



County of Brunswick Adopted Budget Fiscal Year 2014-2015



County of Brunswick Approved Budget

Fiscal Year 2014-2015

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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

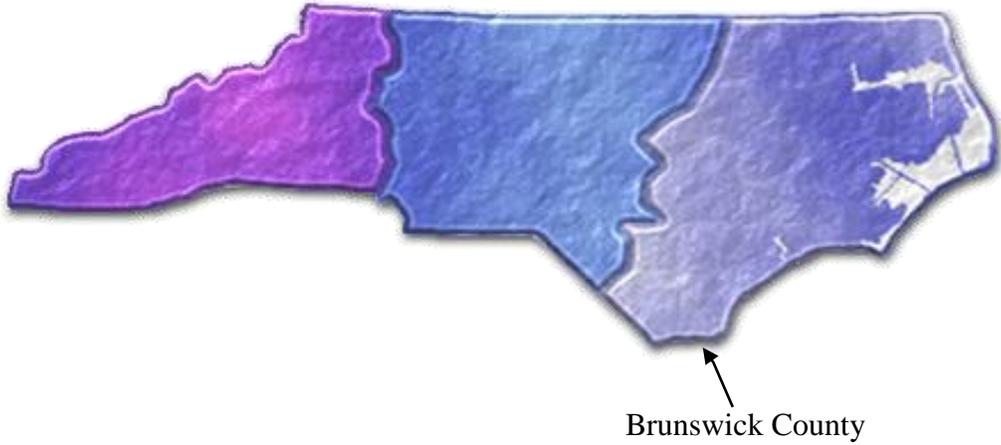
**County of Brunswick
North Carolina**

For the Fiscal Year Beginning

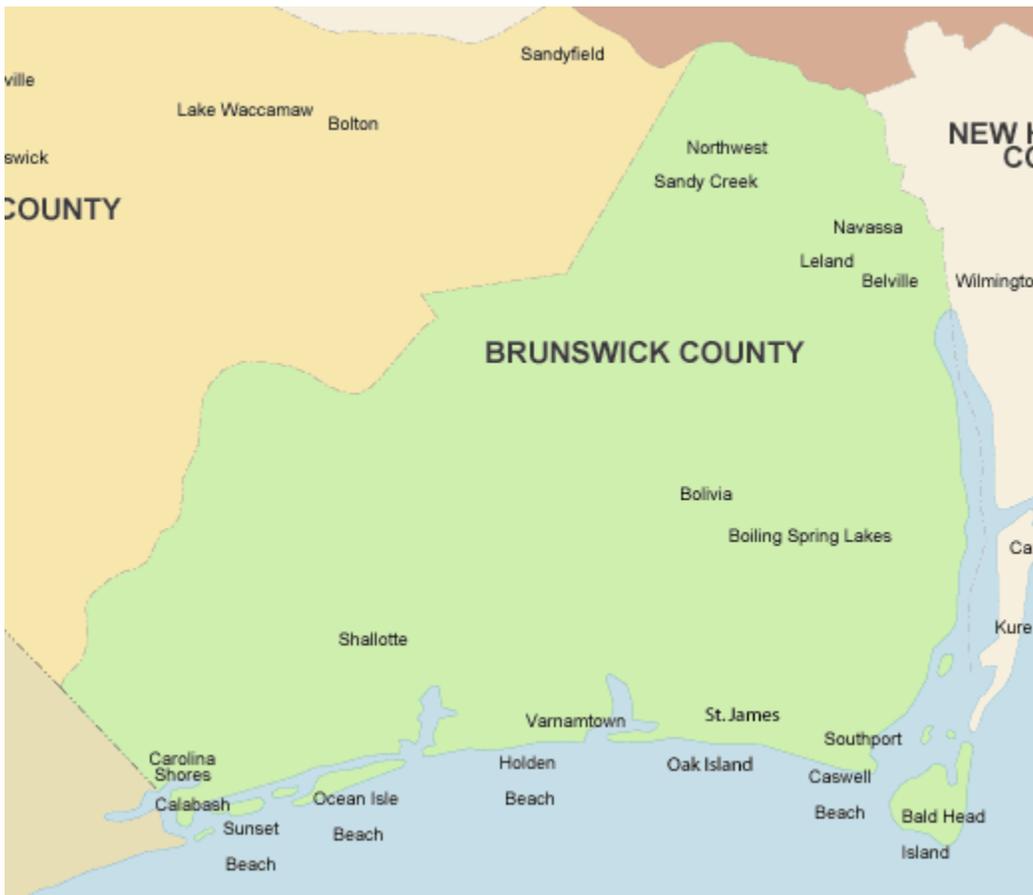
July 1, 2013

Executive Director

State of North Carolina



Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 118,634 (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 118,634 which has grown over 33% since 2005. 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 1,665 new jobs and over \$277 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 40 new jobs in the last nine months. In the

Brunswick County Profile

past year there have been two industrial announcements which will add at least 120 new jobs to Brunswick County. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities and increased demand for potable water and wastewater collection and treatment services. 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-six 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 19, 2014

Brunswick County Board of Commissioners:

It is my honor to present the recommended FY 2014-2015 budget for Brunswick County for your review and consideration. After the great recession, county revenues are improving with all major categories increasing. Department heads submitted conservative and thoughtful budget requests that are in line with the current year. The focus of the budget is providing high service levels within currently available resources and no increase to the tax rate. This proposal improves existing service levels, provides technology infrastructure, maintains funding for education, and funds the employee compensation and health plans.

One year before the 2015 revaluation of all real property in Brunswick County, we project a slight increase in the tax base with the recommended ad valorem tax rate to remain the same at 44.25 cents. The FY 2014-2015 budget proposal for all funds totals \$210,198,452 which represents an increase of 3.3% over the budget adopted June 17, 2013. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$3,750,920 for non-recurring capital appropriations as compared to \$3,434,019 in FY 2013-2014. 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 \$6 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 6.8%. The average cost of a gallon of gasoline in North Carolina is higher than a year ago at \$3.36 per gallon. Looking at the leading economic indicators for North Carolina, statewide unemployment is down 2.2% from last year, building permits are up by 7.3%, manufacturing hours worked are up 7.0% and average weekly earnings are up 7.1%. Brunswick County's unemployment rate is 7.3% compared to the State at 6.6% and United States at 6.8%.

Consistently ranking in the top twenty fastest growing counties in America, Brunswick County is now ranked 47th for national reporting and 1st in the State for calendar year 2013. On a positive note the State Data Center reported Brunswick County's projected permanent population to be 115,301, up from the 107,431 decennial census figure 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 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.

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 the recommendation for Brunswick Senior Resources, Inc. to assume operations of the In-home Aide grant.

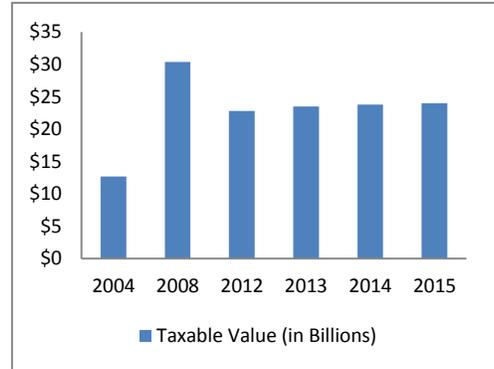
BUDGET MESSAGE

GOVERNMENTAL FUNDS

Revenues

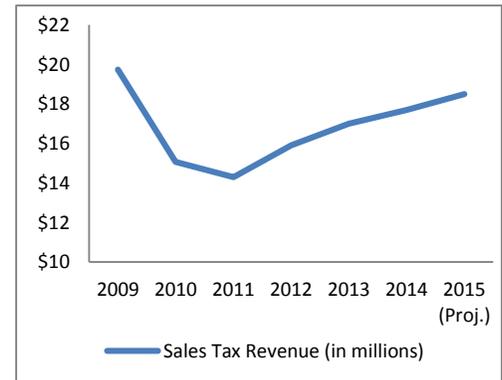
The total recommended general government budget is \$165,146,903 which represents a 3.1% increase from FY 2013-2014. Property tax revenue is the primary source of governmental fund revenue, providing \$107,983,984 or 65.4% of the total revenue. Continuing the trend of very modest years of growth in the county's tax base in recent years, the total projected tax base, inclusive of real property and motor vehicles for FY 2014-2015, is \$24,907,383,670 up by \$204,673,852 or 0.83% above the base of \$24,702,709,818 on which the FY 2013-2014 budget was based.

The total projected real property value for FY 2014-2015 is \$23,982,383,670 which represents a 0.86% increase over the FY 2013-2014 real property base of \$23,777,709,818. The motor vehicle base is projected to be \$925,000,000 with no change from the prior year base. The projected collection rate for motor vehicles is conservatively projected to be 94.80% which should generate revenue of \$3,880,283. North Carolina's new vehicle Tax & Tag Together program was implemented in the current fiscal year and collection improvements are expected to continue in the new fiscal year. The program was designed to collect vehicle property taxes along with registration renewals and to conveniently pay them together.



The total real property levy for FY 2014-2015 is calculated on a tax base of \$23,982,383,670, the recommended tax rate of 44.25 cents, the FY 2012-2013 audited collection rate of 94.8%, and is projected to provide \$100,603,701 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$104,483,984 which is \$596,244 or 0.57% more than the original budget for FY 2013-2014. The value of one cent on the tax rate is \$2,361,220. 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 is meeting current year projections and the outlook for continued growth extends into the projection for FY 2014-2015. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$13,794,573 which is \$320,243 or 2.4% higher than the original budget of \$13,474,330 for FY 2013-14. The portion of Articles 40 and 42 designated for schools is \$4,730,615 which is \$159,973 or 3.50% more than the original budget for FY 2013-2014 of \$4,570,642. 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 2.00 cents and the state sales tax rate is 4.75 cents for a total of 6.75.



Projections for other revenue sources for FY 2014-2015 are mixed with moderate increases. Emergency Medical Services fees have been increasing 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 \$4,000,000. The EMS Medicaid Cost Settlement revenue is projected to be \$520,000.

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

BUDGET MESSAGE

Revenue	FY 2012	FY 2013	FY 2014	FY 2015	% Change
Solid Waste Tipping Fees	\$1,000,000	\$1,000,000	\$1,180,000	\$1,600,000	+35.59%
Building Permits	\$610,300	\$728,500	\$873,966	\$1,066,000	+21.97%
Deed Stamp Excise Tax	\$1,900,000	\$1,800,000	\$1,850,000	\$2,000,000	+8.11%

The Sheriff has aggressively sought new revenues to offset the costs of serving civil warrants and detention center operations. However, the federal and other county inmate population has declined in recent months. The recommended budget includes a decrease of \$200,000 of revenue associated with federal inmates, an increase of \$50,000 of revenue for state misdemeanor reimbursements and a decrease of \$40,000 for reimbursement revenues from other counties for housing inmates.

The restricted intergovernmental funds from the State and federal governments projected to total \$16,520,663 which is increased \$2,436,736 or 17.30% from the prior fiscal year original budget of \$14,083,927 almost entirely due to the State's decision to provide Daycare Program revenues to the county to pass through to recipients rather than payments made directly by the state. For the second year, the recommended budget includes an estimate of \$400,000 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 a fund balance appropriation in the amount of \$3,750,920 or an increase of \$316,901. 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 2012-2013 unassigned fund balance of \$55.1 million that is 35.8% of expenditures. In October of 2013, the county appropriated \$ 5,301,996 of fund balance earned in FY 2012-2013 for the funding of pay as you go capital projects at Waccamaw Park and Senior Center at Leland. All of the FY 2014-2015 fund balance appropriation is dedicated to non-recurring expenditures. The county ended fiscal year 2012 with actual revenues in excess of expenditures of \$2,340,273 and \$7,095,091 in fiscal year 2013.

Expenditures

The FY 2014-2015 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 1.5% and 1 to 2% merit raises to eligible employees, contributions to the employee and dependent health plan, \$750,000 dedicated to landfill closure costs and significant improvements to technology infrastructure. The budget includes capital outlay consistent with the prior year and the Five Year Capital Improvement Plan includes pay as you go projects that will not require the county to incur additional debt. The Local Government Employee Retirement System Board rescinded the recommended COLA for retirees, so the contribution rate will not increase. However, for the LEO Class, the Court Cost Offset will be reduced from -0.27% to -0.14% due to declining court fees. The rate for general employees is 7.07% and law enforcement 7.27%

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. At this time, the facility revenue approximately equals expenditures.

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 8.4% 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 2023. 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

BUDGET MESSAGE

2014-2015 unit price of \$11.92 is based on 80,955 units with a projected average increase in service locations of 1,200; the additional cost for countywide solid waste collection is \$358,400.

The construction and demolition tonnage being received at the county landfill had an increase as of April 2014 of 13% 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 \$525,000 per year. A transfer to the Capital Reserve Fund for landfill closure cost of \$750,000 is recommended. The current reserve balance accumulated is \$3.7 million and the total cost of closure is estimated at \$8.8 million.

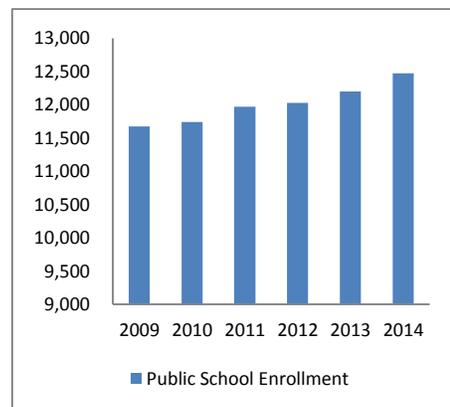
Per the above referenced solid waste contract, Waste Industries is providing curbside recycling services on a voluntary individual contract basis for which the costs are borne by the users through direct billing with no direct fiscal impact to Brunswick County. As of May 2014, Waste Industries reports there are 24,146 county households using curbside recycling either voluntary or through their municipal services.

Brunswick County Public Schools

The county entered into a funding agreement with the Brunswick County Board of Education through June 30, 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 2014-2015 school appropriation, in accordance with the funding agreement, is \$34,034,823 which represents a decrease of approximately 0.31 percent or (\$104,540) over the FY 2013-2014. Under the terms of the agreement, 35.75%, or \$33,335,477 will be used for current expense and 0.75% or \$699,346 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 \$2,138,984 of local option sales tax proceeds, after subtracting \$2,591,631 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 year ad valorem collections received pursuant to the funding agreement of \$2,247,945 to aid in funding for additional category 1 system improvements

The total general obligation debt service for Brunswick County Schools for FY 2014-2015 is \$6,347,753. An additional \$2,591,631 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, 38.65% or \$40,382,576 of the County ad valorem property tax revenue is appropriated for k-12 public education purposes.

In FY 2012-2013 Brunswick County ranked 15th 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 66th and local per pupil expenditures combined, Brunswick County ranked 50th in the State in total for \$8,518.75 expended per pupil.



Brunswick Community College

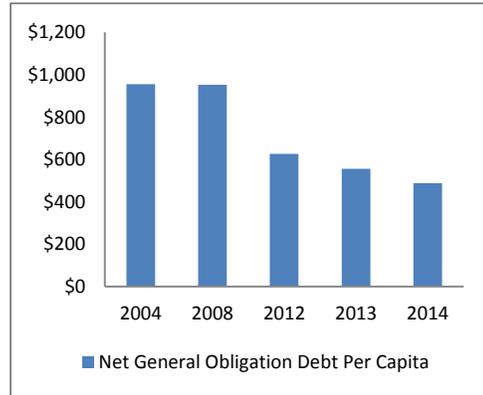
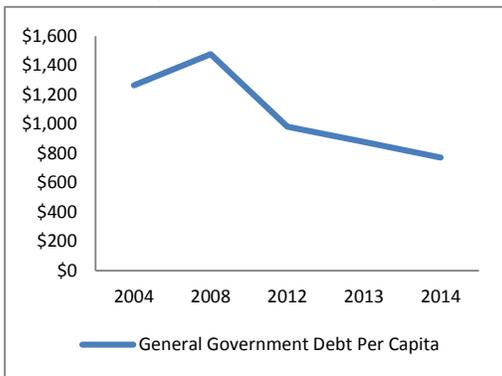
Brunswick Community College is in the process of completing the Southport satellite campus improvements bringing all of the college bond projects near conclusion as part of the general obligation bond funded capital projects. The total General Obligation debt service for Brunswick Community College is \$2,700,944.

BUDGET MESSAGE

The recommended community college appropriation for FY 2014-2015 is \$3,302,447 for the operating budget and \$50,000 for gym repairs. This is the result of a realignment of funding from the FY 2013-2014 appropriation of \$3,781,447. The recommended change in the college appropriation is based on accounting for reimbursement of county use of facilities and the interagency adult transportation program totaling \$177,000 and the k-12 school system use of facilities totaling \$220,000. The combined change to the support for the community college totals a decrease of \$32,000 or 0.85%.

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 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 may be deferred for a few years. However,



school officials report deferred maintenance and the need for 2 new schools in the Leland area totaling in excess of \$120 million. Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental funds debt declined from \$100,655,000 to \$91,440,000 as of the end of FY 2013-2014. This equates to approximately \$771 per capita and current net general obligation debt is approximately \$488 per capita.

The total general government debt service budget will be \$13,844,528 which represents an increase of \$860,651 or 6.63% less than the debt service budget for FY 2014-2015. This increase is due to the amortization schedule associated with existing school debt.

The total principal payments on general fund debt are \$10,440,001 with interest and service fee payments equaling \$3,404,527.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$4,147,223 to the health fund programs representing an increase of \$575,121, over the current year appropriation mainly due to employee compensation and health plan increases. Due to the combining of the health and social services programs into a health and human services organization, the county is 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 total contribution to the social services fund of \$5,792,500 represents an increase from the current year of \$260,182 mainly due to employee costs.

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

The recommended appropriation to Brunswick Senior Resources, Inc. is \$1,565,000, an increase of \$15,000 for the assumption of administration of the In-Home Aide program.

BUDGET MESSAGE

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 budget included \$2,500,000 to fund the results of the classification and compensation study which provided 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%. The FY 2014-2015 budget recommendation includes a market adjust of 1.5% to the county pay scale at a cost of \$684,448 and the funding of employee merit raises of between 1 and 2% at an estimated cost of \$563,531.

No plan design changes to the employee group health insurance schedule of benefits are recommended. As an organization we will embark on the third full year of self-insurance for the group health insurance. After more than two and a half years, claims have tracked at expected levels. The decision was made to implement employee premiums of \$40 per month and increase the cost of dependent coverage and increase the county contributions to the health fund \$1,550,660 in FY 2014-2015. The self-insured health plan is operating at 100.00% utilization with a reserve of \$1.7 million accumulated as of April 30, 2014. The sector that has experienced the highest claims is spouses where claims have exceeded contributions by 230% thru April 2014. Specific stop loss insurance for individual claims exceeding \$150,000 is in place to manage the risk associated with a self-insured plan. However, the county will incur costs for high claimants in FY 2015 that are not eligible for specific stop loss insurance.

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 and provide the opportunity for employees to participate in a weight loss program at no cost. 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. No new eligible spouses may be added to the insurance program after July 1, 2014. 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, are starting to experience increased activity from the recession. Other departments, primarily those that provide humans services, public safety or internal and support services have seen an increase in service demands. It has been a goal of Administration and the Board to avoid a reduction in force. 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. The FY 2013-2014 general government budget included a net decrease of 3 positions.

A total of 22 new positions were requested for general government. The recommended budget includes the transfer of a code enforcement officer to MIS as a business analyst to assist with software automation processes, the addition of 1 new gas mechanic/autobody technician position for the Service Center at a cost of \$52,427 that is expected to be realized in savings, the conversion of 3 custodial assistant positions in Operation Services currently filled by contract employees, the conversion of 3 Health Department employees from contract services, and the conversion of a Social Services legal contract to an employee.

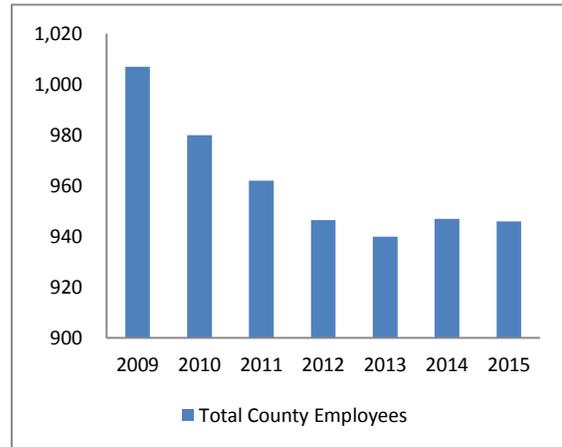
BUDGET MESSAGE

The recommended budget also includes a reduction of 11 employees from the In-Home Aide program through attrition to existing vacancies.

The general government operations provide school resource officers to be reimbursed by the school system and the charter school totaling \$1,178,000 for at a flat annual rate of \$58,900 per officer. This is the first year that the schools will reimburse the county at a flat rate that does not include charges for the summer months when school is not in session.

A total of 4 new positions were requested for the enterprise operations. The budget includes the recommendation of 1 utility system analyst in the water instrumentation and electrical division, 1 collections mechanic I in the sewer collections division and the transfer of 1 meter reader to a warehouse assistant at a cost of \$121,115.

These changes would bring the total number of positions to 946, of which 826 are associated with general government functions and 120 associated with the enterprise operations.



Capital Improvement Plan

The list of projects recommended for funding in FY 2014-2015 totals \$14,678,970. A continuing project included in the economic development category is the Avalon Project for which the county has \$3,582,366 remaining and the Springlake at Maritime Shores has \$274,585 remaining to complete the planned infrastructure.

Related to environmental protection the plan includes a \$750,000 contribution to the reserve for the construction and demolition landfill closure projected to begin in 2017. 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 \$230,000 for the design fees of improvements to the Smithville Park, \$2,455,000 for the construction and renovation improvements at Waccamaw Park and \$2,750,000 for construction of a senior/community center on the Leland government complex.

The projects in the public safety section of the plan is the sheriff's firing range at \$680,000 to be funded from capital reserve funds and timber sales. The county expects to award bids in July 2014 for the new 911 Center to be funded with grants.

The FY 2014-2015 Capital Improvement Plan as presented includes \$750,000 of current year revenue transfers from the governmental funds and \$5,635,000 of capital reserve funds. Since the five-year capital improvement plan represents a living document some projects originally scheduled for FY 2014-2015 have been deferred to future years.

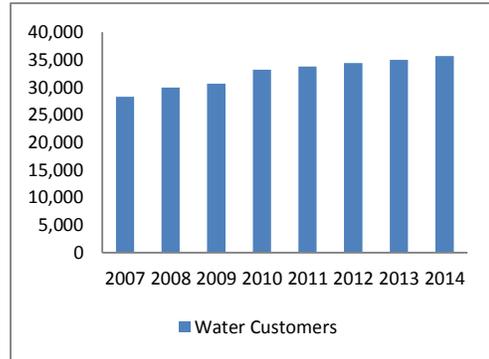
Capital Outlay and Major Operating Expenditures

The recommended general government budget includes a total of \$2,198,769 in capital outlay and major operating equipment for operating purposes in the governmental funds, down by \$405,967 from the FY 2013-2014 budget. Capital outlay in general fund departments consists of items in excess of \$5,000 in value. Some of the more significant capital items include 15 replacement patrol vehicles for the sheriff's office \$375,180, 2 new ambulances with automatic cots \$322,000 and 1 remount ambulance \$106,000, the first phase of pavement to the complex circle \$52,550, a tractor at \$115,000 and dump truck at \$120,000 and a metal storage building for public safety equipment \$100,000. The Operation Services budget includes funding for repairs and maintenance to buildings including \$46,350 for the Hickman's Crossroads HVAC system, \$240,000 for buildings G and E roof repairs and \$50,000 for building E HVAC repairs. The major operating budget include the replacement of 200 desktop and laptop computers.

BUDGET MESSAGE

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 35,663 water retail customers and 13,544 sewer retail customers. Customer connections provide capital recovery fee revenue, which is a source dedicated to the retirement of debt service for system expansion projects.



Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning the county for growth with treatment and transmission systems in place in the three distinct regional service areas. We continue to strengthen the regional concept by adding participants and establishing contractual relationships that eliminate duplication of effort and capital costs.

Several projects have occurred over the last several years that 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 in FY 2013-2014 the Boiling Spring Lakes wastewater collection and transmission system project was completed. 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 was completed in 2013-14 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 FY 2013 – 2014 neighborhood water mains project consisting of Watts Road, Tropical Shores II Subdivision, Fifty Lakes Drive, Old Ferry Connection, Mintz Cemetery Road and Turkey Trap Road is currently scheduled to be advertised for construction in the first quarter of FY 15.

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

WATER FUND

Revenues

The total recommended water fund budget for FY 2014-2015 is \$21,993,301 which is in line with the original budget for FY 2013-2014 appropriation and includes a transfer to the capital project fund of \$3,650,000. Although the number of new taps is somewhat suppressed compared to the years preceding the recession, a conservative estimate of 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 \$450,000.

No increase is being recommended in the retail water rate of \$3.05 per 1000 gallons; however, an increase in the retail base rate of \$1 per month is recommended. A 3/4" meter is recommended to increase from the current \$11.00 per month base charge to \$12.00 to meet the costs of plant expansion and transmission improvements. The most recent changes in retail water rates occurred in 2004 with household usage decreasing 20 cents per 1,000 gallons and in 2011 irrigation rates increased for tiers above 6,000 gallons. Total commercial and residential retail water sales are projected to be \$8,587,852 or \$2,417,527 for industrial, \$4,675,650 for retail and \$1,494,675 for irrigation. The base fee of \$12.00 will produce \$5,198,400.

BUDGET MESSAGE

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has 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 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 \$2.84 to \$2.89 range based on the April PPI. Staff recommends that the wholesale rate increase over the next 2 years to the full PPI rate with a rate of \$2.82 for the first phase. The increase is necessary to fund water plant and transmission improvements. Assuming the rate of \$2.82, wholesale water revenue is projected to provide \$4,528,920.

Included in the revenue total for the water fund is an appropriation of expendable net assets in the amount of \$1,483,227 for capital projects.

Operating Costs

There were 2 new positions requested for the water fund, a systems analyst and a utilities warehouse assistant with both recommended for funding. The warehouse assistant is to be filled by the transfer of a meter reader upon full implementation of the automated meter reading system. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is unchanged at \$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 3.3% to \$305,209 due to increases in employee benefit and pay costs.

Capital Outlay

The largest capital expenditure in the water fund is \$2,000,000 for the sixth and final year of implementation of the automated water meter reading system and meter installation. The county is on schedule to complete the project in FY 2014-2015. Other large capital outlay items include a compact excavator with trailer \$77,000 and extended all-terrain forklift \$30,000.

Debt Service

Debt service in the water fund includes 2 new debt issues slated for the upcoming year. Phase II of the Northwest Water Transmission Improvement project is included as a capital project for FY 2014-2015 at a cost of \$6.5 million and the Danford Road water project at an additional cost of \$5 million. If the projects are financed as planned there would be \$102,284 of interest payments due in FY 2014-2015 with the average increase to annual debt service thereafter totaling \$750,000 for the term of the debt. The total water fund debt service budget is relatively flat at \$1,841,574.

Water Capital Improvement Plan

The water fund capital improvement plan includes projects for FY 2014-2015 at a total estimated cost of \$16,185,000. The largest project is Northwest Water Transmission Project Phase II with an estimated total cost of \$6,500,000. The plan also includes the Danford Road water project with an estimated cost of \$5,000,000.

Other water system improvement projects to be funded on a pay as you go basis without incurring debt are transmission improvement mains \$850,000, system improvement mains for neighborhoods \$650,000 Middle River and Smith Road water mains \$1,350,000, design of the Southeast Area Water Tank \$35,000, booster pump station upgrades \$400,000 and 211 Plant Improvements at an estimated cost of \$1,000,000.

Waterline expansion projects planned in the upcoming fiscal year for professional engineering design include Fletcher-Hewett Road, Sirwood Place, Nichols Avenue, Beauford Road, Big Oak Subdivision, and the Snowfield neighborhood. The projects will be constructed with an estimated \$850,000 of capital reserve funds

BUDGET MESSAGE

WASTEWATER FUND

The total recommended sewer fund budget for FY 2014-2015 is \$22,378,509 representing a 4.6% increase or \$980,706 over the FY 2013-2014 original budget.

Revenue

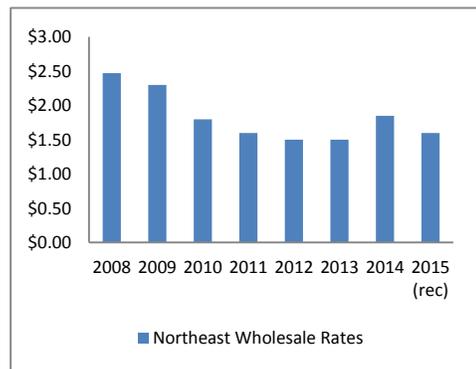
There is no increase in the current sewer retail rate structure that is projected to generate \$8,086,614 or \$798,739 more than the \$7,287,875 projected in the original FY 2013-2014 budget. This increase can be attributed to the completion of the Sunset Beach SAD adding approximately 2,650 customers.

The number of new sewer connections is conservatively projected to be approximately 150. 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.

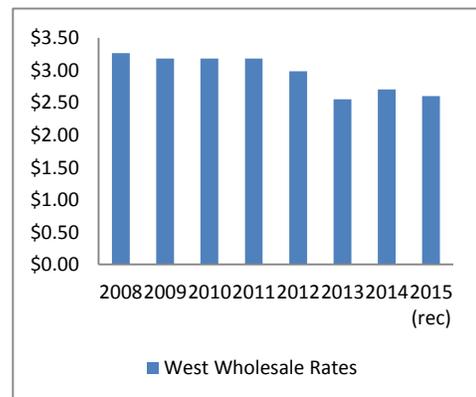
Operating Costs

There were 2 new collection system mechanic positions requested for the Sewer Fund maintenance with the recommendation to provide 1.

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 11 years. Based on an annual average daily flow of 1.45 MGD and an operational budget of \$879,700, the wholesale rate for the Northeast participants will decrease from \$1.85 to \$1.60 per thousand gallons.



The recommended operating budget for the West Brunswick Regional Wastewater System is \$2,354,900 up 16.2% 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 decrease from \$2.70 to \$2.60 per 1000 gallons.



Capital Outlay

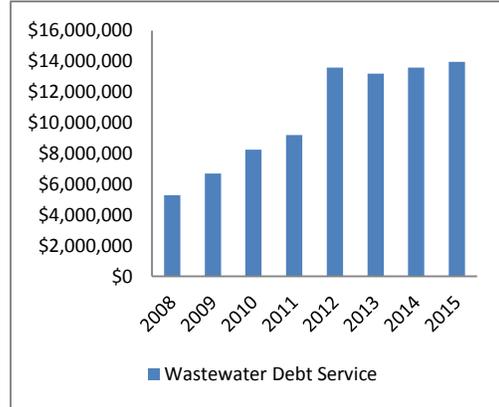
Capital outlay for the sewer divisions includes 3 replacement trucks totaling \$89,000. Total capital outlay for wastewater departments is \$155,402.

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 2014-2015 is \$13,969,782 increased from FY 2013-2014 due to the recommended new debt issue of \$3.5 million for the Ocean Isle Beach Wastewater Treatment Plant pump station. The FY 2014-2015 budget includes \$31,159 for the initial year interest with the average annual debt service estimated at \$230,000 thereafter for the term of the debt.

BUDGET MESSAGE

West Regional wastewater participants are responsible for \$5,201,181 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 \$2,909,697, the Town of Holden Beach will contribute \$1,167,494, and the Town of Shallotte will contribute \$498,990. 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 \$1,295,766. 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 \$931,270. Debt service reimbursements for the remaining Northeast Regional participants for the expansion includes the Town of Navassa \$94,018, the City of Northwest \$26,577, and Brunswick Regional Water and Sewer H2Go \$243,901.

Wastewater Capital Improvements

The wastewater capital improvement plan for FY 2014-2015 includes two primary projects including construction of the Ocean Isle Beach Wastewater Treatment Plant Pump Station costing \$3.5 million.

Conclusion

The outlook for FY 2014-2015 is more optimistic than the previous six 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.

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 2014-2015 that will meet the service needs and expectations of everyone we serve.

Respectfully Submitted,

Ann B. Hardy
County Manager

Guide to the Budget Document

Purpose

This budget document provides summary information for all public service programs provided by the county government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2015, representing the period from July 1, 2014 to June 30, 2015.

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 2013 actual results, FY 2014 approved and current budget as of June 30, 2014 and FY 2015 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 2015 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 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 2015 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 ten (10) major focus areas to pursue in the coming fiscal year:

Economic Development

- Collaborate with the Brunswick County Small Business Advisory Commission, Brunswick Community College Workforce Development Initiatives, Economic Development Commission, the four 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

- Continue a multi-year local funding agreement with the Brunswick County Board of Education that is based on ad valorem tax revenue collections sufficient to provide for a quality education.

Financial Stewardship

- Adopt a County Budget for FY 2014-15 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

- 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.
- Recognize that business are customers of the county and review the Unified Development Ordinance to develop small business assistance by providing local rules that are clear, simple, easy to understand, that are predictable, reasonable and appropriate for Brunswick County.
- 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 47th 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

- Investigate additional policy amendments and enhancements to 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 while recognizing the diversity of our county and respecting private property rights.

Technology

- Implement the results of the comprehensive in-house evaluation and assessment of the County's technological resources and operations and identify opportunities for departments to improve efficiency and service delivery through the implementation of proven technology applications.

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 operating budget process begins in January 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 in providing high service levels within currently available resources. General Fund capital outlay, new positions, construction projects and staff travel continue to be impacted by 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 2015 budget occurred on June 16, 2014.

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 2015

Date of Action	Budget Procedure	Action By
11/18/2013	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
12/6/2013	Preliminary Capital Improvement Forms to County Manager and Director of Fiscal Operations	Department Heads
12/9-12/13/2013	Compile Preliminary Capital Improvement Plan	County Manager
1/21/2014	Distribution of Goals and Budget Forms and Instructions	Director of Fiscal Operations
2/17/2014	Submit Goals and Budget Requests to County Manager and Director of Fiscal Operations	Department Heads and Agency Officials
3/6/2014	Goals/Budget Retreat	Board of County Commissioners County Manager Director of Fiscal Operations
3/7/2014	Compile Department and Agency Budget Requests	Director of Fiscal Operations
3/10-3/21/2014	Meet with Department Heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/19/2014	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 16, 2014 at 6:30 for public hearing	County Manager Board of County Commissioners
5/20/2014	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/20/2014	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
5/28/2014	Study sessions on Recommended Budget	Board of County Commissioners
6/16//2014	Public Hearing 6:30 p.m. Monday and Formal adoption of Budget Ordinance	Board of County Commissioners
7/1/2014 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 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 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	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								
Code Administration	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						
Planning and Community Development	G						X					
Economic Development Commission	G						X					
Brunswick County Occupancy Tax	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												
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).

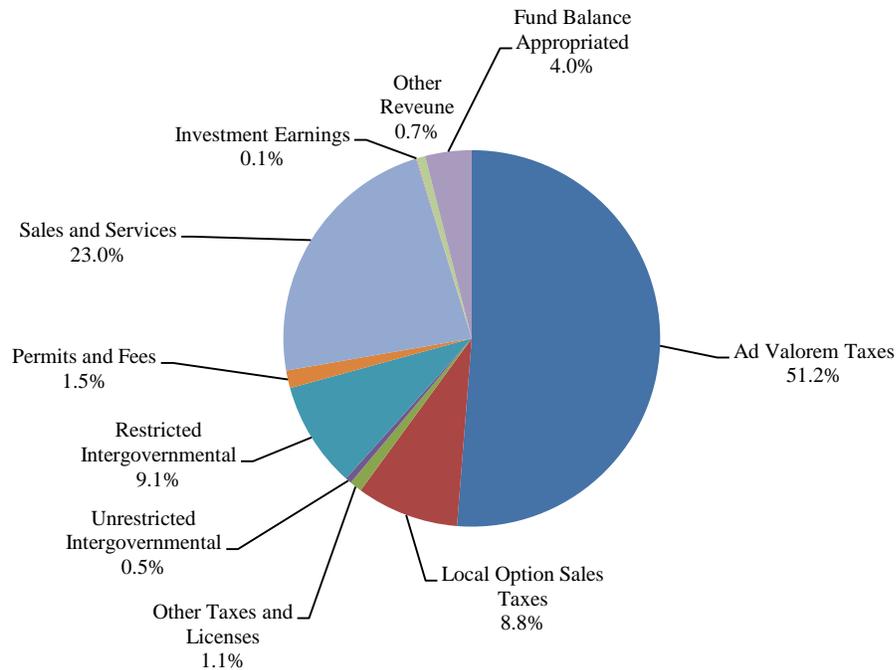
Total Revenues by Fund

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
General Fund	\$ 164,102,316	\$ 159,002,554	\$ 174,889,741	\$ 165,146,903
Special Revenue Funds:				
Occupancy Tax	1,221,647	1,150,000	-	-
Emergency Telephone System	680,898	761,711	3,235,079	618,939
Grant Project Fund	597,976	-	627,399	-
Register of Deeds Technology Enhancement	155,725	159,300	159,300	162,050
Enterprise Funds:				
Water	20,977,599	21,114,466	23,197,863	21,993,301
Wastewater	42,082,763	21,397,803	22,362,572	22,378,509
Internal Service Fund:				
Workers' Compensation Fund	1,046,565	1,041,998	1,041,998	600,000
Health Insurance Fund	10,062,876	10,640,700	10,940,700	12,359,051
Total Revenues	240,928,365	215,268,532	236,454,652	223,258,753
Less transfer from other Funds	(2,054,995)	(80,000)	(297,512)	(101,250)
Total Revenues all Funds, Net of transfers	238,873,370	215,188,532	236,157,140	223,157,503

Total Revenues by Source (all funds)

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Ad Valorem Taxes	\$ 108,945,817	\$ 107,087,740	\$ 109,131,414	\$ 107,983,984
Local Option Sales Taxes	16,941,795	18,044,972	17,728,714	18,525,188
Other Taxes and Licenses	3,484,388	3,245,000	2,420,000	2,245,000
Unrestricted Intergovernmental	1,133,188	1,118,209	1,118,209	1,118,000
Restricted Intergovernmental	19,487,300	15,739,170	23,842,309	19,188,580
Permits and Fees	26,105,110	5,889,244	4,255,862	3,201,233
Sales and Services	47,253,045	45,763,406	47,080,236	48,368,036
Investment Earnings	176,970	127,800	127,900	156,350
Other Reveune	13,125,499	13,019,261	13,097,441	13,971,040
Net Issuance/Refunding of Long-Term Debt	2,220,258	-	-	-
Fund Balance Appropriated	-	5,153,730	17,355,055	8,400,092
Total Revenues	238,873,370	215,188,532	236,157,140	223,157,503
Total Revenues Excluding Internal Service Funds	\$ 227,763,929	\$ 203,505,834	\$ 224,914,442	\$ 210,198,452

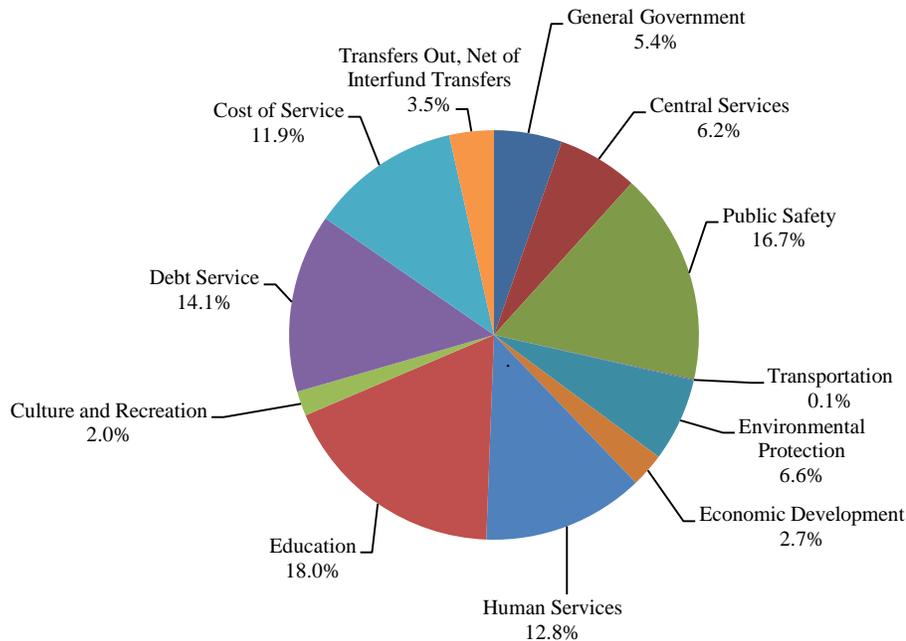
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

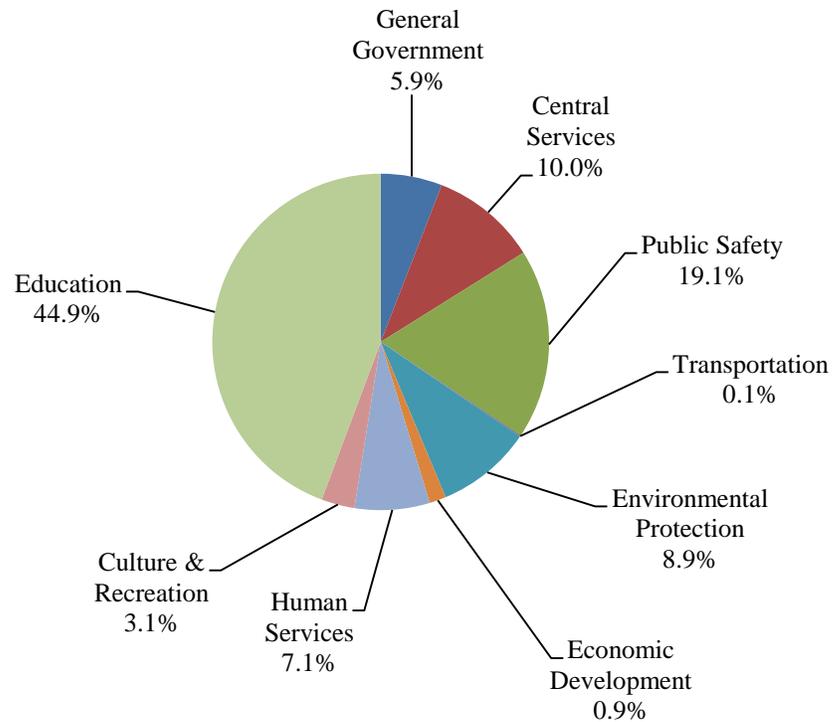
	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
General Government	\$ 10,215,740	\$ 10,709,292	\$ 10,639,936	\$ 11,282,607
Central Services	11,664,103	13,212,954	13,284,875	13,333,230
Public Safety	32,895,847	33,770,587	39,211,301	35,250,093
Transportation	373,450	158,163	424,365	158,163
Environmental Protection	13,420,533	13,572,098	13,887,098	13,861,171
Economic Development	5,975,562	5,543,777	6,675,894	5,633,152
Human Services	25,051,483	24,656,161	28,652,262	26,843,104
Education	36,675,154	37,920,810	37,920,810	37,784,270
Culture and Recreation	3,654,807	4,030,410	4,054,815	4,099,590
Debt Service	31,182,917	28,466,537	28,486,537	29,655,884
Cost of Service	33,222,054	35,362,307	38,027,113	37,869,505
Transfers Out, Net of Interfund Transfers	4,266,693	7,785,436	14,892,134	7,386,734
Total Operating Expenditures	208,598,343	215,188,532	236,157,140	223,157,503
Total Operating Expenditures Excluding Internal Service Funds	\$ 198,636,337	\$ 203,505,834	\$ 224,174,442	\$ 210,198,452

Total Expenditures (Excluding Internal Service Funds)



2014 Approved Tax Levy Distribution

	2014 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 6,194,706	0.0262	\$ 0.059	5.9%
Central Services	10,456,889	0.0443	0.100	10.0%
Public Safety	19,956,155	0.0845	0.191	19.1%
Transportation	128,549	0.0005	0.001	0.1%
Environmental Protection	9,318,081	0.0395	0.089	8.9%
Economic Development	982,707	0.0042	0.009	0.9%
Human Services	7,365,449	0.0312	0.070	7.0%
Culture & Recreation	3,245,449	0.0137	0.031	3.1%
Education	46,835,714	0.1984	0.448	44.8%
Total	\$ 104,483,983	0.4425	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2014 Actual Estimated</i>	<i>FY 2015 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 108,945,817	\$ 107,087,740	\$ 109,131,414	\$ 112,999,386	\$ 107,983,984
Local Option Sales Taxes	16,941,795	18,044,972	17,728,714	17,832,031	18,525,188
Other Taxes and Licenses	2,262,741	2,095,000	3,760,000	3,766,292	3,495,000
Unrestricted Intergovernmental	1,133,188	1,118,209	1,118,209	1,229,149	1,118,000
Restricted Intergovernmental	17,592,379	14,258,582	18,344,349	18,592,520	16,692,856
Permits and Fees	3,156,015	2,902,371	2,883,771	3,308,103	2,999,533
Sales and Services	9,334,886	8,564,115	9,172,492	10,112,821	9,442,142
Investment Earnings	113,344	85,000	85,000	96,904	85,000
Other Revenue	1,574,580	857,046	1,372,996	1,553,388	1,036,780
Total Revenues	161,054,745	155,013,035	163,596,945	169,490,594	161,378,483
Expenditures:					
General Government	10,107,141	10,549,992	10,480,636	9,852,902	11,120,557
Central Services	11,664,103	13,212,954	13,284,875	11,846,684	13,333,230
Public Safety	32,238,132	33,008,876	35,764,145	35,325,094	34,631,154
Transportation	373,450	158,163	424,365	371,421	158,163
Environmental Protection	13,420,533	13,572,098	13,887,098	13,687,085	13,861,171
Economic Development	4,406,489	4,393,777	6,260,572	5,840,198	5,633,152
Human Services	25,051,483	24,656,161	28,652,262	27,045,142	26,843,104
Education	36,675,154	37,920,810	37,920,810	37,920,810	37,784,270
Culture and Recreation	3,621,142	4,030,410	4,054,815	3,841,553	4,099,590
Debt Service	16,402,027	12,983,877	12,983,877	12,977,911	13,844,528
Cost of Service	-	-	-	-	-
Total Expenditures	153,959,654	154,487,118	163,713,455	158,708,800	161,308,919
Revenues over (under) Expenditures	7,095,091	525,917	(116,510)	10,781,794	69,564
Other Financing Sources (Uses)					
Issuance of long-term debt	16,620,000	-	-	-	-
Premiums on bonds	1,875,258	-	-	-	-
Discount on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	(16,275,000)	-	-	-	-
Transfer from other funds	827,313	-	-	-	-
Transfer to other funds	(3,176,532)	(4,515,436)	(11,176,286)	(11,176,286)	(3,837,984)
Total Other Financing Sources (Uses)	(128,961)	(4,515,436)	(11,176,286)	(11,176,286)	(3,837,984)
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	6,966,130	(3,989,519)	(11,292,796)	(394,492)	(3,768,420)
Fund balance, beginning of the year	59,712,349	66,678,479	66,678,479	66,678,479	66,283,987
Fund balance, end of year	\$ 66,678,479	\$ 62,688,960	\$ 55,385,683	\$ 66,283,987	\$ 62,515,567

Special Revenue Funds – Changes in Fund Balance

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2014 Actual Estimated</i>	<i>FY 2015 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	1,221,647	1,150,000	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	1,186,831	761,711	3,439,083	1,530,262	618,939
Permits and Fees	154,324	157,500	449,959	424,854	160,700
Sales and Services	-	-	-	-	-
Investment Earnings	1,951	1,800	1,900	2,646	1,350
Other Revenue	-	-	2,230	-	-
Total Revenues	2,564,753	2,071,011	3,893,172	1,957,762	780,989
Expenditures:					
General Government	108,599	159,300	159,300	94,150	162,050
Central Services	-	-	-	-	-
Public Safety	657,715	761,711	3,447,156	829,854	618,939
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	1,569,073	1,150,000	415,322	273,610	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	33,665	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Total Expenditures	2,369,052	2,071,011	4,021,778	1,197,614	780,989
Revenues over (under) Expenditures	195,701	-	(128,606)	760,148	-
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	91,493	-	21,145	21,145	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	91,493	-	21,145	21,145	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	287,194	-	(107,461)	781,293	-
Fund balance, beginning of the year	1,065,654	1,352,848	1,352,848	1,352,848	2,134,141
Fund balance, end of year	\$ 1,352,848	\$ 1,352,848	\$ 1,245,387	\$ 2,134,141	\$ 2,134,141

Enterprise Funds – Changes in Fund Balance

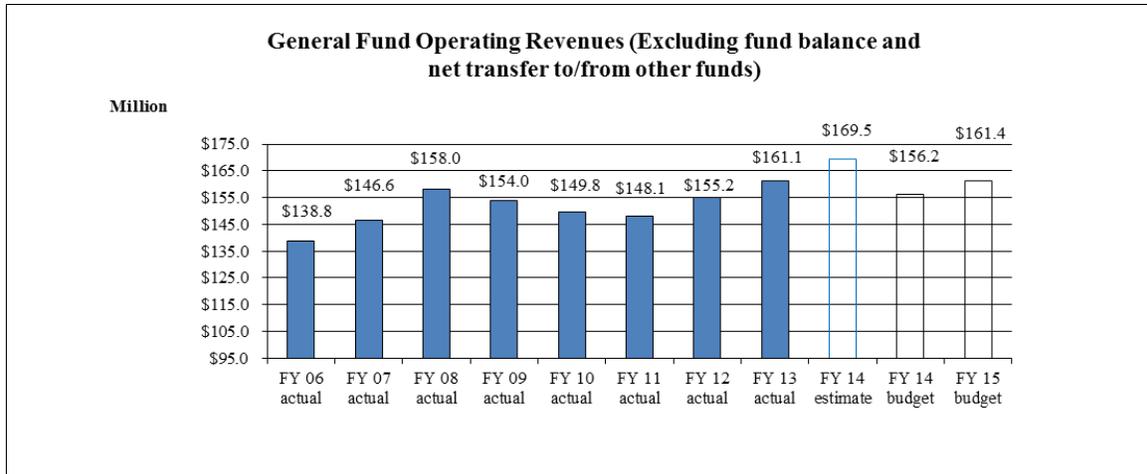
	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2014 Actual Estimated</i>	<i>FY 2015 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	708,090	718,877	718,877	661,727	626,785
Special Assessments	22,794,771	2,829,373	922,132	2,787,123	41,000
Permits and Fees	-	-	-	-	-
Sales and Services	37,918,159	37,199,291	37,907,744	40,016,523	38,925,894
Investment Earnings	52,516	41,000	41,000	53,307	70,000
Other Reveune	450,637	479,517	479,517	432,167	475,209
Total Revenues	61,924,173	41,268,058	40,069,270	43,950,847	40,138,888
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	14,780,890	15,482,660	15,502,660	15,353,288	15,811,356
Cost of Service	23,260,048	23,679,609	26,044,415	24,530,549	24,910,454
Total Expenditures	38,040,938	39,162,269	41,547,075	39,883,837	40,721,810
Revenues over (under) Expenditures	23,883,235	2,105,789	(1,477,805)	4,067,010	(582,922)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Contingency	-	-	-	-	-
Transfer from other funds	1,136,189	80,000	276,367	276,367	101,250
Transfer to other funds	(3,145,156)	(3,350,000)	(4,013,360)	(4,013,360)	(3,650,000)
Total Other Financing Sources (Uses)	(2,008,967)	(3,270,000)	(3,736,993)	(3,736,993)	(3,548,750)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	21,874,268	(1,164,211)	(5,214,798)	330,017	(4,131,672)
Expendable Net Assets, beginning of the year	24,538,026	46,412,294	46,412,294	46,412,294	46,742,311
Expendable Net Assets, end of year	46,412,294	45,248,083	41,197,496	46,742,311	42,610,639

Internal Service Funds – Changes in Fund Balance

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2014 Actual Estimated</i>	<i>FY 2015 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	-	-	-	87,291	-
Sales and Services	-	-	-	-	-
Investment Earnings	9,159	-	-	6,599	-
Other Revenue	11,100,282	11,682,698	11,242,698	11,227,264	12,459,051
Total Revenues	11,109,441	11,682,698	11,242,698	11,321,154	12,459,051
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	9,962,006	11,682,698	11,982,698	11,495,303	12,959,051
Total Expenditures	9,962,006	11,682,698	11,982,698	11,495,303	12,959,051
Revenues over (under) Expenditures	1,147,435	-	(740,000)	(174,149)	(500,000)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,147,435	-	(740,000)	(174,149)	(500,000)
Expendable Net Assets, beginning of the year	2,781,480	3,928,915	3,928,915	3,928,915	3,754,766
Fund balance, end of year	\$ 3,928,915	\$ 3,928,915	\$ 3,188,915	\$ 3,754,766	\$ 3,254,766

Revenue Highlights

General fund operating revenues in FY 2015 are projected to increase approximately 3.34 percent above FY 2014 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 66.9 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 0.8% from the FY 14 estimated value. The property tax rate and base is comprised of the following:

Estimated Property Tax Base (in thousands)

Fiscal Year	2011	2012	2013	2014	2015
Real Property	\$ 30,714,342	\$ 21,462,203	\$ 21,793,024	\$ 21,965,710	\$ 22,175,643
Public Service	\$ 1,060,000	\$ 980,670	\$ 1,130,000	\$ 1,223,000	\$ 1,276,741
Motor Vehicles	\$ 875,000	\$ 825,000	\$ 890,000	\$ 925,000	\$ 925,000
Personal Property	\$ 610,000	\$ 400,000	\$ 610,000	\$ 589,000	\$ 530,000
Total Estimated Property Tax Base	\$ 33,259,342	\$ 23,667,873	\$ 24,423,024	\$ 24,702,710	\$ 24,907,384
Property Tax Rate	.3050	.4425	.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.

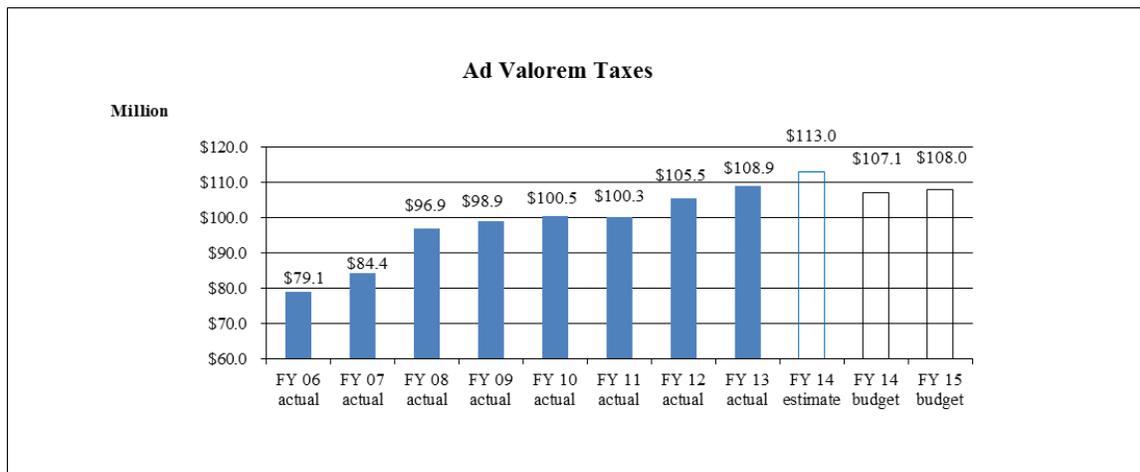
Public service tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air transportation companies. The State of North Carolina sets 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 2015, the general property tax rate is \$.4425 per \$100 assessed valuation.

Ad valorem tax revenue is projected to increase by \$896,244 (0.84%) over the previous year's tax levy mainly due to the increase in the tax base assessed valuation of 0.8% along with a stable collection rate. One cent on the general fund property tax rate generates approximately \$2,361,220 with a collection rate of 94.80% for motor vehicles and 94.80% for real property.



Sales Tax

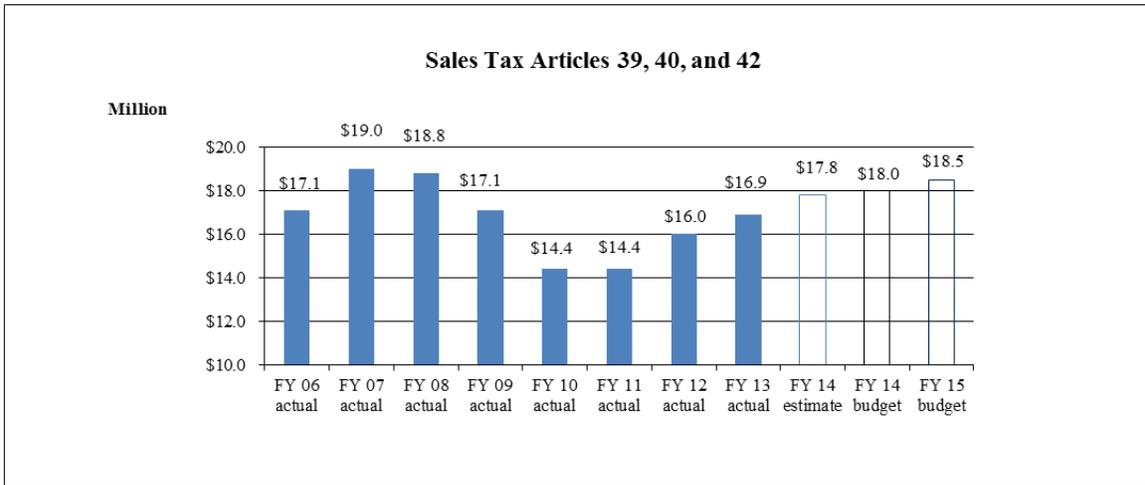
The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2015 is estimated to be \$18.5 million representing an increase from the approved budget for FY 2014. This 2.7% increase is attributable to the improved economy and the growth in new retail businesses locating within the county. There are three statutory authorizations for sales tax as shown in the following table:

Sales Tax	FY 11 Actual	FY 12 Actual	FY 13 Actual	FY 14 Estimated	FY 15 Budget
Article 39 (1cent)	\$ 5,788,970	\$ 6,683,940	\$ 7,174,799	\$ 7,574,126	\$ 7,886,472
Article 40 (1/2 cent)	\$ 4,505,897	\$ 4,862,026	\$ 5,034,320	\$ 5,274,487	\$ 5,508,714
Article 42 (1/2 cent)	\$ 3,996,820	\$ 4,450,742	\$ 4,732,676	\$ 5,010,418	\$ 5,130,002
Total Sales Tax	\$14,291,687	\$15,996,708	\$16,941,795	\$17,832,031	\$18,525,188

Article 39 of the North Carolina General Statutes enables counties to levy a one-cent sales tax. This is the original authorized local government sales tax beginning in 1967. All proceeds from this one-cent tax are returned to Brunswick County and its municipalities in a "point of delivery" distribution.

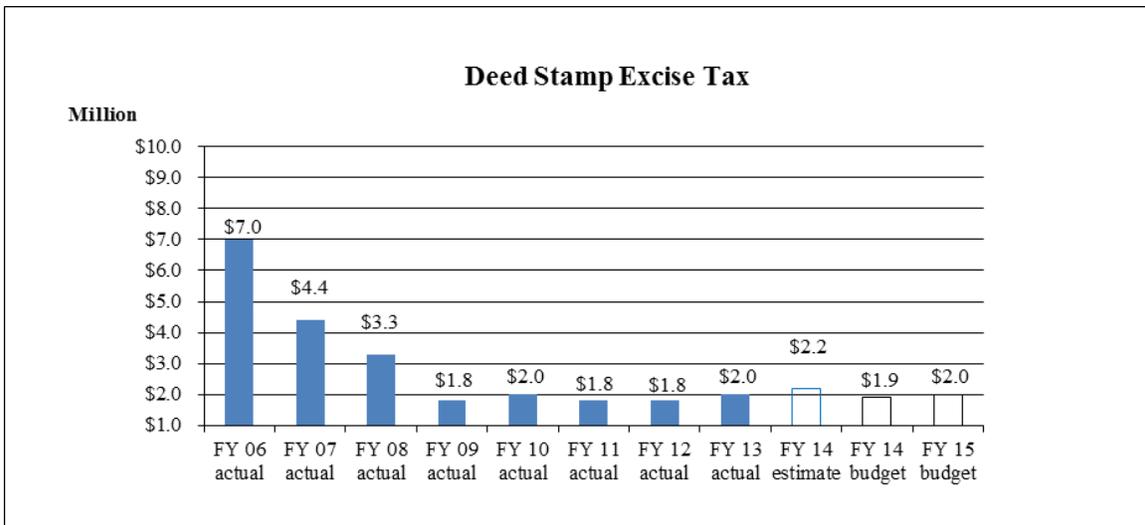
Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. State statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax revenue be used to support public school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

Revenue Highlights



Other Taxes and Licenses

Real property excise tax is required by State statutes to be collected on transfers of real property. The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. Economic recovery in real estate sales is slow, the FY 15 approved budget is \$0.2 million over the FY 14 approved budget but \$0.2 million less than the estimated actuals for FY 14 net of 1% Occupancy Tax collections moved from the Special Revenue Fund to the General Fund.



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 15 is the same as the prior year approved budget of \$248,000 in FY 14.

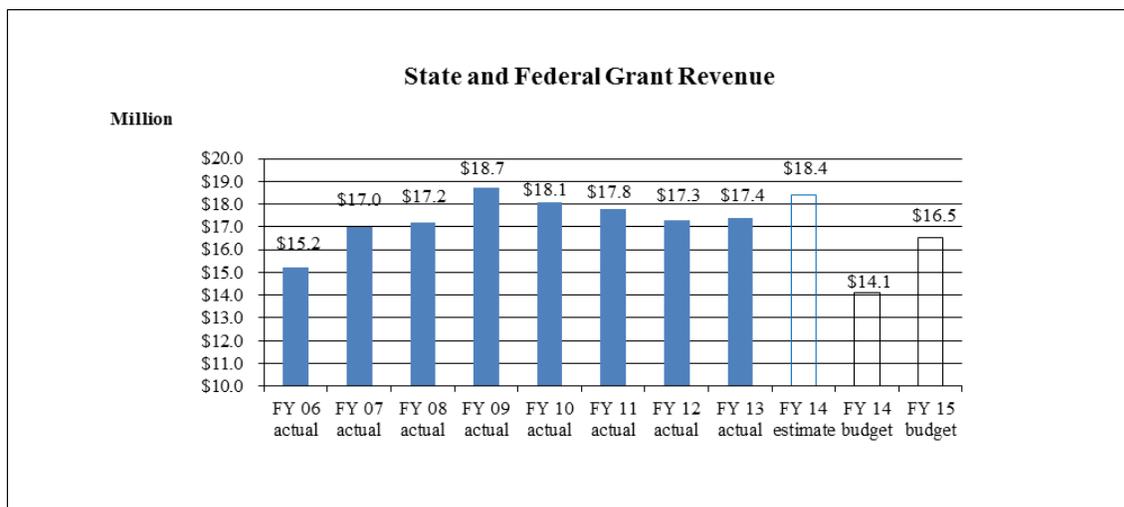
Revenue Highlights

Jail fees are expected to remain the same in comparison to the prior year's approved budget generating approximately \$170,000 in revenue for FY 2015.

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 2015 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 2015 budgeted revenues of \$16.5 million is a 17.0 percent increase compared to the approved budget for FY 2014, mainly due to the pass thru revenue for daycare.

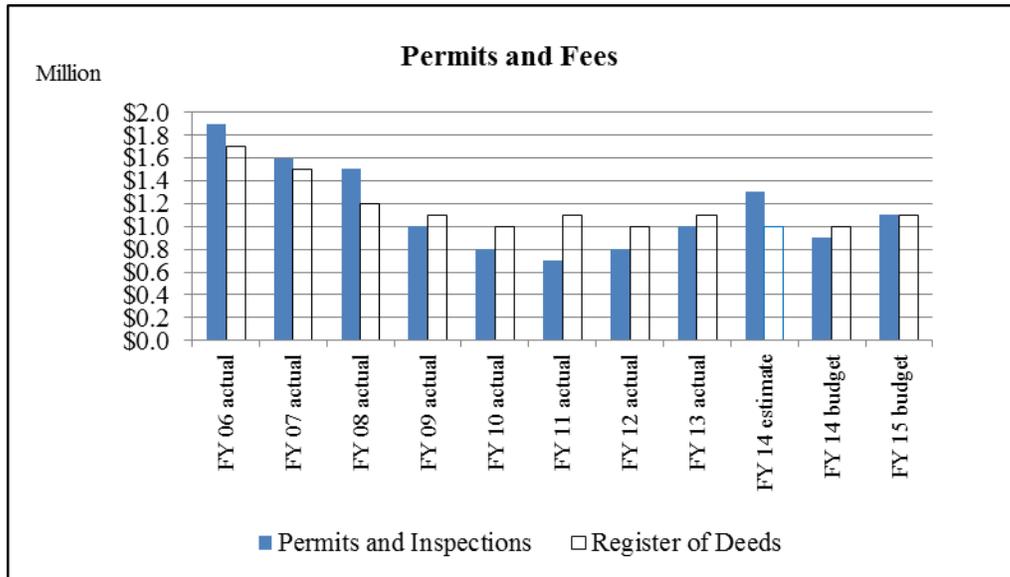


Permits and Fees

Building permits and inspections are expected to generate revenues of \$1,206,000 in FY 2015 which is an increase from the prior year original budget of 19.6%. The county is experiencing a slow to moderate recovery in the number of residential and commercial building permits issued countywide.

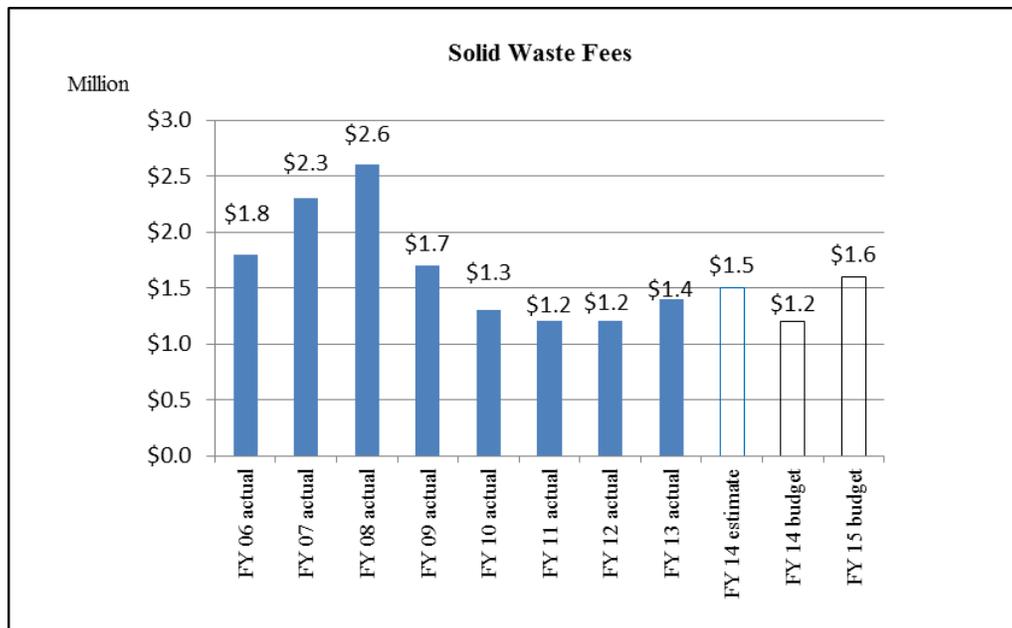
The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected increase in FY 2015 over last year's budget is 5.41% for a total of \$1,111,800 in revenue.

Revenue Highlights



Sales and Service

Solid waste fees of \$1,600,000 for the county's construction and demolition landfill are expected to increase 35.6% in comparison with the FY 2014 approved budget. The FY 2015 estimated increase is due to the continued recovery in the housing construction industry.

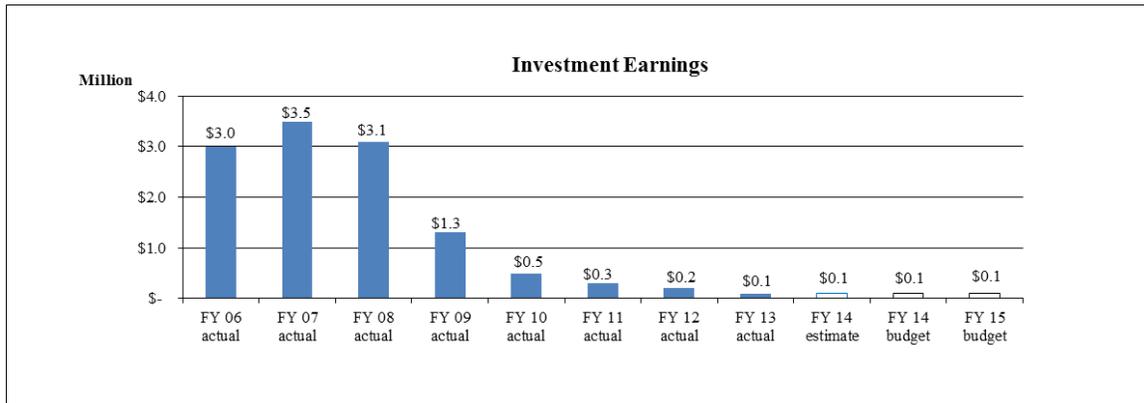


Revenue Highlights

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 are expected to increase in comparison to the prior year approved budget, mainly due to the increased services provided for non-emergency transports and an increase in collection rate. The county contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2015 are \$4.0 million, up 22.5% 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 remain consistent to FY 14 at \$85,000.



Transfers from Other Funds

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

Fund Balance Appropriated

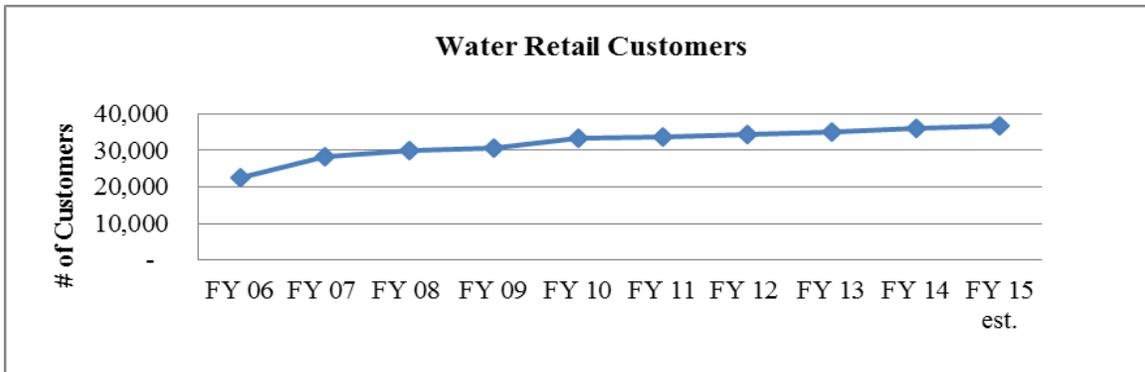
Fiscal Year 2014 includes a fund balance appropriation in the general fund of \$3,768,420 a \$221,099 decrease over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$53.5 million is projected to be 32.4% of \$165.1 million of budgeted expenditures and transfers to the reserves in FY 2015.

Revenue Highlights

Enterprise Fund Revenues:

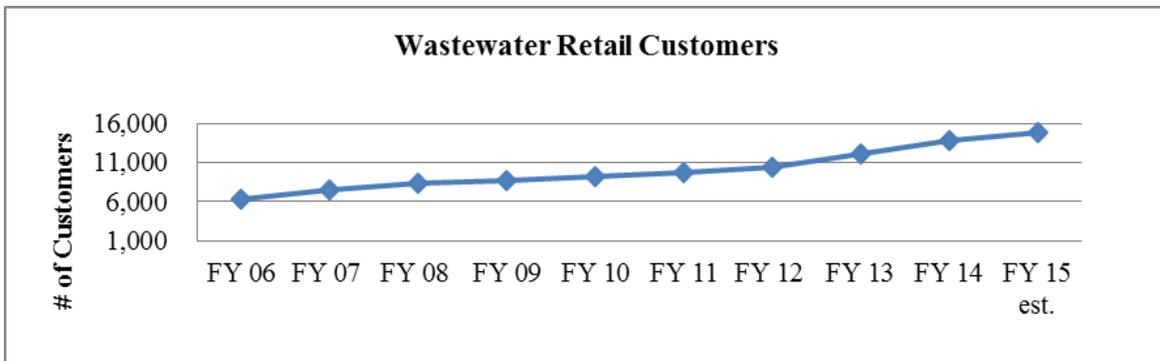
Water Fund

Total projected revenue in the Water Fund is \$20,510,074 net of an appropriation of expendable net assets of \$1,483,227. Revenues are expected to increase 2.8% from the prior year approved budget mainly due to the flat rate increase in the base fee of \$1.00. 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 three prior years, the board approved to maintain the rate at \$2.76 per 1,000 gallons. Fiscal year 2015 approved rate is \$2.82 per 1,000 gallons for the first phase of increasing the rate to maintain a rate based on the May calculated PPI rate. The calculated May 2014 PPI rate is \$2.89 per 1,000 gallons. These rate increases are necessary to fund water plant and transmission improvements. Expected growth in FY 2015 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 15 is 36,700.



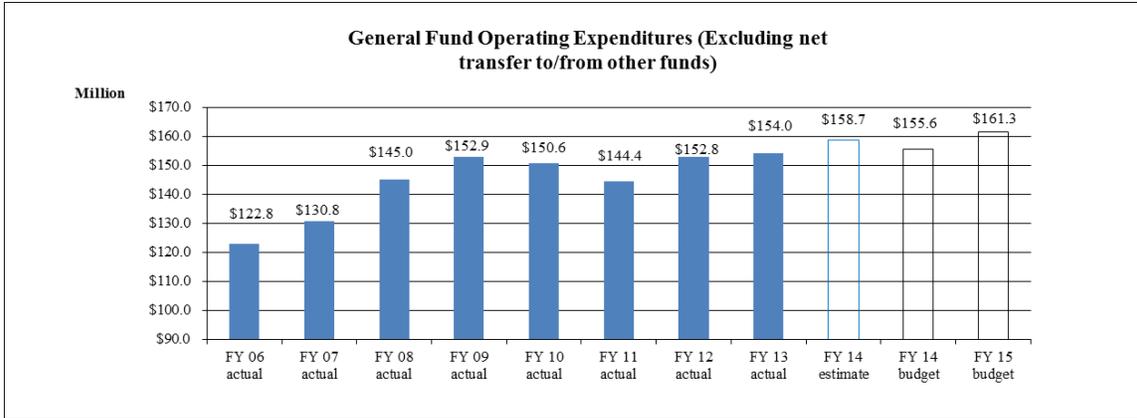
Wastewater Fund

Total projected revenue in the Wastewater Fund is \$19,628,814 net of an appropriation of expendable net assets and transfer from project funds of \$2,749,695. Retail wastewater sales are projected to be \$8,086,614 which is an 11.0% (\$798,739) increase over FY 2014 mainly due to the completion of the Sunset Beach SAD and those customers connecting to the sewer system adding approximately 2,650 customers for a full year of service. Expected growth from current sewer service areas is 150 new retail customers generating \$450,000 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 15 is 14,200.



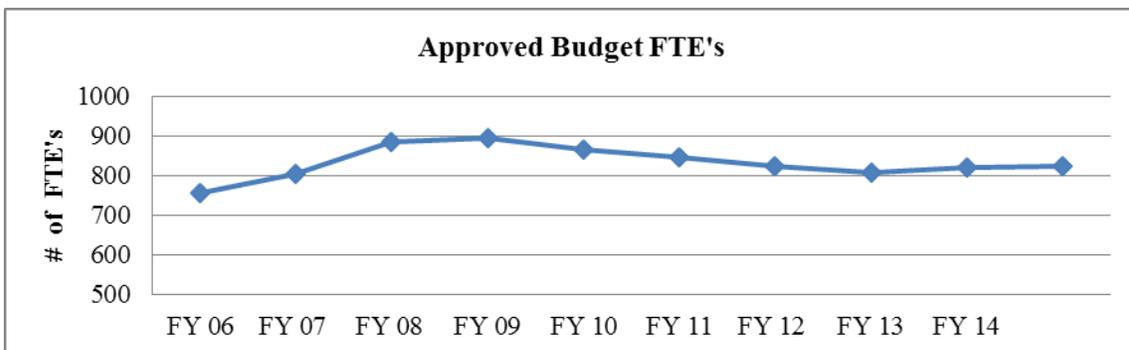
Expenditure Highlights

General fund operating expenditures in FY 2015 are projected to increase approximately 3.7 percent to \$161.3 million above FY 2014 approved budget from uses other than transfers to other funds.



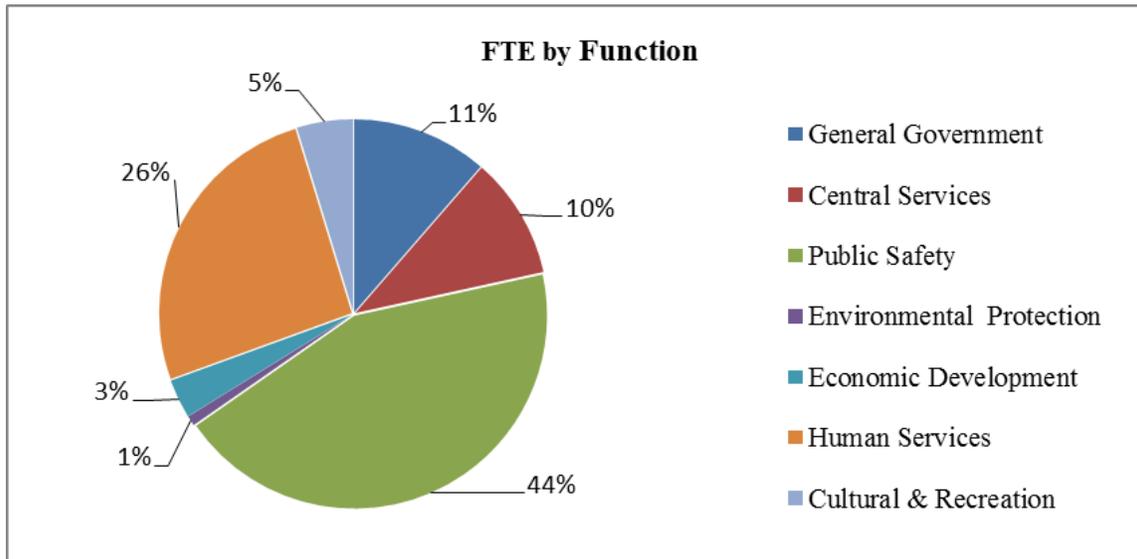
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2015 is \$61.6 million. FY 2015 includes the transfer of a code enforcement officer to MIS as a business analyst to assist with software automation processes. There is an addition of 1 new gas mechanic/autobody technician position for the Service Center at a cost of \$52,427 that is expected to be realized in savings, the conversion of 3 custodial assistant positions in Operation Services currently filled by contract employees, the conversion of 3 Health Department employees from contract services, and the conversion of a Social Services legal contract to an employee. The total FTE budget for general government operations is 825 FTE's.



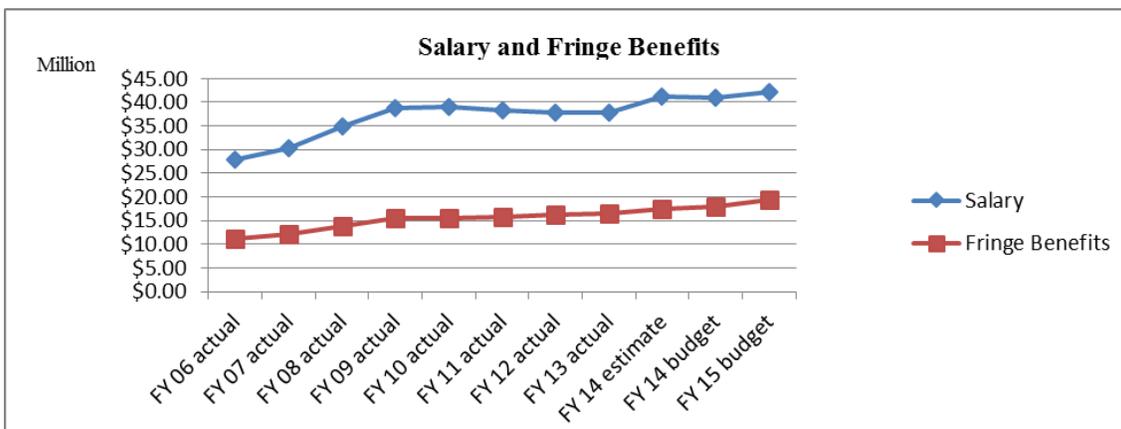
The approved FY 2015 FTE in the General Fund by function is General Government 94, Central Services 84, Culture and Recreation 39, Economic Development 27, Environmental Protection 7, Human Services 213, and Public Safety 361 for a total FTE budget of 825. Fiscal Year 2015 percentage of the total approved 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 FY 2014-2015 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 1.5% and 1 to 2% merit raises to eligible employees.

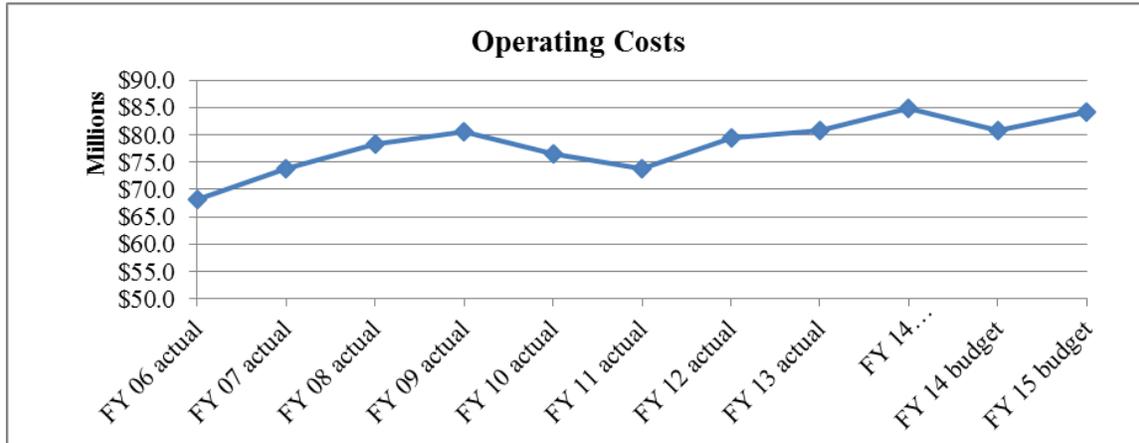
Overall personnel costs increased \$2.8M (4.7%) from the FY 2014 approved budget of \$58.8M to \$61.6M in FY 2015. Salary and fringe benefits represent 38.2 percent of the general fund operating budget. FY 2015 will be the third full year of the transition to being self-insured with the group health insurance and the decision was made to implement employee premiums of \$40 per month and increase the cost of dependent coverage and increase the county contributions to the health fund \$1,550,660 in FY 2014-2015. 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 7.07% (no increase) for general employees and 7.41% (0.13% 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 2015 in the general fund are \$19.3 million which represents a \$1.4 million or 8.25 percent increase over the prior year budget mainly due to the increase in the county contribution for health insurance.



Expenditure Highlights

Operating Costs

Total operating costs budgeted in the general fund are \$84.3 million which is a 4.2 percent (\$3.4 million) increase compared to the prior year budget and is 52.2 percent of the total general fund approved operating budget of \$161.3 million 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 2015 as compared to the FY 2014 approved budget:

Operating Costs by Function

Function	FY 2014 Budget	FY 2015 Budget	Dollar Change	Percentage Change
General Government	\$ 3,519,731	\$ 3,889,375	\$ 369,644	10.5%
Central Services	\$ 5,306,694	\$ 4,943,527	\$ (363,167)	-6.8%
Public Safety	\$ 6,511,772	\$ 6,900,641	\$ 388,869	6.0%
Transportation	\$ 158,163	\$ 158,163	\$ -	0.0%
Environmental Protection	\$ 13,077,960	\$13,406,949	\$ 328,989	2.5%
Economic & Physical Development	\$ 2,622,940	\$ 3,809,890	\$ 1,186,950	45.3%
Human Services	\$ 10,483,004	\$ 12,132,263	\$ 1,649,259	15.7%
Education	\$ 37,920,810	\$ 37,584,270	\$ (336,540)	-0.9%
Cultural & Recreational	\$ 1,257,404	\$ 1,243,081	\$ (14,323)	-1.1%

- General Government – The most significant change is in the tax administration postage which increased \$85,000 due to the upcoming revaluation year. Tax administration’s budget for contracted services also increased by approximately \$64,100 over the prior year’s budget for additional services for appraisal of commercial properties. The Register of Deeds excise Tax increases \$73,500 due to the increase in budgeted deed stamp excise tax collections.

Expenditure Highlights

- Central Services – The decrease is mainly due to amounts budgeted in Non-Departmental for worker’s compensation and property general liability insurance: Worker’s compensation decreased \$375,402 and property general liability decreased \$85,052. Worker’s compensation decreased due to an improved claims experience and meeting the recommended reserve level of \$2.5 million in the worker’s compensation fund.
- Public Safety – The increase is from additional county funding to the fire departments in the amount of \$248,100. Increases in Emergency Services is for medical supplies and billing contracted services of \$71,040 due to the increase in medical transports.
- Environmental Protection – Contracted Services for solid waste pickup increased 3.1% or \$358,418. The increase is mainly due to growth in the number of household pickups and the rate increase. Per contract the rate per household increased 13 cents from \$11.79 to \$11.92 based on the March 2014 CPI-U index.
- Economic and Physical Development – The increase is due to the elimination of the budget in the Special Revenue Funds for the 1% Occupancy Tax and moving the budget within the General Fund. FY 15 disbursements are estimated to be \$1,250,000.
- Human Services – The overall increase is mainly due to childcare in the amount of \$2,203,015. 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 2015 county contribution to health services programs is \$4,147,223 and to social services programs is \$5,792,500 for a combined total of \$9,939,723 up 9.2%.

Capital Outlay

Purchases of vehicles and equipment that exceed \$5,000 represent 1.0 percent of the general fund budget for a total of \$1,616,477 which is a decrease of 12.9% in comparison to FY 2014 approved budget.

Capital Outlay-General Fund

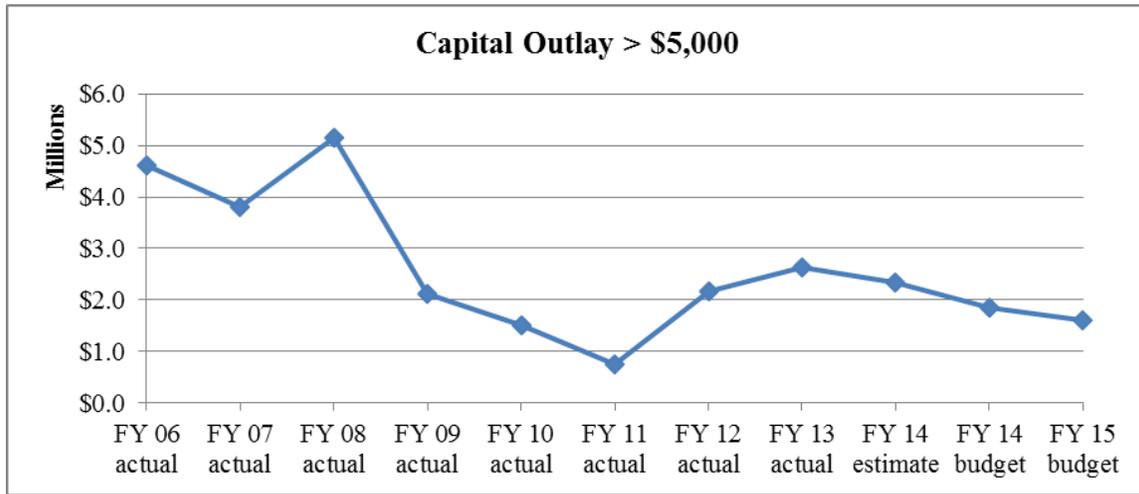
Classification of Purchase	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget
Vehicles	\$ 543,419	\$ 524,146	\$ 645,992	\$ 898,654	\$ 454,180
Equipment	\$ 340,040	\$ 328,220	\$ 1,567,180	\$ 866,405	\$1,069,747
Improvements	\$ 20,000	\$ 0	\$ 6,000	\$ 90,000	\$ 92,550

Included in the public safety budget are fifteen (15) replacement patrol cars and one replacement fire investigator vehicle for a total of \$405,180. Other vehicle purchases totaling \$49,000 are two (2) replacement trucks for operation services and parks and recreation.

Significant equipment purchases include a new tractor for Lowboy (\$115,000) and a tandem dump truck (\$120,000) for operation services, a metal building for the sheriff’s office (\$100,000), two replacement ambulances (\$292,000), and an ambulance remount (\$106,000).

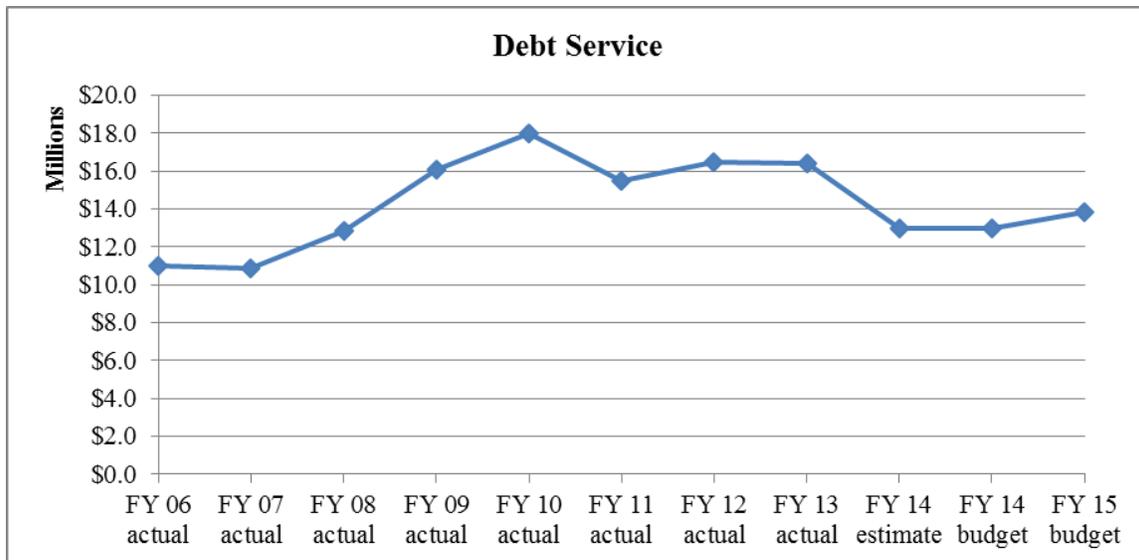
Improvements include paving the first of 5 phases of the complex circle \$52,550, courtroom upgrade \$20,000 and field grooming for Northwest and Shallotte parks \$20,000.

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 2015 is \$13,844,528, a 6.6% increase over FY 2014 due to the schools amortization schedule. Debt service is 8.6% of the total operating expenditures of \$161.3 million.



Expenditure Highlights

Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$18,343,301 increased \$578,835 (3.3%) over the FY 2014 approved budget mainly due to an increase of \$300,000 in debt Service expenditures. Capital outlay decreased \$384,000 from the prior fiscal year. Included in capital outlay purchases is the 6th year implementation of the automated water meter reading system and meter installation (\$2 million), and four new trucks (\$132,000). The approved budgeted transfer to the water capital projects fund is \$3,650,000 for pay go water tank and waterline projects. Personnel related expenditures increased \$211,835 to \$5.9 million or 3.8% over the prior year approved budget. In FY 2015, one additional position is approved for a Systems Analyst in the Instrument and Electrical Division and an increase of 1.5% pay scale adjustment and up to a 2% merit increase.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$22,378,509 are projected to increase 4.6% or \$980,706 over the prior year approved budget. Operating expenditures increased mainly due to repairs and maintenance costs mostly related to pump station repairs. Debt service increased \$371,924 or 2.7%. Included in capital outlay were ammonia probes and a mixer GBT pit for (\$34,000) and three new trucks (\$89,000). Personnel related expenditures increase \$176,383 to \$3.1 million or 6.0% over the prior year approved budget. Personnel expenditure increased mainly due to the 1.5 % pay scale adjustment, up to a 2% merit raise, and the approval of one new position in the Collection's Division for a Collections Mechanic I.

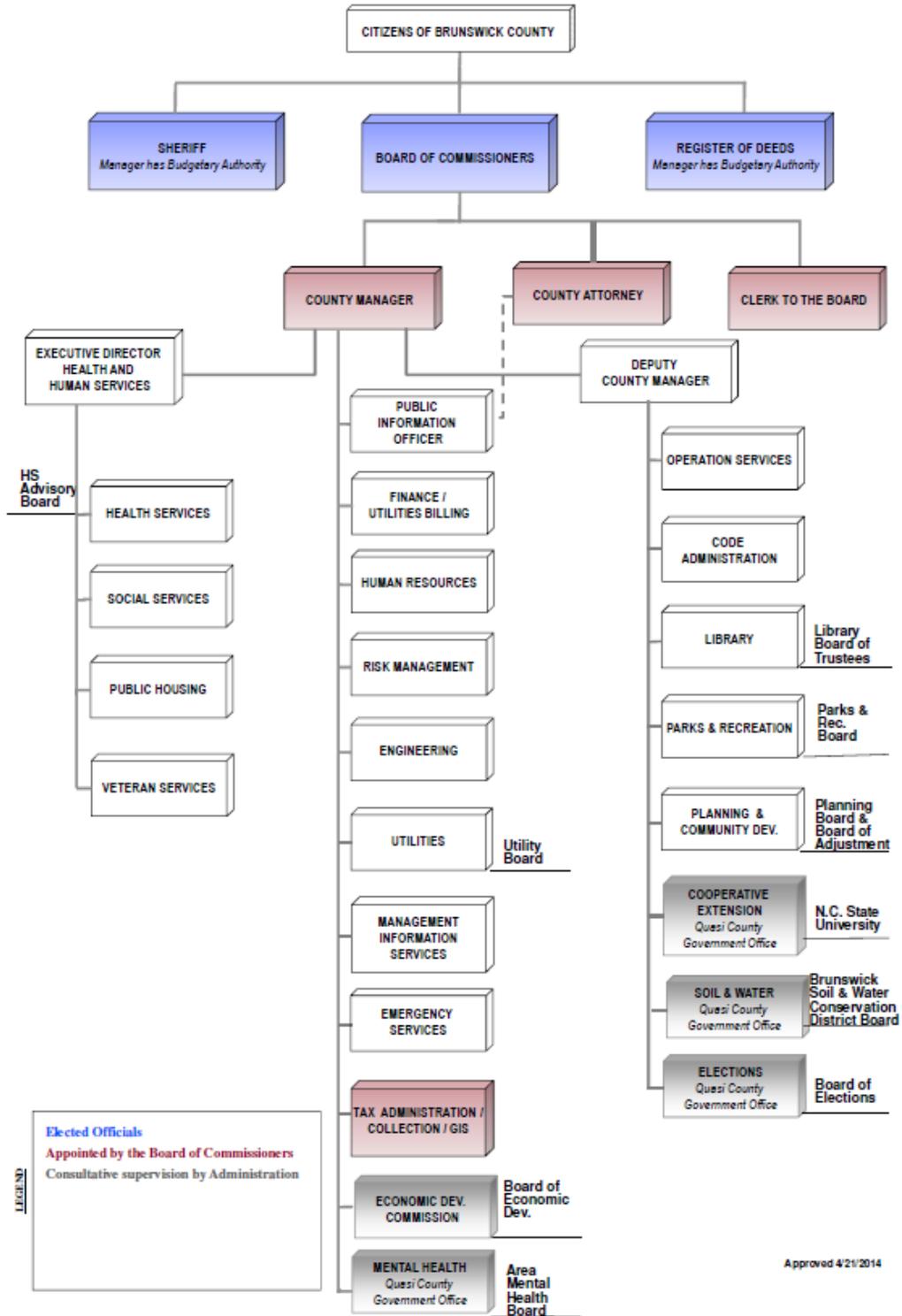
Personnel Summary (FTE) by Department

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
General Fund:				
Governing Body	3.00	2.00	2.00	2.00
County Administration	9.00	9.00	10.00	10.00
Finance	9.50	10.00	10.00	10.00
Tax Administration	46.00	46.00	47.00	47.00
Legal	4.00	4.00	4.00	4.00
Superior Judges Office	1.00	1.00	0.00	0.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	16.00	16.00	16.00	16.00
Computer Services - MIS	11.00	12.00	12.00	13.00
Service Center	13.00	13.00	13.00	14.00
Engineering	5.00	5.00	5.00	5.00
Operation Services	50.00	49.00	49.00	52.00
Sheriff's Office	117.00	128.00	135.00	134.00
Detention Center	86.00	86.00	82.00	82.00
Emergency Services	6.00	5.00	5.00	5.00
Emergency Management-Duke Energy	1.00	1.00	1.00	1.00
Emergency Medical Services	76.00	76.00	78.00	78.00
Code Administration	17.00	18.00	18.00	17.00
Central Communications Center	33.00	33.00	31.00	32.00
Sheriff Animal Protective Services	10.00	10.00	12.00	12.00
Solid Waste	8.00	7.00	7.00	7.00
Planning and Community Development	9.00	9.00	9.00	9.00
Economic Development	3.00	3.00	3.00	3.00
Cooperative Extension	6.00	7.00	8.00	8.00
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	2.00	3.00	3.00	3.00
Library	17.00	17.00	17.00	17.00
Parks & Recreation-Administration	3.00	3.00	3.00	3.00
Parks & Recreation-Athletics	3.00	3.00	3.00	3.00
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-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	588.50	600.00	607.00	611.00

Personnel Summary (FTE) by Department

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 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
Public Health:				
Family Health Personnel	48.00	46.00	46.00	47.80
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Adult Health	2.00	2.00	2.00	3.00
WIC-Client Services	10.00	10.00	10.00	10.00
Environmental Health	14.00	14.00	15.00	14.00
Employee Wellness	0.0	2.0	2.0	2.0
Total Public Health	75.00	75.00	76.00	77.80
Social Services:				
DSS-Administration	130.00	130.00	130.00	132.20
Title III- In Home Care	11.00	12.00	11.00	0.00
Total Social Services	141.00	142.00	141.00	132.2
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	13.00	12.00	12.00
Instrumental/Electrical Division	8.00	8.00	8.00	9.00
Total Water Fund	78.50	76.00	75.00	76.00
Wastewater Fund:				
Wastewater Administration	3.00	2.00	2.00	1.70
Wastewater Collection Division	19.00	20.00	20.00	21.00
Northeast Regional Wastewater	2.90	2.90	2.90	3.20
Southwest Regional Wastewater	3.75	5.25	5.25	4.25
West Regional Wastewater	11.35	10.35	10.35	11.35
Ocean Isle Beach Wastewater	0.00	2.50	2.50	2.50
Total Wastewater Fund	40.00	43.00	43.00	44.00
Total All Funds	928.00	941.00	947.00	946.00

County Organizational Chart



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General Fund Revenue Summary

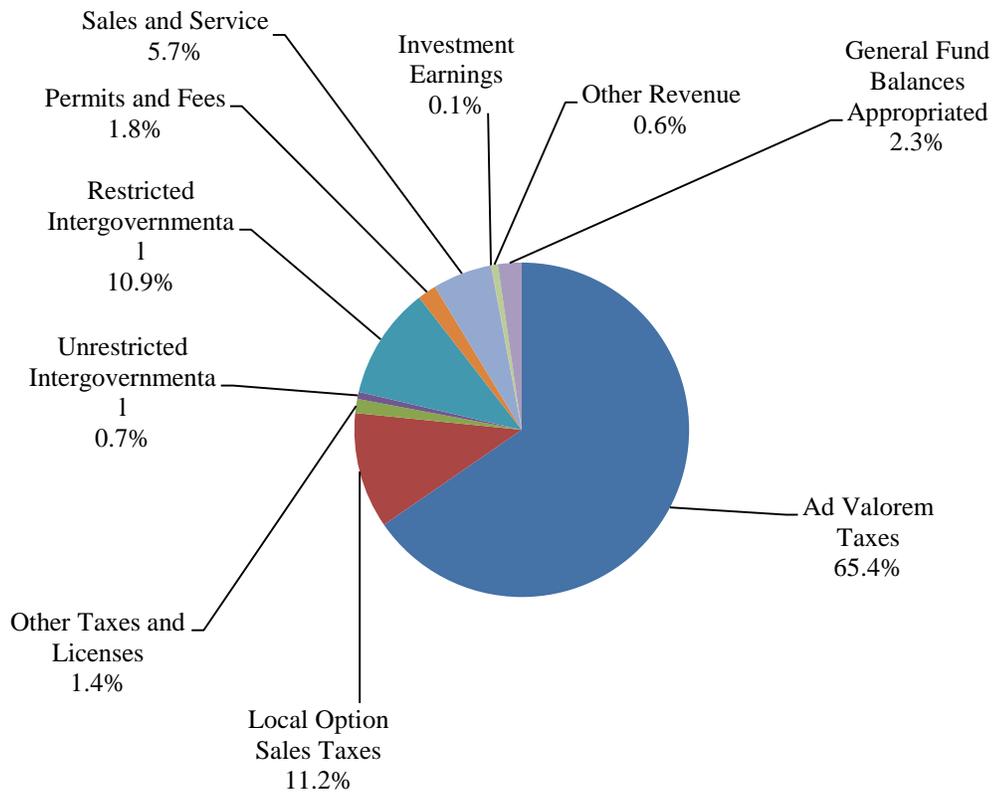
	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>	<i>Change from FY 2014 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 107,792,463	\$ 106,387,740	\$ 108,431,414	\$ 107,283,984	0.8%
Penalties and interest	1,153,354	700,000	700,000	700,000	0.0%
Ad Valorem Taxes Subtotal	108,945,817	107,087,740	109,131,414	107,983,984	0.8%
Local Option Sales Taxes:					
Article 39 and 44 (1%)	7,174,799	7,861,865	7,431,995	7,886,472	0.3%
Article 40 (1/2%)	5,034,320	5,130,738	5,320,673	5,508,714	7.4%
Article 42 (1/2%)	4,732,676	5,052,369	4,976,046	5,130,002	1.5%
Local Option Sales Taxes Subtotal	16,941,795	18,044,972	17,728,714	18,525,188	2.7%
Other Taxes and Licenses:					
Scrap tire disposal fee	162,271	150,000	150,000	160,000	6.7%
Deed stamp excise tax	2,003,104	1,850,000	2,175,000	2,000,000	8.1%
Solid Waste Tax	43,976	45,000	45,000	35,000	-22.2%
Local Occupancy Tax	-	-	1,340,000	1,250,000	na
White goods disposal tax	53,390	50,000	50,000	50,000	0.0%
Other Taxes and Licenses Subtotal	2,262,741	2,095,000	3,760,000	3,495,000	66.8%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	692,275	700,000	700,000	700,000	0.0%
Beer and Wine Tax	234,872	248,000	248,000	248,000	0.0%
Jail fees	206,041	170,209	170,209	170,000	-0.1%
Unrestricted Intergovernmental Subtotal	1,133,188	1,118,209	1,118,209	1,118,000	0.0%
Restricted intergovernmental:					
State and federal revenue	17,359,943	14,083,927	18,162,632	16,520,663	17.3%
ARRA restricted federal	13,903	11,655	11,655	9,193	-21.1%
Court facility fees	143,156	140,000	140,000	140,000	0.0%
Payments in Lieu of taxes	3,627	3,000	3,000	3,000	0.0%
ABC education requirement	5,691	-	7,062	-	na
ABC law enforcement services	4,239	2,000	2,000	2,000	0.0%
State drug tax	61,820	18,000	18,000	18,000	0.0%
Restricted Intergovernmental Subtotal	17,592,379	14,258,582	18,344,349	16,692,856	17.1%
Permits and Fees:					
Building permits	1,023,864	873,966	873,966	1,066,000	22.0%
Register of Deeds	783,126	700,000	700,000	750,000	7.1%
Inspection fees	163,787	134,768	134,768	140,000	3.9%
Concealed Handgun Permit	143,595	136,764	136,764	115,428	-15.6%
Other permit and fees	1,041,643	1,056,873	1,038,273	928,105	-12.2%
Permits and Fees Subtotal	3,156,015	2,902,371	2,883,771	2,999,533	3.3%

General Fund Revenue Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>	<i>Change from FY 2014 Budget</i>
Sales and Services:					
Solid waste fees	1,402,235	1,180,000	1,285,000	1,600,000	35.6%
School Resource officer reimbursement	979,704	1,421,736	1,421,736	1,178,000	-17.1%
Rents	127,624	1,000	1,000	37,000	3600.0%
EMS charges	3,758,241	3,265,000	3,696,742	4,000,000	22.5%
Public health user fees	798,130	670,250	670,250	670,250	0.0%
Sheriff Animal Service Protective Service	99,067	75,000	75,000	85,000	13.3%
Social services fees	56,777	56,700	56,700	46,700	-17.6%
Public housing fees	11,047	31,854	56,904	46,112	44.8%
Tax collection fees	227,149	213,000	213,000	130,000	-39.0%
Other sales and services	1,327,746	1,098,925	1,145,010	1,041,680	-5.2%
Register of Deeds	291,430	300,750	300,750	304,800	1.3%
Marriage License	49,781	54,000	54,000	57,000	5.6%
Recreation services	205,955	195,900	196,400	245,600	25.4%
Sales and Services Subtotal	9,334,886	8,564,115	9,172,492	9,442,142	10.3%
Investment Earnings	113,344	85,000	85,000	85,000	0.0%
Other Revenue:					
Tax refunds-sales and gas tax	33,518	500	500	1,100	120.0%
ABC bottle taxes	47,692	42,000	48,938	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	44,735	1,500	49,936	4,300	186.7%
Other revenues	1,424,635	789,046	1,249,622	965,380	22.3%
Other Revenue Subtotal	1,574,580	857,046	1,372,996	1,036,780	21.0%
Fund Balance Appropriated	-	3,989,519	11,292,796	3,768,420	-5.5%
Total Operating Revenues	161,054,745	159,002,554	174,889,741	165,146,903	3.9%
Other Financing Sources (Uses)					
Premium on Bonds	1,875,258	-	-	-	na
Issuance of long-term debt	16,620,000	-	-	-	na
Payment to escrow agent-refunded debt	(16,275,000)	-	-	-	na
Total Other Financing Sources	2,220,258	-	-	-	na
Transfers from Other Funds	827,313	-	-	-	na
Total Revenue	\$ 164,102,316	\$ 159,002,554	\$ 174,889,741	\$ 165,146,903	3.9%

General Fund Revenue Summary

	FY 2015 Approved	% of Total	FY 2014 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$107,983,984	65.4%	\$ 107,087,740	67.3%	0.8%
Local Option Sales Taxes	18,525,188	11.2%	18,044,972	11.3%	2.7%
Other Taxes and Licenses	2,245,000	1.4%	2,095,000	1.3%	7.2%
Unrestricted Intergovernmental	1,118,000	0.7%	1,118,209	0.6%	0.0%
Restricted Intergovernmental	17,942,856	10.9%	14,258,582	9.0%	25.8%
Permits and Fees	2,999,533	1.8%	2,902,371	1.8%	3.3%
Sales and Service	9,442,142	5.7%	8,564,115	5.4%	10.3%
Investment Earnings	85,000	0.1%	85,000	0.1%	0.0%
Other Revenue	1,036,780	0.6%	857,046	0.5%	21%
General Fund Balances Appropriated	3,768,420	2.3%	3,989,519	2.5%	5.5%
Total Revenues	\$ 165,146,903	100%	\$ 151,024,628	100%	3.9%



General Fund Expenditure Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>	<i>Change from FY 2014 Budget</i>
General Government:					
Governing Body	\$ 354,197	\$ 373,443	\$ 373,443	\$ 373,886	0.1%
County Administration	940,950	978,130	1,017,183	1,063,962	8.8%
Finance	1,107,049	1,206,902	1,260,577	1,245,896	3.2%
Tax Administration	3,786,917	3,695,994	3,711,190	4,012,424	8.6%
Legal Department	644,514	698,189	698,189	704,960	1.0%
Court Facilities	462,875	314,397	345,267	272,261	-13.4%
Board of Elections	549,098	651,880	651,880	702,020	7.7%
Register of Deeds	2,261,541	2,231,057	2,406,057	2,345,148	5.1%
Contingency	-	400,000	16,850	400,000	0.0%
General Government Subtotal	10,107,141	10,549,992	10,480,636	11,120,557	5.4%
Central Services:					
Management Information Systems	1,499,021	1,956,815	2,081,440	2,259,377	15.5%
Service Center	1,265,438	1,330,902	1,330,902	1,453,389	9.2%
Engineering	395,435	468,994	468,994	488,336	4.1%
Operation Services	5,409,770	5,904,642	6,106,583	6,301,333	6.7%
Non-Departmental	3,094,439	3,551,601	3,296,956	2,830,795	-20.3%
Central Services Subtotal	11,664,103	13,212,954	13,284,875	13,333,230	0.9%
Public Safety:					
District Attorney	79,485	83,000	83,000	123,000	48.2%
Sheriff Department	12,042,735	12,265,998	13,590,628	12,922,539	5.4%
Detention Center	7,078,319	7,456,544	7,610,188	7,577,228	1.6%
Emergency Management	1,040,572	791,348	971,601	889,784	12.4%
Emergency Medical Service	6,949,565	7,185,820	7,829,840	7,822,103	8.9%
Public Safety Agencies:					
Fire Departments	648,988	300,000	376,055	548,100	82.7%
Rescue Squads	325,660	342,200	342,200	348,200	1.8%
Code Administration	1,164,323	1,394,461	1,397,652	1,324,613	-5.0%
Central Communications	2,115,227	2,309,222	2,509,789	2,124,249	-8.0%
Sheriff Animal Protective Services	793,258	880,283	1,053,192	951,338	8.1%
Public Safety Subtotal	32,238,132	33,008,876	35,764,145	34,631,154	4.9%

General Fund Expenditure Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>	<i>Change from FY 2014 Budget</i>
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	97,000	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	13,890	33,663	33,663	33,663	0.0%
Brunswick Transit System	235,060	-	266,202	-	na
Transportation Subtotal	373,450	158,163	424,365	158,163	0.0%
Environmental Protection:					
Solid Waste	13,174,992	13,303,226	13,618,226	13,601,490	2.2%
Environmental Protection Agencies:					
Forestry	215,541	238,872	238,872	229,681	-3.8%
Brunswick County Beach Consortium	30,000	30,000	30,000	30,000	0.0%
Environmental Protection Subtotal	13,420,533	13,572,098	13,887,098	13,861,171	2.1%
Economic Development:					
Planning and Community Development	842,492	919,392	921,431	840,704	-8.6%
Cooperative Extension	395,810	494,574	535,795	505,701	2.2%
Soil and Water Conservation	195,184	203,848	206,963	212,916	4.4%
Public Housing Section 8	2,464,351	2,379,068	2,479,772	2,405,824	1.1%
Economic Development Commission	392,177	396,895	407,461	418,007	5.3%
Brunswick County Occupancy Tax	-	-	1,340,000	1,250,000	na
Other:					
Reserve for Dredging	3,975	-	-	-	na
Lockwood Folly Dredging	112,500	-	-	-	na
Lockwood Folly River Aquatic Reserve	-	-	284,150	-	na
Lee Controls	-	-	85,000	-	na
Economic Development Subtotal	4,406,489	4,393,777	6,260,572	5,633,152	28.2%

General Fund Expenditure Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>	<i>Change from FY 2014 Budget</i>
Human Services:					
Health:					
Administration	3,200,219	3,944,990	3,989,853	3,524,849	-10.6%
Communicable Diseases	342,374	263,875	275,875	265,970	0.8%
Adult Health Maintenance	117,091	69,615	118,207	157,630	126.4%
Senior Health	420,323	505,162	506,568	521,608	3.3%
Maternal and Child Health	1,091,365	1,191,329	1,210,238	1,148,222	-3.6%
Environmental Health	1,286,798	1,294,937	1,308,076	1,322,093	2.1%
Employee Wellness	-	-	223,700	261,953	na
Social Services:					
Administration	9,479,343	10,140,063	10,291,474	11,114,428	9.6%
Title III - In Home Care	301,422	510,553	510,553	-	-100.0%
Medical Assistance	8,518	30,000	30,000	30,000	0.0%
Aid to the Blind	5,857	5,910	5,910	5,910	0.0%
Adoption Assistance	266,856	280,000	280,000	280,000	0.0%
SAA Eligibility	240,296	250,000	250,000	225,000	-10.0%
SAD Eligibility	235,567	250,000	250,000	225,000	-10.0%
Adoption Promotion Fund	28,723	-	100,128	-	na
Foster Care	697,393	850,000	780,000	800,000	-5.9%
State Foster Home	363,231	275,000	345,000	325,000	18.2%
Special Assistance	685	1,500	1,500	1,500	0.0%
Day Care	3,892,357	1,935,508	4,650,097	4,138,523	113.8%
Veteran Services	134,591	186,519	186,519	188,418	1.0%
Human Services Agencies:					
Southeastern Mental Health Center	703,383	692,000	707,400	692,000	0.0%
Communities in School	65,000	40,000	40,000	-	-100.0%
Brunswick County Family Assistance	100,000	100,000	100,000	-	-100.0%
Brunswick Senior Resources, Inc.	1,550,000	1,550,000	1,550,000	1,565,000	1.0%
Hope Harbor Home	90,000	90,000	90,000	-	-100.0%
Literacy Council	15,000	15,000	15,000	-	-100.0%
Lower Cape Fear Hospice	50,000	50,000	50,000	50,000	0.0%
New Hope Clinic	50,000	50,000	50,000	-	-100.0%
Providence Home	75,000	35,000	65,000	-	-100.0%
Juvenile Crime Prevention Grant	81,655	-	543,682	-	na
Rape Crisis / Coastal Horizons	49,200	49,200	49,200	-	-100.0%
Boys and Girls Club	10,000	-	-	-	na
Other Human Services:					
Capital Outlay	99,236	-	78,282	-	na
Human Services Subtotal	25,051,483	24,656,161	28,652,262	26,843,104	8.9%

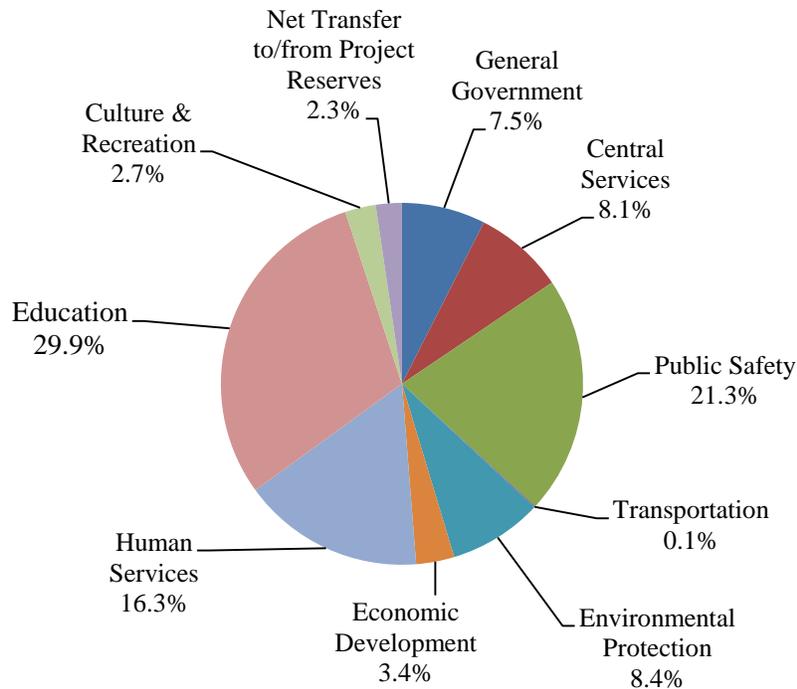
General Fund Expenditure Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>	<i>Change from FY 2014 Budget</i>
Education:					
Brunswick County Schools	33,018,049	34,139,363	34,139,363	34,034,823	-0.3%
Brunswick Community College	3,657,105	3,781,447	3,781,447	3,749,447	-0.8%
Education Subtotal	36,675,154	37,920,810	37,920,810	37,784,270	-0.4%
Culture and Recreation:					
Brunswick County Library	1,153,351	1,267,835	1,275,401	1,286,758	1.5%
Parks and Recreation	2,467,791	2,762,575	2,779,414	2,812,832	1.8%
Culture and Recreation Subtotal	3,621,142	4,030,410	4,054,815	4,099,590	1.7%
Debt Service:					
Principal retirement	9,910,000	9,215,000	9,215,000	10,440,001	13.3%
Interest and fees	6,492,027	3,768,877	3,768,877	3,404,527	-9.7%
Debt Service Subtotal	16,402,027	12,983,877	12,983,877	13,844,528	6.6%
Total Operating Expenditures	153,959,654	154,487,118	163,713,455	161,308,919	4.4%
Transfer to other funds	3,176,532	4,515,436	11,176,286	3,837,984	-15.0%
Total Expenditures	\$ 157,136,186	\$ 159,002,554	\$ 174,889,741	\$ 165,146,903	3.9%

General Fund Expenditure Summary

	FY 2015 Approved	% of Total	FY 2014 Approved	% of Total	% Change From Prior Year
General Government	\$ 12,340,951	7.5%	\$ 11,814,586	7.4%	4.5%
Central Services	13,333,230	8.1%	13,212,954	8.3%	0.9%
Public Safety	35,178,454	21.3%	33,019,324	20.8%	4.8%
Transportation	158,163	0.1%	158,163	0.1%	0.0%
Environmental Protection	13,861,171	8.4%	13,572,098	8.5%	2.1%
Economic Development	5,633,152	3.4%	4,943,504	3.1%	28.2%
Human Services	26,843,104	16.3%	24,656,161	15.5%	8.9%
Education	49,424,601	29.9%	48,681,987	30.6%	1.5%
Culture & Recreation	4,536,093	2.7%	4,428,341	2.8%	2.4%
Net Transfer to/from Project Reserves	3,837,984	2.3%	4,515,436	2.8%	-15.0%
Total Expenditures	\$ 165,146,903	100%	\$ 159,002,554	100%	5.3%

Note: Debt Service dollars are included by function

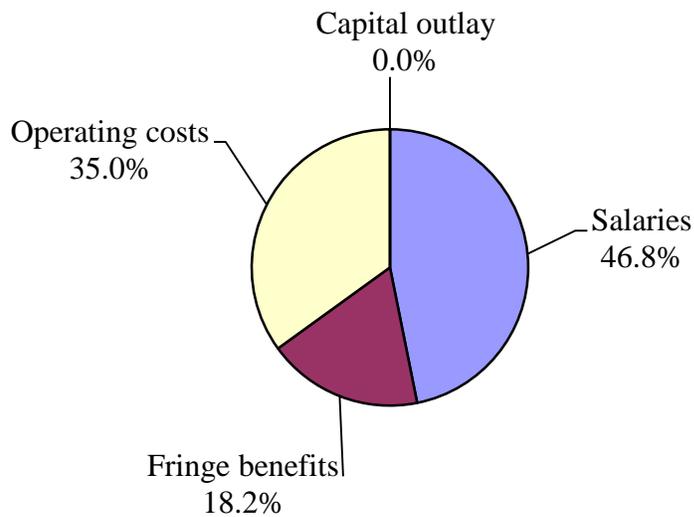


General Government Budget Summary

Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 4,923,944	\$ 5,147,047	\$ 5,047,918	\$ 5,209,463
Fringe benefits	1,765,183	1,852,214	1,841,145	2,021,719
Operating costs	3,253,529	3,519,731	3,580,573	3,889,375
Capital outlay	164,485	31,000	11,000	-
Total expenditures	\$ 10,107,141	\$ 10,549,992	\$ 10,480,636	\$ 11,120,557
Other taxes and licences	2,003,104	1,850,000	2,175,000	2,000,000
Unrestricted Intergovernmental	74,839	70,000	70,000	70,000
Restricted intergovernmental	143,156	140,000	140,000	140,000
Permits and fees	983,699	928,090	928,090	918,600
Sales and service	568,450	567,750	567,750	491,800
Investment earnings	77	-	-	-
Other revenue	-	1,000	1,000	6,000
Total revenues	\$ 3,773,325	\$ 3,556,840	\$ 3,881,840	\$ 3,626,400
Number of FTE's	93.5	93.0	94.0	94.0

General Government Approved Expenditures FY 2015



Board of Elections

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 372,016	\$ 381,345	\$ 381,345	\$ 411,067
Fringe benefits	93,110	101,846	101,846	112,416
Operating costs	83,972	168,689	168,689	178,537
Capital outlay	-	-	-	-
Total expenditures	\$ 549,098	\$ 651,880	\$ 651,880	\$ 702,020
Permits and fees	5,300	51,590	51,590	100
Total revenues	\$ 5,300	\$ 51,590	\$ 51,590	\$ 100
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: Educate the public about recent changes in election law.

Objectives:

- Provide information to voters appearing in person on changes to election laws that will affect their ability to vote in person in future elections. Most notably, beginning in 2016, voters will be required to present an approved form of photo identification in order to cast a ballot in person. If the voter indicates they do not currently have an acceptable ID, we will provide to the voter relevant information in order to obtain a state-issued photo ID at no cost to them
- Update the Board of Elections website to include a summary of changes on our main page
- Work with media outlets to disseminate relevant information to the public, prior to Election Day, changes in laws that may affect the voter's ability to cast a ballot in person in future elections

FY 14/15 Projected Cost – \$500

Projected Recurring Annual Cost – \$0

Goal: Ensure compatibility of current laptop computers with early voting and Election Day software.

Objectives:

- Update all laptops to Windows 7

FY 14/15 Projected Cost - \$12,500

Projected Recurring Annual Cost – \$0

Board of Elections

Goal: Ensure precinct chief judges are thoroughly trained on the election process, as well as relevant election laws, in order to facilitate more efficient implementation of procedures at polling places on Election Day; thus reducing wait times for voters to cast their ballots.

Objectives:

- Offer to pay for the chief judges to take the Precinct Certification Class at Brunswick Community College.

FY 14/15 Projected Cost - \$1,820

Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Number of Registered Voters	79,635	82,215	86,000	88,000
Number of Elections Held	2 Municipal & Presidential Primary	2 2 nd Primary & Presidential General	2 Municipal & Primary	2 2 nd Primary & General
Number of Ballots Cast	36,212	59,244	26,288	46,370
Number of New Registrations Processed	4,688	9,181	4,500	6,500
Number of Information Changes Processed	2,937	5,414	2,936	5,000
Number of Verification Cards Sent	14,386	25,218	15,863	24,500
Number of NCOA mailings sent	1,583	1,758	2,392	2,000
Number of Confirmation Cards Sent	1,920	4,814	1,991	4,500
Number of Administrative Mailings sent (precinct change)	8,872	-	9,976	-
Number of No Contact mailings sent	-	10,943	-	10,000
Number of Inactive Voters Removed	-	2,935	-	3,000
Efficiency Measures				
Registered Voters per FTE	15,927	16,443	17,200	17,600
Ballots Cast per FTE	7,242	11,849	5,258	9,274
New Registrations Processed per FTE	938	1,836	900	1,300
Information Changes Processed per FTE	587	1,083	587	1,000
Verification Cards Sent per FTE	2,877	5,044	3,173	4,900
NCOA mailings sent per FTE	317	352	478	400
Confirmation Cards Sent per FTE	384	963	398	900
Administrative Mailings sent (precinct change) per FTE	1,774	-	1,995	-
No Contact mailings sent per FTE	-	2,189	-	2,000
Inactive Voters Removed per FTE	-	587	-	600
Effectiveness Measures				
Election results released to the public and media prior to 11:00 on election night	Yes	Yes	Yes	Yes

County Administration

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 695,399	\$ 707,581	\$ 734,504	\$ 741,859
Fringe benefits	206,530	218,449	230,579	254,393
Operating costs	39,021	52,100	52,100	67,710
Capital outlay	-	-	-	-
Total expenditures	\$ 940,950	\$ 978,130	\$ 1,017,183	\$ 1,063,962
Number of FTE's	9.0	9.0	10.0	10.0

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 are 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 all safety training programs and management of the county's Worker's Compensation and Property and Liability claims.

Goals and Objectives

Goal: Electronic Storage of Human Resources Employee Files

Objectives:

- Contract with vendor for scanning of employee files
- Prepare information for processing
- Audit database of scanned files

FY 14/15 Projected Cost - \$25,000

Projected Recurring Annual Cost - \$0

Goal: Electronic Employee Evaluation System

- Scope of project defined in FY 14
- Agreement Approved in FY 14
- Manage project to convert to evaluation instrument
- Testing of workflow process
- Training of departmental staff
- Rollout of employee electronic employee evaluation system
- Integration of evaluation software with human resources/payroll software

County Administration

FY 14/15 Projected Cost - \$23,000
Projected Recurring Annual Cost - \$23,000

Goal: Reinforce a Culture of Customer Responsiveness

Objectives:

- Provide continuing leadership training to department leaders
- Provide customer service training and situational awareness to staff at all levels
- Provide a merit system that focuses and rewards customer responsiveness

FY 14/15 Projected Cost – included in current budget
Projected Recurring Annual Cost - \$0

Goal: Maintain a Commitment to Efficiency and Cost Containment

Objectives:

- Evaluate current processes
- Seek input from employees for efficiency and cost savings opportunities
- Implement technological processes where cost effective
- Measure effectiveness

FY 14/15 Projected Cost – included in current budget
Projected Recurring Annual Cost – \$0

Goal: Enhance and Improve Public Information

Objectives:

- Public Information Officer joined the team in FY 14
- Make improvements to county's website
- Find effective ways to provide the public more timely and relevant information
- Continue to improve information posted on Novus
- Survey the public for cost effective methods to engage citizen participation
- Develop tools to assist the public in inquiry about transacting business with the county

FY 14/15 Projected Cost – included in current budget
Projected Recurring Annual Cost – \$0

Court Facilities

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 100,195	\$ 64,166	\$ 19,654	\$ -
Fringe benefits	36,570	21,701	6,828	-
Operating costs	161,625	208,530	318,785	272,261
Capital outlay	164,485	20,000	-	-
Total expenditures	\$ 462,875	\$ 314,397	\$ 345,267	\$ 272,261
Restricted intergovernmental	143,156	140,000	140,000	140,000
Unrestricted Intergovernmental	74,839	70,000	70,000	70,000
Permits and fees	165,384	160,000	160,000	160,000
Investment earnings	77	-	-	-
Total revenues	\$ 383,456	\$ 370,000	\$ 370,000	\$ 370,000
Number of FTE's	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 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 584,717	\$ 643,717	\$ 636,017	\$ 652,196
Fringe benefits	196,856	218,040	218,040	236,440
Operating costs	325,476	345,145	406,520	357,260
Capital outlay	-	-	-	-
Total expenditures	\$ 1,107,049	\$ 1,206,902	\$ 1,260,577	\$ 1,245,896
Number of FTE's	9.5	10.0	10.0	10.0

Department Purpose

The Fiscal Operations Department includes Finance, Budget and Utilities Customer Service. The budget and finance function operates a financial accounting and reporting system in compliance with North Carolina General Statute 159 (Local Government Budget and Fiscal Control Act), other North Carolina General Statutes and Ordinances of the County of Brunswick. The purpose of the department is to process financial transactions in accordance with sound business principles and internal controls. The department is charged with maintaining and timely reporting of accurate financial information in support of the fiscal management of the County. The department is responsible for managing the investment of funds, issuance of and management of debt, accounting for receipts and disbursements, employee payroll, capital project accounting, coordination and development of the annual budget, budgetary administration and control, preparation of the annual budget documents in accordance with standards established by the Government Finance Officers of America, managing federal and state financial assistance, fixed asset accounting, purchase order processing and maintenance of an encumbrance accounting system, billing and collection of water and wastewater fees, coordination of the annual single audit performed by independent certified public accountants, and preparation of the Comprehensive Annual Financial Report.

Goals and Objectives

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

Objectives:

- Work in conjunction with Public Utility Department to implement the final year of a six (6) year project to automate the Utility Meter Reading System at a cost of \$1.5 million per year - funding is included in the Enterprise Fund budget
- Continue to assist Human Resources in the enhancements to Employee On-Line and Applicant On-Line Software tools by adding additional available functionality (no additional funds needed)
- Implement Workflow solutions to automate other financial processes such as travel requests and leave requests through current software available
- Phase 1 upgrade to the next version of the IFAS software
- Begin process of information gathering, attend training and evaluate migration to SunGard One Solution - cost associated with this phase are Distant Learning (DL) sessions and/or attending a SunGard users conference
- Analyze processes in billing and collection in the Utility Customer Service Department to ensure effective use of current technology and tools available to enhance customer service

FY 14/15 Projected Cost - \$5,000 to General Fund

Finance

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 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

Governing Body

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 237,555	\$ 240,655	\$ 240,655	\$ 242,643
Fringe benefits	60,224	66,024	66,024	69,779
Operating costs	56,418	66,764	66,764	61,464
Capital outlay	-	-	-	-
Total expenditures	\$ 354,197	\$ 373,443	\$ 373,443	\$ 373,886
Number of FTE's	3.0	2.0	2.0	2.0

Department Purpose

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

Legal Department

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 289,001	\$ 345,668	\$ 362,168	\$ 344,545
Fringe benefits	82,829	103,641	103,641	111,335
Operating costs	272,684	248,880	232,380	249,080
Capital outlay	-	-	-	-
Total expenditures	\$ 644,514	\$ 698,189	\$ 698,189	\$ 704,960
Permits and fees	16,944	7,500	7,500	7,500
Total revenues	\$ 16,944	\$ 7,500	\$ 7,500	\$ 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.

Register of Deeds

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 623,212	\$ 645,226	\$ 645,226	\$ 644,360
Fringe benefits	281,703	286,978	286,978	315,945
Operating costs	1,356,626	1,298,853	1,473,853	1,384,843
Capital outlay	-	-	-	-
Total expenditures	\$ 2,261,541	\$ 2,231,057	\$ 2,406,057	\$ 2,345,148
Other taxes and licenses	2,003,104	1,850,000	2,175,000	2,000,000
Permits & Fees	783,126	700,000	700,000	750,000
Sales & Services	341,211	354,750	354,750	361,800
Total revenues	\$ 3,127,441	\$ 2,904,750	\$ 3,229,750	\$ 3,111,800
Number of FTE's	16.0	16.0	16.0	16.0

Department Purpose

The Brunswick County Register of Deeds office provides numerous services to the working community and general public. These services 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 office to preserve the integrity of these records and 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 14/15 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

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 14/15 Projected Cost - \$55,000

Projected Recurring Annual Cost – \$0

Register of Deeds

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 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

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 2,021,849	\$ 2,118,689	\$ 2,028,349	\$ 2,172,793
Fringe benefits	807,361	835,535	827,209	921,411
Operating costs	957,707	730,770	844,632	918,220
Capital outlay	-	11,000	11,000	-
Total expenditures	\$ 3,786,917	\$ 3,695,994	\$ 3,711,190	\$ 4,012,424
Permits & Fees	12,945	9,000	9,000	1,000
Other Revenue	-	1,000	1,000	6,000
Sales & Services	227,239	213,000	213,000	130,000
Total revenues	\$ 240,184	\$ 223,000	\$ 223,000	\$ 137,000
Number of FTE's	46.0	46.0	47.0	47.0

Department Purpose

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

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

Goals and Objectives

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

Objectives:

- Continue the development of the orthophoto comparison tool and other GIS website enhancements
- Assist various departments in the development of GIS field applications
- Consolidate the GIS and 911 centerline databases into a single database utilized by both agencies

Goal: Complete 2015 Countywide Revaluation

Tax Administration

Objectives:

- Review market conditions to establish current values for 145,000+/- parcels
- Establishing current values at 100% market value using sales ratio studies
- Work closely with outside contractor to establish values for commercial properties
- Review each parcel under appeal and work diligently to resolve any issues
- Work with software vendor to complete and enhance revaluation software
- All building permits reviewed and processed by January 30, 2015
- Continue the review and audit of exemption and land-use properties to ensure compliance with requirements of the NC General Statutes

FY 14/15 Projected Cost - \$116,000

Projected Recurring Annual Cost - \$0

Goal: Increase Revenue to the County

Objectives:

- Diligently work to collect outstanding prior year taxes
- Diligently work to collect current year taxes and increase current year collection rate by .5% per year
- Review reports to ensure all Business and Personal Property are listed annually
- Estimated to increase value by ten million dollars of unlisted or unreported personal property

FY 14/15 Projected Cost – included in current budget

Goal: Improve Customer Service

Objectives:

- Realign phone system to ensure all calls to collections and listing are answered by an individual, limiting the need to leave a message
- Research implementing a license tag agency within the tax department. Review cost analysis and benefits
- Work to correct default addressing within the new Vehicle Tax System to ensure we are billing vehicles within correct taxing jurisdiction, minimizing the number of refunds processed by the County
- Research and implement an on-line listing process for Business and Personal Property

FY 14/15 Projected Cost - \$3,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Total # of parcels mapped	4,763	5,825	7,100	8,500
Avg. # of parcels mapped per mapper monthly	132	162	197	236
Percent of parcels mapped per mapper monthly	2.77	2.77	2.78	2.77

Contingency

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	400,000	16,850	400,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 400,000	\$ 16,850	\$ 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 2015 is less than 1 percent of the General Fund appropriation.

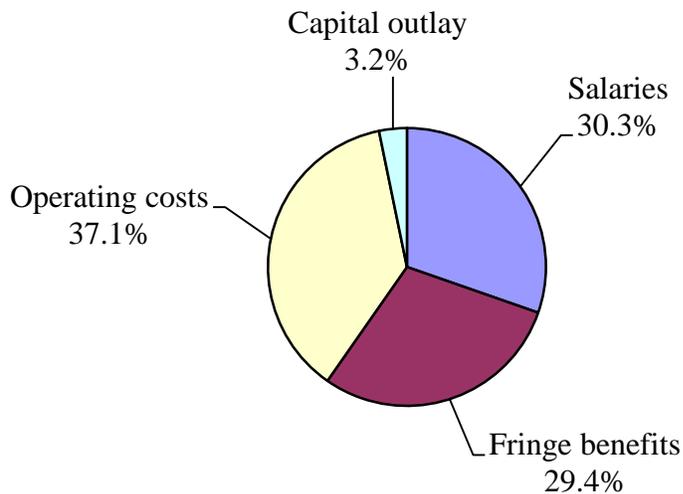
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Central Services Budget Summary

Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 3,248,386	\$ 3,614,601	\$ 3,550,326	\$ 4,045,714
Fringe benefits	3,329,636	3,835,159	3,719,781	3,913,609
Operating costs	4,881,143	5,306,694	5,598,448	4,943,527
Capital outlay	204,938	456,500	416,320	430,380
Total expenditures	\$ 11,664,103	\$ 13,212,954	\$ 13,284,875	\$ 13,333,230
Restricted intergovernmental	189,776	217,692	197,243	192,500
Permits and fees	40,210	21,000	21,000	21,000
Sales and service	36,926	25,000	25,000	140,000
Other revenue	53,527	12,000	37,025	26,400
Total revenues	\$ 320,439	\$ 275,692	\$ 280,268	\$ 379,900
Number of FTE's	79.0	79.0	79.0	84.0

Central Services Approved Expenditures FY 2015



Engineering

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 267,586	\$ 324,454	\$ 324,454	\$ 333,112
Fringe benefits	89,907	109,540	109,540	119,624
Operating costs	37,942	35,000	35,000	35,600
Capital outlay	-	-	-	-
Total expenditures	\$ 395,435	\$ 468,994	\$ 468,994	\$ 488,336
Permits & Fees	\$ 39,850	\$ 21,000	\$ 21,000	\$ 21,000
Other Revenue	17,510	-	-	-
Total revenues	\$ 57,360	\$ 21,000	\$ 21,000	\$ 21,000
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

County Engineering provides professional engineering services for capital project management, stormwater services, plan review and approval, plat map review and approval, field inspections of water and sewer infrastructure and stormwater systems, drainage complaints investigation, water and sewer availability inquiries, and the calculation of all non-residential water and wastewater capital recovery fees.

The county Stormwater Engineer administers the county Stormwater Program by maintaining and updating the Stormwater Ordinance and Stormwater Manual, calculates and collects all required county stormwater permit fees and yearly Best Management Practices (BMP) inspection fees, and performs field inspections of stormwater systems and the required yearly BMP inspections. The Stormwater Engineer also assists five (5) municipalities (Belville, Bolivia, Boiling Springs, St. James, and Sunset Beach) with stormwater plan review and permitting in addition to the unincorporated parts of Brunswick County.

Engineering staff maintain and update the County Engineering Design Manual and Technical Specifications for Water and Sewer Systems along with the county's Standard Details for Water, Sewer, and Pump Stations.

Our goal is to apply sound engineering practice to assist our customers, protect public health and safety, preserve our natural environment, promote sustainable communities and economic development, and provide water and sewer service to current and future customers. 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 staff to provide exceptional service to all internal and external customers
- Maintain staff professional licenses and certifications by providing continuing education opportunities for required licensure renewals
- Provide educational opportunities for staff to maintain and enhance technical, business, and communication skills

Engineering

- Continued participation on interdepartmental working groups analyzing and improving county work flow processes

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost – \$2,700 for continuing education training and licensure renewal

Goal: Update the Brunswick County Stormwater Ordinance and Stormwater Manual that were originally adopted on September 15, 2002.

Objectives:

- Evaluate state mandated changes to stormwater permitting and any effect upon the county stormwater ordinance and manual and update as necessary
- Evaluate stormwater requirements to ensure they continue to meet county goals for environmental stewardship

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

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

Objectives:

- Cooperate with the Planning and Community Development and Central Permitting Departments to develop LID materials, educate the development community, and promote LID techniques during the preliminary design phase of the planning and development process
- Work with the county Computer Services department to update the stormwater page of the engineering department website to fully integrate LID information with the county stormwater program
- Participate with the Coastal Federation and other interested stakeholders on joint LID projects as they become available with potentially rewarded grant monies

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Completion of infrastructure in uncompleted subdivisions. Utilize any available surety funds for infrastructure completion and certification.

Objectives:

- Educate engineers, attorneys, banks, and other stakeholders on the process for completion of infrastructure in uncompleted subdivisions and requirements for acceptance into the county utility system
- Work with Administration, Finance, Legal, Planning, and Public Utilities to develop strategy for completion of infrastructure

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

Engineering

Key Programs, Objectives and Measures

Key Performance Measures:	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Estimated	FY 14/15 Projected
Workload (output) Measures				
Number of stormwater permits issued	25	20	25	25
Number of stormwater annual BMP inspections	139	145	130	140
Number of stormwater plan reviews	55	50	60	60
# of water and sewer inquires answered	450	400	450	450
# of non-residential water and sewer capital recovery fees calculated	75	71	65	70
# of unfinished subdivisions completed	1	1	1	1
Number of water and sewer conveyances	16	15	10	10
Efficiency Measures				
Revenue from stormwater permitting	\$18,800	\$26,925	\$9,500	\$12,000
Revenue from stormwater construction inspections	\$3,900	\$2,850	\$1,500	\$2,500
Revenue from annual BMP inspections	\$10,875	\$10,075	\$5,000	\$6,500
Average revenue per stormwater permit	\$752	\$1,345	\$380	\$480
Average revenue per annual BMP inspection	\$78	\$70	\$38	\$46
Effectiveness Measures				
Feet of water and sewer mains inspected by Engineering Department staff	40,000	50,000	35,000	40,000
Number of water /sewer/subdivision plan reviews	15	20	25	20

Management Information Systems

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 551,004	\$ 645,167	\$ 728,507	\$ 838,126
Fringe benefits	189,771	227,232	267,817	303,611
Operating costs	684,351	854,916	929,616	1,069,640
Capital outlay	73,895	229,500	155,500	48,000
Total expenditures	\$ 1,499,021	\$ 1,956,815	\$ 2,081,440	\$ 2,259,377
Other Revenue	36,017	12,000	12,000	12,000
Total revenues	\$ 36,017	\$ 12,000	\$ 12,000	\$ 12,000
Number of FTE's	11.0	12.0	12.0	13.0

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 Central permitting forms and workflow utilizing Laserfiche forms for the entire CP process
- Create and provide off-site availability of application forms for the general public

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

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

Objectives:

- Purchase and install two SANs (Computer Room and DR Site) for Continuity of Operations Phase II – \$600,000.00
- Year 2 of County's 5 year desktop replacements (165 Computers) - \$165,000.00
- Continue MicroSoft Enterprise Software Agreement with Software Assurance (Year 2) - \$260,000.00
- County-wide email archiving implementation with Exchange

Management Information Systems

- Explore phone system replacement options for preparation for the 2015-16 budget
- Purchase and install ASA 5505 firewalls at the Landfill, Libraries and WIC offices to place them on the county network and purchase/install IP Phones and time clocks in these locations – \$38,000.00

FY 14/15 Projected Cost - \$1,063,000.00

Projected Recurring Annual Cost - \$425,000.00 (Year 3 Desktop replacements and Year 3 Microsoft Enterprise Agreement)

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Average time for completion of work orders (hours)	36	37	51	50
Total # of systems greater than six years old	110	126	85	154
Total # of trouble calls with response	1,681	1,686	693	656
Total # of computers supported	690	790	810	825
Total # of software support calls	168	114	130	135
Total # of requests for phone related support	548	526	530	525

Operation Services

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,838,316	\$ 1,929,969	\$ 1,897,969	\$ 2,086,985
Fringe benefits	810,196	819,273	830,146	974,858
Operating costs	2,662,227	3,019,400	3,237,623	2,907,940
Capital outlay	99,031	136,000	140,845	331,550
Total expenditures	\$ 5,409,770	\$ 5,904,642	\$ 6,106,583	\$ 6,301,333
Restricted intergovernmental	189,776	217,692	197,243	192,500
Sales & Services	4,859	-	-	115,000
Permits & Fees	360	-	-	-
Total revenues	\$ 194,995	\$ 217,692	\$ 197,243	\$ 307,500
Number of FTE's	50.0	49.0	49.0	52.0
	\$ 5,604,765	\$ 6,122,334	\$ 6,303,826	\$ 6,608,833

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: Improve service delivery and customer service while increasing productivity and efficiency of the Housekeeping division's floor crew. Custodial Assistant 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) Custodial Assistant II positions and due to positions lost over the past several years one of those are being used to perform Custodial Assistant I duties in order to maintain service in Government Center buildings. This leaves only one Custodial Assistant II and the Custodial Supervisor to perform floor maintenance at the off-site County facilities. Also, with only two people available to complete these duties, any time there is an absence of another Custodian, one of these people have to fill in and are unable to maintain the floor maintenance schedule. 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 Custodial Assistant I, projected cost below includes salary and benefits as well as uniform cost.

Operation Services

- Reclassify four Custodial Assistant I employees to Custodial Assistant II's that are trained and willing to perform floor duties
- 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, commissioner chambers, training rooms, and conference rooms

FY 14/15 Projected Cost - \$42,910

Projected Recurring Annual Cost - \$42,910

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 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 all 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 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 14/15 Projected Cost - \$52,068

Projected Recurring Annual Cost - \$50,868

Goal: To improve customer service and appearance of the BC Government Center, while reducing liability and wear on County, employee, and public vehicles by re-paving the main circle drive in 5 one-year phases. Patching asphalt is a temporary and costly repair, this goal proposes to remove existing pavement, redo the road base and apply new asphalt paving to create a "new" paved surface. This approach will spread the cost of paving the circle over 5 years and will in effect provide a new road.

Operation Services

Objectives:

- County to cut and remove existing asphalt paving and purchase and place new base rock material and contractor will pave/install new asphalt layer is \$52,550 per year for five years for a total of \$262,715
- County could possibly reserve enough rock product from future concrete crushing events at the landfill and potentially reduce the cost by \$9,200 per year and by \$46,000 for the total five year project

FY 14/15 Projected Cost – \$52,550

Projected Recurring Annual Cost - \$52,500 for four years

Key Programs, Objectives and Measures

Key Performance Measures:	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Estimated	FY 14/15 Projected
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	85,850	88,588	85,338	79,729
Square footage of buildings maintained per FTE for the Housekeeping Division (not including floor maintenance)	21,958	21,958	20,559	20,665
Square footage of floors maintained per FTE for the Housekeeping division (only HKA II's)	na	283,288	263,920	263,920
Number of requests for temporary Vector Control per 1000 population	3.1	3.0	3.7	3.5
Number of requests for temporary Vector Control per FTE	67	66	82	100
Number of construction projects completed	285	374	420	400
Number of Water Management projects approved	9	39	30	30
Feet Ditched or Snagged by Water Mang	26,969	38,170	27,633	30,000
Efficiency Measures				
Percentage of Operation Services Work Requests completed within 30 days.	84%	86%	88%	86%
Housekeeping Carbon footprint reduced per year		2000 Aerosol Cans Annually	3000 Aerosol Cans Annually	3000 Aerosol Cans/yr
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of County served.	170			
Cost of all Vector Control/Water Management services per acre of County served.	na	\$3.17	\$3.97	\$3.85
Cost of Housekeeping services per square foot of building cleaned including floor maintenance.	na	\$2.63	\$2.37	\$2.38
Percentage of Brunswick County acres treated with Adulticide for Temporary Vector Control.	na	na	21.6%	17.8%

Service Center

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 581,260	\$ 599,396	\$ 599,396	\$ 662,451
Fringe benefits	228,368	235,788	235,788	280,678
Operating costs	423,798	404,718	410,718	479,430
Capital outlay	32,012	91,000	85,000	30,830
Total expenditures	\$ 1,265,438	\$ 1,330,902	\$ 1,330,902	\$ 1,453,389
Sales & Services	32,067	25,000	25,000	25,000
Other revenue	-	-	-	14,400
Total revenues	\$ 32,067	\$ 25,000	\$ 25,000	\$ 39,400
Number of FTE's	13.0	13.0	13.0	14.0

Department Purpose

The Service Center Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,220 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 second Gas Mechanic/Auto Body Tech 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 as well as reduce the cost to outside vendors
- Purchase tool box and kit for current paint & body shop, which can be shared if the new position is approved, but is still needed for the current employee

FY 14/15 Projected Cost - \$51,700

Projected Recurring Annual Cost - \$46,700

Goal: Increase productivity and customer service by hiring an additional Gas Mechanic to staff the 5th bay on the gas-side of the Service Center. This bay is already equipped with a lift, and will only require a tool box and tool kit for the new position. Due to steadily increasing fleet numbers over the past few years, the time to obtain service and repair work at the Service Center has increased, creating more down time for every customer. This position should allow for quicker turnaround times for the customer and a more efficient Service Center.

Service Center

Objectives:

- Hire a Gas Mechanic to staff the 5th bay on the gas side of the Service Center, below costs include salary, benefits and uniforms
- Allow use of our 5th bay, which is already equipped with a lift, and reduce wait time for customers while improving the overall efficiency of the Service Center and the County's fleet

FY 14/15 Projected Cost - \$49,390

Projected Recurring Annual Cost - \$44,390

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Number of vehicles and trailers maintained	664	780	795	835
Number of equipment pieces maintained	349	366	381	385
Number of rolling stock maintained per FTE	101	115	118	122
Efficiency Measures				
Average mileage of vehicle at replacement	163,708	208,288	220,000	230,782
Effectiveness Measures				
Average cost of vehicle/equipment maintained	\$908	\$1,405	\$1,374	\$1,500

Non-Departmental

Non-Departmental Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 10,220	\$ 115,615	\$ -	\$ 125,040
Fringe benefits	2,011,394	2,443,326	2,276,490	2,234,838
Operating costs	1,072,825	992,660	985,491	450,917
Capital outlay	-	-	34,975	20,000
Total expenditures	\$ 3,094,439	\$ 3,551,601	\$ 3,296,956	\$ 2,830,795
Other revenue	-	-	25,025	-
Total revenues	\$ 3,094,439	\$ 3,551,601	\$ 3,321,981	\$ 2,830,795

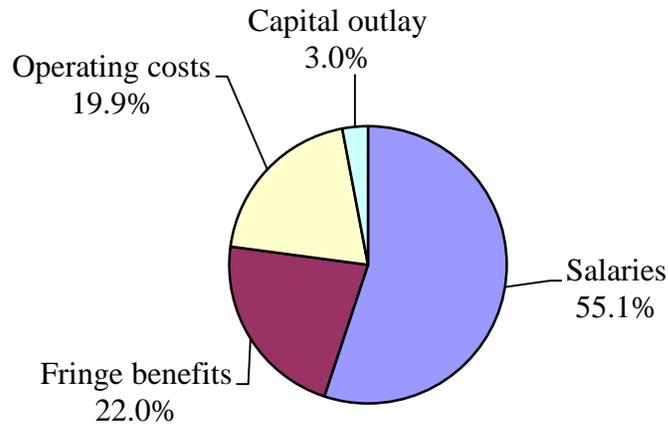
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 17,027,665	\$ 18,577,623	\$ 19,217,812	\$ 19,080,564
Fringe benefits	6,417,101	6,871,422	6,910,176	7,620,269
Operating costs	7,005,158	6,511,772	8,072,108	6,900,641
Capital outlay	1,788,208	1,048,059	1,564,049	1,029,680
Total expenditures	\$ 32,238,132	\$ 33,008,876	\$ 35,764,145	\$ 34,631,154
Unrestricted Intergovernmental	131,202	100,209	100,209	100,000
Restricted intergovernmental	602,358	128,668	825,229	302,500
Permits and fees	1,637,842	1,448,636	1,453,953	1,586,178
Sales and service	5,993,348	5,703,381	6,240,388	5,987,500
Other revenue	824,432	661,500	802,968	659,500
Total revenues	\$ 9,189,182	\$ 8,042,394	\$ 9,422,747	\$ 8,635,678
Number of FTE's	346.0	357.0	362.0	361.0

Public Safety Approved Expenditures FY 2015



Central Communications Center

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,217,747	\$ 1,392,286	\$ 1,346,901	\$ 1,320,919
Fringe benefits	489,627	558,736	531,880	589,730
Operating costs	268,141	263,200	214,775	182,100
Capital outlay	139,712	95,000	416,233	31,500
Total expenditures	\$ 2,115,227	\$ 2,309,222	\$ 2,509,789	\$ 2,124,249
Other revenue	888	-	-	-
Total revenues	\$ 888	\$ -	\$ -	\$ -
Number of FTE's	33.0	33.0	31.0	32.0

Department Purpose

The Central Communications Center 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.

Code Administration

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 780,317	\$ 915,561	\$ 905,561	\$ 856,351
Fringe benefits	291,488	340,612	332,612	351,342
Operating costs	92,518	116,288	136,599	116,920
Capital outlay	-	22,000	22,880	-
Total expenditures	\$ 1,164,323	\$ 1,394,461	\$ 1,397,652	\$ 1,324,613
Permits & Fees	1,224,911	1,040,559	1,040,559	1,245,550
Other revenues	20	-	-	-
Total revenues	\$ 1,224,931	\$ 1,040,559	\$ 1,040,559	\$ 1,245,550
Number of FTE's	17.0	18.0	18.0	17.0

Department Purpose

The purpose of the Code Administration 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.

Code Administration also 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 Code Administration 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: Create an efficient working environment and improve workflow processes that will expedite permitting for contractors and landowners.

Objectives:

- Enhance the online permitting system that has been put into place in the fall of 2013
- Work with the Finance Department to develop electronic payment systems for all permits

Code Administration

- Publish all approved documents online for customer access in order to save funds on postage expense
- Cross train all permitting and inspections administrative personnel

FY 14/15 Projected Cost -\$0

Projected Reoccurring Annual Cost - \$0

Goal: Develop workflows for a new enterprise system that would add more permitting capabilities online, increase transparency to the public, and enhance communication across all the associated property development departments.

Objectives:

- Design flow charts that illustrate how the current process works
- Create new workflows with flow charts for any areas that could enhance customer service
- Partner with other development service departments to determine if the interactions of workflows are compatible
- Forward all compatible workflows to Computer Services for design and implementation

FY 14/15 Projected Cost - \$0

Projected Reoccurring Annual Cost - \$0

Goal: Improve customer service and cut expenses by requiring all building inspectors to be fully certified as a standard level inspector in all four trades (plumbing, mechanical, building and electrical).

Objectives:

- Develop In-house training for inspectors with lead building inspector
- Schedule training schools for each inspector to satisfy education requirements of the Code Official Qualifications Board
- Appropriate funds in budget for exam fees
- Appropriate funds for travel to exam sites

FY 14/15 Projected Cost – \$3000.00

Projected Reoccurring Annual Cost – \$1000.00

Goal: Develop a cross training program that would enable code enforcement officials to train as building inspectors for carrying out building administrative functions.

Objectives:

- Submit proper documentation to the NC Department of Insurance
- Develop in house training for code enforcement officials with lead building inspector
- Schedule training schools for each inspector to satisfy education requirements of the Code Officials Qualification Board.

FY 14/15 Projected Cost – \$2000.00 Projected Reoccurring Annual Cost - \$750.00

Projected Reoccurring Annual Cost - \$0

District Attorney

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,532	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	77,953	83,000	83,000	123,000
Capital outlay	-	-	-	-
Total expenditures	\$ 79,485	\$ 83,000	\$ 83,000	\$ 123,000
Restricted intergovernmental	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Department Purpose

The County's contribution to the District Attorney's office is \$123,000 in FY 2015. 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 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 3,707,784	\$ 4,030,229	\$ 3,868,289	\$ 3,972,395
Fringe benefits	1,565,651	1,573,038	1,444,193	1,662,598
Operating costs	1,770,194	1,813,892	2,260,118	1,892,235
Capital outlay	34,690	39,385	37,588	50,000
Total expenditures	\$ 7,078,319	\$ 7,456,544	\$ 7,610,188	\$ 7,577,228
Unrestricted Intergovernmental	131,202	100,209	100,209	100,000
Restricted intergovernmental	11,507	8,000	33,827	15,000
Sales & Service	948,003	815,000	900,000	625,000
Permits & Fees	37,188	73,000	73,000	20,000
Other revenues	54,082	48,000	51,310	48,000
Total revenues	\$ 1,181,982	\$ 1,044,209	\$ 1,158,346	\$ 808,000
Number of FTE's	86.0	86.0	82.0	82.0

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. On average there are approximately 300 inmates in the Detention Center who receive jail services. Brunswick County Detention is also a participant in the Federal Inmate Detention program.

Emergency Services

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 4,279,769	\$ 4,639,660	\$ 4,914,195	\$ 4,908,053
Fringe benefits	1,512,148	1,613,273	1,626,064	1,827,710
Operating costs	1,326,058	1,341,285	1,775,386	1,503,124
Capital outlay	872,162	382,950	485,796	473,000
Total expenditures	\$ 7,990,137	\$ 7,977,168	\$ 8,801,441	\$ 8,711,887
Restricted intergovernmental	306,139	-	49,692	-
Permits & Fees	34,961	35,000	35,000	40,000
Sales & Service	3,838,076	3,338,145	3,775,529	4,044,000
Other revenues	623,167	605,000	605,000	605,000
Total revenues	\$ 4,802,343	\$ 3,978,145	\$ 4,465,221	\$ 4,689,000
Number of FTE's	83.0	82.0	84.0	84.0

Department Purpose

The Brunswick County Emergency Services Department exist to prepare for, respond to, recover from, and mitigate against any emergency or disaster situation the county may face. The department is composed of three divisions, Emergency Management, Emergency Medical Services, and the Fire Marshal's Office. Emergency Management plans, responds and coordinates during a disaster. Emergency Medical Services provides paramedic level ambulance services to the County. The Fire Marshal's office provides a safe environment through fire inspections and determines cause and origin of any fire.

Goals and Objectives

Goal: Maximize emergency and disaster preparedness, response, recovery and mitigation to provide a safe environment for the citizens and visitors of Brunswick County.

Objectives:

- Continue to foster communications and build relationships with stakeholders within the planning and response functions
- Review and update current emergency operations plans and procedures to ensure they meet the needs of all stakeholders
- Continue to conduct origin and cause investigations into any suspicious fires
- Increase the number of public education programs on fire and natural hazard safety for schools, churches and civic groups

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

Goal: To provide high quality evidenced based medical care by assuring low response times and adapting to the changing healthcare climate including a focus on injury prevention and wellness.

Emergency Services

Objectives:

- Respond to 90% of all emergency 911 calls in less than 12 minutes
- Focus on time dependent emergencies such as Stroke, Trauma and ST Elevation Myocardial Infarction (STEMI), ensuring that scene times are less than 15 minutes for 90% of these calls
- Review our cardiac arrest management protocol to ensure that it follows the latest research and national standards
- Focus on injury prevention and response in the community by such initiatives as fall prevention, rip tide warnings and hands only CPR training for the community with a goal of training 1,000 citizens
- Evaluate a potential paradigm shift in emergency medical services concerning the role of community paramedics and their ability to accomplish injury prevention and assist in primary care

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Number of EMS Dispatches	14,489	15,868	19,346	21,000
Number of EMS Transports	8,678	11,354	12,378	13,500
Number of Completed Fire Inspections	854	1,009	1,600	1,700
Number of EOC Activations	2	0	3	3
Number of Public Education Functions			20	30
Efficiency Measures				
EMS Emergency Response Time Compliance	80.09%	76.49%	76.7%	80%
EMS Dispatch Unit Hour Utilization	.21	.21	.25	.27
EMS Cost Per Unit Hour	\$94.12	\$93.85	\$97.87	\$100.00
Effectiveness Measures				
Total Revenue Collected	\$2,802,575.74	\$3,758,631	\$4,000,000	\$4,100,000
Cash Collected per transport	\$322.95	\$331.04	\$323.15	\$303.21

Sheriff's Animal Protective Services

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 393,252	\$ 437,024	\$ 516,113	\$ 521,031
Fringe benefits	159,225	177,392	208,661	231,157
Operating costs	240,781	242,123	296,618	199,150
Capital outlay	-	23,744	31,800	-
Total expenditures	\$ 793,258	\$ 880,283	\$ 1,053,192	\$ 951,338
Restricted intergovernmental	-	-	10,331	3,500
Sales & Services	99,067	75,000	75,000	85,000
Other revenues	20,921	-	17,064	-
Total revenues	\$ 119,988	\$ 75,000	\$ 102,395	\$ 88,500
Number of FTE's	10.0	10.0	12.0	12.0

Department Purpose

The goal of the Sheriff's Animal Protective Services is to create community partnerships to promote responsible pet ownership. Through spay/neuter education and programs, decrease overpopulation of domestic pets. The goal is to ultimately find every adoptable dog or cat, through adoption, a perfect and loving home.

Sheriff's Office

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 6,647,264	\$ 7,162,863	\$ 7,666,753	\$ 7,501,815
Fringe benefits	2,398,962	2,608,371	2,766,766	2,957,732
Operating costs	2,254,865	2,009,784	2,587,357	1,987,812
Capital outlay	741,644	484,980	569,752	475,180
Total expenditures	\$ 12,042,735	\$ 12,265,998	\$ 13,590,628	\$ 12,922,539
Restricted intergovernmental	269,712	120,668	655,324	284,000
Permits & Fees	340,782	300,077	305,394	280,628
Sales & Service	1,108,202	1,475,236	1,489,859	1,233,500
Other revenues	125,354	8,500	129,594	6,500
Total revenues	\$ 1,844,050	\$ 1,904,481	\$ 2,580,171	\$ 1,804,628
Number of FTE's	117.0	128.0	135.0	134.0

Department Purpose

The Brunswick County Sheriff's Office provides services to its citizens in a variety of ways. It is the duty of the Sheriff's Office to safeguard lives and property as well as to protect the innocent from becoming victims of deception and oppression while always respecting the people's constitutional rights.

Our Uniformed Patrol Division 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.

The Investigative Division provides Detectives in narcotics, major crimes, special child abuse and exploitation, juvenile crimes, computer crimes, crime scene investigations, SWAT, computer voice stress analysis, polygraph, and internal affairs.

The Civil and Warrant Division processes and serves all written instruments of the court along with our clerical staff that provide the data entry and information services vital to our day to day operation.

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Fire Departments	\$ 275,705	\$ 300,000	\$ 300,000	\$ 548,100
Rescue Squads	325,660	342,200	342,200	348,200
Public Safety Agencies	373,283	-	76,055	-
Total expenditures	\$ 974,648	\$ 642,200	\$ 718,255	\$ 896,300
Restricted intergovernmental	15,000	-	76,055	-
Total revenues	\$ 15,000	\$ -	\$ 76,055	\$ -
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 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Brunswick Transit System	\$ 235,060	\$ -	\$ 266,202	\$ -
Cape Fear Regional Jetport	97,000	97,000	97,000	97,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	13,890	33,663	33,663	33,663
Total expenditures	\$ 373,450	\$ 158,163	\$ 424,365	\$ 158,163
Restricted intergovernmental	235,060	-	266,202	-
Total revenues	\$ 235,060	\$ -	\$ 266,202	\$ -
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.

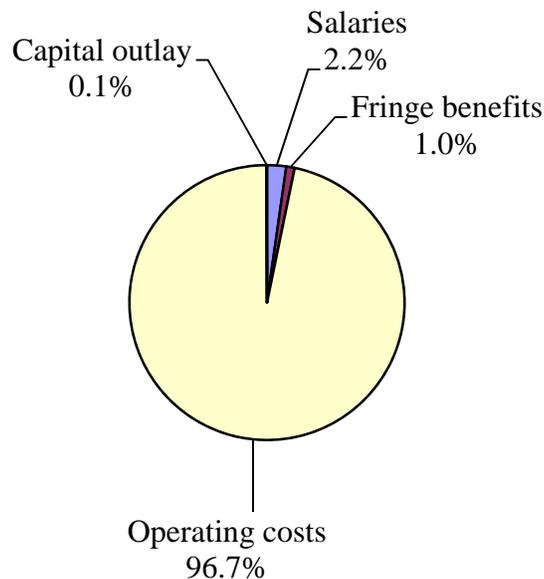
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Environmental Protection Budget Summary

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 329,267	\$ 305,659	\$ 305,659	\$ 311,318
Fringe benefits	125,422	123,479	123,479	136,304
Operating costs	12,681,936	13,077,960	13,395,860	13,406,949
Capital outlay	283,908	65,000	62,100	6,600
Total expenditures	\$ 13,420,533	\$ 13,572,098	\$ 13,887,098	\$ 13,861,171
Other taxes and licences	259,637	245,000	245,000	245,000
Restricted intergovernmental	6,961	21,438	21,438	6,000
Permits and fees	240	240	240	-
Sales and Service	1,444,181	1,220,000	1,285,000	1,640,000
Other revenue	61,546	43,000	293,000	56,800
Total revenues	\$ 1,772,565	\$ 1,529,678	\$ 1,844,678	\$ 1,947,800
Number of FTE's	8.0	7.0	7.0	7.0

Environmental Protection Approved Expenditures FY 2015



Solid Waste

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 329,267	\$ 305,659	\$ 305,659	\$ 311,318
Fringe benefits	125,422	123,479	123,479	136,304
Operating costs	12,436,395	12,809,088	13,126,988	13,147,268
Capital outlay	283,908	65,000	62,100	6,600
Total expenditures	\$ 13,174,992	\$ 13,303,226	\$ 13,618,226	\$ 13,601,490
Other taxes and licenses	259,637	245,000	245,000	245,000
Restricted intergovernmental	6,961	21,438	21,438	6,000
Permits & Fees	240	240	240	-
Sales & Services	1,458,895	1,220,000	1,325,000	1,655,000
Other revenues	46,832	43,000	253,000	41,800
Total revenues	\$ 1,772,565	\$ 1,529,678	\$ 1,844,678	\$ 1,947,800
Number of FTE's	8.0	7.0	7.0	7.0

Department Purpose

The Solid Waste Department includes Landfill operations, County-wide curbside trash collection, Convenient Site operations, recycling programs, and Keep America Beautiful programs. 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 customer service and appearance of the Brunswick County Landfill entrance, while meeting all permit requirements for posting information. NC DENR requires posting of certain information and the current landfill signage is in poor condition. This new type of sign will allow for updated messages and will be much more visible to the customer looking for the landfill road entrance.

Objectives:

- Install a combination, new permanent-decorative brick or concrete block wall that's large enough to attach a 5' x 8' metal sign cabinet with message area, at the entrance to the Brunswick County Landfill. The sign would be installed on the left side of the Landfill Road looking NW where it intersects Galloway Road
- Improve the look of the entrance as well as help customers locate the entrance to the Landfill
- Inform Landfill customers about operating hours during holidays, inclement weather, or special events using the message area of the sign
- List the County Permit numbers, County seal, regular days of operation and all other information required by the State

FY 14/15 Projected Cost - \$6,500

Projected Recurring Annual Cost - \$0

Goal: Improve customer service and security of scale house transactions by renovating the existing bathroom and rear area of the scale house into a unisex, handicapped accessible bathroom for customers and visitors of the Brunswick County Landfill.

Solid Waste

Objectives:

- Add a unisex, handicapped accessible public restroom to the back of the scale house at the Landfill for customer use
- Remodeling the back right corner of the scale house would allow the customers to use the facilities without having to be around the scale house attendant and the cash drawer
- Add a ramp up to the entrance door of the restroom in accordance with building code requirements

FY 14/15 Projected Cost - \$3,000

Projected Recurring Annual Cost - \$0

Goal: Improve customer service and security of scale house transactions by renovating the existing bathroom and rear area of the scale house into a unisex, handicapped accessible bathroom for customers and visitors of the Brunswick County Landfill.

Objectives:

- Add a unisex, handicapped accessible public restroom to the back of the scale house at the Landfill for customer use
- Remodeling the back right corner of the scale house would allow the customers to use the facilities without having to be around the scale house attendant and the cash drawer
- Add a ramp up to the entrance door of the restroom in accordance with building code requirements

FY 14/15 Projected Cost - \$3000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,086.12	1043.02	1,066.22	1050
Tonnage of recyclables received per 1,000 population	70	138.13	178.02	180
Tonnage of all material received at the Landfill per FTE	19,369.10	19,514.41	20,435.85	21,000
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	6%	20.81%	26.86%	28%
Number of Solid Waste violations received per 1,000 population	1.45	1	1	0

Environmental Protection Other Agencies

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
BC Beach Consortium	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Forestry	215,541	238,872	238,872	229,681
Total expenditures	\$ 245,541	\$ 268,872	\$ 268,872	\$ 259,681
Number of FTE's	-	-	-	-

Department Purpose

In FY 2015, 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.

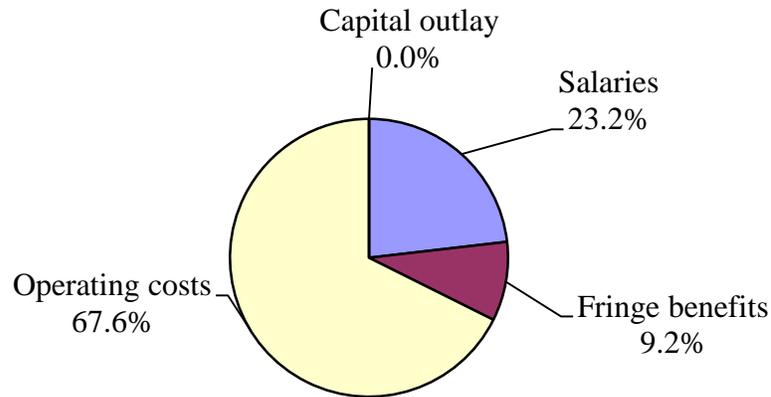
Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

Economic & Physical Development Budget Summary

Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,173,180	\$ 1,285,314	\$ 1,272,505	\$ 1,304,920
Fringe benefits	414,073	474,523	488,564	518,342
Operating costs	2,819,236	2,622,940	4,479,503	3,809,890
Capital outlay	-	11,000	20,000	-
Total expenditures	\$ 4,406,489	\$ 4,393,777	\$ 6,260,572	\$ 5,633,152
Restricted intergovernmental	2,356,282	2,247,998	3,688,009	3,497,998
Permits and fees	54,271	49,285	55,606	51,035
Sales and service	10,873	31,704	56,754	45,912
Investment Earnings	212	-	-	-
Other revenue	842	155	7,885	780
Total revenues	\$ 2,422,480	\$ 2,329,142	\$ 3,808,254	\$ 3,595,725
Number of FTE's	25.0	26.0	27.0	27.0

Economical and Physical Development Approved Expenditures FY 2015



Cooperative Extension

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 203,664	\$ 241,998	\$ 269,647	\$ 278,718
Fringe benefits	69,533	96,303	102,951	113,045
Operating costs	122,613	156,273	163,197	113,938
Capital outlay	-	-	-	-
Total expenditures	\$ 395,810	\$ 494,574	\$ 535,795	\$ 505,701
Restricted intergovernmental	20,267	-	24,357	-
Permits & Fees	30,139	33,085	38,291	31,785
Other revenues	500	-	7,730	-
Total revenues	\$ 50,906	\$ 33,085	\$ 70,378	\$ 31,785
Number of FTE's	6.0	7.0	8.0	8.0

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 as we work strategically to develop our local economy, strengthen families and conserve our natural resources.

To make positive impacts in our county, we regularly assess local needs, process feedback from clients, utilize an advisory leadership council 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 on our 100th anniversary.

Goals and Objectives

Goal: Developing the Local Economy

Objectives:

- 120 Restaurant Managers will become certified in the ServSafe Food Safety training program to support local tourism and food service industries
- Equip our Green Industry with timely and critical information to make the best decisions possible for their business (pesticide education, landscape maintenance training, etc), adding \$50,000 of value to this industry in the county
- Support upcoming farm transitions and expansions to maintain and enhance the productivity and profitability of farms and forests in Brunswick County to the point that 12 new market opportunities will be utilized in the fiscal year

FY 14/15 Projected Cost - \$0 (an adjusted fee schedule reflects changes in program delivery)

Projected Recurring Annual Cost - \$0

Cooperative Extension

Goal: Strengthening Families

Objective:

- 4-H youth development programs will reach 1,000 young people in the county and equip 60% of them with communication and career skills. Fifteen of these participants will share what they learn with others through formal opportunities to contribute
- Parenting education classes will equip 150 families with skills they need to better connect with their family members and care for children
- Wellness initiatives will reach 80 individuals with knowledge and skills to significantly reduce their Body Mass Index (BMI) or quantifiably improve their heart health during the fiscal year
- The Expanded Foods and Nutrition Program (EFNEP) will share nutrition, food safety and finance skills and information with 200 families; 75% of the participants will improve their family's health and safety with at least 2 behavior changes

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Conserving Natural Resources

Objectives:

- 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 for the majority of the current 112 volunteers who serve to protect and conserve the landscapes and open spaces of Brunswick County
- Increase collection of pesticide containers and unused pesticides to further protect our sensitive natural resources and further improve the safety of local farms

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Cooperative Extension

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Face to face contacts	21,507	17,500	18,050	20,650
Number of educational courses	244	186	200	250
Number of local advisory stakeholders	36	55	40	52
Efficiency Measures				
Master Gardener Volunteer hours	7,864	8,000	7,227	8,100
4H Volunteer hours	10,936	11,035	12,000	12,500
FCS Volunteer hours	13	78	85	95
Effectiveness Measures				
Number of VAD farms	181	190	205	225
Renewed pesticide, waste, & septic certificates	432	330	351	375
Pounds of pesticide disposed	1,350	2,540	3,165	3,300
Number of pesticide containers recycled	4,225	4,770	5,050	5,200
Number of passing ServSafe students	74	115	125	130

Economic Development Commission

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 200,951	\$ 201,331	\$ 204,331	\$ 206,414
Fringe benefits	62,726	67,064	74,630	73,093
Operating costs	128,500	128,500	128,500	138,500
Total expenditures	\$ 392,177	\$ 396,895	\$ 407,461	\$ 418,007
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

As the designated economic development agency for Brunswick County, the Brunswick County Economic Development Commission enhances growth and increases the tax base for the county and employment opportunities for our residents by actively recruiting industries and commerce and through the nurturing of existing industries.

Goals and Objectives

Goal: To have at least 12 industrial prospect visits to Brunswick County in 2014 – 2015.

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.

Economic Development Commission

Objectives:

- International Logistics Park of North Carolina – Park now certified by the state of NC. Promote Park and continue to improve infrastructure
- Mid Atlantic Industrial Rail Park – Site is now certified by CSXT and the state of NC. Continue to promote park throughout the country
- 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:

- International Logistics Park of North Carolina – Park now certified by the state of NC. Promote Park and continue to improve infrastructure
- Mid Atlantic Industrial Rail Park – Site is now certified by CSXT and the state of NC. Continue to promote park throughout the country
- 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.
- Refine and update consultant database for direct communication including visits
- Send e-mail blasts to consultants at least 3 times per year
- 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
- Continue to raise funds through the Foundation to help with marketing and pay for travel
- Utilize social media to communicate

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

Objectives:

- Work with BCC to have the industry incubator completed by the end of the year
- Work closely with the college's Work Force Training division to create course curriculum to support new and existing industries' training needs

Economic Development Commission

- 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:

- Work with Retail Strategies to complete the Brunswick County Retail Study by the end of the year
- 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/Community Development

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 454,215	\$ 513,327	\$ 467,747	\$ 481,565
Fringe benefits	158,323	182,987	183,034	190,431
Operating costs	229,954	212,078	250,650	168,708
Capital outlay	-	11,000	20,000	-
Total expenditures	\$ 842,492	\$ 919,392	\$ 921,431	\$ 840,704
Permits & Fees	22,386	15,700	15,700	18,750
Other revenues	168	5	5	580
Total revenues	\$ 22,554	\$ 15,705	\$ 15,705	\$ 19,330
Number of FTE's	9.0	9.0	9.0	9.0

Department Purpose

Planning/Community Development Department promotes orderly development and preservation of the community's natural and man-made assets through the implementation of policies and ordinances adopted by the Board of Commissioners. Community Development focuses on how to build community capacity through an array of programs that include, but are not limited to, housing rehabilitation for low to moderate income persons, restoration and/or preservation of older neighborhoods, communities and properties. Goals also include meeting infrastructure (i.e., water and wastewater) needs for low and moderate income residents.

The Planning/Community Development department works closely with other County departments, as well as applicable outside organizations, to ensure proper review of development activity in a timely manner.

The department provides recommendations and performs specialized planning activities in response to the needs and directives of the Board of Commissioners, the Planning Board, the Board of Adjustment and County Management.

Goals and Objectives

Goal: Improve customer service with on-going implementation of service-based initiatives for development approval processing.

Objectives:

- Implement improvements approved by the Board of Commissioners to the Unified Development Ordinance to strengthen positive elements and to refine requirements to match current economic conditions
- Continue improvements to permit processing procedures to improve timeliness and convenience to customers
- Complete physical space improvements to provide a customer-service oriented environment
- Continue efforts to further streamline and enhance on-line applications in cooperation with MIS, Inspections, Central Permitting and other development related departments
- Continue focus on improving internal procedures to reduce processing time for development review and approval

Planning/Community Development

FY 14/15 Projected Cost - \$2,000
Projected Recurring Annual Cost - \$0

Goal: Support provision of affordable housing through collaborative efforts and leveraging with public and private sector resources.

Objectives:

- Identify affordable housing tax credit development application(s) that the County's support would be beneficial in the development's success while meeting housing affordability needs
- Work with other potential affordable housing developments to identify beneficial roles for the County to contribute to project success
- Serve as a catalyst with other public agencies and non-profit organizations in collaborative efforts to promote affordable housing

FY 14/15 Projected Cost - \$0
Projected Recurring Annual Cost - \$0

Goal: Distribute the Brunswick County Historical Resources Survey Manuscript and complete the Brunswick County Greenway/Blueway Master Plan.

Objectives:

- Partner with the Brunswick County Historical Society, Southport Historical Society and other grassroots organizations to publicize the availability of the Brunswick County Historical Resources Survey Manuscript document
- 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 in 2014-15
- 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, Health and Human Services and other collaborations as appropriate
- Seek grant funding opportunities to develop a regional canoe/kayak blueway along the Waccamaw River and Brunswick Nature Park

FY 14/15 Projected Cost - \$1,000
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!**

Planning/Community Development

- 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.

Goal: Continue with housing rehabilitation efforts within the County to assist approximately 80 low to moderate income homeowners to improve housing conditions and preserve/maintain existing housing stock as an affordable housing strategy.

Objectives:

- Complete replacement housing for two (2) low income owner/occupied units. (2012 Community Development Block Grant (CDBG) Scattered Site Grant Program)
- Assist 10 of the 20 identified low income owner occupant, special needs persons with imminent housing repair needs. (NCHFA 2013 Urgent Repair Grant program (URP13))
- Identify 20 additional homeowners and complete imminent housing repairs for 3 units. (NCHFA 2014 Urgent Repair Grant program (URP14))
- Rehabilitate 10 of the 15 identified low income owner/occupied housing units to preserve existing housing stock. (2012 U.S.D.A. Housing Preservation Grant (HPG12))
- Provide three (3) low-moderate income, senior or disabled homeowners with substantial energy related rehabilitation work. (NCHFA 2014 Single Family Rehabilitation Grant Program (SFR14))
- Assist 20 low income homeowners with emergency home repairs by leveraging State and Federal housing funds. (County Community Development Program Funds)

FY 14/15 Projected Cost - \$225,000 (CDBG12 Scattered Site Grant Funds)
Projected Recurring Annual Cost - \$0

FY 14/15 Projected Cost - \$90,000 (\$75,000 URP13 Grant with \$15,000 County Match)
Projected Recurring Annual Cost - \$15,000 County Match

FY 14/15 Projected Cost - \$120,000 (\$100,000 URP14 Grant with \$20,000 County Match)
Projected Recurring Annual Cost - \$20,000 County Match

FY 14/15 Projected Cost - \$134,148 (\$89,148 HPG12 with \$45,000 County Match)
Projected Recurring Annual Cost - \$45,000 County Match

FY 14/15 Project Cost - \$160,000 (SFR14 Grant)
Projected Recurring Annual Cost - \$0

FY 14/15 Project Cost - \$30,000 (County Community Development Program Fund Allocation)
Projected Recurring Annual Cost - \$0

Goal: Continue with efforts to assist at least 20 low/moderate income residents of Brunswick County connect to public water lines.

Objectives:

- Complete 29 hook-ups to County water for 29 low to moderate income residents. (CDBG 2011 Water Hook-up Grant).
- Connect 15 low to moderate income residents to County water. (County Water Hook-up Funds).

FY 14/15 Projected Cost - \$25,000 (County Water Hook-Up Funds)
Projected Recurring Annual Cost - \$25,000

Planning/Community Development

Goal: Assist in building capacity of local community development corporations and other non-profits focused on serving Brunswick County residents with housing repair needs.

Objectives:

- Provide capacity building training to local community development corporation. (2012 CDBG Talent Enhancement Capacity Building Grant).
- Assist 20 low income homeowners with critical housing repairs by funding material costs for volunteer groups to perform repairs. (County Non-Profit Committee Funding).
- Promote economical incentives and equitable affordable housing with assistance from local community development corporation. (CDBG 2014 Catalyst Grant).
- Continue job shadowing/training for staff of local non-profits to assist in housing rehabilitation efforts.

FY 14/15 Project Cost - \$25,000 (Non-Profit Committee Funding)
 Projected Recurring Annual Cost - \$25,000

FY 14/15 Project Cost - \$500,000 (CDBG14 Catalyst Grant Funds)
 Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	14 ^[1]	21	12	14
Avg # of Rezonings Processed within 90-120 days	12	18	11	14
# of Rezonings <5 Acres	7	10	8	8
# of Rezonings 5 – 49.99 Acres	4	9	3	3
# of Rezonings 50 – 99.99 Acres	0	0	0	3
# of Rezonings >100 Acres	2	2	1	0
Most Requested Rezonings				
# of Rezonings to R-7500	1	0	2	1
# of Rezonings to R-6000	3	1	1	1
# of Rezonings to MR-3200	0	2	0	1
# of Rezonings to C-LD	8	9	2	6
# of Rezonings to Other	2	9	6	6
# of Rezonings Amended by Staff	0	0	1	1
# of Rezonings Recommended by Planning Board - Reversed by Board of Commissioners	0	0	0	0
# of Land Use Plan Amendments Processed	5	11	5	6
% of Land Use Plan Amendments Approved	100%	90%	100%	100%
% of Land Use Plan Amendments Denied	0%	10%	0%	0%

Planning/Community Development

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY14/15 Projected</i>
Workload (output) Measures				
FY11 Urgent Repair Grant				
Total # of Potential Units Identified	20	0	0	0
Total # of Units Assisted	11	20	0	0
FY11 Single Family Rehab Grant (SFR)				
Total # of Potential Units Identified	6	3	0	0
Total # of Units Assisted		4	2	0
FY12 Urgent Repair Grant				
Total # of Potential Units Identified		20	0	0
Total # of Units Assisted		6	14	0
FY11 CDGB Water Hook-up				
Total # of Potential Units Identified	31	0	0	0
Total # of Units Assisted		21	8	0
FY12 USDA Housing Preservation Grant				
Total # of Potential Units Identified		13	2	0
Total # of Units Assisted		9	5	10
FY12 CDBG Scattered Site Housing Grant				
Total # of Potential Units Identified			2	0
Total # of Units Replaced				2
FY12 CDBG Capacity Grant				
# of Non-Profits Assisted			1	0
FY13 Urgent Repair Grant				
Total # of Potential Units Identified			20	0
Total # of Units Assisted			10	10
FY14 Urgent Repair Grant (Proposed)				
Total # of Potential Units Identified				20
Total # of Units Assisted				3
FY14 Single Family Rehab Grant (Proposed)				
Total # of Potential Units Identified			3	4
Total # of Units Assisted				3
FY11/12 Contract Services				
Total # of Potential Units Identified	20	15	10	0
Total # of Units Assisted	11	8	2	2

Planning/Community Development

Key Performance Measures:	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Estimated	FY14/15 Projected
Workload (output) Measures				
FY12/13 Cty Comm Develop Program				
Total # of Potential Units Identified	3	14	0	0
Total # of Units Assisted		17	0	0
FY13/14 Cty Comm Develop Program				
Total # of Potential Units Identified			10	0
Total # of Units Assisted			10	0
FY14/15 Cty Comm Develop Prgrm (Proposed)				
Total # of Potential Units Identified				20
Total # of Units Assisted				15
FY12/13 County Water Hook-up				
Total # of Potential Units Identified		20	0	0
Total # of Units Assisted		9	1	0
FY13/14 County Water Hook-up				
Total # of Potential Units Identified			20	0
Total # of Units Assisted			5	0
FY14/15 County Water Hook-up (Proposed)				
Total # of Potential Units Identified				15
Total # of Units Assisted				15
FY13/14 Non-Profit Committee Funding				
Total # of Potential Units Identified			25	25
Total # of Units Assisted			15	20
FY14/15 CDBG Catalyst Grant (Proposed)				
Total # of Potential Units Identified				5
Housing Rehab - Joint Partnerships				
Assisted With Other Agency Sources	1	7	20	2
Referrals Only	5	10	10	8
No. of Inquiries for Possible Assistance	107	129	163	120

Public Housing

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 185,156	\$ 193,455	\$ 193,575	\$ 199,640
Fringe benefits	71,471	74,374	74,254	82,290
Operating costs	2,207,724	2,111,239	2,211,943	2,123,894
Capital outlay	-	-	-	-
Total expenditures	\$ 2,464,351	\$ 2,379,068	\$ 2,479,772	\$ 2,405,824
Restricted intergovernmental	2,305,740	2,217,723	2,293,377	2,217,723
Sales & Services	10,873	31,704	56,754	45,912
Investment earnings	212	-	-	-
Other revenues	174	150	150	200
Total revenues	\$ 2,316,999	\$ 2,249,577	\$ 2,350,281	\$ 2,263,835
Number of FTE's	4.0	4.0	4.0	4.0

Department Purpose

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

Goals and Objectives

Goal: Revise and implement policies and procedures to improve leasing rate by 3% - 5% (an additional 12-20 new households).

Objectives:

- Decrease subsidy standards. HUD guidelines require the housing agency to "establish subsidy standards for the determination of family unit size, and that such standards provide for a minimum commitment of subsidy while avoiding overcrowding". Our current standards provide a separate bedroom for the following:
 - Persons of different generations
 - Persons of the opposite sex, other than spouses
 - Children of the opposite sex, age 3 and older
 - Space may be provided for a child who is away at school but who lives with the family during school recesses

We will be recommending to the HHS advisory board the following changes to our subsidy standards.

- Adults of the same sex, regardless of age, will be issued a voucher based on two persons per bedroom
- Young children of the opposite sex will be issued a separate bedroom at age 11 and older
- Space will not be provided for a child who is away at school but lives with the family during school recesses

Public Housing

Objectives:

- Decrease Payment Standards. HUD issues Fair Market Rents (FMR) and the housing agency is required to establish Payment Standards at 90% to 110% of the FMR. At present we are at 100% of the FMR. We will be recommending to the HHS advisory board to decrease the payment standards for 2,3, & 4 bedroom voucher to 90% of the FMR

Current Standards		Recommend Change at 90%
One Bedroom	\$661	No change
Two Bedroom	\$818	\$736
Three Bedroom	\$1,078	\$970
Four Bedroom	\$1,230	\$1,107

(24 CFR 982.403(a)(b) provides exceptions to subsidy and payment standards. Regulations state “the housing agency may grant exceptions to the standards if the family request and the housing agency determine the exceptions are justified by the health or disability of family members or other individual circumstances.)

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

Key Performance Measures:	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Voucher Issuance – New	n/a	78	75	75
Voucher Issuance – Move	n/a	43	40	40
HAP Contracts Executed – New	n/a	60	60	60
HAP Contracts Executed – Move	n/a	37	35	35
Annual Reexaminations Performed	n/a	314	300	300
Annual Review Inspections	n/a	291	288	285
Re-inspection of Failed Units	n/a	109	131	130
Initial (New) Inspections	n/a	99	75	75

Soil and Water

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 129,194	\$ 135,203	\$ 137,205	\$ 138,583
Fringe benefits	52,020	53,795	53,695	59,483
Operating costs	13,970	14,850	16,063	14,850
Capital outlay	-	-	-	-
Total expenditures	\$ 195,184	\$ 203,848	\$ 206,963	\$ 212,916
Restricted Intergovernmental	30,275	30,275	30,275	30,275
Permits & Fees	1,746	500	1,615	500
Total revenues	\$ 32,021	\$ 30,775	\$ 31,890	\$ 30,775
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick Soil & Water Conservation District Board includes 3 elected positions and 2 appointed by the North Carolina Soil & Water Conservation Commission. The District Board directs staff with program implementation. Through voluntary actions of landowners the district encourages the conservation of land and water, improvement of water quality, enhancement of wildlife habitat, farmland preservation and forest management.

Goals and Objectives

Goal: Preservation of Historical Maps

Objectives:

- Digitize Aerial Photographs through Brunswick County GIS for public viewing
- Catalog 1972, 1988, and 1992 historical photographs received from the USDA-Farm Services Agency

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Provide service utilizing updated lagoon survey equipment to producers.

Objectives:

- Establish procedure to reserve lagoon survey equipment
- Provide training to producers on usage of equipment

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Soil and Water

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	7,209	12,652	16,307	13,807
Conservation Planned Acres	149	119	200	200
Participation in Environmental Education	134	342	200	200
Number of Citizens Assisted	145	142	150	150
Program Funds Allocated	17,506	12,435	16,307	13,807
Conservation Applied Acres	119	300	200	200
Technical Assistance Funding Received	7,949	7,949	7,949	7,949

Economic Development Other Agencies

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Dredging Projects	\$ 116,475	\$ -	\$ 369,150	\$ -
Total expenditures	\$ 116,475	\$ -	\$ 369,150	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2015, there were no contributions to outside agencies to support Economic Development activities.

Brunswick County Occupancy Tax

Fund Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Operating costs	\$ -	\$ -	\$ 1,340,000	\$ 1,250,000
Total expenditures	\$ -	\$ -	\$ 1,340,000	\$ 1,250,000
Restricted intergovernmental	-	-	1,340,000	1,250,000
Total revenues	\$ -	\$ -	\$ 1,340,000	\$ 1,250,000

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 is a discretely presented component unit of the county. 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 proceeds are transferred to the TDA who is authorized to spend these proceeds to promote travel, tourism and conventions within the county. The Occupancy Tax Fund has been used to account for these proceeds. In FY 2014, the proceeds were collected as part of the general fund economic development function. The occupancy tax proceeds will no longer be presented as a Special Revenue Fund.

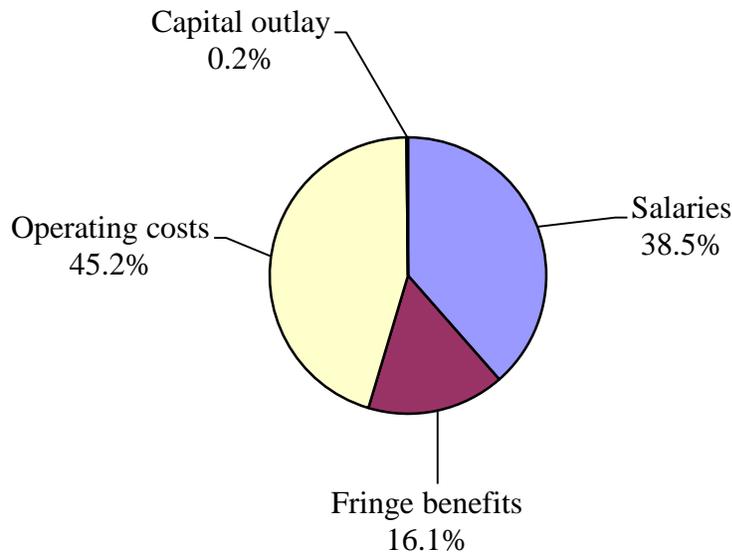
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Human Services Budget Summary

Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 9,235,319	\$ 10,097,337	\$ 9,844,257	\$ 10,342,638
Fringe benefits	3,674,189	3,976,820	4,008,342	4,319,386
Operating costs	12,023,852	10,483,004	14,544,738	12,132,263
Capital outlay	118,123	99,000	254,925	48,817
Total expenditures	\$ 25,051,483	\$ 24,656,161	\$ 28,652,262	\$ 26,843,104
Restricted intergovernmental	13,913,410	11,366,131	14,409,573	13,669,665
Permits and Fees	56,777	56,700	56,700	46,700
Sales and service	798,130	670,250	670,250	670,250
Other revenue	65,306	87,441	129,050	47,300
Fund balance appropriated	-	555,500	636,406	17,500
Total revenues	\$ 14,833,623	\$ 12,736,022	\$ 15,901,979	\$ 14,451,415
Number of FTE's	218.0	220.0	220.0	213.0

Human Services Approved Expenditures FY 2015



Health Services

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 3,455,801	\$ 3,699,137	\$ 3,726,057	\$ 3,874,608
Fringe benefits	1,338,944	1,412,599	1,456,121	1,602,839
Operating costs	1,644,538	2,143,172	2,357,696	1,724,878
Capital outlay	18,887	15,000	92,643	-
Total expenditures	\$ 6,458,170	\$ 7,269,908	\$ 7,632,517	\$ 7,202,325
Restricted intergovernmental	2,654,939	2,472,056	2,531,782	2,367,352
Sales & Services	798,130	670,250	670,250	670,250
Other revenues	17,614	-	33,671	-
Fund balance appropriated	-	555,500	636,406	17,500
Total revenues	\$ 3,470,683	\$ 3,697,806	\$ 3,872,109	\$ 3,055,102
Number of FTE's	75.0	75.0	76.0	77.8

Department Purpose

The mission of Brunswick County Health Services 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 continue to improve customer service and increase revenues and efficiencies by gaining proficiency of our new 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 generates 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 allows the streamlining of scheduling of appointments, fee and eligibility determinations, and the billing of third party payers and self-payers. Medicaid incentives and Health Escrow is the primary funding source.

Objectives:

By August 2014, Brunswick Health Services will be proficient in the fully integrated EHR system.

- February 2014 - Train and implement the system
- March 2014 – Full implementation of system
- April 2014 - Received first EMR Incentive Payments \$63,000
- September 2014 – Achieve proficiency amongst all staff

Health Services

FY 14/15 Projected Recurring Annual Cost – \$50,000 Minus Incentive of \$25,000* for Balance of \$25,000

*Five total years of incentives

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
WIC Vouchers Issued Per FTE	2,385	2,514	2540	2592
BCCCP Patients Screened Per FTE	315	352	350	350
Laboratory Services Per FTE	10,157	9,600	10,000	10,000
Adult Health Patients Seen Per FTE	580	642	616	650
Child Health Patients Seen Per FTE	361	416	425	435
Employee Health Patients Seen Per FTE	na	na	441	500
Efficiency Measures				
Percentage of onsite applications completed within two weeks	95%	98%	98%	98%
Percentage of Recommended Immunizations recorded into State Registry	95%	97%	99%	99%
Effectiveness Measures				
County Health Factors Ranking of 100 Counties	33	32	32	30

Social Services

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 5,691,059	\$ 6,275,553	\$ 5,995,553	\$ 6,347,950
Fringe benefits	2,300,842	2,512,933	2,500,933	2,660,763
Operating costs	7,528,347	5,656,048	8,914,176	8,087,831
Capital outlay	-	84,000	84,000	48,817
Total expenditures	\$ 15,520,248	\$ 14,528,534	\$ 17,494,662	\$ 17,145,361
Restricted intergovernmental	11,129,709	8,894,075	11,752,979	11,300,861
Permits & Fees	56,777	56,700	56,700	46,700
Other revenues	-	45,441	46,441	5,300
Total revenues	\$ 11,186,486	\$ 8,996,216	\$ 11,856,120	\$ 11,352,861
Number of FTE's	141.0	142.0	141.0	132.2

Department Purpose

The Department of Social Services provides services primarily mandated by State and Federal regulations 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 Enforcement and Collections.

Goals and Objectives

Goal: To improve service delivery.

Objectives:

- Continue to provide cross training to transition economic service staff from one program caseworkers to universal workers - clients will only need to tell their story one time
- Continue to identify training needs and provide subsequent training to all economic service staff on NC FAST as the department transitions from the outdated eligibility programs
- Hire six new economic service staff: two (2) data entry, two (2) Income Maintenance Caseworker I, and two (2) Income Maintenance Caseworker II thus allowing the department to change work flow process and meet application and recertification timelines
- Continue to collaborate with Community partners enhancing the programs to support older youth in Foster Care as they transition to independent living
- Continue to expand the number and diversity of Foster Homes located in Brunswick County
- Continue to enhance staff customer service skills by sending staff to appropriate trainings (customer service, data entry, and supervisory trainings)

FY 14/15 Projected Cost: \$125,000 for six (6) new staff members (Medicaid processing reimbursement rate has increased from 50% to 75%. The increased rate of reimbursement is expected to cover the cost of the new positions. Seventy-five percent (75%) Medicaid processing reimbursement does not have an end date.

Training Budget requested for FY 14/15 of \$10,000 (\$5,000 increase from FY 13/14)

Projected Recurring Annual Cost: staff salary and benefits

Social Services

Goal: To improve Medication Transportation efficiency and service delivery

Objectives:

- Purchase Transportation Scheduling Software which can be used by up to three agencies
- Software will allow for improved collaboration with other county transportation providers to work toward one central county transportation scheduling system
- Software would improve communication and efficiency for Brunswick Transit System, Emergency Services and the Department of Social Services
- Software would improve timeliness of vendor payment and subsequent reimbursement and decrease time to schedule and coordinate trips, thus allowing timely follow-up with consumers

FY 14/15 Projected Cost: \$23,817 to purchase CTS software which can be used by three agencies.
Projected Recurring Annual Cost: \$12,300 (for three agencies). DSS will receive 50% reimbursement for cost and annual maintenance fees allocation.

Goal: To improve Client and Staff Safety

Objectives:

- Purchase security system for DSS building which will help ensure safety for all employees and clients

FY 14/15 Projected Cost: \$25,000 to purchase security system similar to Health Department system. DSS received quotes from two security system vendors.
Projected Recurring Annual Cost: \$0

Goal: To scan all economic service forms into NC Fast

Objectives:

- Develop process for scanning all Food and Nutrition Services and Medicaid applications, recertifications, and evidence into NC Fast
- Develop scanning unit to ensure all forms are entered and named according to set standard
- Improve ability to monitor quality assurance and program integrity

FY 14/15 Projected Cost – scanning equipment contract \$315.00 per month
Projected Recurring Annual Cost – monthly contract expense

Goal: To improve Quality Assurance in all programs

Objectives:

- Develop Quality Assurance team to review records from all programs monthly
- Ensure files are complete
- Documentation is complete and accurate
- Identify staff training needs
- Improve State and Federal audit results, ensure agency meets quality standards

FY 14/15 Projected Cost - \$0
Projected Recurring Annual Cost - \$0

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Child Support Agent Caseload	369	379	395	387
Child Support Collections	\$7,479,535	\$7,400,496	\$7,479,535	\$7,400,496
Food Stamp Caseload – Monthly Average	7,765	8,230	8,680	8950
Medicaid Caseload – Monthly Average	13,645	14,102	14,750	15,200
Food Stamp Applications – Yearly Total	7,462	10,331	11,450	12,500
Adult Medicaid Application – Yearly Total	2,736	2,561	2,650	2,775
Family and Children Applications – Yearly Total	6,700	6,848	6,900	7,250
Applications in NC FAST	n/a	n/a	6,638	7,850
Nursing Home Assisted Living Cases – Monthly Total	475	502	525	575
Community Alternative Program – Funded Slots	45	45	45	45
Transportation (one way trip yearly total)	14,746	12,477	13,000	14,500
Efficiency Measures				
Adult Protective Service Reports – Yearly Total	312	280	300	300
Child Protective Service Reports – Yearly Total	722	727	730	740
Effectiveness Measures				
Food Stamp Application Processing Time	28	25	22	29
Adult Medicaid Application Processing Time (MAD 90 Day Standard)	53	44	40	85
Adult Medicaid Application Processing Time (non-MAD 90 Day Standard)	33	28	24	85
Family and Children Medicaid Application Processing Time (45 Day Standard)	23	14	12	45
Adoption: Adoption within 24 months	47.06%	60%	60%	60%
Foster Placements: 2 or fewer Placements	86.49%	94.59%	95%	95%
Reunification: Reunited within 12 months	86%	70%	73%	73%
Maltreatment: repeat within 6 months	5.77%	10.11%	6%	6%
CPS – Initiated Reports Timely	96.6%	96.2%	96.5%	97%
Completed CPS Reports Timely	58.9%	75.5%	77%	78%

CoastalCare

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Operating costs	\$ 703,383	\$ 692,000	\$ 707,400	\$ 692,000
Total expenditures	\$ 703,383	\$ 692,000	\$ 707,400	\$ 692,000
Restricted Intergovernmental	5,691	-	7,062	-
Other revenue	47,692	42,000	48,938	42,000
Total revenues	\$ 53,383	\$ 42,000	\$ 56,000	\$ 42,000
Number of FTE's	-	-	-	-

Department Purpose

CoastalCare (formerly known as Southeastern Mental Health), is a local public agency that provides access and oversight of services for mental health, intellectual/developmental disabilities and substance use disorders, and affiliated programs. CoastalCare is committed to the maintenance of a collaborative relationship with organizations across the five county catchment area and beyond to improve the lives of the individuals they serve.

Veterans Services

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 88,459	\$ 122,647	\$ 122,647	\$ 120,080
Fringe benefits	34,403	51,288	51,288	55,784
Operating costs	11,729	12,584	12,584	12,554
Capital outlay	-	-	-	-
Total expenditures	\$ 134,591	\$ 186,519	\$ 186,519	\$ 188,418
Restricted Intergovernmental	1,452	-	-	1,452
Total revenues	\$ 1,452	\$ -	\$ -	\$ 1,452
Number of FTE's	2.0	3.0	3.0	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 the necessary applications and required forms, 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, medical care, loan guaranty, and education.

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

Goals and Objectives

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

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 services we provide
- Give presentations to local organizations to promote awareness of federal and state benefits available to veterans and their eligible dependents
- Advertise in the two local newspapers concerning veterans' benefits as well as local media sources
- Send emails out to our veteran's 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
- Contact veterans that receive service connected rating granting them permanent and total disability to inform them of additional benefits that they and their dependents may be eligible for due to new rating
- Update our department's county website with any changes

FY 14/15 Projected Cost - \$3,000

Projected Recurring Annual Cost - \$3000

Veterans Services

Key Programs, Objectives and Measures

<i>Key Performance Measures: Veteran Services</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Total In-Person Contacts	1,940	2,000	2,050	2,100
Total Telephone Calls	6,698	6,749	6,800	6,850
Emails/Faxes	806	767	810	820
New Clients added to VIMS	444	383	390	400
Forms Generated using VIMS	2,908	2,921	2,960	3,000
Records Edited in VIMS	2,441	2,586	3,207	3,250
Letters sent to recently discharged veterans	22	23	23	25
Effectiveness Measures				
Compensation & Pension expenditures paid by VA in Brunswick County	\$37,074,000	\$35,505,000	\$36,000,000	\$37,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	\$2,570,000	\$2,105,000	\$2,300,000	\$2,500,000
Insurance & Indemnities paid by VA in Brunswick County	\$606,000	\$640,000	\$645,000	\$650,000
Medical care expenditures paid by the VA in Brunswick County	\$13,105,000	\$13,670,000	\$13,700,000	\$13,800,000
Grand total of all expenditures paid by the VA in Brunswick County (including medical care)	\$53,355,000	\$51,921,000	\$53,500,000	\$55,000,000

Note: The VA gives their expenditures based on the calendar year. So the figures shown for our FY 11/12 are the VA's 2011 calendar year and our FY 12/13 is the VA's 2012 calendar year.

VIMS, stands for Veteran Information Management System, and is the computer software program we use for our client data base and to generate the majority of the forms we use. The number of new clients added using VIMS is down due to all of the Rural Health Events we have held. During these events, we are getting veterans signed up for VA healthcare and we don't have the use of our computer program. All forms are completed by hand. Therefore, the new clients and the forms completed at these events don't make it into our data base. However, you will note the VA paid out an increase of \$565,000 in medical care to Brunswick County Veterans, which shows that the Rural Health Events have been successful.

Human Services Other Agencies

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Boys and Girls Club	\$ 10,000	\$ -	\$ -	\$ -
Brun Co Family Assistance Agny	100,000	100,000	100,000	-
Brunswick Sr Resources Inc	1,550,000	1,550,000	1,550,000	1,565,000
Brun Co Health Related Grant	-	-	455,870	-
Communities in Schools	65,000	40,000	40,000	-
Hope Harbor Home	90,000	90,000	90,000	-
Juvenile Crime Prevention Council	6,036	-	6,000	-
Literacy Council	15,000	15,000	15,000	-
Lower Cape Fear Hospice	50,000	50,000	50,000	50,000
New Hope Clinic	50,000	50,000	50,000	-
JCPC Coastal Horizons	22,169	-	35,562	-
JCPC Teen Court	53,450	-	46,250	-
Providence Home	75,000	35,000	65,000	-
Rape Crisis/Coastal horizons	49,200	49,200	49,200	-
COL-Senior Centers	99,236	-	78,282	-
Total expenditures	\$ 2,235,091	\$ 1,979,200	\$ 2,631,164	\$ 1,615,000
Restricted Intergovernmental	121,619	-	117,750	-
Total revenues	\$ 121,619	\$ -	\$ 117,750	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2015 Brunswick County contributed to non-profit agencies to support human service efforts as follows:

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.

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.

Education

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Brunswick Community College	\$ 3,657,105	\$ 3,781,447	\$ 3,781,447	\$ 3,549,447
Brunswick County Schools	33,018,049	34,139,363	34,139,363	34,034,823
Total expenditures	\$ 36,675,154	\$ 37,920,810	\$ 37,920,810	\$ 37,584,270
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Brunswick Community College	\$ 3,657,105	\$ 3,781,447	\$ 3,781,447	\$ 3,549,447
Total expenditures	\$ 3,657,105	\$ 3,781,447	\$ 3,781,447	\$ 3,549,447
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

To provide opportunities for individuals to be successful through accessible, high quality programs and services that meet the educational, cultural and workforce development needs of the community.

Goals:

- To educate, qualify, and prepare students to be successful in professional technical careers and/or transfer programs using traditional and/or distance learning
- To promote student access and success by providing quality academic and support services
- To provide quality workforce training and to promote economic development
- To prepare adult learners for college and career programs through foundational skills, English as a second language, high school equivalency, and developmental studies
- To provide opportunities for life-long learning, cultural enrichment, and global awareness
- To employ and support qualified, diverse faculty and staff that promote a student-centered learning environment
- To effectively manage and expand the College's fiscal resources
- To provide a safe, well-maintained learning environment and strong support for administrative and instructional technology and to encourage sustainability practices
- To foster a collegial atmosphere and open communication
- To continually collect and assess data to monitor and improve student learning and administrative performance

Brunswick Community College has completed all buildings and renovations, with the exception of the Southport Center funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004.

Brunswick Community College

Bond Construction Projects

The BCC Athletics and Aquatics Center includes a gymnasium, indoor pools, fitness center, walking track, weight and aerobic rooms, offices, and a classroom.

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, receptions, and to support community programs. The project also expanded the back-stage space of the auditorium.

The BCC Student Center addition houses student activity space, cafeteria, the Bookstore and Police Department.

The Applied Plant Sciences Facility provides teaching facilities for the Horticulture Technology and Turf-grass Management programs. The facility includes a classroom/laboratory building, two greenhouses, plant materials storage structures, and shaded and full-sun garden spaces.

The original bond was to support a continuing education center. Due to the delay in the construction, the cost of construction could not support the construction of a new CE building. In turn, the bond supported the renovation of Building D as the CE building. In 2006-07 CE occupied the facility before the renovation was completed in 2008-09. In 2008 – 2009, CE was dislocated from Building D.

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 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Brunswick County Schools	\$ 33,018,049	\$ 34,139,363	\$ 34,139,363	\$ 34,034,823
Total expenditures	\$ 33,018,049	\$ 34,139,363	\$ 34,139,363	\$ 34,034,823
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 2013-2014 Brunswick County School System served over 12,470 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 1,562 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 795 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 \$34,034,823 to the school system in FY 15 under the terms of the agreement.

In 2014-2015, Brunswick County Schools expects membership of 12,571 an increase of 101 students or a .8 percent increase from the 2013-2014 student average daily membership.

During the 2013-2014 school year, 769 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 51 students for the 2014-2015 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 2015, the county ad Valorem funded operating budget to the school system is \$33,335,477 which is a decrease of \$102,392 or .31% under the prior year amount of \$33,437,869. Debt service for the county schools for FY 2015, funded by ad Valorem revenue totals \$6.3 million and funded by local option sales tax totals \$2.6 for a total of \$8.9 million. The School System was allocated \$3,585,120 for the annual capital improvement plan dedicated to small capital improvement projects, \$1,000,000 for the Waccamaw gym facility, \$1,800,000 for North High and Leland Middle Modular Classrooms and \$500,000 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$2,138,984, \$800,000 of NC Education Lottery proceeds, \$699,346 of current year ad Valorem taxes appropriated under the funding agreement, \$2,246,790 of prior year collections of ad Valorem taxes and \$1,000,000 of Local Fund Balance.

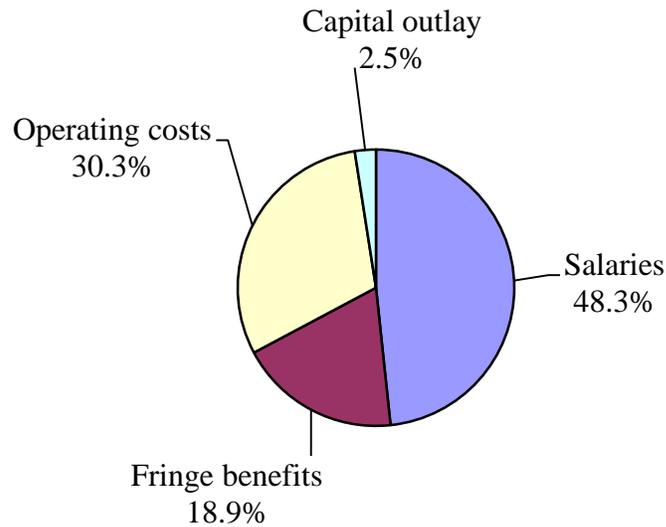
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Cultural and Recreational Budget Summary

Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,804,160	\$ 1,928,433	\$ 1,929,033	\$ 1,980,872
Fringe benefits	675,777	700,073	719,078	774,637
Operating costs	1,073,442	1,257,404	1,262,204	1,243,081
Capital outlay	67,763	144,500	144,500	101,000
Total expenditures	\$ 3,621,142	\$ 4,030,410	\$ 4,054,815	\$ 4,099,590
Restricted intergovernmental	124,107	120,000	120,000	120,000
Sales and service	243,278	232,900	233,400	282,600
Other revenue	36,251	36,500	37,200	36,500
Total revenues	\$ 403,636	\$ 389,400	\$ 390,600	\$ 439,100
Number of FTE's	39.0	39.0	39.0	39.0

Cultural and Recreational Approved Expenditures FY 2015



Library

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 640,040	\$ 675,536	\$ 675,536	\$ 692,640
Fringe benefits	274,509	286,699	294,265	318,518
Operating costs	238,802	305,600	305,600	275,600
Capital outlay	-	-	-	-
Total expenditures	\$ 1,153,351	\$ 1,267,835	\$ 1,275,401	\$ 1,286,758
Restricted intergovernmental	124,107	120,000	120,000	120,000
Sales and service	20,248	20,000	20,000	20,000
Other revenue	34,951	36,500	36,500	36,500
Total revenues	\$ 179,306	\$ 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, economic and cultural growth of Brunswick County's citizens. Providing and promoting free access to a broad spectrum of ideas and information in a variety of formats and media. To offer recreational reading, viewing, and listening materials in formats that people of all ages can use. The Library also provides instruction and assistance in finding, evaluating, and using materials, technology and information effectively while maintaining a convenient, safe and comfortable place where people can meet and interact.

Goals and Objectives

Goal: To ensure all Brunswick County Libraries operate more effectively and efficiently for county government and residents.

Objectives:

- Replace all circulation and processing equipment with new computers that will interface correctly with new Polaris software and with County programs such as KRONOS
- Revise schedules for reserves and overdue notifications
- Re-design Library web pages, add useful links and communicate changes to citizens of Brunswick County
- Re-register all library users to update current addresses, phone numbers, email addresses
- Locate overdue accounts and make every effort to collect

FY 14/15 Projected Cost - \$30,000
Projected Recurring Annual Cost - \$0

Goal: To enhance the features of the library so the Citizens of Brunswick County will receive full benefits when visiting local libraries.

Objectives:

- Take advantage of the POI's services and contacts
- Reconsider all current programs in light of staff, budget and volunteer resources

Library

- Conduct summer reading programs for children and adults
- Publicize eBooks, NC-LIVE, Ancestry Library, employment resources and other free-through-the Library electronic resources.

FY 14/15 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Estimated</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Total items circulated	547,559	560,000	575,000	555,000
Uses of electronic equipment	93,497	95,000	90,000	94,000
Door count	269,767	275,000	280,000	270,000
Registered card holders	56,350	58,000	60,000	59,000
Program attendance	13,791	15,000	18,000	18,000
Efficiency Measures				
Cost per service hour per branch	\$19.37	\$20.00	\$21.00	\$23.00
Card holders as % of population	51%	53%	55%	52%
Effectiveness Measures				
Maximum waiting time for a new book	8 weeks	10 weeks	10 weeks	8 weeks
Satisfaction with reference response	87%	92%	95%	95%
New card registrations	4,198	5,000	5,000	5,000

Parks and Recreation

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,164,120	\$ 1,252,897	\$ 1,253,497	\$ 1,288,232
Fringe benefits	401,268	413,374	424,813	456,119
Operating costs	834,640	951,804	956,604	967,481
Capital outlay	67,763	144,500	144,500	101,000
Total expenditures	\$ 2,467,791	\$ 2,762,575	\$ 2,779,414	\$ 2,812,832
Other revenue	1,300	-	700	-
Sales and service	223,030	212,900	213,400	262,600
Total revenues	\$ 224,330	\$ 212,900	\$ 214,100	\$ 262,600
Number of FTE's	22.0	22.0	22.0	22.0

Department Purpose

The Parks & Recreation Department is comprised of 7 divisions: Administration, Park Operations, Athletics, Fitness, Senior 50+ 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:

- Construction management of Town Creek Park project, including final punch list, grant closeout and grand opening
- Project bidding and construction management of Waccamaw Park, pending final funding approval
- Completion of site specific Master Plan for Ocean Isle Beach Park- Phase 2 per the Capital Improvement Plan- pending funding approval
- Completion of site specific Master Plan for Smithville Park- Phase 2 per the Capital Improvement Plan- pending funding approval
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2015
- Consistent search and application for grant/external funding for future park development

FY 14/15 Projected Cost - \$8,400,000

Projected Recurring Annual Cost - \$0

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

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 14/15 Projected Cost - \$1,400,593

Projected Recurring Annual Cost - \$1,400,593

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

Objectives:

- Promote existing amenities in our parks by offering new programs through new partnerships, with a special focus on the Amphitheater at Ocean Isle Beach Park (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)
- Expand Athletic Division staff to be able to offer new programming geared to meet the demands of lacrosse, girls volleyball specifically, with the ability to add additional programs in the future (Athletics)
- Incorporate new creative outdoor fitness programs to utilize existing facilities in parks, such as walking trails and Brunswick Nature Park (Fitness)
- Develop new creative programming geared toward serving the "Teen" population in Brunswick County (Fitness)
- Now that the official age of the Senior Population has changed to 50 years of age, we aim to seek cost efficient ways to develop more programs through partnerships and use of existing resources to serve the rapid growing population (Senior 50+ Programs)
- Participate in new Special Olympics program "Project UNIFY", a school-based program to promote inclusive sports programs (Special Populations)

FY 14/15 Projected Cost - \$81,000

Projected Recurring Annual Cost - \$81,000

Parks and Recreation

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Estimated</i>	<i>FY 14/15 Projected</i>
Workload (output) Measures				
Number of Community Involvements (Staff)	246	282	321	325
Amount of Grant Dollars Received	6,000	503,000	500,000	5,000
Number of Recreation Programs Offered	503	441	512	500
Number of New Programs Offered	17	33	15	25
Number of Community Co-Ops/Partners	329	336	377	375
Number of Community Buildings Rented-Paid	297	242	163	200
Efficiency Measures				
Number of Volunteer Hours	18,105	15,688	22,760	23,000
Effectiveness Measures				
Number of Work Related Injuries	0	1	1	0
Number of Work Days Lost to Injury	0	0	0	0
Number of Work Orders Processed	168	223	223	225
Amount of Time for Work Orders (hours)	2,091	2,203	1,870	2,000
Number of Park Inspections Conducted	624	624	624	624
Number of Equipment Inspections Conducted	1,630	2,152	1,844	1,850

General Debt Service

Debt Service Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Bond Principal	\$ 7,689,742	\$ 9,215,000	\$ 9,215,000	\$ 10,440,001
Bond Interest	6,274,019	3,753,877	3,753,877	3,389,527
Bond Fees and Issuance Costs	218,008	15,000	15,000	15,000
Total expenditures	\$ 14,181,769	\$ 12,983,877	\$ 12,983,877	\$ 13,844,528
ARRA Stim Debt / Interest Subs	13,403	11,655	11,655	9,193
Total revenues	\$ 13,403	\$ 11,655	\$ 11,655	\$ 9,193

Debt Service Expenditures by Function

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Education	\$ 11,489,739	\$ 10,761,177	\$ 10,761,177	\$ 11,640,331
Public Safety	572,153	560,175	560,175	547,300
Culture & Recreation	602,675	397,931	397,931	436,503
General Government	1,517,202	1,264,594	1,264,594	1,220,394
Total expenditures	\$ 14,181,769	\$ 12,983,877	\$ 12,983,877	\$ 13,844,528
ARRA Stim Debt / Interest Subs	13,403	11,655	11,655	9,193
Total revenues	\$ 13,403	\$ 11,655	\$ 11,655	\$ 9,193

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 ten years by \$550,091 in a net economic gain of \$504,590.

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 price 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 six years by \$106,543 in a net economic gain of \$100,683.

General Debt Service

The county does plan to issue Limited Obligation Bonds at the end of FY 15 for the North Brunswick High School classroom additions and the Waccamaw School gym/multi-purpose facility of approximately \$11.7 and debt service payments to begin in FY 16 from revenue sources of NC Education Lottery Proceeds and Article 40 and 42 Sales Tax Legislated for K-12 Schools. The county plans to provide funding sources to be determined which may include debt service of approximately \$4.0 million in FY 16 for improvements to Smithville Park, \$10.8 in FY18 for Senior Community Centers in Shallotte and Ash, Ocean Isle Beach, Shallotte, and Lockwood Folly parks and in FY 19 \$5.0 million for Cedar Grove Park Improvements and \$8.0 million 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, 2014, the outstanding governmental activities principal indebtedness of the county totals \$91,440,000. The budget for governmental activities debt service payments for fiscal year 2015 totals \$13,829,525.

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, 2014

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
2015	7,027,255	9,048,697	3,412,745	4,780,828	10,440,000	13,829,525
2016	7,502,982	9,230,907	3,417,018	4,668,235	10,920,000	13,899,142
2017	7,378,531	8,876,515	3,376,469	4,508,621	10,755,000	13,385,136
2018	7,567,788	8,789,234	3,117,212	4,112,243	10,685,000	12,901,477
2019	7,221,299	8,182,453	3,343,701	4,214,521	10,565,000	12,396,973
2020	7,151,848	7,870,435	3,333,152	4,071,322	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	338,278	348,426	2,136,722	2,429,005	2,475,000	2,777,431
2025-2029	-	-	6,765,000	7,344,369	6,765,000	7,344,369
Total Bonded Debt	55,692,804	64,547,854	35,747,196	44,505,700	91,440,000	109,053,554
Total Long- Term Debt	55,692,804	64,547,854	35,747,196	44,505,700	91,440,000	109,053,554

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2014

Assessed value of taxable property	\$25,259,280,314
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	<u>\$2,020,742,425</u>
Gross debt:	
Total bonded debt	\$ 154,622,808
Total limited obligation bonds	33,120,000
Total capital leases	<u>49,011,282</u>
Gross debt	<u>236,754,091</u>
Less: water and sewer bonds	<u>141,709,091</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 95,045,000</u>
Legal debt margin	<u><u>\$1,925,697,425</u></u>

Occupancy Tax Fund

Fund Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Operating costs	\$ 1,221,647	\$ 1,150,000	\$ -	\$ -
Total expenditures	\$ 1,221,647	\$ 1,150,000	\$ -	\$ -
Other taxes and licenses	1,221,647	1,150,000	-	-
Total revenues	\$ 1,221,647	\$ 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 is a discretely presented component unit of the county. 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 proceeds are transferred to the TDA who is authorized to spend these proceeds to promote travel, tourism and conventions within the county. The Occupancy Tax Fund has been used to account for these proceeds. In FY 2014, the proceeds were collected as part of the general fund economic development function. The occupancy tax proceeds will no longer be presented as a Special Revenue Fund.

Emergency Telephone System Fund

Fund Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Operating costs	\$ 412,249	\$ 535,810	\$ 545,428	\$ 527,632
Capital outlay	28,309	225,901	2,689,651	91,307
Total expenditures	\$ 440,559	\$ 761,711	\$ 3,235,079	\$ 618,939
Restricted intergovernmental	\$ 648,881	\$ 761,711	\$ 761,711	\$ 618,939
911 Center Consolidation Grant	-	-	2,071,691	-
Investment earnings	524	-	-	-
Fund balance appropriated	-	-	107,461	-
Transfer from General Fund	31,493	-	2,157	-
Total revenues	\$ 680,898	\$ 761,711	\$ 3,235,079	\$ 618,939

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 \$2,100,000 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 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 53,262	\$ 55,069	\$ 55,069	\$ 56,446
Fringe benefits	19,362	19,939	19,939	21,885
Operating costs	35,975	84,292	84,292	83,719
Total expenditures	\$ 108,599	\$ 159,300	\$ 159,300	\$ 162,050
Permits and Fees	154,324	157,500	157,500	160,700
Investment earnings	1,401	1,800	1,800	1,350
Fund balance appropriated	-	-	-	-
Total revenues	\$ 155,725	\$ 159,300	\$ 159,300	\$ 162,050
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 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 3,696,601	\$ 3,994,424	\$ 4,023,077	\$ 4,098,629
Fringe benefits	1,511,745	1,648,349	1,649,919	1,755,979
Operating costs	7,255,805	7,920,891	8,074,061	7,947,119
Capital outlay	3,092,737	2,316,000	3,636,812	2,700,000
Debt service	1,619,572	1,884,802	1,884,802	1,841,574
Transfer to Other Funds	3,698,480	3,350,000	3,929,192	3,650,000
Total expenditures	\$ 20,874,940	\$ 21,114,466	\$ 23,197,863	\$ 21,993,301
Restricted intergovernmental	298,109	291,605	291,605	263,693
Sales and service	19,902,637	19,187,053	19,374,553	19,766,172
Investment earnings	49,070	40,000	40,000	40,000
Other revenue	404,013	431,597	431,597	440,209
Issuance of Long-Term Debt	-	-	-	-
Fund balance appropriated	-	1,164,211	2,936,108	1,483,227
Total revenues	\$ 20,977,599	\$ 21,114,466	\$ 23,197,863	\$ 21,993,301
Number of FTE's	78.50	76.00	75.00	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

Water Distribution Division

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

Objectives:

- Install approximately 6,000 new fix based meters without interruption to service
- Document the installation of meters and meter equipment

FY 14/15 Projected Cost - \$1,000,000

Projected Recurring Annual Cost - \$1,000,000 (6th Year of 7 Year Program)

Water Treatment Divisions

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

Water Fund

- Initiate Design of 12 mgd Expansion of Northwest Water treatment Plant
- Participate in the Area Wide Optimization Program Sponsored by NC DENR
- Rehabilitate On-site Recycled Water System at Northwest WTP

FY 14/15 Projected Cost - \$1,500,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Miles of Water Lines Maintained	974	979	1,000	1,020
Number of County-Installed New Potable Water Meters	612	583	520	500
Number of County-Installed New Irrigation Meters	447	471	546	450
Efficiency Measures				
Effectiveness Measures				
Miles of Water Line per main leak	22.0	37.6	70	40
Average Days to Install Water Meter After Receipt of Fees	5	5	5	5

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	3,885.778	3,872.608	3,850	3,850
Efficiency Measures				
Number of Days with NTU Less than .2	363	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.04	\$0.99	\$1.04	\$1.05

Water Fund

Key Programs, Objectives, and Measures

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	1,059.147	1,011.715	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	\$1.80	\$2.28	\$1.95	\$1.90

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Total Gallons Pumped (million gallons)	9,457.720	9,251.170	9,300	9,700
Efficiency Measures				
Number of Outages	6	2	5	2
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.025	\$0.025	\$0.026	\$0.027

Wastewater Fund

Department Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Salaries	\$ 1,793,638	\$ 2,090,168	\$ 2,109,923	\$ 2,181,362
Fringe benefits	737,013	863,770	853,941	949,414
Operating costs	3,417,348	3,858,107	4,429,507	4,462,549
Capital outlay	1,755,161	987,900	1,267,175	815,402
Contingency	-	-	-	-
Debt service	13,161,318	13,597,858	13,617,858	13,969,782
Transfer to Other Funds	(553,324)	-	84,168	-
Total expenditures	\$ 20,311,154	\$ 21,397,803	\$ 22,362,572	\$ 22,378,509
Restricted intergovernmental	409,981	427,272	427,272	363,092
Sales and service	18,015,522	18,012,238	18,533,191	19,159,722
Investment earnings	3,446	1,000	1,000	30,000
Other revenue	22,841,395	2,877,293	970,052	76,000
Issuance of Long-Term Debt	-	-	-	-
Fund balance appropriated	-	-	2,278,690	2,648,445
Transfer from Other Funds	812,419	80,000	152,367	101,250
Total revenues	\$ 42,082,763	\$ 21,397,803	\$ 22,362,572	\$ 22,378,509
Number of FTE's	40.00	43.00	43.00	44.00

Department Purpose

Provide wastewater treatment, collection, and transmission for all Brunswick County retail customers, Brunswick County industrial customers, and local government partners.

Goals and Objectives

Administration

Goal: Implement Recommendations of Sewer Customer Expansion Study

Objectives:

- Educate Property Owners on Fixed Cost SAD Petition Process to Encourage Petition Submission
- Determine Areas Where Sewer Mains Can Be Constructed With a Short ROI and Implement Priority Rating System to Rank Locations
- Determine Interest of Private Sewer System Owners in Transferring Systems
- Identify and Apply for Grants for Collection System Construction

FY 14/15 Projected Cost – \$0

Projected Recurring Annual Cost - \$0

Wastewater Collections Division

Goal: Meet new regulatory requirements for the certification of boom truck operators.

Wastewater Fund

Objectives:

- Train and certify maintenance mechanics on crane operation in order to continue operation of the boom truck

FY 14/15 Projected Cost - \$11,000

Projected Recurring Annual Cost - \$1,000

Goal: Provide state mandated preventive maintenance on the Sewer Collections System in order to meet regulatory requirements and ensure proper operation of the sewer collection system.

Objectives:

- Check, operate, and maintain all Sewer Air Release Valves in system (500+) every six months.
- Check, operate, and maintain all sewer valves in collection system annually.

FY 13/14 Projected Cost - \$115,000

Projected Recurring Annual Cost - \$70,000

Wastewater Treatment Division

Goal: Provide Adequate Capacity at Ocean Isle Beach WWTP

Objectives:

- Complete Plant Improvements to Improve Existing Operations
- Construct Pump Station and Force Main to Transfer Excess Flow to West Brunswick WRF

FY 14/15 Projected Cost - \$3,500,000

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

Instrumentation and Electrical Division

Goal: Capture revenue for Public Utilities through the installation and calibration of sewage billing and pump station flow meters and SCADA monitoring on partners pumping stations.

Objectives:

- Assess and upgrade sewage billing and pump station flow meters as needed. Projection of 8 flow meters and SCADA monitoring (on partners stations) including underground vaults, piping and valves to be replaced in FY14/15.

FY 14/15 Projected Cost - \$100,000

Projected Recurring Annual Cost - \$0

Wastewater Fund

Key Programs, Objectives, and Measures

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Feet of Sewer Lines Maintained (Gravity, Force Main, Effluent)	2,631,455	2,872,429	3,084,209	3,295,989
Feet of Vacuum Sewer Maintained	48,610	95,105	95,105	95,105
Number of County-Maintained Sewer Pump Stations	136	140	142	144
Number of Grinder Pumps Installed	145	224	311	220
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	52,300	46,050	64,580	68,000

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Number of RTU Sites Maintained	221	230	235	240
Number of Generators Maintained	171	182	185	190
Efficiency Measures				
Work Orders Per Full-Time Employee	236	242	250	250
Effectiveness Measures				
Average Hours to Complete Work Order	8.4	8.6	8.3	8.3

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Projected</i>	<i>FY 14/15 Estimated</i>
Workload (output) Measures				
Number of Plants Operated	7	7	7	6
Total Plant Capacity				
Total Gallons Treated (MG)	1,148.610	1,550.427	1,700	1,800
Efficiency Measures				
Cost Per 1,000 Gallons	\$2.51	\$2.30	\$2.31	\$2.30
Effectiveness Measures				
Percentage of DMR Compliance	90	90	95	98

Water Debt Service

Debt Service Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Principal	\$ 755,376	\$ 950,025	\$ 950,025	\$ 910,010
Interest	863,172	932,777	932,777	929,564
Other fees	1,024	2,000	2,000	2,000
Total expenditures	\$ 1,619,572	\$ 1,884,802	\$ 1,884,802	\$ 1,841,574
ARRA Stim Debt / Interest Subs	298,109	291,605	291,605	263,693
Total revenues	\$ 298,109	\$ 291,605	\$ 291,605	\$ 263,693

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 secure financing in the current fiscal year mainly through revenue bonds in the amount of \$11,500,000 for the Northwest Water Plant Expansion-Phase 2 (\$6,500,000) and Danford Road and Duke Energy Canal Water Mains (\$5,000,000). It is planned to issue additional debt in FY 2019 for Phase 3 of the Northwest Water Plant Expansion mainly through revenue bonds.

Wastewater Debt Service

Debt Service Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Principal	\$ 7,865,152	\$ 8,382,978	\$ 8,382,978	\$ 8,987,047
Interest	5,285,179	5,207,380	5,207,380	4,975,235
Other fees	10,987	7,500	27,500	7,500
Total expenditures	\$ 13,161,318	\$ 13,597,858	\$ 13,617,858	\$ 13,969,782
ARRA Stim Debt / Interest Subs	409,981	427,272	427,272	363,092
Total revenues	\$ 409,981	\$ 427,272	\$ 427,272	\$ 363,092

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 \$5.3 million for FY15, \$2.2 million in FY16, \$2.7 million in FY17, \$1.4 million in FY18, and \$2.7 million in FY19, which will be funded primarily by pay-as-you-go and some capital reserve funds except for a planned debt issue of \$3,500,000 for the Ocean Isle Beach WWTP Pump Station in FY 2015.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2014

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
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	1,175,799	1,617,300	6,812,582	8,674,101	7,988,381	10,291,401
2025-2029	5,535,035	6,883,969	28,649,853	34,272,801	34,184,888	41,156,769
2030-2034	<u>1,505,000</u>	<u>1,597,550</u>	<u>7,350,000</u>	<u>7,881,590</u>	<u>8,855,000</u>	<u>9,479,140</u>
Total Bonded Debt	<u>\$17,353,343</u>	<u>\$25,325,268</u>	<u>\$127,960,748</u>	<u>\$168,343,773</u>	<u>\$145,314,091</u>	<u>\$193,669,041</u>

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Internal Service Funds

Worker's Compensation Fund Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Workers' Compensation	\$ 549,514	\$ 1,041,998	\$ 1,041,998	\$ 600,000
Total expenditures	\$ 549,514	\$ 1,041,998	\$ 1,041,998	\$ 600,000
Workers' Compensation Premium	1,041,998	1,041,998	1,041,998	600,000
Investment earnings	4,567	-	-	-
Total revenues	\$ 1,046,565	\$ 1,041,998	\$ 1,041,998	\$ 600,000

Health Insurance Fund Summary

	<i>FY 2013 Actual</i>	<i>FY 2014 Approved Budget</i>	<i>FY 2014 Current Budget</i>	<i>FY 2015 Approved Budget</i>
Health Insurance Claims	\$ 9,412,492	\$ 10,640,700	\$ 10,940,700	\$ 12,359,051
Total expenditures	\$ 9,412,492	\$ 10,640,700	\$ 10,940,700	\$ 12,359,051
Health Insurance Premiums	10,058,284	10,640,700	10,200,700	11,859,051
Investment earnings	4,592	-	-	-
Appropriated fund balance	-	-	740,000	500,000
Total revenues	\$ 10,062,876	\$ 10,640,700	\$ 10,940,700	\$ 12,359,051

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 reached its recommended reserve level. The current reserve balance is \$2,729,106, therefore, the premiums charged to all operating departments decreased from \$1,041,998 to \$600,000 in FY 2015.

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 \$1,025,656. In FY 2015 the decision was made to implement employee premiums of \$40 per month and increase the cost of dependent coverage and increase the county contributions to the health fund \$1,550,660.

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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 2015, transfer to governmental and school capital project funds from the general fund is \$3,837,984, transfer to the water capital projects fund from the water fund is \$3,650,000, 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:

Environmental Protection

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2014 Costs:	\$	-
Project Title:	C&D Landfill Closure				FY 2014 Costs:	\$	750,000
Project Category:	Environmental Protection				FY 2015-2018 Costs:	\$	8,017,000
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 2015 Capital Planning	
				Prior 2015 Costs:	\$ -
Project Title:	Smithville Park Improvements			FY 2015 Costs:	\$ 230,000
Project Category:	Culture & Recreation			FY 2016-2019 Costs:	\$ 4,000,000
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. FY15 \$30,000 and \$200,000 for architect/engineering.					
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 2015 Capital Planning	
				Prior 2015 Costs:	\$ -
Project Title:	Leland Park Improvements			FY 2015 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2016-2019 Costs:	\$ 700,000
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director
				Responsible Department:	Parks & Recreation
Project Description:					
Once the new Senior Center in Leland is constructed, the plan is to demolish the existing building on the site of Leland Park and internally create a site specific master plan for the park internally in conjunction with the planning department. Leland Park is well used, but also well maintained. Some of the facilities at the park are showing extensive age and need to be replaced, and the key to the renovation is to bring the park into complete ADA compliance.					
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 (2014), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Leland Park was constructed in 1989, making the park 25 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.					

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$ 5,323,178
Project Title:	Town Creek Park Improvements			FY 2015 Costs:	\$ -
Project Category:	Culture & Recreation			FY 2016-2019 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 2015 Capital Planning	
				Prior 2015 Costs:	\$ 270,000
Project Title:	Waccamaw Park Expansion & Renovation			FY 2015 Costs:	\$ 2,830,000
Project Category:	Culture & Recreation			FY 2016-2019 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director
				Responsible Department:	Parks & Recreation
Project Description:					
A site specific master plan for this project was completed and adopted by Commissioners in December 2012. At the present time, project architects and engineers have been working on construction design, engineering, and permitting. This process will be completed in March 2014. At this point, the project will be ready to go to construction bid process as soon as funding is approved. The project will be a complete renovation of the existing 10 acre park, develop the adjoining 20 acres of County owned land, and renovate the 5 acres provided by the school board.					
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 (2014), which is the plan of the Parks & Recreation Advisory Board. This project received tremendous public support from the design and input process.					
Impact if Cancelled or Delayed:					
This project received a \$500,000 NC Parks & Recreation Trust Fund Grant from the State of North Carolina. By accepting the grant, the project must be completed by July 2016 or risk losing the grant funds.					

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning	
					Prior 2015 Costs:	\$ -
Project Title:	Lockwood Folly Park Renovation			FY 2015 Costs:	\$ -	
Project Category:	Culture & Recreation			FY 2016-2019 Costs:	\$ 1,500,000	
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director	
Project Description:				Responsible Department:	Parks & Recreation	
Lockwood Folly Park is one of the oldest parks in the County. It gets moderate use and is kept in very good condition. Due to the efficient design of the existing land, a site specific master plan can be conducted in-house for this project in conjunction with the planning department. The main aspect of this renovation is to upgrade some existing aging facilities and bring the park up to code in regards to ADA compliance.						
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 (2014), 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 38 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 2015 Capital Planning	
					Prior 2015 Costs:	\$ -
Project Title:	Cedar Grove Park Phase 2			FY 2015 Costs:	\$ -	
Project Category:	Culture & Recreation			FY 2016-2019 Costs:	\$ 5,050,000	
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director	
Project Description:				Responsible Department:	Parks & Recreation	
Update Site Specific Master Plan and develop Phase 2 of 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 (2014), 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 2015 Capital Planning	
					Prior 2015 Costs:	\$ -
Project Title:	Ocean Isle Beach Park Phase 2			FY 2015 Costs:	\$ -	
Project Category:	Culture & Recreation			FY 2016-2019 Costs:	\$ 2,440,000	
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director	
				Responsible Department:	Parks & Recreation	
Project Description:						
A new site specific master plan for development of Phase 2 of Ocean Isle Beach Park (40 acres) is needed to kick off the project. Site amenities for Phase 2 will be dependent upon the needs of the community.						
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 (2014), 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 2015 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 #6 project on the Parks & Recreation Strategic Plan (2014), 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 2015 Capital Planning	
					Prior 2015 Costs:	\$ -
Project Title:	Senior Citizen/Community Centers				FY 2015 Costs:	\$ -
Project Category:	Culture & Recreation				FY 2016-2019 Costs:	\$ 2,800,000
Project Type:	Capital Improvement				Project Manager:	Deputy County Manager
					Responsible Department:	Administration
Project Description:						
The purpose of this project is to replace the existing senior center in Shallotte. The new centers would be 10,000 - 12,000 square feet each and would provide congregate meal centers, classrooms, meeting rooms and activity spaces.						
Justification:						
The current senior facilities in Ash, and Shallotte are more than 50 years old and provide very limited space. Persons 50 and over are the fastest growing segment of the County's population. It is projected that by 2030 that we will have more individuals over 65 than we will have under 17. If the County is to address the nutritional, health, and social and recreation needs of this population we will need larger facilities throughout the County. In addition, while the primary purpose of these facilities is senior programming, the buildings will also be available for other programs and services.						
Impact if Cancelled or Delayed:						
If the projects are cancelled or delayed our ability to meet the facility-based service demand will be impaired. It will become increasingly difficult to provide anything other than a meal to our program participants, and it is likely that we will have to serve more individuals through home-based programs, even though such programs are intended for home-bound persons and often do not address their other service needs. There will also continue to be issues of not providing equitable service levels throughout the County.						

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning	
					Prior 2015 Costs:	\$ 250,000
Project Title:	Leland Senior Center				FY 2015 Costs:	\$ 2,750,000
Project Category:	Culture & Recreation				FY 2016-2019 Costs:	\$ -
Project Type:	Capital Improvement				Project Manager:	Engineering Director
					Responsible Department:	Engineering
Project Description:						
The purpose of this project is to replace the existing senior center in Leland. The new center would be 10,000 - 12,000 square feet and would provide congregate meal centers, classrooms, meeting rooms and activity spaces.						
Justification:						
The current senior facilities in Leland is more than 50 years old and provides very limited space. Persons 50 and over are the fastest growing segment of the County's population. It is projected that by 2030 that we will have more individuals over 65 than we will have under 17. If the County is to address the nutritional, health, and social and recreation needs of this population we will need larger facilities throughout the County. In addition, while the primary purpose of these facilities is senior programming, the buildings will also be available for other programs and services.						
Impact if Cancelled or Delayed:						
If the projects are cancelled or delayed our ability to meet the facility-based service demand will be impaired. It will become increasingly difficult to provide anything other than a meal to our program participants, and it is likely that we will have to serve more individuals through home-based programs, even though such programs are intended for home-bound persons and often do not address their other service needs. There will also continue to be issues of not providing equitable service levels throughout the County.						

Capital Budget Process

Public Safety

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	-
Project Title:	Detention Center Phase 3			FY 2015 Costs:	\$	-	
Project Category:	Public Safety			FY 2016-2019 Costs:	\$	8,250,000	
Project Type:	Capital Improvement			Project Manager:	Engineering Director		
Project Description:				Responsible Department:	Engineering		
Expansion of the Detention Center if needed							
Justification:							
Will eliminate overcrowding due to increased inmate population.							
Impact if Cancelled or Delayed:							
Possible overcrowding; legal and statutory issues							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	480,000
Project Title:	Sheriff's Office Firing Range			FY 2015 Costs:	\$	200,000	
Project Category:	Public Safety			FY 2016-2019 Costs:	\$	-	
Project Type:	Capital Improvement			Project Manager:	Engineering Project Manager		
Project Description:				Responsible Department:	Engineering		
Site evaluation and purchase for a new outdoor firing range for the Sheriff's Department. Preparation of a preliminary site plan in order to obtain a Special Exception Permit from the Board of Adjustment per the UDO. Selection of an engineering firm to prepare the final site plan and obtain all required construction permits including well, septic, stormwater, wetlands, and building permits. Bidding, award, and eventual construction of the new firing range.							
Justification:							
Enhanced public safety by having a county owned firing range for ongoing firearms certification for public safety officers. Potential revenue stream by allowing local public safety officers to use the range for their department's firearms certification.							
Impact if Cancelled or Delayed:							
Sheriff's Department will continue to incur expenses of using a non-county firing range for firearms certifications. Loss of potential revenue from usage fees from outside organizations that would pay to use a county owned firing range.							

Capital Budget Process

Public Safety continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:		
					\$ 2,100,000		
Project Title:		911 Center			FY 2015 Costs:		
					\$ -		
Project Category:		Public Safety			FY 2016-2019 Costs:		
					\$ -		
Project Type:		Capital Improvement			Project Manager:		
					Engineering Director		
Project Description:					Responsible Department:		
					Engineering		
<p>Construction of a new 911 Communications Center. The proposed building is approximately 7,800 SF and will be built on the site of the old county jail building.</p>							
Justification:							
<p>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</p>							
Impact if Cancelled or Delayed:							
<p>Decreased call center operations and efficiency. Impact to 911 Call Center grant that the county received. Decreased public service.</p>							

Capital Budget Process

Economic Development

County of Brunswick		Capital Project Request Report		For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$ 3,922,845
Project Title:	Avalon Subdivision Completion of Infrastructure			FY 2015 Costs:	\$ -
Project Category:	Economic Development			FY 2016-2019 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 2015 Capital Planning	
				Prior 2015 Costs:	\$ 274,585
Project Title:	Springlake at Maritime Shores Subdivision Completion			FY 2015 Costs:	\$ -
Project Category:	Economic Development			FY 2016-2019 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Engineering Project Manager
				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 2015 Capital Planning		
Project Title:	Northwest Water Plant Expansion-Phase 2			Prior 2015 Costs:	\$	1,000,000	
Project Category:	Capital Improvement			FY 2015 Costs:	\$	6,500,000	
Project Type:	Capacity Expansion			FY 2016-2019 Costs:	\$	15,000,000	
Project Description:				Project Manager:	Assist Public Utilities Director		
				Responsible Department:	Public Utilities		
<p>This project will expand the treatment capacity of the Northwest Water Treatment Plant. Phase 2 of the improvements will construct new settling basins, new filters and solids handling facilities.</p>							
Justification:							
<p>The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.</p>							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
Project Title:	Northwest Transmission Improvements-Phase 2			Prior 2015 Costs:	\$	-	
Project Category:	Capital Improvement			FY 2015 Costs:	\$	-	
Project Type:	Transmission System Impvt.			FY 2016-2019 Costs:	\$	750,000	
Project Description:				Project Manager:	Water Project Manager		
				Responsible Department:	Public Utilities		
<p>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.</p>							
Justification:							
<p>With the expansion of the treatment capacity of the Northwest Water Treatment Plant, the transmission system must be upgraded to handle the additional flow. The proposed main is Phase 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.</p>							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	-
Project Title:	System Improvement Mains - Transmission			FY 2015 Costs:	\$	850,000	
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$	-	
Project Type:	Water Main Extensions			Project Manager:	Water Project Manager		
Project Description:				Responsible Department:	Public Utilities		
<p>This project will construct water mains that will result in system improvements by addressing pressure issues, water age issues, and fire flow issues. The proposed project will connect the two existing feeds into st. James to improve water supply in the area.</p>							
Justification:							
<p>The County has a number of areas where long dead end lines have been constructed. To meet NC DENR requirements, the water age must be minimized. Also to meet customer demands and fire protection needs, the County has to make sure that adequately sized mains are constructed.</p>							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	65,000
Project Title:	Southeast Area Water Tank			FY 2015 Costs:	\$	35,000	
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$	1,300,000	
Project Type:	Elevated Storage			Project Manager:	Water Project Manager		
Project Description:				Responsible Department:	Public Utilities		
<p>This project will construct a 500,000 gallon elevated water storage tank in the central pressure zone in the southeast area of the county.</p>							
Justification:							
<p>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.</p>							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	4,000
Project Title:	Miscellaneous Water Projects				FY 2015 Costs:	\$	100,000
Project Category:	To Be Determined				FY 2016-2019 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:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	300,000
Project Title:	SAD Petition Projects				FY 2015 Costs:	\$	300,000
Project Category:	Capital Improvement				FY 2016-2019 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;					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$	-
Project Title:	Middle River Road and Smith Road Water Mains			FY 2015 Costs:	\$	1,350,000
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$	-
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 2015 Capital Planning	
				Prior 2015 Costs:	\$	-
Project Title:	Hwy. 211 County Site Water Main Extension			FY 2015 Costs:	\$	-
Project Category:	Capital Improvement			FY 2016-2019 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 2015 Capital Planning	
				Prior 2015 Costs:	\$ 1,488,409
Project Title:	2nd Feed to City of Northwest/Sandy Creek			FY 2015 Costs:	\$ -
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$ -
Project Type:	Water Main Extension			Project Manager:	Engineering Director
				Responsible Department:	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 2015 Capital Planning	
				Prior 2015 Costs:	\$ -
Project Title:	Hwy 74/76 Water Main			FY 2015 Costs:	\$ -
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$ 1,675,000
Project Type:	Water Main Extension			Project Manager:	Engineering Director
				Responsible Department:	Utilities
Project Description:					
Construction of a new 12-inch water main from the existing 24-inch water main near Leland Industrial Park in the right-of-way of Highway 74/76. This new main will connect to an existing deadend 12-inch water 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; increases system looping and improves water system hydraulics, pressure, and flow.					
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; decreased water system hydraulics.					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:		
					\$ 810,000		
Project Title:	Booster Pump Station Upgrades (BPS 8 & 9)				FY 2015 Costs:		
Project Category:	Repairs & Maintenance				\$ 400,000		
Project Type:	Pump Station				FY 2016-2019 Costs:		
					\$ -		
					Project Manager:		
					Water Project Manager		
					Responsible Department:		
					Utilities		
Project Description:							
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.							
Justification:							
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.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:		
					\$ -		
Project Title:	Asbestos Cement Pipe Replacement Program				FY 2015 Costs:		
Project Category:	Repairs & Maintenance				\$ -		
Project Type:	Pipe Replacement				FY 2016-2019 Costs:		
					\$ 950,000		
					Project Manager:		
					Water Project Manager		
					Responsible Department:		
					Utilities		
Project Description:							
The proposed program would replaced 7,000 ft of 12" asbestos cement pipe and replace it with ductile iron							
Justification:							
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.							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report		For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$ 650,000
Project Title:	211 Plant Improvements			FY 2015 Costs:	\$ 1,000,000
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$ 1,250,000
Project Type:	Construction			Project Manager:	Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
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.					
Justification:					
The existing lime solids handling proces 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 repqiars to continue to function properly, this will repalce the filter.					
Impact if Cancelled or Delayed:					

County of Brunswick		Capital Project Request Report		For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$ 210,000
Project Title:	Danford Road Water Project			FY 2015 Costs:	\$ 5,000,000
Project Category:	Capital Improvements			FY 2016-2019 Costs:	\$ -
Project Type:	Pump Station			Project Manager:	Director
				Responsible Department:	Utilities
Project Description:					
The proposed study would determine the feasibility of aquifer storage and recovery in Brunswick County. Aquifer storage and recovery is used by utilities nationwide to reduce peak demand for water treatment plant capacity and to provide reducndency in the case of a raw water emergency. If determined to be feasible, phase 2 of the project would be actual testing of wells and their recovery.					
Justification:					
The IBT Certificate requires the County to study methods to reduce the peak demand flows that increse the amount of interbasin transfer. Aquifer storage and recovery along with effluent reuse are mjods that have been shown in other areas to reduce the peak water treatment demands.					
Impact if Cancelled or Delayed:					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning	
					Prior 2015 Costs:	\$ -
Project Title:	Aquifer Storage and Recovery Study Phase II			FY 2015 Costs:	\$ -	
Project Category:	Capital Improvements			FY 2016-2019 Costs:	\$ 300,000	
Project Type:	Water Storage			Project Manager:	Director	
Project Description:				Responsible Department:	Utilities	
<p>The proposed study would determine the feasibility of aquifer storage and recovery in Brunswick County. Aquifer storage and recovery is used by utilities nationwide to reduce peak demand for water treatment plant capacity and to provide redundancy in the case of a raw water emergency. If determined to be feasible, phase 2 of the project would be actual testing of wells and their recovery.</p>						
Justification:						
<p>The IBT Certificate requires the County to study methods to reduce the peak demand flows that increase the amount of interbasin transfer. Aquifer storage and recovery along with effluent reuse are methods that have been shown in other areas to reduce the peak water treatment demands.</p>						
Impact if Cancelled or Delayed:						
<p></p>						

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning	
					Prior 2015 Costs:	\$ 950,000
Project Title:	System Improvement Mains - Neighborhood			FY 2015 Costs:	\$ 650,000	
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$ 1,950,000	
Project Type:	Water Main Extensions			Project Manager:	Engineering Director	
Project Description:				Responsible Department:	Engineering	
<p>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.</p>						
Justification:						
<p>The County still has some areas where potable water is not available. Due to poor water quality in some areas, property owners desire water service from the County.</p>						
Impact if Cancelled or Delayed:						
<p>Property owners who desire water service would not have it available.</p>						

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	96,000
Project Title:	FY14 Top 6 Water Mains-Design			FY 2015 Costs:	\$	-	
Project Category:	Capital Improvements			FY 2016-2019 Costs:	\$	-	
Project Type:	Water Mains			Project Manager:	Engineering Director		
Project Description:				Responsible Department:	Engineering		
<p>The county evaluates areas needing new water mains on a yearly basis utilizing several ranking factors. This process produced the Top (6) areas for new water main design and construction for FY14. The selected design firm is Compass Pointe Engineerings.</p>							
Justification:							
Increased water main construction; improved system hydraulics; increased customer base along with increased revenue.							
Impact if Cancelled or Delayed:							
Decreased water main construction; decreased system hydraulics; decreased customer base along with decreased revenue.							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	82,000
Project Title:	FY13 Top 7 Water Mains-Design			FY 2015 Costs:	\$	-	
Project Category:	Capital Improvements			FY 2016-2019 Costs:	\$	-	
Project Type:	Water Mains			Project Manager:	Engineering Director		
Project Description:				Responsible Department:	Engineering		
<p>The county evaluates areas needing new water mains on a yearly basis utilizing several ranking factors. This process produced the Top (7) areas for new water main design and construction for FY13. The selected design firm is Criser Troutman Tanner Engineering.</p>							
Justification:							
Increased water main construction; improved system hydraulics; increased customer base along with increased revenue.							
Impact if Cancelled or Delayed:							
Decreased water main construction; decreased system hydraulics; decreased customer base along with decreased revenue.							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:	\$	-
Project Title:	NC 211-Gilbert Road Improvements				FY 2015 Costs:	\$	-
Project Category:	Transmission				FY 2016-2019 Costs:	\$	800,000
Project Type:	Water Mains				Project Manager:	Project Manager	
Project Description:					Responsible Department:	Utilities	
<p>The proposed project would connect the existing 12" water main on Gilbert Road to the existing 16" water main in Midway Road eliminating a long dead end main and providing for increased flow on NC 211, Midway road, and in St. James. The second part of the project is the connection of the water main in the Avalon Subdivision to the existing 12" water main in NC 211.</p>							
Justification:							
<p>Both projects would eliminate long dead end water main and improve water quality for those customers connected to the mains. The projects would also improve fire flow and reliability in the NC 211 and Midway road areas.</p>							
Impact if Cancelled or Delayed:							

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report		For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$ 1,375,000
Project Title:	Ocean Ridge Pump Station			FY 2015 Costs:	\$ -
Project Category:	Capital Improvement/Repairs			FY 2016-2019 Costs:	\$ -
Project Type:	Pump Station/Force Main			Project Manager:	Sewer Project Manager
Project Description:				Responsible Department:	Public Utilities
<p>This project consists of the construction of a new pump station to eliminate the need for the Ocean Ridge Wastewater Treatment Plant. The project also consists of a 12" sewer force main to divert the flow to the Ocean Isle Beach WWTP.</p>					
Justification:					
<p>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.</p>					
Impact if Cancelled or Delayed:					
<p>County would not meet obligations under agreement with the Ocean Ridge Developer.</p>					

County of Brunswick		Capital Project Request Report		For FY 2015 Capital Planning	
				Prior 2015 Costs:	\$ -
Project Title:	Transmission System Capacity Improvements			FY 2015 Costs:	\$ 375,000
Project Category:	Capital Improvement			FY 2016-2019 Costs:	\$ 500,000
Project Type:	Pump Station Upgrades			Project Manager:	Assist Public Utilities Director
Project Description:				Responsible Department:	Public Utilities
<p>This project will construct a series of projects designed to increase the transmission system capacity. The first project will be in the Calbash Road-Carolina Shores area. The second project will be in the NC 211 area.</p>					
Justification:					
<p>As the flows increase in our transmission mains, a re-pump station or other improvements will be needed to reduce the head loss in the pipe, which will provide additional transmission system capacity.</p>					
Impact if Cancelled or Delayed:					
<p>The County's ability to accept more flow in the transmission main would be limited, thereby, restricting the growth for the County.</p>					

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
Project Title:		Ocean Isle Beach WWTP Pump Station			Prior 2015 Costs:		\$ 250,000
Project Category:		Capital Improvement			FY 2015 Costs:		\$ 3,500,000
Project Type:		Plant Improvements			FY 2016-2019 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 2015 Capital Planning		
Project Title:		Angels Trace Force Main Upgrades			Prior 2015 Costs:		\$ -
Project Category:		Capital Improvement			FY 2015 Costs:		\$ 675,000
Project Type:		Force Mains			FY 2016-2019 Costs:		\$ -
					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 2015 Capital Planning		
					Prior 2015 Costs:	\$	100,000
Project Title:	Miscellaneous Wastewater Projects				FY 2015 Costs:	\$	100,000
Project Category:	To Be Determined				FY 2016-2019 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 2015 Capital Planning		
					Prior 2015 Costs:	\$	-
Project Title:	Special Assessment District (SAD) projects				FY 2015 Costs:	\$	500,000
Project Category:	Capital Improvement				FY 2016-2019 Costs:	\$	2,000,000
Project Type:	Sewer System Extensions				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:							
This project will provide funding for engineering design and system construction for the Neighborhood Sewer Petition SAD Program.							
Justification:							
Funding for the county's Neighborhood Sewer Petition SAD Program for small to medium sized sewer projects.							
Impact if Cancelled or Delayed:							
No funding for engineering design and /or construction for any neighborhood sewer petition projects.							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
Project Title:	West Brunswick WRF Drip Site Improvements	FY 2015 Costs:		\$		-	
Project Category:	Repairs & Maintenance	FY 2016-2019 Costs:		\$		2,000,000	
Project Type:	Plant	Project Manager:				Sewer Project 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:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
Project Title:	Sandy Creek Sewer Bypass	Prior 2015 Costs:					
Project Category:	Transmission	FY 2015 Costs:		\$		75,000	
Project Type:	Force Main	FY 2016-2019 Costs:		\$		-	
Project Description:	The proposed project would extend the existing Sandy Creek Sewer force man approximately 700 feet and connect the the existing 10" sewer force main downstream of the meter. This would eliminate th Sandy Creek flow from passing through a portion of the City of Northwest Sewer System.						
Justification:	The existring Sandy Creek sewer flow passes through a portion of the City of Northwest's sewer system. The proposed project would allow the Sandy Creek Flow to bypass the Northwest system and elminate th need for an Interocal Agreement and payment to the City of Northwest.						
Impact if Cancelled or Delayed:							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:		\$ -
Project Title:	Enterprise Funded Main Extension			FY 2015 Costs:		\$ 100,000	
Project Category:	Collection			FY 2016-2019 Costs:		\$ 2,400,000	
Project Type:	Main Extension			Project Manager:	Public Utilities Director		
Project Description:				Responsible Department:	Utilities		
<p>The proposed project would construct wastewater collection systems in areas where residents have requested service and it is determined to be cost effective to construct a wastewater collection system.</p>							
Justification:							
<p>A number of areas in the County are not suitable for on-site wastewater treatment systems. The proposed project would constructed wastewater collection systems where the Board determines a need for the project and determines that the wastewater collection system can be constructed cost effectively.</p>							
Impact if Cancelled or Delayed:							
<p></p>							

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Environmental Protection</u>							
C&D Landfill Closure	\$ -	\$ 750,000	\$ -	\$ 3,707,671	\$ 887,329	\$ 3,422,000	\$ 8,767,000
Total Environmental Health	-	750,000	-	3,707,671	887,329	3,422,000	8,767,000
<u>Culture & Recreation</u>							
Smithville Park Improvements	-	230,000	4,000,000	-	-	-	4,230,000
Leland Park Renovation	-	-	-	-	700,000	-	700,000
Town Creek Park Improvements	5,323,178	-	-	-	-	-	5,323,178
Waccamaw Park Expansion and Renovation	645,000	2,455,000	-	-	-	-	3,100,000
Lockwood Folly Park Renovations	-	-	-	-	1,500,000	-	1,500,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	50,000	5,000,000	5,050,000
Ocean Isle Beach Park Improvements (Phase 2)	-	-	40,000	160,000	2,240,000	-	2,440,000
Shallotte Park Improvements	-	-	-	-	40,000	4,250,000	4,290,000
Leland Senior Center	250,000	2,750,000	-	-	-	-	3,000,000
Senior Citizen/Community Centers	-	-	-	-	2,800,000	-	2,800,000
Total Culture & Recreation	6,218,178	5,435,000	4,040,000	160,000	7,330,000	9,250,000	32,433,178
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	250,000	8,000,000	8,250,000
Sheriff's Firing Range	480,000	200,000	-	-	-	-	680,000
911 Center Expansion	2,100,000	-	-	-	-	-	2,100,000
Total Public Safety	2,580,000	200,000	-	-	250,000	8,000,000	11,030,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	3,922,845	-	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	4,197,430	-	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$12,995,608	\$6,385,000	\$4,040,000	\$3,867,671	\$8,467,329	\$20,672,000	\$56,427,608
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	5,768,824	5,635,000	-	3,707,671	-	-	15,111,495
To Be Determined	-	-	4,000,000	160,000	6,540,000	17,250,000	27,950,000
Grant	2,959,354	-	-	-	-	-	2,959,354
Other	4,267,430	-	-	-	-	-	4,267,430
Transfer from General Fund	-	750,000	40,000	-	1,927,329	3,422,000	6,139,329
Total: County Capital Improvement Plan Sources	\$12,995,608	\$6,385,000	\$4,040,000	\$3,867,671	\$8,467,329	\$20,672,000	\$56,427,608

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$ -	\$ 3,585,120	\$ 3,585,120	\$3,585,120	\$ 3,585,120	\$ 3,585,120	\$ 3,585,120
Annual Technology Projects	-	500,000	525,000	551,250	578,813	607,753	2,762,816
Modular Classrooms - North High – Temporary	-	500,000	-	-	-	-	500,000
North Brunswick High School Classroom Additions	-	-	5,851,925	-	-	-	5,851,925
Leland Middle - Modular Classroom -Permanent	-	969,219	-	-	-	-	969,219
Waccamaw Gym/Multi Purpose Facility	-	-	3,750,000	-	-	-	3,750,000
Waccamaw K-1-2 Building	-	-	2,100,000	-	-	-	2,100,000
New Lincoln Elementary School	-	-	-	15,914,450	-	-	15,914,450
New Town Creek Middle School	-	-	-	16,619,900	-	-	16,619,900
Early College High School Facility	-	-	-	-	25,055,000	-	25,055,000
Vocational High School	-	-	-	-	12,500,000	6,500,000	19,000,000
Total: Education Capital Improvement Plan Uses	-	5,554,339	15,901,673	36,852,217	41,994,595	11,065,055	111,367,879
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	2,138,984	1,224,651	1,486,246	1,699,499	1,919,158	8,468,538
Ad Valorem Designated for K-12 School Capital Outlay	-	699,346	709,836	720,484	731,291	742,261	3,603,218
NC Education Lottery Proceeds	-	-	800,000	800,000	800,000	800,000	3,200,000
BOE Local Fund Balance	-	900,000	-	-	-	-	900,000
Ad Valorem Reserve Contingency	-	1,816,009	1,465,261	1,311,137	1,208,805	1,103,636	6,904,848
Debt Proceeds Articles 40 & 42	-	-	11,701,925	-	-	-	11,071,925
Debt Proceeds to be Determined	-	-	-	32,534,350	-	-	32,534,350
Unidentified Sources	-	-	-	-	37,555,000	6,500,000	44,055,000
Total Education Capital Improvement Plan Sources	-	5,554,339	15,901,673	36,852,217	41,994,595	11,065,055	111,367,879
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	-	-	478,281	1,072,500	1,072,500	1,072,500	3,695,781
Grant Reimbursements to County	-	1,072,500	594,219	-	-	-	1,666,719
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 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Water Plant Phase 2	\$ 1,000,000	\$6,500,000	\$ -	\$ -	\$ -	\$ 15,000,000	\$22,500,000
Northwest Transmission Phase 2	-	-	-	-	-	750,000	750,000
System Improvements Mains-Transmission	-	850,000	-	-	-	-	850,000
Southeast Area Water Tank	65,000	35,000	1,300,000	-	-	-	1,400,000
Middle River Road & Smith Road	-	1,350,000	-	-	-	-	1,350,000
Hwy 211 Site Water Main Extension	-	-	-	-	-	-	1,500,000
2nd Feed to City of Northwest	1,488,409	-	-	-	-	-	600,000
Hwy 74/76 Water Main	-	-	-	-	-	-	1,800,000
Booster Pump Station Upgrades	810,000	400,000	-	-	-	-	100,000
Asbestos Cement Pipe Replacement	-	-	-	-	-	-	1,350,000
211 Plant Improvements	650,000	1,000,000	-	-	1,250,000	-	2,900,000
Danford Road Water Project	210,000	5,000,000	-	-	-	-	5,210,000
Aquifer Storage and Recovery Study Phase II	-	-	300,000	-	-	-	300,000
NC-211 Gilbert Road Improvements	-	-	-	800,000	-	-	800,000
System Improvements Mains-Neighborhood	950,000	650,000	650,000	650,000	650,000	-	3,550,000
FY14 Top 6 Water Mains-Design	96,000	-	-	-	-	-	96,000
FY13 Top 7 Water Mains-Design	82,000	-	-	-	-	-	82,000
Miscellaneous Water Projects	4,000	100,000	100,000	100,000	100,000	100,000	504,000
SAD Petition Projects	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Total Water Capital Improvement Plan	5,655,409	16,185,000	3,585,000	3,350,000	3,250,000	16,150,000	48,175,409
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	5,175,409	1,035,000	-	-	-	-	6,210,409
Debt Proceeds	-	11,500,000	-	-	-	15,000,000	36,375,000
Other	-	-	650,000	-	-	-	650,000
Transfer from Water Fund	480,000	3,650,000	2,935,000	3,350,000	3,250,000	1,150,000	14,815,000
Total Water Capital Improvement Plan Uses	5,655,409	16,185,000	3,585,000	3,350,000	3,250,000	16,150,000	48,175,409

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Ocean Ridge Pump Station	\$ 1,375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,375,000
Transmission System Capacity Improvements	-	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	-	675,000	-	-	-	-	675,000
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	100,000	600,000
NC 211 Industrial Park Sewer	-	-	-	-	200,000	1,500,000	1,700,000
Dutchman Creek Acres Sewer	-	-	1,031,615	-	-	-	1,031,615
West Brunswick WRF Drip Site Improvements	-	-	-	1,000,000	1,000,000	-	2,000,000
Sandy Creek Sewer Bypass	-	75,000	-	-	-	-	75,000
Enterprise Funded Main Extension	-	100,000	600,000	600,000	600,000	600,000	2,500,000
Total Wastewater Capital Improvement Plan	1,725,000	5,325,000	2,231,615	2,700,000	2,400,000	2,700,000	17,081,615
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	1,725,000	1,825,000	-	-	-	-	3,550,000
Debt Proceeds	-	3,500,000	-	1,000,000	1,000,000	-	5,500,000
Grant	-	-	773,711	-	-	-	773,711
Other	-	-	-	-	-	-	-
Transfer from Wastewater Fund	-	-	1,457,904	1,700,000	1,400,000	2,700,000	7,257,904
Total Wastewater Capital Improvement Plan Uses	1,725,000	5,325,000	2,231,615	2,700,000	2,400,000	2,700,000	17,081,615

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Brunswick County Facts

Demographic Statistics

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
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	108,064	3,347,269	30,973	47.7	11,739	10.2%
2011	110,312	3,482,031	31,615	48.0	11,899	10.3%
2012	112,615	3,674,444	32,746	48.4	11,957	10.3%
2013	115,666	3,899,674	33,715	48.8	12,125	9.1%
2014	118,634	n/a	n/a	49.3	12,444	6.9%

Source:

- (1) State Data Center; projection as of June 30, 2014; 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 2014

Taxpayer	Type of Business	2013 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 876,925,784	1	3.47%
N.C. Eastern Municipal Power Agency	Utility	184,248,689	2	0.73%
Brunswick Electric Membership Corp.	Utility	169,316,583	4	0.67%
DAK LLC	Chemicals	155,887,277	3	0.62%
Archer Daniels Midland Co.	Chemicals	120,110,674	5	0.48%
Bald Head Island Ltd.	Developer	99,730,838	6	0.39%
Funston Land & Timber LLC	Timber	76,867,019	7	0.30%
Red Mountain Timber Co LLC	Forestry	70,774,132	8	0.28%
Andrew Bolnick Trustee	Developer	51,183,297	9	0.20%
Wal-Mart Real Estate Business Trust	Retail	41,076,857	10	0.16%
Totals		\$ 1,846,121,150		7.30%

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2014		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,947	1	3.71%
County of Brunswick	Local Government	1,035	2	1.97%
Wal-Mart Associates	Retail Chain	932	3	1.78%
Duke Power (formerly Progress Energy)	Utility	865	4	1.65%
Brunswick Novant Medical	Medical Care Facility	700	5	1.33%
Food Lion LLC	Grocery Chain	520	6	0.99%
Brunswick Community College	Education	481	7	0.92%
Lowe's Food	Grocery Chain	409	8	0.78%
Dosher Memorial Hospital	Medical Care Facility	364	9	0.69%
McAnderson's Inc.	Restaurant Chain	350	10	0.67%
Totals		7,603		14.49%

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, 2014 AND ENDING JUNE 30, 2015**

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, 2014 and ending June 30, 2015 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, 2014.

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	\$373,886
Administration	1,063,962
Finance	1,245,896
Tax Administration	4,012,424
Legal	704,960
Superior Judges Office	196,681
Clerk of Court	75,080
District Judges Office	500
Board of Elections	702,020
Register of Deeds	2,345,148
Management Information Systems	2,259,377
Service Center	1,453,389
Engineering	488,336
Operation Services	6,301,333
Non-Departmental	2,830,795
District Attorney's Office	123,000
Sheriff's Office	12,830,808
Law Enforcement Separation	91,731
Detention Center	7,577,228
Emergency Services	804,784
Emergency Management-Duke Energy	85,000
Emergency Medical Services	7,822,103
Fire Departments	548,100
Code Enforcement	1,324,613
Rescue Squads	348,200
Central Communications Center	2,124,249
Sheriff Animal Protective Services	951,338
Transportation Agencies	158,163
Solid Waste	13,601,490
Environmental Protection Agencies	259,681
Planning/Community Development	840,704

County Budget Ordinances

Economic Development Commission	418,007
Occupancy Tax	1,250,000
Cooperative Extension	505,701
Soil & Water	212,916
CoastalCare	692,000
Veterans Services	188,418
Human Services Agencies	1,615,000
Brunswick County Schools	34,034,823
Brunswick Community College	3,749,447
Library	1,286,758
Parks and Recreation	2,812,832
Debt Service	13,844,528
Transfer to Other Funds	13,919,696
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$148,475,105**

2. REVENUES

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

Ad Valorem Taxes	\$107,983,984
Local Option Sales Taxes	18,525,188
Other Taxes & Licenses	3,352,100
Unrestricted Intergovernmental	700,000
Restricted Intergovernmental	1,321,920
Permits & Fees	4,805,033
Sales and Services	5,519,280
Investment Earnings	85,000
Other Revenue	2,431,680
Fund Balance Appropriated	<u>3,750,920</u>

TOTAL REVENUES - GENERAL FUND **\$148,475,105**

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>\$2,405,824</u>
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TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,405,824</u>
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2. REVENUES

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

Restricted Intergovernmental	\$2,217,723
Sales and Services	46,112
Transfer from General Fund	<u>141,989</u>

TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,405,824</u>
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C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$5,880,232
Environmental Health	<u>1,322,093</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$7,202,325</u>
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2. REVENUES

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

Restricted Intergovernmental	\$2,367,352
Sales and Service	670,250
Fund Balance Appropriated	17,500
Transfer from General Fund	<u>4,147,223</u>

TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$7,202,325</u>
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County Budget Ordinances

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	<u>\$17,145.361</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$17,145.361</u>

2. REVENUES

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

Restricted Intergovernmental	\$11,300,861
Sales and Service	52,000
Transfer from General Fund	<u>5,792,500</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$17,145.361</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, 2014 and ending June 30, 2015.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$618,939</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$618,939</u>

2. REVENUES

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

Restricted Intergovernmental	<u>\$618,939</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$618,939</u>

B. 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>\$162,050</u>
TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$162,050</u>

2. REVENUES

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

Permits & Fees	\$160,700
Investment Earnings	<u>1,350</u>

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$162,050</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, 2014 and ending June 30, 2015.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,910,185
Northwest Water Treatment Plant	4,401,797
211 Water Treatment Plant	2,209,049
Water Distribution Division	3,408,878
Lower Cape Fear Water and Sewer Authority - Reimbursement	305,209
Customer Service Division	1,045,037
Instrumentation/Electrical Division	1,221,572
Water Debt Service	1,841,574
Transfer to Water Projects Fund Transfers Water Fund	<u>3,650,000</u>

TOTAL EXPENDITURES - WATER FUND **\$21,993,301**

2. REVENUES

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

Restricted Intergovernmental	\$263,693
Sales and Service	19,766,172
Other Revenue	440,209
Investment Earnings	40,000
Expendable Net Assets Appropriated	<u>1,483,227</u>

TOTAL REVENUE - WATER FUND **\$21,993,301**

County Budget Ordinances

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$595,449
Collection Division	3,362,339
Northeast Regional Wastewater	879,700
Southwest Regional Wastewater	844,898
West Regional Wastewater	2,354,900
Ocean Isle Beach Wastewater	371,441
Wastewater Debt Service	<u>13,969,782</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$22,378,509**

2. REVENUES

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

Restricted Intergovernmental	\$363,092
Sales and Services	19,200,722
Other Revenue	35,000
Investment Earnings	30,000
Transfer from Wastewater Reserve	101,250
Expendable Net Assets Appropriated	<u>2,648,445</u>

TOTAL REVENUES - WASTEWATER FUND **\$22,378,509**

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, 2014 and ending June 30, 2015.

A. WORKERS' COMPENSATION FUND

1. EXPENDITURES

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

Premiums and Claims	<u>\$600,000</u>
TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND	<u>\$600,000</u>

2. REVENUES

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

Other Revenue	<u>\$600,000</u>
TOTAL REVENUE – WORKERS' COMPENSATION FUND	<u>\$600,000</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>\$12,359,051</u>
TOTAL EXPENDITURES – HEALTH INSURANCE FUND	<u>\$12,359,051</u>

2. REVENUES

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

Other Revenue	\$11,859,051
Expendable Net Assets Appropriated	<u>500,000</u>
TOTAL REVENUE – HEALTH INSURANCE FUND	<u>\$12,359,051</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, 2014 and ending June 30, 2015.

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>\$750,000</u>
TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$750,000</u>

2. REVENUES

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

Fund Balance Appropriated	<u>\$750,000</u>
TOTAL REVENUE – COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$750,000</u>

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	\$949,000
School ½ Cent Sales Tax	<u>2,138,984</u>
TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	<u>\$3,087,984</u>

2. REVENUES

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

Transfer from General Fund	<u>\$3,087,984</u>
TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	<u>\$3,087,984</u>

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	\$3,650,000
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$3,650,000</u>

2. REVENUES

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

Transfer from Water Fund	<u>\$3,650,000</u>
TOTAL REVENUE - WATER FUND	<u>\$3,650,000</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	\$(41,250)
West Regional Capital & Replacement Fund	(60,000)
Transfer to Wastewater Fund	<u>101,250</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. 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 \$2,77,956 for eleven months and \$2,777,961 for one month for a total of \$33,335,477.

(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 \$58,279 for eleven months and \$58,277 for one month for a total of \$699,346.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$949,000 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 \$4,730,615 estimated required local option sales tax reserve less limited obligation debt service of \$2,591,631 related to Cedar Grove Middle School and Town Creek Elementary School for a transfer to the School Capital Project of \$2,138,984 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 \$2,247,945 of excess ad valorem 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 \$1,035.00. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$835.96. 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 \$111,935. 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 \$80,325. 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

(e) The Board of Commissioners hereby establishes the School Board Chairman and Members monthly compensation rate. The Chairman shall be compensated at a monthly rate of \$1,485 to include a local travel stipend of \$500. Members of the board, other than the Chair, shall be compensated at a monthly rate of \$1,310 to include a local travel stipend of \$425.

IX. SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2014 and ending June 30, 2015 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, 2014.

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 2015 thru 2019 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Environmental Protection</u>							
C&D Landfill Closure	\$ -	\$ 750,000	\$ -	\$ 3,707,671	\$ 887,329	\$ 3,422,000	\$ 8,767,000
Total Environmental Health	-	750,000	-	3,707,671	887,329	3,422,000	8,767,000
<u>Culture & Recreation</u>							
Smithville Park Improvements	-	230,000	4,000,000	-	-	-	4,230,000
Leland Park Renovation	-	-	-	-	700,000	-	700,000
Town Creek Park Improvements	5,323,178	-	-	-	-	-	5,323,178
Waccamaw Park Expansion and Renovation	645,000	2,455,000	-	-	-	-	3,100,000
Lockwood Folly Park Renovations	-	-	-	-	1,500,000	-	1,500,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	50,000	5,000,000	5,050,000
Ocean Isle Beach Park Improvements (Phase 2)	-	-	40,000	160,000	2,240,000	-	2,440,000
Shallotte Park Improvements	-	-	-	-	40,000	4,250,000	4,290,000
Leland Senior Center	250,000	2,750,000	-	-	-	-	3,000,000
Senior Citizen/Community Centers	-	-	-	-	2,800,000	-	2,800,000
Total Culture & Recreation	6,218,178	5,435,000	4,040,000	160,000	7,330,000	9,250,000	32,433,178
<u>Public Safety</u>							
Detention Center Phase 3	-	-	-	-	250,000	8,000,000	8,250,000
Sheriff's Firing Range	480,000	200,000	-	-	-	-	680,000
911 Center Expansion	2,100,000	-	-	-	-	-	2,100,000
Total Public Safety	2,580,000	200,000	-	-	250,000	8,000,000	11,030,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	3,922,845	-	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	4,197,430	-	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$12,995,608	\$6,385,000	\$4,040,000	\$3,867,671	\$8,467,329	\$20,672,000	\$56,427,608
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	5,768,824	5,635,000	-	3,707,671	-	-	15,111,495
To Be Determined	-	-	4,000,000	160,000	6,540,000	17,250,000	27,950,000
Grant	2,959,354	-	-	-	-	-	2,959,354
Other	4,267,430	-	-	-	-	-	4,267,430
Transfer from General Fund	-	750,000	40,000	-	1,927,329	3,422,000	6,139,329
Total: County Capital Improvement Plan Sources	\$12,995,608	\$6,385,000	\$4,040,000	\$3,867,671	\$8,467,329	\$20,672,000	\$56,427,608

County Budget Ordinances

County Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$ -	\$ 3,585,120	\$ 3,585,120	\$3,585,120	\$ 3,585,120	\$ 3,585,120	\$ 3,585,120
Annual Technology Projects	-	500,000	525,000	551,250	578,813	607,753	2,762,816
Modular Classrooms - North High – Temporary	-	500,000	-	-	-	-	500,000
North Brunswick High School Classroom Additions	-	-	5,851,925	-	-	-	5,851,925
Leland Middle - Modular Classroom -Permanent	-	969,219	-	-	-	-	969,219
Waccamaw Gym/Multi Purpose Facility	-	-	3,750,000	-	-	-	3,750,000
Waccamaw K-1-2 Building	-	-	2,100,000	-	-	-	2,100,000
New Lincoln Elementary School	-	-	-	15,914,450	-	-	15,914,450
New Town Creek Middle School	-	-	-	16,619,900	-	-	16,619,900
Early College High School Facility	-	-	-	-	25,055,000	-	25,055,000
Vocational High School	-	-	-	-	12,500,000	6,500,000	19,000,000
Total: Education Capital Improvement Plan Uses	-	5,554,339	15,901,673	36,852,217	41,994,595	11,065,055	111,367,879
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	2,138,984	1,224,651	1,486,246	1,699,499	1,919,158	8,468,538
Ad Valorem Designated for K-12 School Capital Outlay	-	699,346	709,836	720,484	731,291	742,261	3,603,218
NC Education Lottery Proceeds	-	-	800,000	800,000	800,000	800,000	3,200,000
BOE Local Fund Balance	-	900,000	-	-	-	-	900,000
Ad Valorem Reserve Contingency	-	1,816,009	1,465,261	1,311,137	1,208,805	1,103,636	6,904,848
Debt Proceeds Articles 40 & 42	-	-	11,701,925	-	-	-	11,071,925
Debt Proceeds to be Determined	-	-	-	32,534,350	-	-	32,534,350
Unidentified Sources	-	-	-	-	37,555,000	6,500,000	44,055,000
Total Education Capital Improvement Plan Sources	-	5,554,339	15,901,673	36,852,217	41,994,595	11,065,055	111,367,879
<u>Airport Capital Improvement Plan: Uses</u>							
Brunswick County Airport	-	-	-	-	-	-	-
Airport Expansion Projects	-	-	478,281	1,072,500	1,072,500	1,072,500	3,695,781
Grant Reimbursements to County	-	1,072,500	594,219	-	-	-	1,666,719
Total Airport Capital Improvement Plan Uses	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	-	922,500	922,500	922,500	922,500	922,500	4,612,500
GA Entitlement	-	150,000	150,000	150,000	150,000	150,000	750,000
Total Airport Capital Improvement Plan Sources	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500

County Budget Ordinances

Water Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Water Plant Phase 2	\$ 1,000,000	\$6,500,000	\$ -	-	\$ -	15,000,000	\$22,500,000
Northwest Transmission Phase 2	-	-	-	-	-	750,000	750,000
System Improvements Mains-Transmission	-	850,000	-	-	-	-	850,000
Southeast Area Water Tank	65,000	35,000	1,300,000	-	-	-	1,400,000
Middle River Road & Smith Road	-	1,350,000	-	-	-	-	1,350,000
Hwy 211 Site Water Main Extension	-	-	-	-	-	-	1,500,000
2nd Feed to City of Northwest	1,488,409	-	-	-	-	-	600,000
Hwy 74/76 Water Main	-	-	-	-	-	-	1,800,000
Booster Pump Station Upgrades	810,000	400,000	-	-	-	-	100,000
Asbestos Cement Pipe Replacement	-	-	-	-	-	-	1,350,000
211 Plant Improvements	650,000	1,000,000	-	-	1,250,000	-	2,900,000
Danford Road Water Project	210,000	5,000,000	-	-	-	-	5,210,000
Aquifer Storage and Recovery Study Phase II	-	-	300,000	-	-	-	300,000
NC-211 Gilbert Road Improvements	-	-	-	800,000	-	-	800,000
System Improvements Mains-Neighborhood	950,000	650,000	650,000	650,000	650,000	-	3,550,000
FY14 Top 6 Water Mains-Design	96,000	-	-	-	-	-	96,000
FY13 Top 7 Water Mains-Design	82,000	-	-	-	-	-	82,000
Miscellaneous Water Projects	4,000	100,000	100,000	100,000	100,000	100,000	504,000
SAD Petition Projects	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Total Water Capital Improvement Plan	5,655,409	16,185,000	3,585,000	3,350,000	3,250,000	16,150,000	48,175,409
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	5,175,409	1,035,000	-	-	-	-	6,210,409
Debt Proceeds	-	11,500,000	-	-	-	15,000,000	36,375,000
Other	-	-	650,000	-	-	-	650,000
Transfer from Water Fund	480,000	3,650,000	2,935,000	3,350,000	3,250,000	1,150,000	14,815,000
Total Water Capital Improvement Plan Uses	5,655,409	16,185,000	3,585,000	3,350,000	3,250,000	16,150,000	48,175,409

County Budget Ordinances

Wastewater Capital Improvement Plan: Projects	Prior to FY 2015	FY 2015	FY 2016	FY 2017	FY 2018	FY2019	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Ocean Ridge Pump Station	\$1,375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,375,000
Transmission System Capacity Improvements	-	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	-	675,000	-	-	-	-	675,000
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	100,000	600,000
NC 211 Industrial Park Sewer	-	-	-	-	200,000	1,500,000	1,700,000
Dutchman Creek Acres Sewer	-	-	1,031,615	-	-	-	1,031,615
West Brunswick WRF Drip Site Improvements	-	-	-	1,000,000	1,000,000	-	2,000,000
Sandy Creek Sewer Bypass	-	75,000	-	-	-	-	75,000
Enterprise Funded Main Extension	-	100,000	600,000	600,000	600,000	600,000	2,500,000
Total Wastewater Capital Improvement Plan	1,725,000	5,325,000	2,231,615	2,700,000	2,400,000	2,700,000	17,081,615
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	1,725,000	1,825,000	-	-	-	-	3,550,000
Debt Proceeds	-	3,500,000	-	1,000,000	1,000,000	-	5,500,000
Grant	-	-	773,711	-	-	-	773,711
Other	-	-	-	-	-	-	-
Transfer from Wastewater Fund	-	-	1,457,904	1,700,000	1,400,000	2,700,000	7,257,904
Total Wastewater Capital Improvement Plan Uses	1,725,000	5,325,000	2,231,615	2,700,000	2,400,000	2,700,000	17,081,615

County Budget Ordinances

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
Solid Waste	
MSW tip fee	\$ 59.00
C&D tip fee	59.00
LCID (land clearing & inert debris) i.e. brick, block, concrete, asphalt	59.00
Shingles - contaminated or non-recyclable	59.00
Asbestos	80.00
Service Center	
Labor Rate per hour	\$ 31.00
Code Administration	
<u>Administration Fees:</u>	
Working without a permit	\$ 200.00
Failure to obtain a final inspection, first offense	100.00
Failure to obtain a final inspection, further offense (also reported to licensing boards)	100.00
Occupying a structure prior to CO	100.00/day
Refunds-Percentage of fee retained is permit is canceled before work begins on comm. Proj.	25%
<u>Commercial Fees (See Note):</u>	
Commercial New Construction Fee:	
For structures less than 2,000 sq. ft - Sq. Ft. under roof X \$115.00 X .0045 (cost recovery fee)	0.5175/sq. ft.
For structures 20,000 sq. ft. and above - Sq. Ft. under roof X \$115.00 X .0045 (cost recovery fee) x .80	0.4140/sq. ft.
Shell Commercial Buildings – Sq. Ft. under roof X \$60.00 per sq. ft. X .0045 (cost recovery fee)	0.27/sq. ft.
Up fit & Major remodel – Sq. Ft. under roof X \$60.00 per Sq. Ft. X .0045 (cost recovery fee)	0.27/sq. ft.
Commercial docks, decks, bulkheads, retaining walls and piers – gross sq. ft. X \$60.00 per Sq. Ft. X .0045	0.27/sq. ft.
Note: This cost includes the plan review fee and all trade permits. Trade contractor must still call in for permit but no extra fee will be assessed. Failure to call in for trade permit will result in a working without permit charge of \$200.00 per trade.	

County Budget Ordinances

<u>Type of Rate or Fee</u>	<u>Rate or Fee</u>
<u>Additional Commercial Charges as needed:</u>	
Building relocation includes trades	375.00
Accessory building each trade	100.00
Construction site or Mobile sales office includes trades	200.00
Signs with foundations (includes trades)	200.00
Pole signs and signs attached to buildings includes trades	125.00
Trade permits for minor work – B,P,M,E	100.00
Appliance equipment change out permit includes trades (per appliance)	60.00
Window replacement (1st Window)	100.00
Window replacement (after 1st window)	10.00/window
Roof Repair	100.00
Facility /ALE licensing Inspection	75.00
Code Administration continued	
Prior power release	60.00
Demolition	100.00
Re-inspection fee	50.00
<u>Residential Fees (See Note):</u>	
Res. New Const. Permit Fee - \$110.00 per sq. ft. X Total sq. ft. under roof X .0045 (cost recovery factor)	0.50/sq. ft.
Residential new decks, docks, and piers - \$40.00 per sq. ft. X gross sq. ft. X .0045	0.18/sq. ft.
Remodel and Repair - \$60.00 per sq. ft. X gross area remodeled X .0045	0.27/sq. ft.
Note: These fees include all trade (M, E, P) permits – Trade contractor still must call in for permit but no fee will be assessed. Failure to call in for permit will result in a \$200.00 working without permit charge per trade.	
<u>Additional Residential Charges as needed:</u>	
Mobile Homes (includes all trades)	300.00
Accessory buildings	75.00
Trade permits for minor work	50.00 per trade
Electrical, Plumbing, Mechanical appliance/equipment change out (includes all trades)	60.00
Window replacement (in excess of \$5,000.00) (Unlimited #)	75.00
Residential building relocation (includes all trades)	375.00
Prior cut on electric or gas	60.00
Re-inspection fee	50.00 per insp.

County Budget Ordinances

Parks & Recreation - Admin.

Use of Portable Mobile Bleacher Unit (delivery, setup, and removal) per day:

For Local Non Profit Agencies (501c3) or Government Agencies	\$	100.00
For Non Local or Profit Agencies		200.00

Planning/Community Development

Planning Fee for Zoning Compliance	\$	-
Planning Fee for Property Development/Zoning Permits		-
Change of Use Fee		150.00

Health Department

20610 Arthrocentesis, ASP and/or INJ	\$	79.00
80061 Lipid Panel		14.00
80164 Dipropylacetic Acid		9.00
80176 Lidocaine		9.00
82043 Albumin Urine		8.00
82150 Amylase		4.00
82306 VitaminD 25 Hydroxy		19.00
82378 Carcinoembryonic Antigen		12.00
8/2550 Creatine Kinase		9.00
82565 Creatinine: Blood		3.00
82570 Creatinine: Other Source		5.00
82607 Cyanocobalamin (Vitamin B-12)		10.00
82728 Ferritin		9.00
82746 Folic Acid: Serum		9.00
82977 Glutamyltransferase		5.00
83001 Goadotropin		12.00
83540 Iron		4.00
83550 Iron Binding Capacity		6.00
83690 Lipase		5.00
83735 Magnesium		5.00
84155 ProteinTotal		3.00
84270 Sex Hormone Binding Globulin		14.00
84402 Testosterone Freetestosterone		16.00
84403 Testosterone Total Testosterone		17.00
84436 Thyroxine Total		4.00
84439 Thyroxine Feethyroxine		6.00
84445 Thyroid Stimulating Immunoglobulins		33.00
84479 Thyroid Hormone Uptake		4.00
8480 Triiodothyronine Total		9.00

County Budget Ordinances

Type of	Rate or Fee	Rate or Fee
Health Department continued		
8481 Triiodothyronine Free		11.00
84550 Uric Acid Blood		3.00
84703 Gonadotropin, Chorionic		8.00
85045 Blood Count Reticulocyte Count		3.00
86140 C Reactive Protein		4.00
86300 Immunoassay for tumor antigen		17.00
86376 Microsomal Antibodies		11.00
86617 Antibody: Lyme Disease Conf		10.00
86618 Antibody Lyme disease Anti		12.00
86657 Rickettsia		16.00
87075 Culture, Bacterial, Any Source		12.00
90375 Rabies IG IM/SC		254.00
90636 HEP A/HepB Vacc		102.00
90649 H Papilloma Vacc 3 Dose IM		152.00
90654 Flu Vaccine Intradermal		20.00
90670 Pneumoc Conjugate		144.00
90675 Rabies Vaccine IM		265.00
90685 Flu Vaccine Quadrivalent 6 Mos - 35 Mos		23.00
90686 Flu Vaccine Quadrivalent 3 Yrs & Above Preserv.		19.00
90688 Flu Vaccine Quadrivalent 3 Yrs and above		16.00
90707 MMR Vaccine SC		62.00
90710 MMRV Vaccine SC		165.00
90713 Poliovirus IPV SC/IM		31.00
90716 Chicken Pox Vaccine SC		104.00
90732 Pneumococcal Vaccine		77.00
*0734 Meningococcal Vaccine IM		127.00
90772 Ther/Proph/Diag Inj, SC/IM		63.00
93770 Measure Venous Pressure		10.00
99407 Behaviour Change Smoking >10 Min		32.00
99408 Alcohol and/or Substance		33.00
99409 Alcohol and/or Substance		64.00
G0396 Alcohol and/or Substance		35.00
G0397 Alcohol and/or Substance		63.00
H0049 Alcohol and/or Drug Screening		24.00
H0050 Alcohol and/or Drug Services		48.00

County Budget Ordinances

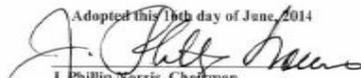
<u>Type of Rate or Fee</u>	<u>Rate or Fee</u>
Environmental Health	
Tattoo Artist Annual Fee per Artist	\$ 250.00
General Government	
County Manager may waive general government fees for general government projects	
Water:	
<u>Retail:</u>	
3/4" Meter Base Charge	\$ 12.00
1" Meter Base Charge	16.00
1 1/2" Meter Base Charge	18.00
2" Meter Base Charge	20.00
3" Meter Base Charge	24.00
4" Meter Base Charge	28.00
<u>Irrigation:</u>	
0-6,000 Irrigation (Residential and Commercial/Multi-Family)	3.05
6,001-12,000 Irrigation (Residential and Commercial/Multi-Family)	3.25
12,001-20,000 Irrigation (Residential and Commercial/Multi-Family)	3.50
20,001-50,000 Irrigation (Residential and Commercial/Multi-Family)	4.00
>50,000 Irrigation (Residential and Commercial/Multi-Family)	6.00
<u>Tap and Connection Fees:</u>	
3/4" Water Tap Fee	650.00
3/4" Split Service Irrigation Meter	325.00
3/4" Irrigation Meter Tap Fee	500.00
3/4" Meter Install	250.00
3/4" Meter for Well	250.00
1" Split Service Irrigation Meter	625.00
1" Irrigation Meter Tap Fee	625.00
1" Meter Install Only	300.00
1" Meter for Well	300.00
Meter Pull (office hours)	70.00
Meter pull (after hours)	140.00
Surcharges (Additional length of service pipe installation) per foot	12.00
4"-12" Wholesale and Industrial PPI Rate	2.82

County Budget Ordinances

Type of Rate or Fee	Rate or Fee
Wastewater:	
Northeast Regional Wastewater Operation and maintenance charges	\$ 1.60
West Regional Wastewater Operation and Maintenance Rate	2.60
Standard Vacuum System Pit	5,000.00
Surcharges (Additional length of service pipe installation) per foot	12.00

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 16th day of June, 2014.

Adopted this 16th day of June, 2014

 J. Phillip Norris, Chairman
 Brunswick County Board of Commissioners
 Attest:

 Debby Gore, Clerk to the Board



GLOSSARY

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amended Budget - a budget that includes authorized changes by the Board of County Commissioners to the original adopted budget.

Annualize - taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriated Fund Balance - amount of fund balance designated as a revenue for a given fiscal year.

Appropriation - a legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - the valuation set by the county upon real estate and certain personal property as a basis for levying property taxes.

Asset - resources owned or held by a government that have monetary value.

Authorized Positions - employee positions that are authorized in the adopted budget to be filled during the fiscal year.

Automation Enhancement and Preservation Fund - effective January 1, 2002, the General Assembly of North Carolina mandated that ten percent of fees collected pursuant to GS 161-10 and retained by the county shall be set aside annually and placed in a non-reverting fund, the proceeds of which shall be expended on computer and imaging technology in the office of the Register of Deeds. This is a sub-fund of the General Fund.

Available (Undesignated) Fund Balance - this refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

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

Balanced Budget - a budget in which planned revenues are equal to planned expenditures. All county budgets are required by the state of North Carolina to be balanced.

Benefits - contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, retirement, medical and life insurance plans.

Bond - a long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Rating - the level of credit risk as evaluated by a bond company associated with the county's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the county's bond rating, the lower the interest rate to the county on projects financed with bonds.

Bond, General Obligation (G.O.) - this type of bond is backed by the full faith, credit and taxing power of the government.

GLOSSARY

Bond, Revenue - this type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Calendar - the schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes during a fiscal year.

Budgetary Basis - this refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control - the control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CADD - Computer Aided Drafting Design system.

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

Capital Assets - assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements - expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

Cash Basis - a basis of accounting in which transactions are recognized only when cash is increased or decreased.

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

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

GLOSSARY

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

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

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

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

Department - the basic organizational unit of government that is functionally unique in its delivery of services.

Disbursement - the expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

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

Encumbrance - the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Board of County Commissioners is that the costs of providing services be fully or predominantly financed through user fees.

Expenditure - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

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

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

Fiscal Year - a twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. North Carolina State Statutes require local governments to begin the fiscal year on July 1 and end on June 30.

Fixed Assets - assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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

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

GLOSSARY

Full Time Equivalent Positions (FTE'S) - a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - a fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - the excess of the assets of a fund over its liabilities, reserves, and carryover.

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

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

GPD - Gallons per day.

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

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

Goal - a statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - a contribution by a government or other organization to support a particular function.

Indirect Cost - a cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - the movement of monies between funds for the same governmental entity.

Intergovernmental Revenue - funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Lease Purchase Agreement - contracted agreements that are termed leases but which apply the lease amount to the purchase.

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

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

GLOSSARY

Major Funds - represent the significant activities of the county and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Modified Accrual - a budgetary accounting technique whereby revenues are recognized when they become measurable and available as net current assets to pay liabilities of the current period. Expenditures are recorded when the liability is actually incurred.

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

Non-Departmental Accounts - items of expenditure essential to the operation of the county government that do not fall within the function of any department or which provide for expenditures related to more than one department.

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

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

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

Object - an expenditure classification, referring to the lowest and most detailed level of classification, such as telephone expense, postage expense, or departmental supplies.

Objective - something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities but also encumbrances not yet paid.

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

Operating Expenses - the cost for personnel, materials and equipment required for a department to function.

Operating Revenue - funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day-to-day services.

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

Pay-As-You-Go Basis - a term used to describe a financial policy by which capital outlays or capital projects are financed from current revenues rather than through borrowing.

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.

GLOSSARY

Personnel - expenditures made for salaries and wages for regular and temporary employees of the county.

Policy- a course of action adopted and pursued by a government.

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.

Property Tax - a tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

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.

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.

GLOSSARY

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.