781,447
Brunswick County Schools	31,949,720	33,018,049	33,018,049	34,139,363
Total expenditures	\$ 35,488,626	\$ 36,675,154	\$ 36,675,154	\$ 37,920,810
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Brunswick Community College	\$ 3,538,906	\$ 3,657,105	\$ 3,657,105	\$ 3,781,447
Total expenditures	\$ 3,538,906	\$ 3,657,105	\$ 3,657,105	\$ 3,781,447
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 2014

The County Commissioners provided \$3,781,447 of funds to the college for FY 14 which represents a 3% increase from FY 13. 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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Brunswick County Schools	\$ 31,949,720	\$ 33,018,049	\$ 33,018,049	\$ 34,139,363
Total expenditures	\$ 31,949,720	\$ 33,018,049	\$ 33,018,049	\$ 34,139,363
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 33 in student membership out of 115 school districts in the state. For 2012-2013 Brunswick County School System served over 12,201 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 1,589 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 785 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 \$34,139,363 to the school system in FY 14 under the terms of the agreement.

In 2013-2014, Brunswick County Schools expects membership of 12,411 an increase of 210 students or a 1.7 percent increase from the 2012-2013 student average daily membership.

During the 2012-2013 school year, 725 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 44 students for the 2013-2014 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 2014, the county ad Valorem funded operating budget to the school system is \$33,437,869 which is an increase of \$1,098,273 or 3.39% over the prior year amount of \$32,339,596. Debt service for the county schools for FY 2014, funded by ad Valorem revenue totals \$5.6 million and funded by local option sales tax totals \$2.7 for a total of \$8.3 million. The School System was allocated \$3,585,120 for the annual capital improvement plan dedicated to small capital improvement projects and \$1,000,000 for annual roofing replacement/repair plan and \$511,941 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$1,914,212, \$800,000 of NC Education Lottery proceeds, \$702,683 of current year ad Valorem taxes appropriated under the funding agreement, \$1,308,866 of prior year collections of ad Valorem taxes and \$371,300 of sales tax collections accumulated from prior years and held in reserve for future project.

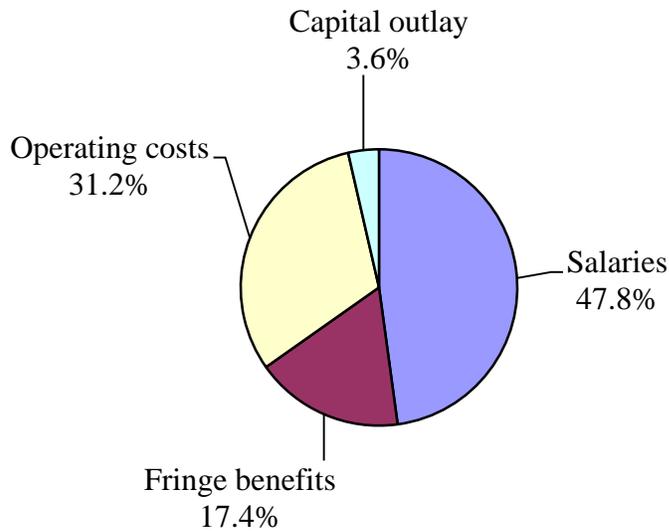
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Cultural and Recreational Budget Summary

Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,791,739	\$ 1,811,872	\$ 1,840,889	\$ 1,928,433
Fringe benefits	665,020	673,073	686,365	700,073
Operating costs	1,337,183	1,174,259	1,173,983	1,257,404
Capital outlay	31,080	76,000	76,000	144,500
Total expenditures	\$ 3,825,022	\$ 3,735,204	\$ 3,777,237	\$ 4,030,410
Restricted intergovernmental	145,460	120,000	120,000	120,000
Sales and service	263,379	240,300	240,300	232,900
Other revenue	45,154	36,500	37,800	36,500
Total revenues	\$ 453,992	\$ 396,800	\$ 398,100	\$ 389,400
Number of FTE's	42.0	39.0	39.0	39.0

Cultural and Recreational Approved Expenditures FY 2014



Library

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 632,440	\$ 632,257	\$ 640,041	\$ 675,536
Fringe benefits	259,499	275,941	277,266	286,699
Operating costs	257,753	289,700	289,700	305,600
Capital outlay	-	-	-	-
Total expenditures	\$ 1,149,692	\$ 1,197,898	\$ 1,207,007	\$ 1,267,835
Restricted intergovernmental	145,460	120,000	120,000	120,000
Sales & Service	19,840	20,000	20,000	20,000
Other revenue	39,910	36,500	36,500	36,500
Total revenues	\$ 205,209	\$ 176,500	\$ 176,500	\$ 176,500
Number of FTE's	17.0	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: Through the Library, Brunswick County's citizens will have access to employment and business information and skills, using 21st century technology and digital literacy.

Objectives:

- Replace the 35 oldest public internet computers and add the most requested software.
- Replace circulation system's outdated servers with cloud technology through PolarisHosted.
- Partner with schools, businesses and civic groups to offer 4 classes per month in resume-writing, job searching, and online research skills.
- Recruit volunteers to help individuals in acquiring digital literacy, adjusting the level of assistance to meet specific needs.
- Continue to provide free computers and WI-FI service for visitors.
- Promote the business resources of NC-LIVE.

FY 13/14 Projected Cost - Computers & software \$50,000;Polaris 10,000
Projected Recurring Annual Cost - \$5,000.

Goal: The Library will continue to foster and promote the importance of Reading through new and traditional resources.

Objectives:

- Partner with Friends of the Library to provide sources of current ebooks.
- Continue to meet demand for traditional books for adults and youth.

Library

- Recruit volunteers to offer classes and tutorials to help readers reserve and download ebook titles.
- Organize a book discussion group at each branch.

FY 13/14 Projected Cost - Books and ebooks: \$75,000

Projected Recurring Annual Cost - \$75,000

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Total items circulated	502,015	547,559	560,000	575,000
Uses of electronic equipment	92,428	93,497	95,000	90,000
Door count	244,110	269,767	275,000	280,000
Registered card holders	54,326	56,350	58,000	60,000
Program attendance	9,903	13,791	15,000	18,000
Efficiency Measures				
Cost per service hour per branch	\$35.43	\$19.37	\$20.00	\$21.00
Card holders as % of population	50%	51%	53%	55%
Effectiveness Measures				
Maximum waiting time for a new book	8 weeks	8 weeks	10 weeks	10 weeks
Satisfaction with reference response	90%	87%	92%	95%
New card registrations	4,520	4,198	5,000	5,000

Parks and Recreation

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,159,299	\$ 1,179,615	\$ 1,200,848	\$ 1,252,897
Fringe benefits	405,521	397,132	409,099	413,374
Operating costs	829,430	884,559	884,283	951,804
Capital outlay	31,080	76,000	76,000	144,500
Total expenditures	\$ 2,425,330	\$ 2,537,306	\$ 2,570,230	\$ 2,762,575
Other Revenue	\$ 5,244	\$ -	\$ 1,300	\$ -
Sales and service	243,539	220,300	220,300	212,900
Total revenues	\$ 248,783	\$ 220,300	\$ 221,600	\$ 212,900
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:

- Potential construction and construction management of Town Creek Park, pending funding approval.
- Engineering, construction design, project bidding, of Waccamaw Park renovation plan, pending funding approval.
- Completion of site specific Master Plan for Ocean Isle Beach Park- Phase 2 per the Capital Improvement Plan.
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2014.
- Consistent search and application for grant/external funding for future park development.

FY 13/14 Projected Cost - \$8,140,000

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)

Parks and Recreation

Objectives:

- Implementation of an effective chemical and fertilization schedule of parks as well as a seasonal mowing program, to include school athletic facilities.
- 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 13/14 Projected Cost - \$1,260,000

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

Goal: Provide effective recreation programming opportunities for the community. (Recreation)

Objectives:

- Expand Concerts on the Coast series to incorporate Town of Sunset Beach and Town of Calabash into schedule (Community Events)
- Partner with Town of Leland for new Brunswick WaterFest special event program (Community Events)
- Expand baseball program to incorporate Dixie Majors 18 and under league into all 3 county high schools as a replacement for defunct American Legion (Athletics)
- Continued development and implementation of County Employees Wellness Programs (Fitness)
- Expand Youth Cheerleading program from a seasonal program to year round program featuring recreation cheerleading and competitive cheerleading components (Fitness)
- Participate in new Special Olympics program “Project UNIFY”, a school-based program to promote inclusive sports programs (Special Populations)

FY 13/14 Projected Cost - \$29,500

Projected Recurring Annual Cost - \$29,500

Parks and Recreation

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of Community Involvements (Staff)	340	246	242	250
Amount of Grant Dollars Received	82,000	6,000	703,003	10,000
Number of Recreation Programs Offered	539	503	552	550
Number of New Programs Offered	16	17	36	30
Number of Community Co-Ops/Partners	362	329	333	340
Number of Community Buildings Rented-Paid	405	297	259	260
Efficiency Measures				
Number of Volunteer Hours	21,051	18,105	17,234	20,000
Effectiveness Measures				
Number of Work Related Injuries	1	0	4	0
Number of Work Days Lost to Injury	0	0	2	0
Number of Work Orders Processed	223	168	228	225
Amount of Time for Work Orders (hours)	1,990	2,091	2,052	2,025
Number of Park Inspections Conducted	606	624	624	624
Number of Equipment Inspections Conducted	1,504	1,630	1,781	1,920

Cultural and Recreational Other Agencies

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Sunset Beach Boat Ramp	250,000	-	-	-
Total expenditures	\$ 250,000	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

In FY 2014, 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.

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General Debt Service

Debt Service Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Bond Principal	\$ 9,949,167	\$ 9,910,000	\$ 9,910,000	\$ 9,215,000
Bond Interest	6,487,455	4,265,190	6,274,022	3,753,877
Bond Fees and Issuance Costs	-	-	226,426	15,000
Total expenditures	\$ 16,436,622	\$ 14,175,190	\$ 16,410,448	\$ 12,983,877
ARRA Stim Debt / Interest Subs	15,151	13,403	13,403	11,655
Total revenues	\$ 15,151	\$ 13,403	\$ 13,403	\$ 11,655

Debt Service Expenditures by Function

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Education	\$ 13,758,141	\$ 11,922,783	\$ 13,709,999	\$ 10,761,177
Public Safety	937,137	572,153	572,153	560,175
Culture & Recreation	392,144	381,060	602,676	346,625
General Government	1,349,193	1,299,194	1,525,620	1,264,594
Total expenditures	\$ 16,436,615	\$ 14,175,190	\$ 16,410,448	\$ 12,932,571
ARRA Stim Debt / Interest Subs	15,151	13,403	13,403	11,655
Total revenues	\$ 15,151	\$ 13,403	\$ 13,403	\$ 11,655

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 April 18, 2013, the county issued \$12,680,000 series 2013A 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 \$14,890,792 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2013. The reacquisition price was higher than the net carrying amount of the old debt by \$20,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next eleven years by \$621,559 in a net economic gain of \$575,451.

On April 18, 2013, the county issued \$3,940,000 series 2013B 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 \$3,976,500 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2013. The reacquisition prices was higher than the net carrying amount of the old debt by \$325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next eleven years by \$121,211 in a net economic gain of \$121,211 in a net economic gain of \$119,787.

General Debt Service

The county does not plan to issue governmental activities debt in FY 14. However, in FY 16 the county plans to issue debt of approximately \$7.7 million for improvements to Shallotte, Ocean Isle Beach and Lockwood Folly parks and \$2.8 million for a senior center. 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 2017. The county plans to issue \$8.2 million of debt in FY 2018 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 2013 the county obtained the following bond ratings:

- 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, 2013 the outstanding governmental activities principal indebtedness of the county totals \$100,655,000. The budget for governmental activities debt service payments for fiscal year 2014 totals \$12,968,877.

Debt Management

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

A. Debt Limits

The limit for total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should be in the range of ten (10) to thirteen (13) percent of the total General Fund expenditure budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

B. Debt Structuring

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

C. Budgetary

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

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2013

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
2014	5,740,000	8,119,412	3,475,000	4,849,463	9,215,000	12,968,875
2015	6,947,255	9,065,369	3,492,745	4,764,156	10,440,000	13,829,525
2016	7,422,982	9,274,963	3,497,018	4,651,179	10,920,000	13,899,142
2017	7,323,531	8,893,652	3,431,469	4,491,484	10,755,000	13,385,136
2018	7,537,788	8,808,254	3,147,212	4,093,223	10,685,000	12,901,477
2019	7,211,299	8,200,463	3,353,701	4,196,511	10,565,000	12,396,973
2020	7,161,848	7,889,085	3,323,152	4,052,672	10,485,000	11,941,757
2021	6,920,498	7,387,136	2,359,502	2,981,845	9,280,000	10,368,981
2022	3,501,596	3,679,114	2,368,404	2,879,717	5,870,000	6,558,831
2023	1,082,729	1,134,937	2,117,271	2,514,995	3,200,000	3,649,931
2024-2028	338,278	348,426	8,901,722	9,773,374	9,240,000	10,121,800
Total Bonded Debt	61,187,804	72,773,811	39,467,196	49,248,618	100,655,000	122,022,429
Total Long- Term Debt	61,187,804	72,773,811	39,467,196	49,248,618	100,655,000	122,022,429

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2013

Assessed value of taxable property	\$24,598,580,150
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$1,967,886,412
Gross debt:	
Total bonded debt	\$ 165,611,222
Total limited obligation bonds	36,240,000
Total capital leases	<u>53,395,869</u>
Gross debt	255,247,091
Less: water and sewer bonds	<u>150,832,091</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 104,415,000</u>
Legal debt margin	<u><u>\$1,863,471,412</u></u>

Occupancy Tax Fund

Fund Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Operating costs	\$ 1,147,267	\$ 1,109,374	\$ 1,224,374	\$ 1,150,000
Total expenditures	\$ 1,147,267	\$ 1,109,374	\$ 1,224,374	\$ 1,150,000
Other taxes and licences	1,147,266	1,109,374	1,224,374	1,150,000
Total revenues	\$ 1,147,266	\$ 1,109,374	\$ 1,224,374	\$ 1,150,000

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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Operating costs	\$ 436,532	\$ 607,350	\$ 638,843	\$ 535,810
Capital outlay	600,029	-	275,000	225,901
Total expenditures	\$ 1,036,561	\$ 607,350	\$ 913,843	\$ 761,711
Restricted intergovernmental	607,350	607,350	882,350	761,711
Investment earnings	1,931	-	-	-
Total revenues	\$ 609,281	\$ 607,350	\$ 913,843	\$ 761,711

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.

In FY 2013, Brunswick County was awarded a \$2,000,000 grant to expand the 911 center. The primary purpose of this grant is to facilitate consolidation of the Oak Island PSAP with Brunswick County to establish one primary PSAP and to maximize the overall efficiency of 911 call-taking, correct and expeditious dispatch of 911 calls to the appropriate emergency response agencies, support interoperability for emergency operations across the county, and to meet or exceed 911 Board standards pertaining to 911 operations.

Register of Deeds Technology Enhancement Fund

Fund Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 52,995	\$ 52,243	\$ 53,275	\$ 55,069
Fringe benefits	19,315	19,200	19,403	19,939
Operating costs	6,154	80,800	80,800	84,292
Total expenditures	\$ 78,464	\$ 152,243	\$ 153,478	\$ 159,300
Permits and Fees	100,186	102,000	102,000	157,500
Investment earnings	2,217	1,200	1,200	1,800
Fund balance appropriated	-	49,043	50,278	-
Transfer from General Fund	-	-	-	-
Total revenues	\$ 102,403	\$ 152,243	\$ 153,478	\$ 159,300
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 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 3,753,991	\$ 3,811,220	\$ 3,869,187	\$ 3,980,475
Fringe benefits	1,543,793	1,587,754	1,599,257	1,662,298
Operating costs	7,130,063	7,717,254	8,524,187	7,900,891
Capital outlay	1,980,379	2,674,500	3,362,908	2,338,000
Debt service	1,598,434	1,618,548	1,618,548	1,882,802
Transfer to Other Funds	2,668,183	3,698,480	3,698,480	3,350,000
Total expenditures	\$ 18,674,842	\$ 21,107,756	\$ 22,672,567	\$ 21,114,466
Restricted intergovernmental	303,325	298,109	298,109	291,605
Permits and Fees	-	-	-	-
Sales and service	19,245,328	19,253,598	19,438,898	19,193,053
Investment earnings	74,185	40,000	40,000	40,000
Other revenue	451,649	392,014	395,034	425,597
Issuance of Long-Term Debt	38,590	-	-	-
Fund balance appropriated	-	1,124,035	2,176,756	1,164,211
Total revenues	\$ 20,113,076	\$ 21,107,756	\$ 22,348,797	\$ 21,114,466
Number of FTE's	77.50	77.50	78.50	76.00

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: Improve Public Education Program to encourage water conservation, encourage effluent reuse irrigation, and understand the value of water.

Objectives:

- Complete Residential Effluent Reuse Study
- Hire Public Information Employee to develop Public Education Programs

FY 13/14 Projected Cost - \$35,000

Projected Recurring Annual Cost - \$35,000

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

Objectives:

- Install approximately 8,000 new fix based meters without interruption to service.
- Document the installation of meters and meter equipment.
-

FY 13/14 Projected Cost - \$1,500,000

Projected Recurring Annual Cost - \$1,500,000(5th year of 6 year program)

Water Fund

Goal: Ensure adequate water treatment capacity and quality to meet current and future potable water demands.

Objectives:

- Construct replacement water filter at NC 211 Water Treatment Plant.
- Initiate design of 12 mgd expansion of Northwest Water Treatment Plant
- Participate in the area wide Optimization Program sponsored by NCDENR.
- Rehabilitate on-site recycled water system at Northwest Water Treatment Plant.

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Miles of Water Lines Maintained	900	974	1,030	1,070
Number of County-Installed New Potable Water Meters	851	612	1,108	900
Number of County-Installed New Irrigation Meters	385	447	412	400
Effectiveness Measures				
Miles of Water Line per main leak	16.7	22.0	30.0	20.0
Average Days to Install Water Meter After Receipt of Fees	6	5	5	5

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	3,570	3,581	3,750	3,800
Efficiency Measures				
Number of Days with NTU Less than .2	153	363	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.97	\$1.04	\$1.04	\$1.05

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	1,347	1,059	1,100	1,200
Efficiency Measures				
Number of Days with NTU Less than .2	365	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.46	\$1.80	\$1.70	\$1.70

Water Fund

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of RTU Sites Maintained	215	221	236	245
Number of Generators Maintained	160	171	183	190
Efficiency Measures				
Work Orders Per Full-Time Employee	243	236	245	255
Effectiveness Measures				
Average Hours to Complete Work Order	8.1	8.4	8.1	7.8

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Total Gallons Pumped (million gallons)	9,161	9,458	9,600	10,000
Efficiency Measures				
Number of Outages	6	2	2	2
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.025	\$0.025	\$0.026	\$0.027

Wastewater Fund

Department Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Salaries	\$ 1,713,981	\$ 1,777,766	\$ 1,915,138	\$ 2,090,168
Fringe benefits	695,557	752,561	792,716	863,770
Operating costs	3,305,310	3,219,219	3,805,621	3,865,607
Capital outlay	616,719	893,825	1,898,313	987,900
Contingency	-	-	487,490	
Debt service	13,574,768	13,520,602	13,170,224	13,590,358
Transfer to Other Funds	2,567,408	-	-	-
Total expenditures	\$ 22,473,743	\$ 20,163,973	\$ 22,069,502	\$ 21,397,803
Restricted intergovernmental	298,206	418,927	418,927	427,272
Sales and service	16,176,278	16,827,083	17,117,887	18,037,238
Investment earnings	6,135	3,000	3,000	1,000
Other revenue	473,312	2,837,163	2,837,163	2,852,293
Issuance of Long-Term Debt	2,773,041	-	-	-
Fund balance appropriated	-	-	326,782	-
Transfer from Other Funds	415,640	77,800	1,689,513	80,000
Total revenues	\$ 20,142,613	\$ 20,163,973	\$ 22,393,272	\$ 21,397,803
Number of FTE's	40.00	40.00	40.00	43.00

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: Implement recommendations of Wastewater Customer Expansion Study.

Objectives:

- Revise Wastewater Petition Process to encourage petition submission.
- Determine areas where wastewater mains can be constructed with a short return on investment.
- Determine interest of private wastewater system owners in transferring systems.
- Identify and apply for grants for collection system construction.

FY 13/14 Projected Cost - \$35,000

Projected Recurring Annual Cost - \$35,000

Goal: Revise safety initiatives to more effectively encourage employee participation in order to protect employees and the public.

Objectives:

- Develop Standard Operating Procedures based on employee input that emphasize safety.

Wastewater Fund

- Establish weekly safety meeting schedule requiring employee input, presentations, and scenario discussions.
- 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 13/14 Projected Cost - \$6,000

Projected Recurring Annual Cost - \$3,000

Goal: Provide adequate capacity at Ocean Isle Beach Wastewater Treatment Plant.

Objectives:

- Complete plant improvements to improve existing operations.
- Construct pump station and force main to transfer excess flow to West Brunswick WRF.
- Upgrade pump station and construct force main to eliminate Ocean Ridge WWTP.

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

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

Goal: Capture all revenue through preventative maintenance and repair for Public Utilities generators and wastewater billing flow meters.

Objectives:

- Implement standard procedures for generator repair and preventive maintenance on public utilities generators.
- Assess and upgrade wastewater billing flow meters as needed. Projection of 6 flow meters including underground vaults, piping and valves to be replaced in FY13/14.

FY 12/13 Projected Cost - \$190,000 (\$100,000 generators and \$90,000 meters)

Projected Recurring Annual Cost – \$100,000

Key Programs, Objectives, and Measures

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Number of Plants Operated	7	7	7	6
Total Gallons Treated (MG)	955.34	1,149	1,400	1,500
Efficiency Measures				
Cost Per 1,000 Gallons	\$2.51	\$2.51	\$2.35	\$2.30
Effectiveness Measures				
Percentage of DMR Compliance	91.7	90	95	95

Wastewater Fund

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 10/11 Actual</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Projected</i>	<i>FY 13/14 Projected</i>
Workload (output) Measures				
Feet of Sewer Lines Maintained (Gravity, Force Main, Effluent)	2,418,240	2,631,455	2,637,730	2,698,000
Feet of Vacuum Sewer Maintained	0	0	45,200	45,200
Number of County-Maintained Sewer Pump Stations	133	136	143	146
Number of Grinder Pumps Installed	133	145	190	150
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	48,000	52,300	46,050	49,000

Water Debt Service

Debt Service Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Principal	\$ 715,528	\$ 755,376	\$ 755,376	\$ 950,025
Interest	882,904	863,172	863,172	932,777
Other fees	39,729	2,000	2,000	2,000
Total expenditures	\$ 1,638,161	\$ 1,620,548	\$ 1,620,548	\$ 1,884,802
ARRA Stim Debt / Interest Subs	303,324	298,109	298,109	291,605
Total revenues	\$ 303,324	\$ 298,109	\$ 298,109	\$ 291,605

Water debt service is used to account for the payment of principal and interest on debt obligations for major water facilities, water fund service charges and proceeds or refunding of water fund debt.

The county plans to finance water transmission improvements and plant expansions at estimated costs of \$10.1 million in FY14, \$ 9.0 million in FY15, \$22.0 million in FY17, and \$13.0 million in FY18 which will be financed mainly through the issuance of revenue bonds..

Wastewater Debt Service

Debt Service Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Principal	\$ 5,856,021	\$ 8,146,237	\$ 7,865,156	\$ 8,382,978
Interest	7,718,740	5,374,365	5,305,068	5,207,380
Other fees	279,323	5,000	5,000	7,500
Total expenditures	\$ 13,854,084	\$ 13,525,602	\$ 13,175,224	\$ 13,597,858
ARRA Stim Debt / Interest Subs	298,206	418,927	418,927	427,272
Total revenues	\$ 298,206	\$ 418,927	\$ 418,927	\$ 427,272

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 2013 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility and the Boiling Spring Lakes Collection System in the amount of \$6.3 million for an 11 year term. 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 and property owner assessments for the BSL Collection System. The county is planning various smaller projects totaling approximately \$5.1 million for FY14, \$4.8 million in FY15, \$5.3 million in FY16, \$2.1 million in FY17, and \$1.6 million in FY18, which will be funded primarily by pay-as-you-go and some capital reserve.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2013

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2014	895,024	1,746,950	8,382,977	13,590,355	9,278,001	15,337,305
2015	910,009	1,737,287	8,987,044	13,931,117	9,897,053	15,668,404
2016	930,107	1,726,697	9,254,062	13,906,202	10,184,170	15,632,899
2017	960,729	1,725,002	9,549,938	13,871,128	10,510,667	15,596,131
2018	981,297	1,707,852	9,818,398	13,824,467	10,799,695	15,532,320
2019	1,007,204	1,695,012	10,048,145	13,708,990	11,055,349	15,404,002
2020	1,038,308	1,682,045	10,378,259	13,666,536	11,416,566	15,348,580
2021	1,069,846	1,667,457	10,741,117	13,627,227	11,810,963	15,294,684
2022	1,101,505	1,649,932	9,173,977	11,646,059	10,275,482	13,295,991
2023	1,138,504	1,635,162	7,197,375	9,333,556	8,335,879	10,968,718
2024-2028	5,534,338	7,179,004	29,957,434	36,820,683	35,493,268	43,999,687
2029-2033	<u>2,680,000</u>	<u>2,919,815</u>	<u>12,855,000</u>	<u>14,007,809</u>	<u>15,535,000</u>	<u>16,927,624</u>
Total Bonded Debt	<u>\$18,248,367</u>	<u>\$27,072,218</u>	<u>\$136,343,725</u>	<u>\$181,934,128</u>	<u>\$154,592,091</u>	<u>\$209,006,346</u>

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Internal Service Funds

Worker's Compensation Fund Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Workers' Compensation	\$ 568,590	\$ 1,041,998	\$ 1,041,998	\$ 1,041,998
Total expenditures	\$ 568,590	\$ 1,041,998	\$ 1,041,998	\$ 1,041,998
Workers' Compensation Premium	1,041,998	1,041,998	1,041,998	1,041,998
Investment earnings	5,757	-	-	-
Total revenues	\$ 1,047,755	\$ 1,041,998	\$ 1,041,998	\$ 1,041,998

Health Insurance Fund Summary

	<i>FY 2012 Actual</i>	<i>FY 2013 Approved Budget</i>	<i>FY 2013 Current Budget</i>	<i>FY 2014 Approved Budget</i>
Health Insurance Claims	\$ 9,406,141	\$ 10,642,000	\$ 10,642,000	\$ 10,640,700
Total expenditures	\$ 9,406,141	\$ 10,642,000	\$ 10,642,000	\$ 10,640,700
Health Insurance Premiums	10,324,060	10,640,700	10,640,700	10,640,700
Restricted Intergovernmental	-	-	-	-
Investment earnings	3,869	1,300	1,300	-
Total revenues	\$ 10,327,930	\$ 10,642,000	\$ 10,642,000	\$ 10,640,700

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 \$2,242,633.

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 \$1,686,281. In FY 2014, there was not a recommendation to the board of commissioners to increase the funding or employer/employee premiums.

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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 2014, transfer to governmental and school capital project funds from the general fund is \$4,515,436, transfer to the water capital projects fund from the water fund is \$3,350,000, 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	EMS Building HVAC Systems Replacement			FY 2014 Costs:	\$ 75,000
Project Category:	Central Services			FY 2015-2018 Costs:	\$ -
Project Type:	Repairs and Maintenance			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Replacement of four EMS Building HVAC units. There are a total of six ground units for the EMS building, four of which are over 20 years old and do not have enough tonnage capacity to support the design of the building.					
Justification:					
The EMS HVAC system has four units that are past their life expectancy and in disrepair. These units were installed in 1991, making them more than 20 years old. 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 can cause moisture problems.					
Impact if Cancelled or Delayed:					
If the HVAC units are not replaced the County will continue to pay for repairs, Freon additions and possibly moisture problems. These old units do not have enough tonnage capacity to properly regulate the building in its current design. This building is constantly occupied which causes additional strain on the older HVAC units as well as increases the importance of a properly working system.					

Capital Improvement Plan					
County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Bldg M HVAC replacement			FY 2014 Costs:	\$ -
Project Category:	Central Services			FY 2015-2018 Costs:	\$ 260,000
Project Type:	Repairs and Maintenance			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Replacement of HVAC system for building M.					
Justification:					
The HVAC system for building M needs to be re-designed and replaced. The current design does not allow for temperature regulation in the entire building simultaneously, only one thermostat or area is supplied with heat/ac at a time. The units on this building are approaching the end of their 10 year life, but have been the source of continuous problems. The compressors have been the main problem and have been replaced several times. There have also been problems with fan motors, belts, and coil systems. The lines freeze up regularly and cause condensation leaks in the ceiling and moisture problems as well.					
Impact if Cancelled or Delayed:					
If the HVAC system is not redesigned and replaced the County will continue to pay for repairs, Freon additions and possibly moisture problems.					

Capital Budget Process

Central Services continued

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Hickman's Crossroad HVAC Systems Replacement			FY 2014 Costs:	\$ -
Project Category:	Central Services			FY 2015-2018 Costs:	\$ 46,350
Project Type:	Repairs and Maintenance			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Replacement of Hickman's Crossroad Library HVAC roof units.					
Justification:					
The Library HVAC roof units are past their life expectancy and in disrepair. These old units are on top of the building and they have rusted through their pans and are causing water damage and leaks to occur in the building on a regular basis. There are also 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. The damages caused by the roof leaks will progressively worsen until the units are replaced.					

Capital Improvement Plan					
County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Buildings H and F Roof Replacements			FY 2014 Costs:	\$ 306,650
Project Category:	Central Services			FY 2015-2018 Costs:	\$ -
Project Type:	Repairs and Maintenance			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Replacement of Buildings H and F Roof					
Justification:					
The membrane roofs are past their life expectancy and numerous roof leaks have created mold and mildew problems within the buildings. The current roofs are patched frequently and have been repaired many times. A new roof should increase the energy efficiency and possibly reduce operating costs within the buildings.					
Impact if Cancelled or Delayed:					
Continued damage to property and buildings as well as negative impacts to the working environment inside the buildings can be expected if this project is cancelled or delayed.					

Capital Budget Process

Central Services continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Buildings G and E Roof Replacements				FY 2014 Costs:	\$	-
Project Category:	Central Services				FY 2015-2018 Costs:	\$	240,000
Project Type:	Repairs and Maintenance				Project Manager:	Operation Services Director	
					Responsible Department:	Operation Services	
Project Description:	Replacement of Buildings G and E Roof						
Justification:	The membrane roofs are past their life expectancy and numerous roof leaks have created mold and mildew problems within the buildings. The current roofs are patched frequently and have been repaired many times. A new roof should increase the energy efficiency and possibly reduce operating costs within the buildings.						
Impact if Cancelled or Delayed:	Continued damage to property and buildings as well as negative impacts to the working environment inside the buildings can be expected if this project is cancelled or delayed.						

Capital Budget Process

Environmental Protection

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Municipal Solid Waste Transfer Station Floor Replacement			FY 2014 Costs:	\$ 98,000
Project Category:	Environmental Protection			FY 2015-2018 Costs:	\$ -
Project Type:	Repairs and Maintenance			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
Resurfacing of the concrete floor in the transfer station located at the County Landfill. The transfer station floor will be resurfaced in two phases as to not disrupt use of the transfer station. According to consulted engineers, this will be the last time an overlay resurfacing will be possible due to the steepness of the ramp. After this overlay, the next project will entail removal of existing concrete in order to start the new floor at a lower elevation, which will be a significant increase in project costs.					
Justification:					
The existing floor is at the end of it's useful life and causing damage to the equipment used to push the debris into transfer trailers. The normal life span of a transfer station floor of this type material is approximately 5 - 10 years based on use and volume of traffic. The current floor is 8 years old and has been showing signs of wear for a few years now. Although C&D tonnage has decreased significantly in the past 8 years, MSW tonnage has not. In addition to MSW, the transfer station is used for transferring commingled recycling as well as over 50% of the current C&D waste stream, therefore use of the transfer station has increased significantly in the past several years.					
Impact if Cancelled or Delayed:					
Continued damage to equipment and possible concerns or violations from DENR.					

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ 2,548,713
Project Title:	C&D Landfill Cell 1			FY 2014 Costs:	\$ 110,000
Project Category:	Environmental Protection			FY 2015-2018 Costs:	\$ 5,300,490
Project Type:	Capital Improvement			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2014. The County has hired Dewberry & Davis, Inc. to conduct a siting study and prepare cost estimates on expanding the current landfill. These cost estimates are based on a first cell of 12 - 14 acres, constructing a water crossing to join the two sites, general site preparation for the new site and potential wetland mitigation.					
Justification:					
Without a C&D landfill to provide for disposal of construction and demolition material, the County will have to find alternative methods of disposal which could potentially be more expensive. One alternative would be to combine C&D with our MSW and have it transferred out of County. Another alternative would be to invest in C&D recycling equipment, which would still require a portion of the C&D stream to be transferred out of County as well as increase the number of staff needed to manage the programs.					
Impact if Cancelled or Delayed:					
The County will have to transfer C&D waste if no other means of disposal is available.					

Capital Budget Process

Environmental Protection continued

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	C&D Landfill Closure			FY 2014 Costs:	\$ 375,000
Project Category:	Environmental Protection			FY 2015-2018 Costs:	\$ 7,275,000
Project Type:	Capital Improvement			Project Manager:	Operation Services Director
				Responsible Department:	Operation Services
Project Description:					
The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2014. There are state regulations and requirements on closing a landfill. Dewberry & Davis, Inc. acts as the landfill engineers for the County and has provided cost estimates on the closure of the landfill. 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ 756,704
Project Title:	Town Creek Park Improvements			FY 2014 Costs:	\$ 4,566,474
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director
				Responsible Department:	Parks & Recreation
Project Description:					
Renovation and new development of entire 45 acres of park. New development includes 5 field wheel baseball complex with score tower, 2 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Smithville Park Improvements			FY 2014 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$ 4,615,760
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director
				Responsible Department:	Parks & Recreation
Project Description:					
Create a Site Specific Master Plan and renovate Smithville Park according to the plan. Anticipated improvements include planned park development of additional 40 acres of land adjoining park site; new playground; tennis court renovation; sidewalks for ADA accessibility; dog park; picnic pavilions, new basketball court; new entry road and parking lots; renovation of sports fields (turf); and general landscaping of the site.					
Justification:					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #7 project on the Parks & Recreation Strategic Plan (2013), 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 2014 Capital Planning	
					Prior 2014 Costs:	\$ -
Project Title:	Leland Park Improvements				FY 2014 Costs:	\$ -
Project Category:	Culture & Recreation				FY 2015-2018 Costs:	\$ 710,000
Project Type:	Capital Improvement				Project Manager:	Parks & Recreation Director
					Responsible Department:	Parks & Recreation
Project Description:						
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.						
Justification:						
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #6 project on the Parks & Recreation Strategic Plan (2013), 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.						
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 2014 Capital Planning	
					Prior 2014 Costs:	\$ 20,000
Project Title:	Waccamaw Park Expansion & Renovation				FY 2014 Costs:	\$ 500,000
Project Category:	Culture & Recreation				FY 2015-2018 Costs:	\$ 2,551,996
Project Type:	Capital Improvement				Project Manager:	Parks & Recreation Director
					Responsible Department:	Parks & Recreation
Project Description:						
Create a Site Specific Master Plan and renovate Waccamaw Park according to the plan. Anticipated improvements include development of additional acreage associated with the park site; paved walking trails; parking lot improvements; new playground to meet ADA requirements; renovated tennis/basketball courts; sidewalks that meet ADA compliance; irrigation and update sports lighting improvements.						
Justification:						
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2013), which is the plan of the Parks & Recreation Advisory Board. With a Site Master Plan, this project has high potential for grant funding assistance.						
Impact if Cancelled or Delayed:						
Park is presently operating and being maintained to an above standard level.						

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Lockwood Folly Park Renovation			FY 2014 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$ 1,525,000
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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Cedar Grove Park Phase 2			FY 2014 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$ 4,040,000
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 #8 project on the Parks & Recreation Strategic Plan (2013), 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Ocean Isle Beach Park Phase 2			FY 2014 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$ 2,050,000
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 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 #3 project on the Parks & Recreation Strategic Plan (2013), 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Shallotte Park			FY 2014 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$ 4,290,000
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director
				Responsible Department:	Parks & Recreation
Project Description:					
Create a Site Specific Master Plan and renovate Shallotte Park according to the plan. Anticipated improvements include paved walking trails and concrete sidewalks for ADA compliance; upgraded playground; picnic pavilions; expansion of tennis courts; upgrades to sports fields; parking lots improvements; and vast renovations to restroom facilities.					
Justification:					
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 (2013), which is the plan of the Parks & Recreation Advisory Board. With a Site Master Plan, this project has high potential for grant funding assistance. Shallotte Park is by far the most used park in the County.					
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 2014 Capital Planning		
					Prior 2014 Costs:	\$	10,300
Project Title:	Brunswick River Boat Ramp Improvements			FY 2014 Costs:	\$	-	
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$	-	
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director		
Project Description:				Responsible Department:	Parks & Recreation		
<p>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.</p>							
Justification:							
<p>Brunswick River Park is a tremendous asset and allows direct access to the Brunswick River.</p>							
Impact if Cancelled or Delayed:							
<p></p>							

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Senior Citizen/Community Centers			FY 2014 Costs:	\$	250,000	
Project Category:	Culture & Recreation			FY 2015-2018 Costs:	\$	5,550,000	
Project Type:	Capital Improvement			Project Manager:	Deputy County Manager		
Project Description:				Responsible Department:	Administration		
<p>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.</p>							
Justification:							
<p>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.</p>							
Impact if Cancelled or Delayed:							
<p>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.</p>							

Capital Budget Process

Public Safety

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Detention Center Phase 3				FY 2014 Costs:	\$	-
Project Category:	Public Safety				FY 2015-2018 Costs:	\$	8,250,000
Project Type:	Capital Improvement				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:		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 2014 Capital Planning		
					Prior 2014 Costs:	\$	280,000
Project Title:	Sheriff's Department Firing Range				FY 2014 Costs:	\$	200,000
Project Category:	Public Safety				FY 2015-2018 Costs:	\$	200,000
Project Type:	Capital Improvement				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:		Site evaluation for a new firing range for the Brunswick County Sheriffs Department . 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

Public Safety continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
Project Title:	911 Center Expansion				Prior 2014 Costs:		\$ 100,000
Project Category:	Public Safety				FY 2014 Costs:		\$ 2,000,000
Project Type:	Capital Improvement				FY 2015-2018 Costs:		\$ -
Project Description:	Construction of a new 911 Center.				Project Manager:	Director of Engineering	
					Responsible Department:	Sheriff's Office	
Justification:	To build a facility for the consolidation of the Oak Island PSAP with Brunswick County Central Communications (CCOM) in order to maximize the overall efficiency of 911, call-taking, correct and expeditious dispatch of 911 calls to the appropriate emergency response agencies, support interoperability for emergency operations across the county, and to meet or exceed 911 Board standards pertaining to 911 operations						
Impact if Cancelled or Delayed:	Operations not a maximum capacity or efficiency.						

Capital Budget Process

Economic Development

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ 407,635
Project Title:	Avalon Subdivision Completion of Infrastructure			FY 2014 Costs:	\$ 3,515,210
Project Category:	Economic Development			FY 2015-2018 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Engineering Director
				Responsible Department:	Engineering
Project Description:					
Completion of water, sewer, storm water, streets, and sidewalks for the platted lots within the Avalon subdivision utilizing surety guarantees retained by the County due to the default of completion by the original developer. The County has a professional services contract with an engineering firm to assist with this project.					
Justification:					
Completion of all required infrastructure to serve the platted lots.					
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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Springlake at Maritime Shores Subdivision Completion			FY 2014 Costs:	\$ 274,585
Project Category:	Economic Development			FY 2015-2018 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Engineering Director
				Responsible Department:	Engineering
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 platted lots.					
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 2014 Capital Planning	
				Prior 2014 Costs:	\$ 750,000
Project Title:	Northwest Water Transmission Improvements-Phase 1			FY 2014 Costs:	\$ 4,000,000
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 4,375,000
Project Type:	Transmission System Impvt.			Project Manager:	Water Project Manager
				Responsible Department:	Public Utilities
Project Description:					
This project consists of improvements to Booster Pump Stations 8 and 9, construction of a new 24" water main on Danford Road, and construction of a new 30" water main downstream of Booster Pump Station No. 9.					
Justification:					
The demand for potable water downstream of Booster Pump Station No. 8 has increased substantial over the past few years. To meet the current demand reliably, the pump capacities of booster pump station 8 and 9 must be increased and the transmission system capacity must be increased to increase water supply and reduce system pressures.					
Impact if Cancelled or Delayed:					
Areas south of Booster Pump Station no. 8 would not have adequate water supply or pressure during peak periods.					

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Northwest Water Plant Expansion-Phase 2			FY 2014 Costs:	\$ 1,000,000
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 19,000,000
Project Type:	Capacity Expansion			Project Manager:	Asst. Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
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.					
Justification:					
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.					
Impact if Cancelled or Delayed:					
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning	
					Prior 2014 Costs:	\$ -
Project Title:	Northwest Transmission Improvements-Phase 2			FY 2014 Costs:	\$ -	
Project Category:	Capital Improvement			FY 2015-2018 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 2014 Capital Planning	
					Prior 2014 Costs:	\$ 67,426
Project Title:	Sunset Beach Extension Second Feed			FY 2014 Costs:	\$ 982,574	
Project Category:	Capital Improvement			FY 2015-2018 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	System Improvement Mains - Transmission			FY 2014 Costs:	\$ -
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 850,000
Project Type:	Water Main Extensions			Project Manager:	Water Project Manager
				Responsible Department:	Public Utilities
Project Description:					
This project will construct water mains that will result in system improvements by addressing pressure issues, water age issues, and fire flow issues. The proposed project will connect the two existing feeds into st. James to improve water supply in the area.					
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:					

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ 100,000
Project Title:	System Improvement Mains - Neighborhood			FY 2014 Costs:	\$ 850,000
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 2,600,000
Project Type:	Water Main Extensions			Project Manager:	Water Project Manager
				Responsible Department:	Public Utilities
Project Description:					
This project will construct water mains based upon the Enterprise Funded Water Main Priority Ranking System. Each year streets will be evaluated under the program. The highest rated streets will be constructed based upon available funds.					
Justification:					
The County still has some areas where potatble water is not available. Due to poor water water quality in some areas, property owners desire water service from the County.					
Impact if Cancelled or Delayed:					
Property owners who desire water service would not have it available.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Southeast Area Water Tank				FY 2014 Costs:	\$	100,000
Project Category:	Capital Improvement				FY 2015-2018 Costs:	\$	1,400,000
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 southeast area of the county.							
Justification:							
A new elevated water storage tank will be needed to supply pressure in the northern portion of the central pressure zone. There is no tank in the area.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	100,000
Project Title:	Miscellaneous Water Projects				FY 2014 Costs:	\$	100,000
Project Category:	To Be Determined				FY 2015-2018 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 2014 Capital Planning	
				Prior 2014 Costs:	\$ 300,000
Project Title:	SAD Petition Projects			FY 2014 Costs:	\$ 300,000
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 1,200,000
Project Type:	Service Extension			Project Manager:	Engineering Director
				Responsible Department:	Engineering
Project Description:					
This project will provide funding for the construction of water mains where the property owners have petitioned the County for water service. If a project is approved a Special Assessment District (SAD) will 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.					
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 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Mobile Generator Storage Building			FY 2014 Costs:	\$ 100,000
Project Category:	Building			FY 2015-2018 Costs:	\$ -
Project Type:	Building			Project Manager:	Assist. Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
The proposed project would construct the generator storage building that was deleted from the original Operation Center Plant. The proposed shed would be 18 by 80 ft and be similar to the existing storage shed.					
Justification:					
The County has 12 portable generators that are currently stored outside exposed to the elements. The proposed shed would protect the generators from the elements;thereby, extending their useful life.					
Impact if Cancelled or Delayed:					
Generators would continue to rust and need to be replaced.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Middle River Road and Smith Road Water Mains				FY 2014 Costs:	\$	-
Project Category:	Capital Improvement				FY 2015-2018 Costs:	\$	1,350,000
Project Type:	Water Main Extension				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:							
Design and construction to extend a new 12-inch water main from the existing main on Hwy. 211 at the County Park to Middle River Road, and then install new 8-inch mains on Middle River Road and Smith Road. Approximate lengths are 6,500 LF for the 12- inch main and 10,000 LF for the Little River and Smith Road mains. The new 12-inch main on Hwy. 211 is also needed as a first phase of the extension of the current water system to the County owned property on Hwy. 211							
Justification:							
Increased level of service to the community; increased fire protection; first section of new main needed to extend water to the County owned site on Hwy. 211.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; loss of new customers and revenue; loss of first phase of extension of County water to the County owned site on Hwy. 211							

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Hwy. 211 County Site Water Main Extension				FY 2014 Costs:	\$	-
Project Category:	Capital Improvement				FY 2015-2018 Costs:	\$	760,000
Project Type:	Water Main Extension				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:							
Construction of a new 12-inch water main on NC 211 from Middle River Road to the County owned site on Hwy. 211. The approximate length is 7,000 feet. The first section of main needed to serve this County site is the new main that will be installed on Hwy. 211 from the County Park on Hwy. 211 on the Middle River & Smith Road" project.							
Justification:							
Increased level of service to the community; increased fire protection; economic development of the County owned property.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; decreased fire protection; reduced economic development potential							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
Project Title:		2nd Feed to City of Northwest			Prior 2014 Costs:		\$ 175,000
Project Category:		Capital Improvement			FY 2014 Costs:		\$ 1,500,000
Project Type:		Water Main Extension			FY 2015-2018 Costs:		\$ -
					Project Manager:		Engineering Director
					Responsible Department:		Public Utilities
Project Description:							
Construction of a new water mains from the existing 24 - inch water main near Leland Industrial Park to existing 12 -inch water mains at Trucking Lane and Old Maco Road East. This project is currently under design and will install a new 12- inch main from Hwy. 74/76 along Malmo Loop Road to Hwy. 87 (Maco Road) to connect to an existing main at Trucking Lane.							
Justification:							
Provide a second water feed to the City of Northwest to increase system pressure, flow, and fire protection to the City; potential new water customers and revenue along Malmo Loop Road and Highway 74/76; complete hydraulic interconnects and looping of existing dead-end County mains.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; decreased level of service to the City of Northwest; increased probability of loss of water service to the City of Northwest due to currently only having a single point of supply to the City; potential loss of customers and revenue.							

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
Project Title:		Hwy 74/76 Water Main			Prior 2014 Costs:		\$ -
Project Category:		Capital Improvement			FY 2014 Costs:		\$ -
Project Type:		Water Main Extension			FY 2015-2018 Costs:		\$ 1,675,000
					Project Manager:		Engineering Director
					Responsible Department:		Public Utilities
Project Description:							
Construction of a new 12- inch main on Hwy. 74/76 to connect to an existing main on Old Maco Road East.							
Justification:							
Completes a significant portion of new water mains needed to supply water for industry at the County Industrial Parks on Hwy. 74/76 at the Brunswick County / Columbus County line.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks which may affect County economic development.							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning	
					Prior 2014 Costs:	\$ 200,000
Project Title:	Booster Pump Station Upgrades			FY 2014 Costs:	\$ -	
Project Category:	Repairs & Maintenance			FY 2015-2018 Costs:	\$ 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 pressures.</p>						

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning	
					Prior 2014 Costs:	\$ -
Project Title:	Asbestos Cement Pipe Replacement Program			FY 2014 Costs:	\$ -	
Project Category:	Repairs & Maintenance			FY 2015-2018 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		
					Prior 2014 Costs:	\$	-
Project Title:	211 Plant Improvements			FY 2014 Costs:	\$	1,150,000	
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$	1,250,000	
Project Type:	Construction			Project Manager:	Public Utilities Director		
Project Description:				Responsible Department:	Public Utilities		
<p>This project includes construction of a new solids handling process and replacement of one filter. The 2018 project consists of an upgrade to the existing high service pump station.</p>							
Justification:							
<p>The existing lime solids handling process does not insure that lime is not discharged to the adjacent wetland. The process will insure that no lime solids can be discharged to the wetlands. One filter requires significant repairs to continue to function properly, this will replace the filter.</p>							
Impact if Cancelled or Delayed:							
<p>The NC DENR would potentially fine the County for improper sludge disposal.</p>							

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ 375,000
Project Title:	Ocean Ridge Pump Station			FY 2014 Costs:	\$ 1,000,000
Project Category:	Capital Improvement/Repairs			FY 2015-2018 Costs:	\$ -
Project Type:	Pump Station/Force Main			Project Manager:	Sewer Project Manager
				Responsible Department:	Public Utilities
Project Description:					
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 consists of a 12" sewer force main to divert the flow to the Ocean Isle Beach WWTP.					
Justification:					
The County was 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.					
Impact if Cancelled or Delayed:					
County would not meet obligations under the agreement with the Ocean Ridge Developer.					

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ -
Project Title:	Pump Station Upgrades			FY 2014 Costs:	\$ -
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 875,000
Project Type:	Pump Station Upgrades			Project Manager:	Asst. Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
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.					
Justification:					
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.					
Impact if Cancelled or Delayed:					
The County's ability to accept more flow in the transmission main would be limited, thereby, restricting the growth of the County.					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
Project Title:		Ocean Isle Beach WWTP Pump Station			Prior 2014 Costs:		\$ 250,000
Project Category:		Capital Improvement			FY 2014 Costs:		\$ 3,500,000
Project Type:		Plant Improvements			FY 2015-2018 Costs:		\$ -
					Project Manager:		Public Utilities Director
					Responsible Department:		Public Utilities
Project Description:							
The County has recently acquired the Ocean Isle Beach WWTP. As a part of the agreement, the County is to construct a pump station and force main that will pump excess flow from the Ocean Isle Beach WWTP to the West Brunswick WRF. Some minor plant improvements will also be constructed at this time.							
Justification:							
Under the terms of the agreement, the County has to provide an additional 500,000 gpd of wastewater treatment capacity to the Town of Ocean Isle Beach. Construction of the pump station and force main will fulfill that obligation.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
Project Title:		Angels Trace Force Main Upgrades			Prior 2014 Costs:		\$ -
Project Category:		Capital Improvement			FY 2014 Costs:		\$ -
Project Type:		Force Mains			FY 2015-2018 Costs:		\$ 575,000
					Project Manager:		Sewer Project Manager
					Responsible Department:		Public Utilities
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:							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning	
					Prior 2014 Costs:	\$ -
Project Title:	Miscellaneous Wastewater Projects				FY 2014 Costs:	\$ 100,000
Project Category:	To Be Determined				FY 2015-2018 Costs:	\$ 400,000
Project Type:	Main Extensions				Project Manager:	Engineering Director
					Responsible Department:	Engineering
Project Description:						
This project will provide funding for grant matches in order to construct small to medium size sewer projects.						
Justification:						
To provide funding for matching grants in the event that the County is able to apply for matching grants for wastewater projects.						
Impact if Cancelled or Delayed:						
Lack of ability to apply for matching grants and low interest loans for potential sewer projects; decreased level of service to the public.						

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning	
					Prior 2014 Costs:	\$ -
Project Title:	Special Assessment District (SAD) projects				FY 2014 Costs:	\$ 500,000
Project Category:	Capital Improvement				FY 2015-2018 Costs:	\$ 2,000,000
Project Type:	Sewer System Extensions				Project Manager:	Engineering Director
					Responsible Department:	Engineering
Project Description:						
This project will provide funding for design services for potential sewer system SAD projects.						
Justification:						
If a Special Assessment District sewer project is approved by the Commissioners then funding for engineering design will be needed.						
Impact if Cancelled or Delayed:						
Inability to contract for engineering design services for a sewer SAD project; decreased level of service to the public.						

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	NC 211 Industrial Park Sewer				FY 2014 Costs:	\$	-
Project Category:	Capital Improvement				FY 2015-2018 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 2014 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	Dutchman Acres Sewer				FY 2014 Costs:	\$	-
Project Category:	Capital Improvement				FY 2015-2018 Costs:	\$	1,031,615
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 2014 Capital Planning	
				Prior 2014 Costs:	\$ 150,000
Project Title:	Residential Effluent Reuse Program			FY 2014 Costs:	\$ -
Project Category:	Capital Improvement			FY 2015-2018 Costs:	\$ 1,500,000
Project Type:	Effluent reuse			Project Manager:	Asst. Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
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.					
Justification:					
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.					
Impact if Cancelled or Delayed:					
Increased demand for potable water to be used for irrigation which is not the most cost effective use of this valuable resource.					

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
				Prior 2014 Costs:	\$ 100,000
Project Title:	Sewer System Expansion Analysis			FY 2014 Costs:	\$ -
Project Category:	Professional Fees			FY 2015-2018 Costs:	\$ 3,000,000
Project Type:	Planning			Project Manager:	Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
The County has completed a study of the potential methods to continue the expansion of the wastewater collection system and number of sewer customers. Funds are included to implement some of the recommendations included in the study. Projects could include purchases of a private system or construction of collection system with a short return on investment period.					
Justification:					
The County currently has approximately 11,000 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.					
Impact if Cancelled or Delayed:					
Lack of customer growth results in increased cost to existing customers resulting in higher rates.					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2014 Capital Planning	
Project Title:	Sea Trail Plant Improvements	Prior 2014 Costs:		\$	-
Project Category:	Repairs & Maintenance	FY 2014 Costs:		\$	-
Project Type:	Plant	FY 2015-2018 Costs:		\$	500,000
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.				

County of Brunswick		Capital Project Request Report		For FY 2013 Capital Planning	
Project Title:	West Brunswick WRF Drip Site Improvements	FY 2014 Costs:		\$	-
Project Category:	Repairs & Maintenance	FY 2015-2018 Costs:		\$	2,200,000
Project Type:	Plant	Project Manager:		Plant Manager	
Project Description:	The drip site at the West Brunswick WRF has been a constant maintenace issue. The proposed study to investigate the feasibility of converting a portion of the drip site to spray irrigation to reduce the maintenance and repair costs.				
Justification:	Due to high maintenance cost, it may be cost effective to convert the existing drip site to a spray irrigation system				
Impact if Cancelled or Delayed:					

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>General Government</u>							
EMS HVAC	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Building M HVAC replacement	-	-	-	260,000	-	-	260,000
Hickman's Library HVAC	-	-	46,350	-	-	-	46,350
Building H & F Roof	-	306,650	-	-	-	-	306,650
Buildings G & E Roof	-	-	240,000	-	-	-	240,000
Total General Government	-	381,650	286,350	260,000	-	-	1,441,300
<u>Environmental Protection</u>							
MSW Transfer Station Floor	-	98,000	-	-	-	-	98,000
C&D Landfill Cell 1	2,548,713	110,000	-	550,490	4,750,000	-	7,959,203
C&D Landfill Closure	-	375,000	4,000,000	-	3,275,000	-	7,650,000
Total Environmental Health	2,548,713	583,000	4,000,000	550,490	8,025,000	-	15,707,203
<u>Culture & Recreation</u>							
Town Creek Park Improvements	756,704	4,566,474	-	-	-	-	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	500,000	-	2,551,996	-	-	763,840
Lockwood Folly Park Renovations	-	-	25,000	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
Shallotte Park Improvements	-	-	40,000	4,250,000	-	-	508,600
Brunswick River Boat Ramp Improvements	10,300	-	-	-	-	-	260,300
Senior Citizen/Community Centers	-	250,000	2,750,000	2,800,000	-	-	9,026,554
Total Culture & Recreation	787,004	5,316,474	2,865,000	13,861,996	4,605,760	4,000,000	31,436,234
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	250,000	8,000,000	8,250,000
Sheriff's Firing Range	280,000	200,000	200,000	-	-	-	680,000
911 Center Expansion	100,000	2,000,000	-	-	-	-	2,100,000
Total Public Safety	380,000	2,200,000	200,000	-	250,000	8,000,000	11,030,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	407,635	3,515,210	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	-	274,585	-	-	-	-	274,585
Total Economic Development	407,633	3,789,795	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$4,636,652	\$12,270,919	\$7,351,350	\$14,672,486	\$12,880,760	\$12,000,000	\$63,812,167
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	3,356,363	3,685,000	3,332,671	-	-	-	10,374,034
To Be Determined	-	-	-	11,260,000	9,315,760	12,000,000	32,575,760
Grant	459,354	2,500,000	-	-	-	-	2,959,354
Performance Bonds	407,635	3,789,795	-	-	-	-	4,197,430
Transfer from General Fund	413,300	2,296,124	4,018,679	3,412,486	3,565,000	-	13,705,589
Total: County Capital Improvement Plan Sources	\$4,636,652	\$12,270,919	\$7,351,350	\$14,672,486	\$12,880,760	\$12,000,000	\$63,812,167

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>Education Capital Improvement Plan: Sources</u>							
Brunswick County Public School System							
Multi-year Capital Improvement Plan	\$-	\$ -	\$2,256,000	\$52,185,000	\$35,061,700	\$43,247,300	\$132,750,000
Roofing Replacement/Repair Plan	-	1,000,000	800,000	800,000	800,000	800,000	4,200,000
Annual Capital Outlay Budget for Categories 1, 2&3	-	3,585,120	3,235,120	3,315,998	3,398,898	3,483,870	17,019,006
Annual Technology Projects	-	511,941	500,000	500,000	500,000	500,000	2,511,941
Total: Education Capital Improvement Plan Uses	-	5,097,061	6,791,120	56,800,998	39,760,598	48,031,170	156,480,947
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	1,914,212	1,962,067	2,011,119	2,061,397	2,112,932	10,061,727
Ad Valorem Designated for K-12 School Capital Outlay	-	702,683	713,223	723,922	734,780	745,802	3,620,410
NC Education Lottery Proceeds	-	800,000	800,000	800,000	800,000	800,000	4,000,000
Sales Tax Reserve Contingency	-	371,300	-	-	-	-	1,525,865
Ad Valorem Reserve Contingency	-	1,308,866	1,059,830	1,080,957	1,102,721	1,125,136	5,677,510
Debt Proceeds to be Determined	-	-	2,256,000	52,185,000	35,061,700	43,247,300	132,750,000
Total Education Capital Improvement Plan Sources	-	5,097,061	6,791,120	56,800,998	39,760,598	48,031,170	156,480,947
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	-	1,072,500	-	-	698,464	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 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Transmission Phase 1	\$ 750,000	\$4,000,000	\$4,375,000	\$ -	\$ -	\$ -	\$9,125,000
Northwest Water Plant Phase 2	-	1,000,000	-	19,000,000	-	-	20,000,000
Northwest Transmission Phase 2	-	-	-	750,000	9,000,000	-	9,750,000
Sunset Beach 2 nd Feed	67,426	982,574	-	-	-	-	1,050,000
System Mains-Transmission	-	-	850,000	-	-	-	850,000
System Mains-Neighborhood	100,000	850,000	650,000	650,000	650,000	650,000	3,550,000
Southeast Area Water Tank	-	100,000	1,400,000	-	-	-	1,500,000
Miscellaneous Water Projects	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Subdivision Petition SAD	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Mobile Generator Storage Building	-	100,000	-	-	-	-	100,000
Middle River Road & Smith Road	-	-	1,350,000	-	-	-	1,350,000
Hwy 211 Site Water Main Extension	-	-	-	760,000	-	-	760,000
2nd Feed to City of Northwest	175,000	1,500,000	-	-	-	-	1,675,000
Hwy 74/76 Water Main	-	-	-	175,000	1,500,000	-	1,675,000
Booster Pump Station Upgrades	200,000	-	-	-	750,000	-	950,000
Asbestos Cement Pipe Replacement	-	-	-	-	950,000	-	950,000
211 Plant Improvements	-	1,150,000	-	-	-	1,250,000	2,400,000
Total Water Capital Improvement Plan	1,692,426	10,082,574	9,025,000	21,735,000	13,250,000	2,300,000	58,058,000
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	1,692,426	2,665,907	-	-	-	-	4,358,000
Debt Proceeds	-	4,000,000	4,375,000	19,000,000	9,000,000	-	36,375,000
Other	-	66,667	933,333	-	-	-	1,000,000
Transfer from Water Fund	-	3,350,000	3,716,667	2,735,000	4,250,000	2,300,000	16,351,667
Total Water Capital Improvement Plan Uses	1,692,426	10,082,574	9,025,000	21,735,000	13,250,000	2,300,000	58,058,000

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	Prior to FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Ocean Ridge Pump Station	\$ 375,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$1,375,000
Pump Station Upgrades	-	-	375,000	-	500,000	-	875,000
Ocean Isle Beach WWTP Pump Station	250,000	3,500,000	-	-	-	-	3,750,000
Angels Trace Force Main Upgrades	-	-	575,000	-	-	-	575,000
Special Assessment District (SAD) 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
West Brunswick WRF Drip Site Improvements	-	-	200,000	-	1,000,000	1,000,000	2,200,000
Total Wastewater Capital Improvement Plan	875,000	5,100,000	4,781,615	5,300,000	2,100,000	1,600,000	19,756,615
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	875,000	4,236,270	-	-	-	-	5,111,270
Debt Proceeds	-	-	-	-	-	-	-
Grant	-	-	773,711	-	-	-	773,711
Other	-	-	-	-	-	-	-
Transfer from Wastewater Fund	-	863,730	4,007,904	5,300,000	2,100,000	1,600,000	13,871,634
Total Wastewater Capital Improvement Plan Uses	875,000	5,100,000	4,781,615	5,300,000	2,100,000	1,600,000	19,756,615

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
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	3,674,444	32,746	48.4	11,957	10.3%
2013	114,882	n/a	n/a	48.8	12,125	10.3%

Source:

(1) State Data Center; projection as of June 30, 2013; 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 2013

Taxpayer	Type of Business	2012 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 934,128,814	1	3.80%
N.C. Eastern Municipal Power Agency	Utility	184,838,192	2	0.75%
Brunswick Electric Membership Corp.	Utility	180,931,073	4	0.74%
DAK LLC	Chemicals	173,827,797	3	0.71%
Archer Daniels Midland Co.	Chemicals	131,391,864	5	0.53%
Bald Head Island Ltd.	Developer	128,132,881	6	0.52%
Funston Land & Timber LLC	Timber	110,295,367	7	0.45%
Red Mountain Timber Co LLC	Forestry	92,465,763	8	0.38%
Wal-Mart Real Estate Business Trust	Retail	85,631,412	9	0.35%
Andrew Bolnick Trustee	Developer	56,111,412	10	0.23%
Totals		\$ 2,077,754,575		8.45%

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2013		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,933	1	3.77%
County of Brunswick	Local Government	1,019	2	1.99%
Wal-Mart Associates	Retail Chain	883	3	1.72%
Duke Power (formerly Progress Energy)	Utility	865	4	1.69%
Brunswick Community College	Education	517	5	1.01%
Brunswick Novant Medical	Medical Care Facility	500	6	0.98%
Food Lion LLC	Grocery Chain	455	7	0.89%
DAK Americas	Dacron Polyester Fiber	365	8	0.71%
Dosher Memorial Hospital	Medical Care Facility	364	9	0.71%
Liberty Healthcare Group	Medical Care Facility	285	10	0.56%
Totals		7,186		14.03%

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.

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, 2013 AND ENDING JUNE 30, 2014**

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, 2013 and ending June 30, 2014 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	\$373,443
Administration	978,130
Finance	1,206,902
Tax Administration/Revenue Collections	3,101,395
Geographic Information System	594,599
Legal Department	698,189
Superior Judges Office	205,779
Clerk of Court	108,618
Board of Elections	651,880
Register of Deeds	2,231,057
Computer Services - MIS	1,956,815
Service Center	1,330,902
Engineering	468,994
Operation Services	5,904,642
Non-Departmental	3,551,601
District Attorney's Office	83,000
Sheriff's Office	12,174,473
Law Enforcement Separation	91,525
Detention Center	7,456,544
Emergency Management	791,348
Emergency Medical Services	7,185,820
Fire Departments	300,000
Building Inspections	844,734
Coroner	80,000
Rescue Squads	262,200
Central Communications Center	2,309,222
Sheriff Animal Protective Services	880,283
Transportation Agencies	158,163
Solid Waste	13,303,226
Environmental Protection Agencies	268,872
Community Development	95,000
Code Enforcement	332,072

County Budget Ordinances

Central Permitting	217,655
Planning	824,392
Economic Development Commission	396,895
Cooperative Extension	494,574
Soil & Water	203,848
Southeastern Mental Health	692,000
Veterans Services	186,519
Human Services Agencies	1,979,200
Brunswick County Schools	34,139,363
Brunswick Community College	3,781,447
Library	1,267,835
Parks and Recreation	2,762,575
Debt Service	12,983,877
Transfer to Other Funds	13,749,347
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$144,058,955**

2. REVENUES

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

Ad Valorem Taxes	\$107,087,740
Local Option Sales Taxes	18,044,972
Other Taxes & Licenses	2,095,000
Unrestricted Intergovernmental	1,258,209
Restricted Intergovernmental	534,728
Permits & Fees	3,254,001
Sales and Services	7,435,281
Investment Earnings	85,000
Other Revenue	830,005
Fund Balance Appropriated	<u>3,434,019</u>

TOTAL REVENUES - GENERAL FUND **\$144,058,955**

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>\$2,379,068</u>
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,379,068</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,217,723
Sales and Services	31,704
Investment Earnings	150
Transfer from General Fund	<u>129,491</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,379,068</u>

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$6,046,641
Environmental Health	<u>1,223,267</u>
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$7,269,908</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,472,056
Sales and Service	666,750
Permits and Fees	3,500
Fund Balance Appropriated	555,500
Transfer from General Fund	<u>3,572,102</u>
TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$7,269,908</u>

County Budget Ordinances

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$14,017,981
Title III In Home Care	<u>510,553</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$14,528,534</u>

2. REVENUES

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

Restricted Intergovernmental	\$8,894,075
Sales and Service	102,141
Transfer from General Fund	<u>5,532,318</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$14,528,534</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, 2013 and ending June 30, 2014.

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>\$1,150,000</u>
TOTAL EXPENDITURES-BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND	<u>\$1,150,000</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>\$1,150,000</u>
TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND	<u>\$1,150,000</u>

B. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$761,711</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$761,711</u>

2. REVENUES

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

Restricted Intergovernmental	<u>\$761,711</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$761,711</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>\$159,300</u>
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TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$159,300</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	\$157,500
Investment Earnings	1,800

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$159,300</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, 2013 and ending June 30, 2014.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,619,435
Northwest Water Treatment Plant	4,346,684
211 Water Treatment Plant	2,147,615
Water Distribution Division	2,766,264
Lower Cape Fear Water and Sewer Authority - Reimbursement	295,597
Customer Service Division	1,024,537
Instrumentation/Electrical Division	1,697,532
Water Debt Service	1,884,802
Transfer to Water Projects Fund Transfers Water Fund	<u>3,350,000</u>

TOTAL EXPENDITURES - WATER FUND **\$21,114,466**

2. REVENUES

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

Restricted Intergovernmental	\$291,605
Sales and Service	19,193,053
Permits and Fees	1,000
Other Revenue	424,597
Investment Earnings	40,000
Expendable Net Assets Appropriated	<u>1,164,211</u>

TOTAL REVENUE - WATER FUND **\$21,114,466**

County Budget Ordinances

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$554,404
Collection Division	3,336,165
Northeast Regional Wastewater	865,377
Southwest Regional Wastewater	688,636
West Regional Wastewater	2,026,614
Wastewater Debt Service	<u>13,597,858</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$21,397,803**

2. REVENUES

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

Restricted Intergovernmental	\$427,272
Sales and Services	18,037,238
Other Revenue	2,852,293
Investment Earnings	1,000
Transfer from Wastewater Reserve	<u>80,000</u>

TOTAL REVENUES - WASTEWATER FUND **\$21,397,803**

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, 2013 and ending June 30, 2014.

A. WORKERS' COMPENSATION FUND

1. EXPENDITURES

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

Premiums and Claims	<u>\$1,041,998</u>
TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND	<u>\$1,041,998</u>

2. REVENUES

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

Other Revenue	<u>\$1,041,998</u>
TOTAL REVENUE – WORKERS' COMPENSATION FUND	<u>\$1,041,998</u>

B. HEALTH INSURANCE FUND

1. EXPENDITURES

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

Premiums and Claims	<u>\$10,640,700</u>
TOTAL EXPENDITURES – HEALTH INSURANCE FUND	<u>\$10,640,700</u>

2. REVENUES

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

Other Revenue	<u>\$10,640,700</u>
TOTAL REVENUE – HEALTH INSURANCE FUND	<u>\$10,640,700</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, 2013 and ending June 30, 2014.

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	<u>\$1,816,474</u>
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TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$1,816,474</u>
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2. REVENUES

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

Fund Balance Appropriated	<u>\$1,816,474</u>
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TOTAL REVENUE – COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$1,816,474</u>
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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	\$784,750
School ½ Cent Sales Tax	<u>1,914,212</u>

TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	<u>\$2,698,962</u>
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2. REVENUES

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

Transfer from General Fund	<u>\$2,698,962</u>
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TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	<u>\$2,698,962</u>
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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>\$3,350,000</u>
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$3,350,000</u>

2. REVENUES

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

Transfer from Water Fund	<u>\$3,350,000</u>
TOTAL REVENUE - WATER FUND	<u>\$3,350,000</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	\$(80,000)
Transfer to Wastewater Fund	<u>80,000</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 \$2,786,489 for eleven months and \$2,786,490 for one month for a total of \$33,437,869.

(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 \$58,458 for eleven months and \$58,456 for one month for a total of \$701,494.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$784,750 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 \$4,570,643 estimated required local option sales tax reserve less limited obligation debt service of \$2,656,431 related to Cedar Grove Middle School and Town Creek Elementary School for a transfer to the School Capital Project of \$1,914,212 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 \$1,308,866 of excess ad valorem reserve funds and \$371,300 of sales tax reserve funds.

VIII. 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 \$108,150. 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 \$77,609. 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

IX. SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2013 and ending June 30, 2014 hereby levies ad Valorem tax at the rate of four cents (\$.0400) per hundred (\$100) valuation of property listed for taxes as of January 1, 2013.

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 2014 thru 2018 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>General Government</u>							
EMS HVAC	\$-	\$75,000	\$-	\$-	\$-	\$-	\$75,000
Building M HVAC Replacment	-	-	-	260,000	-	-	260,000
Hickman's Library HVAC	-	-	46,350	-	-	-	46,350
Building H & F Roof	-	306,650	-	-	-	-	306,650
Buildings G & E Roof	-	-	240,000	-	-	-	240,000
Total General Government	-	381,650	286,350	260,000	-	-	928,000
<u>Environmental Protection</u>							
MSW Transfer Station Floor	-	98,000	-	-	-	-	98,000
C&D Landfill Cell 1	2,548,713	110,000	-	550,490	4,750,000	-	7,959,203
C&D Landfill Closure	-	375,000	4,000,000	-	3,275,000	-	7,650,000
Total Environmental Health	2,548,713	583,000	4,000,000	550,490	8,025,000	-	15,707,203
<u>Culture & Recreation</u>							
Town Creek Park Improvements	756,704	4,566,474	-	-	-	-	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	500,000	-	2,396,518	-	-	2,916,518
Lockwood Folly Park Renovations	-	-	25,000	1,500,000	-	-	1,525,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	40,000	4,000,000	4,040,000
Ocean Isle Beach Park Improvements (Phase 2)	-	-	50,000	2,000,000	-	-	2,050,000
Shallotte Park Improvements	-	-	40,000	4,250,000	-	-	4,290,000
Senior Citizen/Community Centers	-	250,000	2,750,000	2,800,000	-	-	5,800,000
Total Culture & Recreation	776,704	5,316,474	2,865,000	13,706,518	4,605,760	4,000,000	31,270,456
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	250,000	8,000,000	8,250,000
Sheriff's Firing Range	280,000	200,000	200,000	-	-	-	680,000
911 Center Expansion	100,000	2,000,000	-	-	-	-	2,100,000
Total Public Safety	380,000	2,200,000	200,000	-	250,000	8,000,000	11,030,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	407,635	3,515,210	-	-	-	-	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	\$4,113,052	\$12,270,919	\$7,351,350	\$14,517,008	\$12,880,760	\$12,000,000	\$63,133,089
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	3,246,063	3,685,000	3,332,671	-	-	-	10,263,734
To be Determined	-	-	-	11,260,000	9,315,760	12,000,000	32,575,760
Grant	459,354	2,500,000	-	-	-	-	2,959,354
Performance Bonds	407,635	3,789,795	-	-	-	-	4,197,430
Transfer from General Fund	-	2,296,124	4,018,679	3,257,008	3,565,000	-	13,136,811
Total: County Capital Improvement Plan Sources	\$4,113,052	\$12,270,919	\$7,351,350	\$14,517,008	\$12,880,760	\$12,000,000	\$63,133,089

County Budget Ordinances

County Capital Improvement Plan: Projects	Prior to FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>Education Capital Improvement Plan: Sources</u>							
Brunswick County Public School System							
Multi-year Capital Improvement Plan	\$	\$	\$2,256,000	\$52,185,000	\$35,061,700	\$43,247,300	\$132,750,000
Roofing Replacement/Repair Plan	-	1,000,000	800,000	800,000	800,000	800,000	4,200,000
Annual Capital Outlay Budget for Categories 1, 2&3	-	3,585,120	3,235,120	3,315,998	3,398,898	3,483,870	17,019,006
Annual Technology Projects	-	511,941	500,000	500,000	500,000	500,000	2,511,941
Total: Education Capital Improvement Plan Uses	-	5,097,061	6,791,120	56,800,998	39,760,598	48,031,170	156,480,947
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools							
Ad Valorem Designated for K-12 School Capital Outlay	-	1,914,212	1,962,067	2,011,119	2,061,397	2,112,932	10,061,727
NC Education Lottery Proceeds	-	800,000	800,000	800,000	800,000	800,000	4,000,000
Sales Tax Reserve Contingency	-	371,300	-	-	-	-	371,300
Ad Valorem Reserve Contingency	-	1,308,866	1,059,830	1,080,957	1,102,721	1,125,136	5,677,510
Debt Proceeds to be Determined	-	-	2,256,000	52,185,000	35,061,700	43,247,300	132,750,000
Total Education Capital Improvement Plan Sources	-	5,097,061	6,791,120	56,800,998	39,760,598	48,031,170	156,480,947
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport							
Airport Expansion Projects	-	1,072,500	-	-	698,464	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							
GA Entitlement	-	922,500	922,500	922,500	922,500	922,500	4,612,500
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 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Transmission Ph 1	\$750,000	\$4,000,000	\$ 4,375,000	\$ -	\$ -	\$ -	\$9,125,000
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	67,426	982,574	-	-	-	-	1,050,000
System Mains-Transmission	-	-	850,000	-	-	-	850,000
System Mains-Neighborhood	100,000	850,000	650,000	650,000	650,000	650,000	3,550,000
Southeast Area Water Tank	-	100,000	1,400,000	-	-	-	1,500,000
Miscellaneous Water Projects	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Subdivision Petition SAD	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Mobile Generator Storage Building	-	100,000	-	-	-	-	100,000
Middle River Road & Smith Road	-	-	1,350,000	-	-	-	1,350,000
Hwy 211 Site Main	-	-	-	760,000	-	-	760,000
2nd Feed to City of Northwest	175,000	1,500,000	-	-	-	-	1,675,000
US 74/76 2nd Feed to Northwest	-	-	-	175,000	1,500,000	-	1,675,000
Booster Pump Station	200,000	-	-	-	750,000	-	950,000
Pipe Replacement	-	-	-	-	950,000	-	950,000
211 Plant Improvements	-	1,150,000	-	-	-	1,250,000	2,400,000
Total Water Capital Improvement Plan	1,692,426	10,082,574	9,025,000	21,735,000	13,250,000	2,300,000	58,085,000
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	1,692,426	2,665,907	-	-	-	-	4,358,333
Debt Proceeds	-	4,000,000	4,375,000	19,000,000	9,000,000	-	36,375,000
Other	-	66,667	933,333	-	-	-	1,000,000
Transfer from Water Fund	-	3,350,000	3,716,667	2,735,000	4,250,000	2,300,000	16,351,667
Total Water Capital Improvement Plan Uses	1,692,426	10,082,574	9,025,000	21,735,000	13,250,000	2,300,000	58,085,000

Wastewater Capital Improvement Plan: Projects	Prior to FY 2014	FY 2014	FY 2015	FY 2016	FY 2017	FY2018	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Ocean Ridge Pump Station Main	\$375,000	\$1,000,000	\$-	\$-	\$-	\$-	\$1,375,000
Pump Station Upgrades	-	-	375,000	-	500,000	-	875,000
OIB WWTP Pump Station	250,000	3,500,000	-	-	-	-	3,750,000
Angels Trace Force	-	-	575,000	-	-	-	3,750,000
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
West Brunswick WRF Drip Site Improvements	-	-	200,000	-	1,000,000	1,000,000	2,200,000
Total Wastewater Capital Improvement Plan	875,000	5,100,000	4,781,615	5,300,000	2,100,000	1,600,000	19,756,615
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	875,000	4,236,270	-	-	-	-	5,111,270
Debt Proceeds	-	-	-	-	-	-	-
Grant	-	-	733,711	-	-	-	733,711
Other	-	-	-	-	-	-	-
Transfer from Wastewater Fund	-	863,730	4,007,904	5,300,000	2,100,000	1,600,000	13,871,634
Total Wastewater Capital Improvement Plan Uses	875,000	5,100,000	4,781,615	5,300,000	2,100,000	1,600,000	19,756,615

County Budget Ordinances

The following fees and rates are hereby adopted:

<u>Type of</u>	<u>Rate or Fee</u>	<u>Approved</u>
		<u>Rate or Fee</u>
Brunswick County Pretrial Release Program		
GPS Equipment Fee per day		\$4.00
Building Inspections		
Demolition Permit		\$50.00
Electrical Low Voltage Permit		\$40.00
Unheated/Covered/Uncovered Space < 100 sq. ft.		\$25.00
Solid Waste		
Crushed Concrete per ton		\$14.00
Clean Concrete per ton		\$0.00
Cooperative Extension		
ServSafe-Test Only		\$65.00
ServSafe-Online Test Only		\$25.00
ServSafe-Test & Book without Instruction Hours		\$90.00
Health Department		
10021 FNA w/o Image		\$152.00
54162 Lysis Penil Circumcision Lesion		\$321.00
59425 Antepartum Care Only		\$462.00
59426 Antepartum Care Only		\$825.00
84146 Assay Prolactin		\$13.00
90375 Rabies IG IM/SC		\$242.00
90632 Hep A Vaccine Adult IM		\$72.00
90633 Hep A Vaccine Ped/Adol 2 Dose		\$104.00
90670 Pneumoc Conjugate 13 Valent, IM Prev		\$136.00
90675 Rabies Vaccine IM		\$253.00
90700 DTAP Vaccine < 7 Yrs IM		\$26.00
90707 MMR Vaccine SC		\$59.00
90715 TDAP Vaccine > 7 IM		\$43.00
90716 Chicken Pox Vaccine SC		\$98.00
90733 Meningococcal Vaccine SC		\$120.00
90734 Meningococcal Vaccine IM		\$123.00
90744 Hep B Vaccine Ped/Adol 3 Dose IM		\$25.00
90746 Hep B Vaccine Adult IM		\$59.00
97804 Medical Nutrition Group		\$16.00
99420 Health Risk Assessment Test		\$11.00
J7300 Intraut Copper Contraceptive		\$628.00
J7302 Levonorgestrel IU Contraceptive		\$768.00

County Budget Ordinances

Water:

Meter install fee for pulled or locked meters	\$50.00
Wholesale & Industrial Water Rate per 1,000 gallons	\$2.76

Wastewater

Northeast Regional Wastewater

Wholesale Rate per 1,000 gallons:

West Regional Wastewater \$1.85

Septic Fee per 2,000 gallons \$75.00

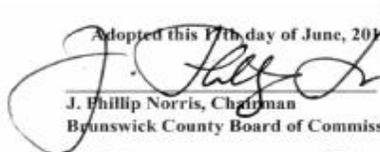
Wholesale Rate per 1,000 gallons \$2.70

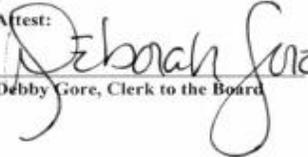
County Budget Ordinances

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 17th day of June, 2013.

Adopted this 17th day of June, 2013


J. Phillip Norris, Chairman
Brunswick County Board of Commissioners

Attest:

Debby Gore, Clerk to the Board



The seal of Brunswick County, North Carolina, is circular with a rope-like border. It features four quadrants: top-left shows a plow, top-right shows a sheaf of wheat, bottom-left shows a cotton gin, and bottom-right shows a steam train. The text "BRUNSWICK COUNTY" is at the top and "NORTH CAROLINA" is at the bottom.

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.