



# ADOPTED BUDGET

FY 2023-2024

## Brunswick County



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# **Brunswick County Approved Budget**

## **Fiscal Year 2023-2024**

### **Board of County Commissioners**

Randy Thompson, Chairman

Mike Forte, Vice Chairman

Frank Williams, Member

Pat Sykes, Member

J. Martin Cooke, Member

### **County Manager**

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## Table of Contents

Page

### Introductory Section

Mission, Vision, and Core Values.....	1
Distinguished Budget Presentation Award .....	2
Brunswick County Profile .....	3
County Manager’s Budget Message.....	6
Guide to the Budget Document .....	20
Planning Process.....	22
Budget Process .....	25
Budget Calendar .....	27
Budget Structure .....	28
Basis of Budgeting and Accounting .....	31
Total Revenues by Fund .....	32
Total Revenues by Source (all funds) .....	33
Total Expenditures by Function (all funds) .....	34
Approved Tax Levy Distribution .....	35
General Fund – Changes in Fund Balance .....	36
Special Revenue Funds – Changes in Fund Balance .....	37
Enterprise Funds – Changes in Fund Balance .....	38
Revenue Highlights .....	39
Expenditure Highlights .....	47
Personnel Summary (FTE) by Department.....	54
Personnel Changes Summary .....	54
County Organizational Chart .....	59

### General Fund

General Fund Revenue Summary .....	60
General Fund Expenditure Summary .....	63

### General Government

General Government Budget Summary.....	67
Board of Elections.....	68
Communications.....	71
County Administration .....	75
Court Facilities .....	79
Finance .....	80
Governing Body .....	84
Human Resources.....	87
Legal .....	89
Register of Deeds.....	94
Tax Administration / GIS.....	96
Contingency .....	99

## Central Services

Central Services Budget Summary .....	100
Engineering .....	101
Fleet Services .....	104
Information Technology .....	106
Operation Services .....	110
Non-Departmental .....	113

## Public Safety

Public Safety Budget Summary .....	114
Building Inspections and Central Permitting, Fire Inspections.....	115
District Attorney .....	119
Emergency Services .....	120
Sheriff's Office, Detention Center, Central Communications, Animal Protective Services.....	124
Other Agencies - Fire and Rescue .....	130

## Transportation

Transportation Budget Summary.....	131
Cape Fear Regional Jetport.....	131
Odell Williamson Municipal Airport .....	131

## Environmental Protection

Environmental Protection Budget Summary.....	132
Solid Waste & Recycling .....	133
Environmental Protection Other Agencies.....	136

## Economic & Physical Development

Economic & Physical Development Budget Summary .....	137
Cooperative Extension.....	138
Brunswick County Occupancy Tax.....	144
Planning & Community Enforcement.....	145
Public Housing .....	151
Soil and Water .....	154
Economic Development Other .....	158

## Human Services

Human Services Budget Summary .....	159
Health Services .....	160
Social Services.....	164
Veterans Services .....	169
Human Services Other Agencies .....	172

## Education

Education Budget Summary .....	173
Brunswick Community College.....	174
Brunswick County Schools.....	176

## **Culture and Recreation**

Culture and Recreation Budget Summary.....	178
Library.....	179
Parks and Recreation.....	182

## **Governmental Debt Service**

General Debt Service.....	185
Schedule of Debt.....	189
Legal Debt Margin.....	190

## **Special Revenue Funds**

Emergency Telephone System Fund.....	191
Register of Deeds Technology Enhancement Fund.....	192

## **Enterprise Funds**

Public Utilities.....	193
Water Debt Service.....	204
Wastewater Debt Service.....	205
Schedule of Debt.....	206

## **Capital Improvement Plan**

Capital Budget Process.....	207
Capital Projects by Function.....	209

## **Appendix**

Brunswick County Facts.....	236
Financial Policies.....	238
Investment and Portfolio Policies.....	243
County Budget Ordinances.....	246
American Rescue Plan Act (ARPA) Funding.....	267
National Opioid Settlement Funding.....	272
Glossary.....	274

Shalotte Riverwalk Park



# INTRODUCTORY SECTION





# FY23-FY27 STRATEGIC PLAN

*Adopted Nov. 15, 2021  
Amended Nov. 21, 2022*

## Our Mission

We provide the highest level of service to support an active, dynamic, and thriving community. In cooperation with our local and regional partners, we collaborate to provide responsive and efficient services that support and advance the development of our community's educational, recreational, and economic prosperity.

## Our Vision

Brunswick County is a prosperous, vibrant, and forward-thinking community that offers opportunities to enhance and sustain the highest quality of life for residents.

## Our Values



### RESPECT

We treat our residents and one another with the highest regard for dignity and courtesy. We are dedicated to the protection and preservation of our residents' personal rights and freedoms at every level of government. We exemplify the dedication, efficiency, and effectiveness recognized as exceptional customer service qualities.



### INTEGRITY

We strive to be honest and transparent in all that we do. We provide accurate information and guidance to strengthen positive relationships between residents and their county government.



### COLLABORATION

We are open-minded and welcoming to new ideas and diverse perspectives. We engage and foster strong, long-lasting partnerships to expand our opportunities for feedback and representation in our decisions and actions.



### ACCOUNTABILITY

We honor the authority entrusted to us to serve and protect our residents and preserve our natural and fiscal resources through ethical and responsible stewardship.



### INNOVATIVE

We are a goal-oriented and future-driven community that seeks out and rewards thoughtful and industrious means to improve service quality and delivery both effectively and affordably.

## Distinguished Budget Presentation Award

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**County of Brunswick  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morrill*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Brunswick County, North Carolina, for its Annual Budget for the fiscal year beginning July 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. Brunswick County will submit this budget document to GFOA to determine its eligibility for another award.

# COUNTY PROFILE

## NORTH CAROLINA

Population: 10.4 million\*



## BRUNSWICK COUNTY

Established March 9, 1764



**No. 1**

Fastest Growing NC County\*

**146,824**

Population\*\*

**No. 6**

Largest NC County by Land Area

**846**

Square Miles

Sources: \*U.S. Census Bureau, \*\*NC Office of State Budget & Management

Introductory Section

Profile

Page 3

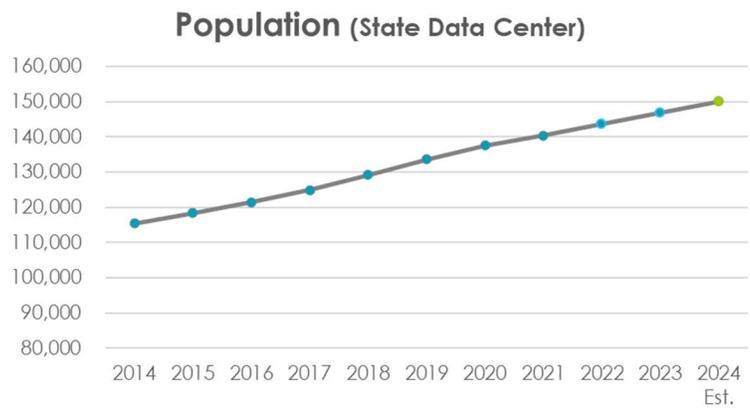
Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the typography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 146,824 which has grown over 27% since 2014. Brunswick County is the sixth largest county in the State, having a land area of 846 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.

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.

Brunswick County in recent years has experienced significant growth in its permanent population. Current year growth in the County of 2.2% and ranked number 1<sup>st</sup> in the state and 7<sup>th</sup> in the country for growth in 2023. The permanent population grew at an average rate of approximately 2.6 percent annually over the last ten years. Brunswick County continues to see strong, consistent growth concerning economic growth and development. From 2022 to 2023, Brunswick County’s business investment increased by \$62,706,100 representing a 10.6 percent increase. There has been 1 new industry to announce their decision to locate in Brunswick County during FY 2023. Industrial Reliability & Repair, LLC (IRR) will locate in a portion of the former QRP Building located at the Leland Industrial Park and create 160 jobs within 5 years paying average wages of \$71,000 which exceeds Brunswick County’s average wage in 2022 of \$46,464. Investment is projected to be \$1.25 million in machinery and equipment. Industrial Reliability & Repair fabricates parts for the industrial sector and provides on-site maintenance at industrial facilities throughout eastern United States.



Brunswick County continues 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. The Mid Atlantic Industrial Rail Park also has sewer and water service and can provide natural gas. CSX transportation serves the park with rail and has recognized the Mid Atlantic Industrial Park as one of twenty-three sites designated as a “CSXSelect Site” in their system. In February 2019 both the International Logistics Park and Mid Atlantic Industrial Rail Park were recertified by North Carolina as Certified Industrial Sites. Both sites have also been added to the Economic Development Partnership of North Carolina’s Mega-Sites webpage.

Brunswick County has submitted buildings and sites to 90 potential new companies during FY 2023. This represents an increase of 65% from the previous year. There are currently 102 new companies reviewing Brunswick County with 6 having visited a site. These active projects who have visited Brunswick County represent \$3.2 billion in new investment and 2,100 jobs. Brunswick County has also experienced an increase in Labor Force from 58,500 in June 2022 to 60,615 in June 2023, representing an approximate increase of 3.6%.

The County’s diversified economy is based primarily upon tourism, manufacturing, retail, and construction. Our existing industries continue to expand as they have added many new jobs to the County. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities, and increased demand for potable water and wastewater collection and treatment services. Retail development has continued to pick up with new shopping centers completed and planned near St. James, Supply, Shallotte, and Leland and the infill of stores within centers in the southern part of the County. In the past year, residential construction has increased with hundreds of new homes now under construction.

Retail trade is the largest employment sector in Brunswick County, accounting for 17% of employment, while accommodation and food services 15%, health care and social assistance represent 13%, construction 8%, government 7%, educational services 7%, administrative and waste services 5%, manufacturing 4%, arts, entertainment 4%, professional 4%, transportation 3%, utilities 3%, and real estate 3%. Various other employment sectors make up the remaining 7%.

Brunswick County is becoming the golf capital of the State of North Carolina. More than 30 state of the art golf courses, with most having residential/commercial development associated with them, are 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 development continues to grow.



# County Manager's Budget Message

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## BRUNSWICK COUNTY

May 15, 2023

Brunswick County Board of Commissioners:

I am pleased to present the recommended budget for FY 2023 - 2024. This budget represents a focused collaborative effort between staff across our entire organization, directed by the Strategic Plan of the Board of Commissioners. I appreciate the spirit of cooperation displayed by our departments as we moved through the process to prioritize the initial departmental requests to produce a recommended budget that address the Board's key service objectives within the overall revenue guidance directed by the Board.

The revaluation in the County's 4-year cycle was completed January 1, 2023, which resulted in a 54.73% increase in total county values. As required by NC General Statutes, the county calculates a revenue neutral tax rate based on the average of growth during the past four years. The county's average growth in assessed valuation from fiscal year 2019-2020 through 2022-2023 was 4.03%. The FY 2023-2024 calculated revenue neutral rate is 33.70 cents, decreasing 14.80 cents or 30.5% to produce the same levy as FY 23 plus the average growth over the last 3 fiscal years. The recommended budget of 34.25 is 0.55 cents higher than the revenue neutral ad valorem tax rate, and a decrease of 14.25 cents under the current rate of 48.50 cents.

The FY 2023-2024 budget proposal for all funds totals \$346,016,061 which represents an increase of 9.7% over the budget adopted June 20, 2022. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$3,278,062, net of the \$1,291,560 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$2,567,568 in FY 2022-2023.

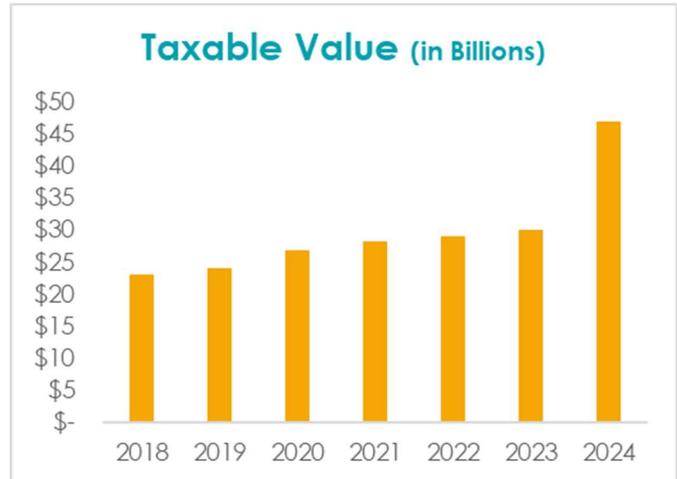
The county's economy is experiencing substantial growth. Nationally, new job growth fluctuates monthly, and the March jobless rate was 3.6%. The average cost of a gallon of gasoline in North Carolina is considerably lower than a year ago at \$3.29 from \$4.15 per gallon. The most recent statewide leading economic indicators are for March: the unemployment rate is down 0.1%, manufacturing hours worked are down 1.5% but average weekly earnings are up 7.3%. Locally, in March 2023 home sales increased 3.0% compared to one year ago and sales dollars increased 8.0% in the first quarter of 2023 versus the first quarter of 2022 as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 4.5% compared to the State at 3.5% and the United States at 3.6%.

Consistently ranking as one of the fastest-growing counties in the United States, Brunswick County ranked seventh among counties with a population of greater than 20,000. The county is included in the Myrtle-Beach Metropolitan Statistical Area which is the third-fastest-growing MSA in the nation at 3.7%. The State Data Center reported Brunswick County's projected permanent population to be 153,064, up from the decennial census figure of 107,431. The county is ranked first in North Carolina population percentage growth and third in numeric population growth in the state indicating that people are increasingly choosing Brunswick County as a place to live.

## GOVERNMENTAL FUNDS

### Revenues

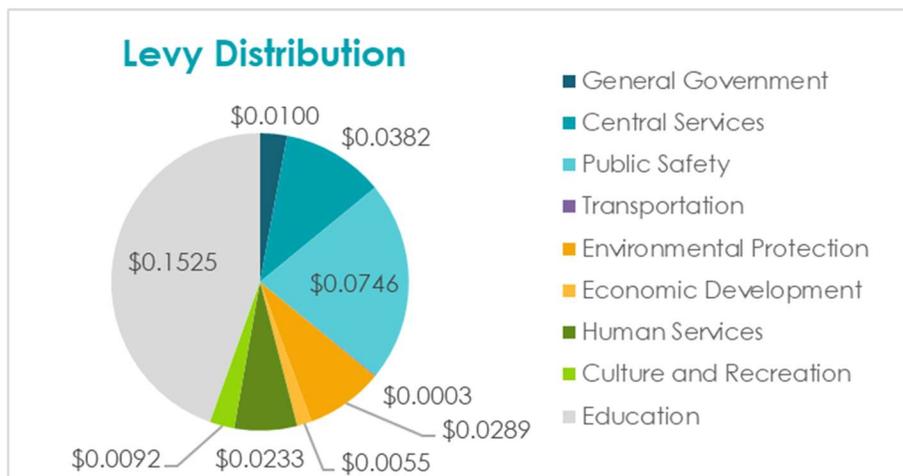
The total recommended general government budget is \$274,077,491 which represents a 10.5% increase from \*FY 2022-2023. Property tax revenue is the primary source of governmental fund revenue, providing \$166,940,676 or 60.8% of the total revenue. The total projected tax base revalued as of January 31, 2023, inclusive of real property and motor vehicles, is \$49,038,902,191. FY 2023-2024 is up by \$17,345,430,030 or 54.7% above the base of \$31,693,472,161 on which the FY 2022-2023 budget was based.



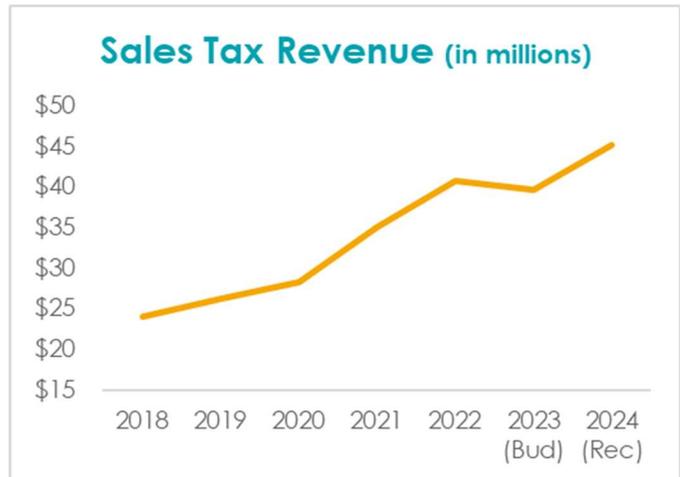
\*For comparability purposes, the prior year amount includes an additional appropriation of \$3,017,136 associated with BSRI that was approved immediately following the approval of the original budget ordinance on June 20, 2022.

The total projected real property value for FY 2023-2024 is \$47,138,902,191, which represents a 57.2% increase over the FY 2022-2023 real property base of \$29,993,472,161. The motor vehicle base is projected to increase 11.8% over the prior year to \$1,900,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate \$6,507,500 of revenue.

The total real property levy for FY 2023-2024 is calculated on a tax base of \$47,138,902,191, the recommended tax rate of 34.25 cents, and with an estimated collection rate of 98.10%. The real property levy is projected to provide \$158,383,176 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$164,890,676, which is \$13,941,234, or 9.2% more than the original budget for FY 2022-2023. The value of one cent on the tax rate is \$4,814,326 as compared to \$3,112,360 in the prior year. The county tax on a home valued at \$375,000 would be \$1,284 and the county tax on a vehicle with a value of \$25,000 would be \$86.



A major source of general governmental revenue is local option sales tax. The growth in sales tax revenue is greater than the current year’s projections and the outlook for continued growth extends into the projection for FY 2023-2024. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$34,466,445, which is 4,196,306 or 13.9% greater than the original budget of \$30,270,139 for FY 2022-2023. The portion of Articles 40 and 42 designated for schools is \$10,620,675, which is \$1,327,580 or 14.3% greater than the current budget of \$9,293,095. The increased sales tax is attributable to the general economic conditions and the increase in the number of retail businesses locating within the county. The local option 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 cents.



The County growth pattern continues to be consistent for FY 2023-2024 and is reflective of the continued number of residential and commercial permits issued. Therefore, most revenue sources are projected to have a slight to moderate increase over the previous year.

Revenue	FY 2021	FY 2022	FY 2023	FY 2024	% Change
<b>Solid Waste Tipping Fees</b>	\$2,600,000	\$2,600,000	\$3,000,000	\$3,800,000	+26.67%
<b>Building Permits</b>	\$2,505,000	\$2,861,000	\$4,340,000	\$4,525,000	+4.26%
<b>Deed Stamp Excise Tax</b>	\$2,850,000	\$3,100,000	\$5,125,000	\$5,500,000	+7.32%
<b>Emergency Medical</b>	\$4,896,320	\$5,100,000	\$5,525,000	\$6,700,000	+21.27%

The Sheriff continues to seek new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes consistent revenue associated with federal inmates for a projected FY 2023-2024 budget of \$585,936. State misdemeanor reimbursements for state inmates are projected to remain consistent into the next year at \$300,000. There are no planned reimbursement revenues from other counties for housing inmates. During the budget year 2020-2021, the Sheriff began a program with the NC Department of Public Safety to provide juvenile detention services at the Brunswick County Detention Center. The recommended budget for FY 2023-2024 includes revenues of \$890,600 for a full year reimbursement to operate the program.

The restricted intergovernmental funds from the state and federal governments are projected to total \$17,780,488, net of \$1,000,000 NC Education Lottery proceeds received for the schools, which is increased by \$1,492,716 or 9.2% from the prior fiscal year original budget of \$16,287,772. The recommended budget includes an appropriation in the health fund of \$705,000 from estimated Medicaid Maximization funds to provide current year eligible services.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$4,569,622 for an increase of \$684,334\*. A portion of the appropriation is due to escrow funds held in the amount of \$1,291,560 by the County related to the Holden Beach Interlocal Agreement and the issuance of Special Obligation Bonds for beach nourishment. Taking the escrow fund requirement into consideration, this level of fund balance appropriation is consistent or lower than the County's levels in prior years and is reasonable due to the County's FY 2021-2022 unassigned fund balance of \$103.4 million that is 40.5% of expenditures and transfers to capital projects.

## Expenditures

The recommended budget took into consideration three major focus areas:

### **1. Employee Retention, Recruitment and Succession Planning**

- 6.5% Market adjustment to employees who earn less than \$50,000 and are satisfactory performers
- \$3,250 Market adjustment to employees who earn \$50,000 or greater and are satisfactory performers
- 0.75% to 1.58% merit to employees who are satisfactory performers
- 1.70% to 2.53% merit to employees who are who are high performers
- 2.65% to 3.35% merit to the County's highest performers
- Maintaining competitive employee benefits with no reductions
- Provide employees training, resources, and equipment to facilitate high service levels to citizens

### **2. Build appropriate staff capacity for the County's external service functions and internal support functions:**

- A Deputy Finance Officer, an IT Computer Technician, and an IT Business Analyst to meet the needs of a growing Utility System
- Additional Mechanic Technician for a larger County fleet
- A Custodial Assistant for increased workloads and to improve library services to daily coverage
- A Sergeant, an IT Specialist, and a Brunswick County Schools funded Deputy School Resource Officer
- A Classification Officer in the Detention Center to assist with the post-pandemic workload
- Emergency Management Planner and the reduction of an Emergency Services Director to align with the needs of Emergency Services
- Six (6) EMS Technicians to meet the needs of a growing County
- A Permitting Technician to meet the demands in Code Administration
- Project Planner position to keep up with the demands and improve long-range planning
- Veteran Services Technician to improve services to our area veterans
- Five (5) additional Library Assistants and a Youth Services Librarian to allow all library branches to expand evening & weekend hours and provide better service
- An Athletics Coordinator dedicated to programming, overseeing, managing, and facilitating programs for the adult demographic
- A Health Educator I Prevention and Recovery Coordinator for coordinating substance use prevention and recovery efforts
- An Environmental Health Program Specialist to improve County response time to service demands
- Additional Child Support Office Assistant, a Daycare Income Maintenance Caseworker I, a Visitation Social Worker I, a Kinship Social Worker III, a Staff Development Specialist dedicated to Social Work, and a Staff Attorney to meet state guidelines with grant reimbursements provided

### 3. Meet the Needs of a Growing County with Diverse Demographics

- Increase of 8.44% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem taxes
- Increase of 10.9% to Brunswick Community College to support existing programs and \$350,000 for the Foundation Grant providing tuition assistance
- Increase of 9.4% to Brunswick Senior Resources\* for program support for five (5) district senior centers and the installation of a generator at the Supply (Stone Chimney) Senior Center
- Continued funding for technology/computer software support and increased cybersecurity
- Maintain computer replacement program

#### 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 8.5% of the general government expenditures. The County has a countywide solid waste collection and disposal contract with Waste Industries through June 2023. The contract includes an annual price adjustment formula based on March CPI and the previous year's number of new cans added. The FY 2023-2024 per unit increased \$0.33 to \$13.52. Based on average growth in cans of 354 per month and replacement cans, the budget for countywide solid waste collection is \$18,267,000 for an increase over the prior year of \$16,911,400.

The construction and demolition tonnage received at the county landfill increased 13.5% as of June 30, 2022, compared to the previous year. To preserve the existing capacity in the landfill and extend the useful life of the facility, the County contracts with GFL for the diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 100% (20% more than FY 2022-2023 at 80%) of the waste from the landfill is currently \$51.99 per ton or \$3,000,000 per year. The current landfill closure reserve balance accumulated is \$10.6 million with no additional transfer to the reserve in FY 2023-2024. The total cost of closure is estimated at \$10.6 million.

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 June 30, 2022, 28,977 county households are using curbside recycling either voluntarily or through their municipal services.

#### Brunswick County Public Schools

The County has a long-standing funding agreement with the Brunswick County Board of Education that was extended through June 30, 2025. 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 paying debt service.

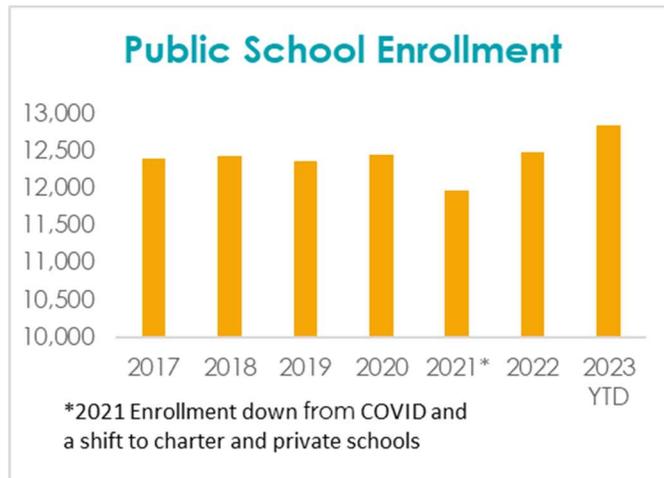
The total recommended FY 2023-2024 school appropriation, following the funding agreement, is \$55,660,808, which represents an increase of approximately 8.44% or \$4,333,328 over the FY 2022-2023 approved budget. Under the terms of the agreement, 35.75%, or \$54,517,093 will be used for current expense and 0.75% or \$1,143,715 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 \$8,922,720 of local option sales tax proceeds, after subtracting \$1,697,955 dedicated for school debt service.

The remainder is for category 1 (improvements to buildings and grounds) capital outlay annual needs. The estimated State lottery proceeds of \$1,000,000 will be used for debt service instead of local option sales tax

proceeds increasing the amount to be utilized for category 1 capital outlay annual needs. The school’s capital improvement plan includes resources from the prior year ad valorem collections received according to the funding agreement of \$547,500 to aid in funding additional category 1 capital outlay system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2023-2024 is \$11,614,710. An additional \$2,697,955 of limited obligation debt associated with Town Creek Elementary School, Cedar Grove Middle School, North Brunswick High School Additions, and Waccamaw Multi-Purpose Facility is funded from statutory sales tax and lottery revenue proceeds dedicated to school capital outlay. Including the debt service, 40.8% or \$67,275,518 of the County’s current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2021-2022, Brunswick County ranked 20<sup>th</sup> in the State of North Carolina for local funding of public schools based on per-pupil expenditures. With the State provided funding rank of 104<sup>th</sup>, federal funding rank of 64<sup>th</sup>, and local per-pupil expenditures combined, Brunswick County ranked 65<sup>th</sup> in the State in total for \$7,083.72 expended per pupil.



### Brunswick Community College

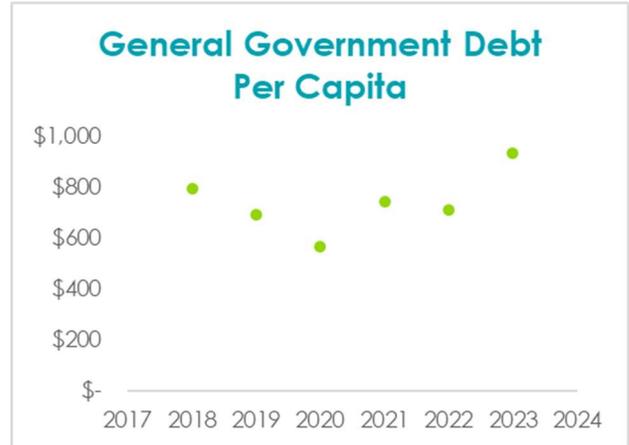
The total General Obligation debt service for Brunswick Community College is \$348,428 and will be satisfied completely in FY 2023-2024. The new Allied Health Building was constructed to house all health occupation programs on the main campus utilizing \$2.85 million of NC Connect State Bond Funds and an additional \$2.85 million of county and college funds. The former Early Childhood Education Center was renovated, and an addition constructed.

The recommended community college appropriation in FY 2023-2024 is \$5,165,700 to meet operating and capital needs. The combined recommended change to the support for the community college totals an increase of \$506,665 or 10.9%. Included in the funding for the Brunswick Community College is funding for the Foundation Grant of \$350,000 (consistent with the prior year) to assist with tuition and fees for qualified Brunswick County High School graduates.

In FY 2022-2023, Brunswick Community College is ranked number three (3) in the state for local support.

## Debt Service

Brunswick County government is in a good position regarding capital facilities for general fund operations, but with aging facilities and growth in services a facility and space need study was completed in FY 2021-2022. An estimated \$180 million project has been added to the Recommended Capital Improvement Plan based on the results of the study, with all but \$42.6 million being on the Horizon. There is excess capacity in the County Detention Center.



In November 2017, the voters approved a \$152 million general obligation bond referendum to address the school capital needs of district-wide maintenance and improvements and the need for a new Town Creek Middle School, classroom additions for Lincoln Elementary School, West Brunswick High School, North Brunswick High School, and Town Creek Elementary, Waccamaw K-1-2 replacement building, and the addition of a STEM/CTE Program, totaling \$152 million. There were 3 separate phases of bond issues scheduled within 5 years, with the first phase issued of \$52,950,184 in June 2018, adding additional debt service in FY 2020 of \$5,636,172. The second phase was issued July 2020 of \$47,549,033 adding \$4,362,370 additional debt service in FY 2022. The final phase was issued in July 2022 of \$51,684,431 with an estimated interest only payment of \$1,094,620 in FY 2022-2023 and annual debt service payments to begin in FY 2023-2024 adding an estimated \$4,386,100.

Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental Funds debt will increase from \$102,144,192 to \$141,183,355 as of June 30, 2023. This equates to approximately \$936 per capita, and the current net general obligation debt is approximately \$834 per capita.

The total general government debt service budget will be \$15,093,267, which represents an increase of \$1,972,133 or 15.0% from the prior year. This increase is mainly due to the annual debt service payments beginning in FY 2023-2024 for phase 3 of the \$152 million bond referendum offset by existing General Obligation Bond Debt paid substantially in FY 2020-2021 reducing debt service in FY 2021-2022 and satisfied completely in FY 2022-2023.

## Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$6,355,556 to the health fund programs representing an increase of \$362,701 or 6.1% mainly due to increases in employee salary and benefits and the increased demand in Environment Health.

The total contribution to the social services fund of \$9,762,903 represents an increase from the current year's appropriation of \$466,100 or 5.0% mainly due to changes in employee costs including six additional FTEs.

Funding of \$250,443 is recommended to enter into a contract for services that include crisis intervention service with the state agency Trillium.

The recommended appropriation to Brunswick Senior Resources, Inc.\* is \$3,302,182, which is 9.4% greater than the prior year and dedicated to continued program support and the installation of a generator at the Supply (Stone Chimney) Senior Center.

## Employee Benefits

The FY 2023-2024 budget recommendation includes a market adjustment of 6.5% related to the December CPI index change from the prior year capped at \$3,250 per employee. This is a cost of approximately \$4,700,000 of which \$655,000 is budgeted in the enterprise fund. Additional funding for employee merit raises of 2.0% is budgeted at an estimated cost of \$1,735,000 of which \$245,000 is budgeted in the enterprise fund.

The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The administrator for the plan will continue to be Blue Cross Blue Shield. There will be no plan benefit design changes and an 11.0% increase in premiums partially due to the additional FTE's. County contributions for the health and dental program per employee are \$9,303.

The County will continue with its program for worker's compensation with the North Carolina Association of County Commissioner's (NCACC) and has provided a quote for a standard pay plan with no increase from the prior year.

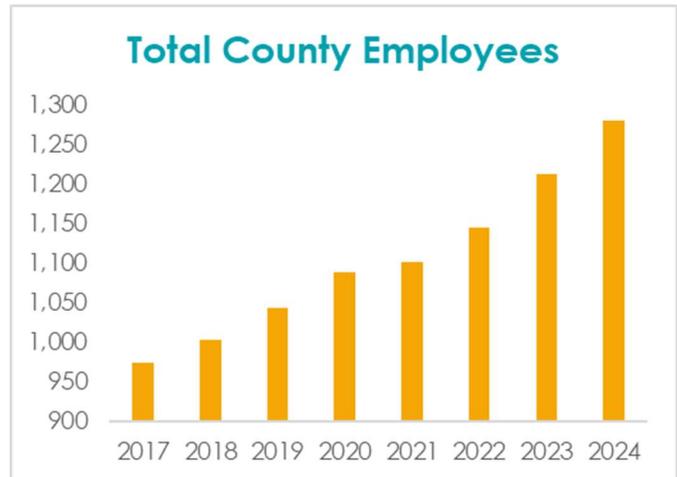
The Local Government Employee Retirement System Board recommended contribution rates for general employees at 12.91% and law enforcement at 14.24%.

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

Departments associated with development and construction permitting are experiencing an increased level of activity over the prior year due to the continued growth in the county. Other departments, primarily those that provide human services, public safety, or internal and support services have continued to experience an increase in service demands.

Thirty-three new positions are recommended for the general fund. The general fund recommended FTE changes are the addition of one position in General Government, four positions in Central Services, eleven positions in Public Safety, nine positions in Human Services, seven positions in Cultural and Recreation, and one position in Economic and Physical Development. The total cost of new positions added in FY 2024 is \$2,282,782.



As part of the County's goal to maintain a competitive pay plan per policy, more than 25% of budgeted positions are analyzed to ensure that the County remains very competitive with its peers and in line with the market.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,961,349 at a flat annual rate of \$76,619 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. General Government operations also provide the school system with a detective dedicated to school safety that is included in the reimbursement agreement. The

detective base rate for FY 2023-2024 is \$84,183. The officers and detective bring the total reimbursement to \$2,037,968.

These changes, along with the eight new positions included with the enterprise recommendation, brings the total number of positions to 1,279.60, of which 1,096.60 are associated with general government functions and 183 are associated with enterprise operations.

### Capital Improvement Plan

The list of projects recommended for funding in FY 2023-2024 totals \$53,876,113.

The environmental protection component of the capital improvement plan is \$8,158,467 for landfill closure. Central services include \$85,388 for Covered Equipment Storage and \$51,000 for planning a Warehouse Mezzanine and Expansion. The culture and recreation component includes \$4,644,200 for the Waccamaw Multiuse Facility Building. The public safety component includes \$50,000 for planning an Animal Protection Services Adoption Center. The general government component includes \$40,887,058 for Complex Buildings and Renovation.

The FY 2023-2024 Governmental Capital Improvement Plan funding sources as presented are \$52,802,667 of capital reserve that has been designated for these projects, \$887,058 of escrow funds held in health reserve, and \$186,388 of Pay-Go funds. The five-year capital improvement plan represents a living document. Some projects originally scheduled for the five-year timeframe may have been deferred to later years.

### Capital Outlay and Major Operating Expenditures

The recommended general fund budget includes a total of \$6,286,054 dedicated to capital outlay and major operating expenditures, an increase of \$2,323,517 from the FY 2022-2023 approved budget. Capital outlay in general fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include one replacement 16-ton dump truck for Operation Services at \$182,500, two ambulances totaling \$650,000 and a narcotics safe system at \$112,000 for Emergency Medical Services, and the replacement of 15 in-car camera systems for the Sheriff's Office totaling \$112,500. Replacement and additional vehicles recommended include four replacement vehicles for Tax Administration totaling \$144,000, replacement of one SUV and one pickup truck for Fleet Services totaling \$64,500, replacement of one SUV and one 4x4 truck for Operation Services totaling \$67,000, 15 replacement marked patrol cars and 10 unmarked replacement vehicles totaling \$1,026,000 for the Sheriff's office, a replacement inmate transport vehicle and a replacement evidence transport vehicle for the Detention Center at \$170,000, replace one truck for Emergency Services at \$92,195, \$120,000 for a replacement SUV with command and equipment body for Emergency Medical Services, two replacement trucks for Fire Inspections totaling \$82,000, a replacement vehicle for the Central Communications Center at \$45,000, \$99,692 for two replacement marked trucks for Sheriff Animal Protective Services, a replacement truck for Solid Waste at \$44,000, two replacement trucks, one replacement sedan, and one additional sedan for Environmental Health totaling \$135,000, and \$100,000 for Social Services for four replacement vehicles.

The Operation Services budget includes \$619,000 for repairs and maintenance to buildings, \$283,000 for repairs and maintenance to equipment, and \$130,000 for repairs and maintenance to vehicles. The budget also includes \$64,000 to cover portions of the government center parking areas and off-site facilities.

The major operating budget includes 359 replacements and 32 additional desktops, monitors, laptops, and tablets for a total recommended cost of \$648,870.

## Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion-dollar nationwide settlement related to multiple opioid lawsuits. Funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The County has received \$1,764,409 as part of this settlement to date. Per the terms of the Memorandum of Agreement (MOA), the County created a Special Revenue Fund to account for these funds. Included in the recommended budget is funding for a DSS Clinician to provide care navigation and crisis response for cases involving Opioid usage.

## ENTERPRISE FUND

The county enterprise fund continues to expand to meet the service needs of the retail, industrial and wholesale customers. The customer base is experiencing consistent and moderate growth. The County currently has 51,578 water retail customers and 24,879 sewer retail customers. Customer connections provide system development fee revenues, which are 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 the three distinct regional service areas. The County continues to strengthen regionalism by adding participants and establishing contractual relationships that eliminate duplication of effort and capital costs. Additionally, 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.

The County continues to expand the water distribution system to meet the potable water needs of the county. The County is under construction of advanced water treatment through a low-pressure reverse osmosis system and expansion of the treatment capacity of the Northwest Water Treatment Plant, along with jointly constructing a parallel surface waterline with the Lower Cape Fear Water and Sewer Authority to secure the growing area's water supply for many years.

In April 2018, the County completed an analysis of the water and wastewater systems which resulted in System Development Fee recommendations and adoption by the County Commissioners. According to Chapter 162A, Article 8 of the North Carolina General Statutes, this fee must be re-evaluated and updated every five years or less. Accordingly, in January 2023, Brunswick County authorized a firm to evaluate and develop cost-justified public water and wastewater System Development Fees. Based on the lack of available capacity and the extensive Capital Improvement Plan, the appropriate method for calculating the SDF is the Incremental Cost Method. This method requires the analysis of existing and proposed projects as defined by the County Water and Wastewater Master Plans and the associated Capital Improvement Plans to serve new development on the planning horizon. The Capital Improvement Plans for both the water and wastewater utilities are extensive and reflect the current and future development of the coastal region. The recommendation is for the Capital Recovery Fee (CRF) and Transmission Recovery Fee (TRF) to be the maximum allowable water and wastewater System Development Fee on a per gallon and per connection basis for new development within the County retail area.

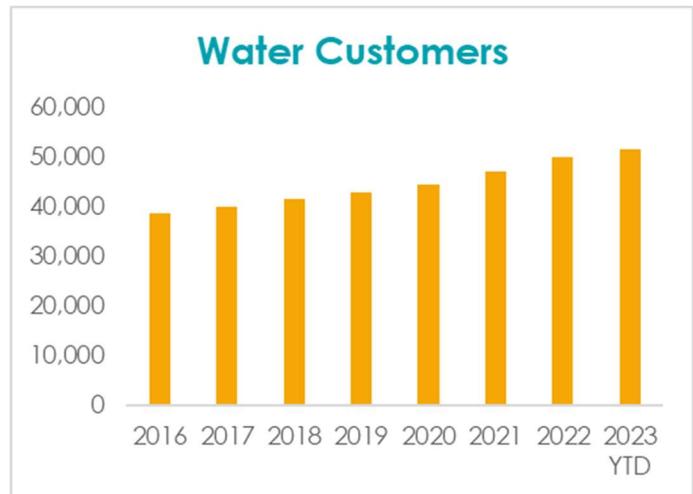
Item	Current Capacity Recovery Fee	Proposed Maximum Cap. Recovery Fee
<b>Water System</b>		
CRF Residential – per bedroom	\$287.00	\$2,389.47
CRF Commercial – gallons per day	4.10	29.87
TRF Residential – per bedroom	97.00	295.33
TRF Commercial – gallons per day	1.38	3.69
<b>Wastewater System</b>		
CRF Residential – per bedroom	\$1,000.00	\$2,079.53
CRF Commercial – gallons per day	14.29	29.71
TRF Residential – per bedroom	333.00	267.57
TRF Commercial – gallons per day	4.76	3.82

## Water Fund

### Revenues

The total recommended water fund revenue budget increased to \$39,296,171 in FY 2023-2024 which is \$2,873,783 greater than the original budget for FY 2022-2023 appropriation of \$36,422,388. Conservatively budgeted, one-time user charges are expected to generate \$3,043,300 from System Development and Taps fees.

Water sales are projected to be \$9,200,000 for retail, \$4,500,000 for irrigation, \$2,000,000 for industrial, and wholesale \$6,600,000. The monthly base service charges will produce \$10,200,000 annually, mainly representing the county residential and commercial customers. The Irrigation base service charge is projected to produce \$825,000 annually.



### Operating Costs

There are eight new positions recommended for water operations; a GIS Analyst in Water Administration, a Utility Plant Mechanic I (mid-year, ½ FTE budgeted) at the Northwest Water Treatment Plant, a Water Distribution Supervisor in the Water Distribution Division, a SCADA System Manager and Generator Maintenance technician I in the Instrumentation/Electrical Division, and a Field Services Technician in the Water Construction Division all totaling \$434,269 for salary and benefits.

The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is \$186,544 higher at \$2,048,960 at the current rate of \$0.38 per thousand gallons with a predicted flow of 4.314 billion gallons. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursement basis. The operating budget for the Kings Bluff Pumping Station will increase to \$690,363 due to increases in required maintenance.

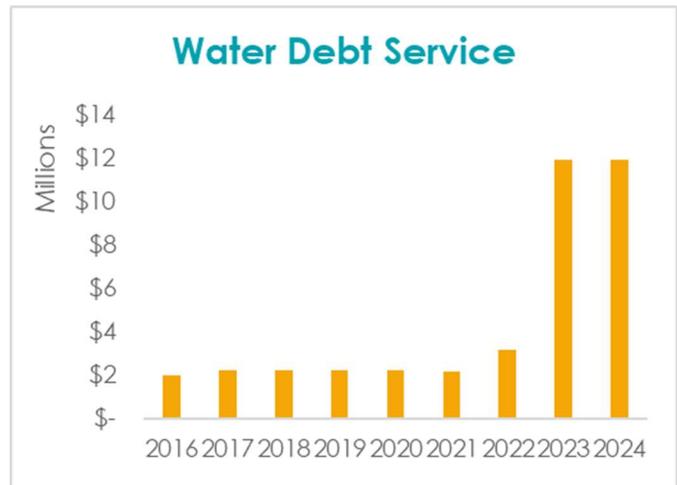
### Capital Outlay

Some of the larger operating capital items for the water divisions include a backhoe extendable boom bucket at \$90,000 and a replacement lime control panel at \$75,000 for the 211 Water Treatment Plant, and an \$80,000 70' towable lift for the Instrumentation/Electrical Division. Additional vehicles recommended include nine replacements and four additional vehicles totaling \$1,017,946. The total operating capital outlay for the water fund is \$1,471,946.

### Debt Service

Debt service in the water fund increased due to the addition of the Revenue Bonds issued in June 2020 for the Northwest Water Plant Expansion with Low-Pressure Reverse Osmosis Treatment for a total project cost of \$156,759,395 with a capitalized construction period interest and \$8,359,250 in debt service payments that began in October 2022. The total water fund debt service budget is \$11,954,906.

To cover the increased cost of service and annual debt service associated with the construction of the 54" waterline, the plant expansion with low-pressure reverse osmosis, and the loss in industrial and wholesale revenues, effective January 1, 2022, a rate increase was approved for all customer classes (retail, irrigation, industrial and wholesale) based on the recent cost of service study.



### Capital Improvement Plan

The water fund capital improvement plan includes one project planned for FY 2023-2024 at a total estimated cost of \$5,800,000. This project is for Transmission Improvements from the Northwest Water Treatment Plant to Bell Swamp is funded with \$2,105,000 of grant funds and the remainder with debt proceeds. Currently under construction is the Northwest Water Plant Expansion and advanced treatment through a low-pressure reverse osmosis process to provide 36 MGD of treated water.

### Wastewater Fund

The total recommended wastewater fund budget for FY 2023-2024 is \$31,218,374, net of capital reserve transfers for projects, representing a 3.8% increase or \$1,138,444 over the FY 2022-2023 original budget.

### Revenue

No increase in the current wastewater retail rate structure is projected to generate \$14,400,000 or \$400,000 more than the \$14,000,000 projected in the original FY 2022-2023 budget. Conservatively budgeted, one-time user charges are expected to generate \$4,300,000 from System Development and Taps fees. System Development fees provide funds for debt service retirement.

## Operating Costs

There are two new positions recommended for wastewater operations; a Contracts Manager and an Environmental Compliance Officer in Wastewater Administration totaling \$184,424 for salary and benefits.

The regional wastewater systems operated by the County continue to be successful and assist all participants in controlling operational costs.

The Northeast Regional Wastewater system has been in operation since the early 2000s. Based on an annual average daily flow of 2.3 MGD and an operational budget of \$2,814,126, the wholesale rate for the Northeast participants will not change from \$2.20 per 1,000 gallons.

The Town of Ocean Isle Beach became a regional participant in 2012 and in exchange the Town deeded and dedicated its existing 1.05 MGD wastewater treatment plant. For FY 2023-2024, the wholesale rate will remain at \$3.80 per 1,000 gallons and an operational budget of \$708,119.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$4,356,176, up 5.7%. The average daily flow to the plant is estimated to be 4.0 MGD. The wholesale rate is recommended to remain steady at \$2.20 per 1,000 gallons.



## Capital Outlay

Some of the larger operating capital items for the wastewater divisions include a vac truck with boom and two odor control units totaling \$722,000 for the Collection Division, an odor control unit and a clarifier splitter box for the Northeast Regional Plant totaling \$550,000, and two replacement RAS pumps, one odor control unit, and two replacement thickened sludge pumps totaling \$400,000 for the West Regional Plant. Additional vehicles recommended include five replacements and one additional vehicle totaling \$412,000. The total operating capital outlay for the wastewater fund is \$2,719,000.



## Debt Service

The sewer fund debt service budget is substantial due to the development and expansion of collection systems using special assessment funds and the expansion for regional treatment and transmission infrastructure. The total debt service budget for FY 2023-2024 is \$12,189,438 decreasing \$663,022 from FY 2022-2023. The County plans to issue Revenue bonds for the Mulberry Branch Water Reclamation Facility 0.75 MGD Expansion for an estimated \$21,000,000. The debt service, along with the remaining cost of the project of approximately

\$30,000,000, will be reimbursed by the City of Southport allowing them to become a participant in the West system. Alongside this issue will be an estimated \$7,200,000 for a Biosolids Processing Facility at the West Plant. Wholesale participants will reimburse the County through a rate increase for the term of the financing.

The West Regional Wastewater participants are responsible for \$4,694,366 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. Contributions from participants are the Town of Oak Island \$2,808,411, the Town of Holden Beach \$1,112,477, the Town of Shallotte \$498,478, and the Town Ocean Isle Beach \$275,000.

Northeast Regional Wastewater participants are responsible for \$2,665,900 in debt service. Debt service reimbursements from the Northeast Regional participants include the Brunswick Regional Water and Sewer (H2GO) \$1,580,400 and the Town of Leland, now also paid by H2GO, \$1,085,500.

### Capital Improvement Plan

The wastewater capital improvement plan for FY 2024-2028 is \$71,342,600. \$48,597,000 is for the 0.75 MGD expansion of the Mulberry Branch Water Reclamation Facility (WRF) and \$1,895,000 for the Transmission Midway Road to West Brunswick Treatment Facility to be funded by the City of Southport and debt proceeds. \$630,000 for the Sea Trail WWTP Decommissioning is to be funded with pay go funds. West Brunswick WRF Biosolids Processing Facility at \$1,200,000 to be funded with Capital Reserve and Debt Proceeds. Whiteville Road Force Main at \$1,180,000 to be grant funded. Northeast Brunswick Regional Wastewater Treatment Plant 3.75 MGD Expansion FY23 (\$8,625,000) and the Northeast Transmission Force Main (\$2,595,553) to be funded with Debt Proceeds. Sewage Lift Station Rehabilitation and Upgrades to be funded with grant proceeds at \$3,000,000 and pay go funds of \$3,200,000, dependent on the status of the grant award.

## CONCLUSION

I sincerely thank all who worked with us on producing this document and look forward to working with the Board to produce the FY 2023-2024 budget that best meets your expectations and priorities.

Respectfully Submitted,



**STEVE STONE**  
Brunswick County Manager

# **Guide to the Budget Document**

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## **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 2024, representing the period from July 1, 2023, to June 30, 2024.

## **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, a 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 2022 actual results, FY 2023 approved and current budget as of June 30, 2023, and FY 2024 approved budget. 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, a brief narrative of the department's purpose, FY 2024 goals and objectives, and key programs, objectives, and measures. The departmental level financial summary information includes FY 2020, 2021 and 2022 actual results, FY 2023 approved and current budget as of June 30, 2023, and FY 2024 approved budget. A sample of the departmental financial summary format is provided on the following page.

## **Full-time Equivalent Positions**

Each department summary includes the authorized number of full-time equivalent positions in that department and fund.

# Sample Departmental Financial Summary Format:

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
Operating costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service-leases	-	-	-	-	-	-
Debt service-SBITA	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other taxes and licences	-	-	-	-	-	-
Unrestricted intergovernmental	-	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Proceeds-leases	-	-	-	-	-	-
Proceeds-SBITA	-	-	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Number of FTE's</b>	-	-	-	-	-	-

## Performance Measures

Performance measures are dashboards of information communicating how well a service is performing and if the targeted outcome is being met. There are four types of performance measures: input, output, efficiency, and effectiveness. Each measure provides a different piece of information regarding how well the department and service are accomplishing its goal/objective.

## Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2024 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

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### 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. Beginning in December, the preliminary Five-Year Capital Improvement Plan is compiled to identify the short and long-term capital and funding needs. 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 January, department heads and management begin to develop a strategic plan document for presentation to the Board of Commissioners during their annual goal setting and budget retreat held in February. 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 and the "Planning for the Fiscal Horizons" document, a five-year financial forecast updated annually, assist management and the Board of Commissioners in defining priorities 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 five (5) major focus areas to pursue in the coming fiscal year.

# FY23-FY27 STRATEGIC PLAN

Adopted Nov. 15, 2021  
Amended Nov. 21, 2022

## Strategic Goals



### ECONOMIC DEVELOPMENT

To grow and strengthen economic prosperity through exceptional service and collaborative efforts to recruit and retain quality employers that advance our commercial, industrial, agricultural, tourism, and hospitality sectors.

- Objective No. 1: Foster partnerships to collectively develop strategies and inspire a positive business environment.
- Objective No. 2: Support policies and developments that strengthen and diversify the county tax base and recruit jobs that pay a living wage.



### EDUCATION

To build an educated and highly skilled workforce by supporting the development of future-driven and accessible education and training opportunities for students of all ages and backgrounds.

- Objective No. 1: Continue to collaborate with county educational partners to support their efforts to teach and retain students, faculty, and staff.
- Objective No. 2: Identify pathways to future success and skill development for students after high school and beyond.



### EXCELLENT GOVERNMENT

To demonstrate forward-thinking and high-performing standards within the county government through exceptional leadership, planning, and customer service.

- Objective No. 1: Maintain the county government's positive financial position, low tax rate, and credit strength.
- Objective No. 2: Attract and retain an experienced, skilled, and diverse county government workforce.
- Objective No. 3: Create an environment where residents feel respected and engaged in county government decisions.
- Objective No. 4: Implement innovative technologies and strategies that support staff's efforts to deliver high-quality, effective services to residents, customers, and stakeholders.

## Strategic Goals (continued)



### GROWTH AND SUSTAINABILITY

To encourage the development of innovative strategies and policies for infrastructure, transportation, and the environment that support residential, commercial, and industrial growth.

- Objective No. 1: Continue efforts to offer utility customers with robust, reliable, and high-quality water and wastewater services.
- Objective No. 2: Form and sustain partnerships to provide a strong regional utility system for the benefit of all customers countywide.
- Objective No. 3: Encourage forward-thinking development and construction practices that balance respect for natural resources and private property.
- Objective No. 4: Support accessible and multimodal transportation options that connect residents to services and employment opportunities.



### HEALTHY AND SAFE COMMUNITY

To support the advancement and continuous improvement of health, safety, and preparedness efforts in our county that incorporate current best practices and anticipate the county's future growth and development.

- Objective No. 1: Continue to prepare and respond timely and effectively to emergency situations when they arise through coordinated efforts among county departments and community partners.
- Objective No. 2: Support policies and initiatives that deter criminal activity and reduce risks for residents and visitors while incorporating mitigation strategies learned from previous reviews and experiences.
- Objective No. 3: Develop proactive and responsible programs focused on reducing negative outcomes related to preventable health issues, diseases, mental health challenges, and substance abuse.

## Budget Process

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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 the 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 the final adoption of the budget.

To determine the appropriate funding levels, each department is provided with line-item detail with current and two previous year’s information. In January, goals and budget forms were distributed. At that time, due to the 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, and construction projects continue to be impacted by moderate growth. 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 the 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 because of these study sessions, the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2024 budget occurred on June 19, 2023, with the following changes made from the County Manager’s Recommended Budget:

<b>Description</b>	<b>Dollar Change</b>
Revenues – Reduced tax rate from 0.3425 to 0.420, Increase investment earning based on FY 23 results, adjust Fund Balance appropriated for transfer to reserves	\$1,576,615
Public Safety – Addition of one School Resource Officer offset by SRO reimbursement revenue, increase in helicopter related expenses, increase for county search and rescue operations, decrease in county funding for Fire Departments	\$(34,476)

<b>Description (continued)</b>	<b>Dollar Change</b>
Education – Decrease due to reduction in tax rate based on the Schools Funding agreement	\$87,861
Transfer – to Capital Reserves for Smithville Park Improvements	\$(1,630,000)

## **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 always maintaining a balanced budget. 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 \$30,000 with an official report presented to the Board of Commissioners. Revisions that alter the regular contingency budget and the total appropriations of any fund must be approved by the Board of Commissioners. Authorization is given to transfer or expend the balance of the Emergency Contingency appropriation established by the Board of Commissioner in the budget ordinance between departments and funds with a report to the Board of County Commissioners at the next regularly scheduled meeting.

## Budget Calendar for Fiscal Year 2023

Date of Action	Budget Procedure	Action By
11/8/2022	Distribution of Capital Improvement Forms and Instructions	Board of County Commissioners, County Manager
11/21/2022	Commissioners' Strategic planning and Goal Setting Workshop 6:00pm	Communications Director
11/22/2022	Distribution of Goals Forms and Instructions	County Manager
1/10/2022	Submit Goals to County Manager, Deputy County Manager, and Communications Director	Leadership Team
12/13-22/2022	Compile Department Goals	County Manager
12/19/2022	Preliminary Capital Improvement forms Due to Director of Fiscal Operation	Leadership Team
1/3/-1/13/2023	Compile Preliminary Capital Improvement Plan	County Manager, Director of Fiscal Operations
1/9/2023	Distribution of Budget Forms and Instructions	Director of Fiscal Operations
1/17-1/18/2023	Commissioners' Countywide Goal workshop Day 1: 9:00am – 4:00pm Day 2: 9:00am – 5:00pm	Board of County Commissioners, County Manager
2/8/2023	Submit Budget Requests to County Manager, Deputy County Manager, and Director of Fiscal Operations	Leadership Team and Agency Officials
2/24/2023	Compile Department and Agency Budget Requests to County Manager	Director of Fiscal Operations
3/6-24/2023	Meet with Leadership Team on Requested & Recommended Budget	County Manager, Deputy County Manager, Director of Fiscal Operations
3/31/2023	Post-Meeting Budget Forms returned to Department with Manager's comments and target for secondary review	Director of Fiscal Operations, County Manager
4/14/2023	Submit Revised Budget Requests to County Manager, Deputy County Manager, and Director of Fiscal Operations	Leadership Team and Agency Officials
5/1/2023	Commissioners' Budget Workshop 9:00am – 3:00pm	Board of County Commissioners, County Manager
5/15/2023	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 5, 2023, at 6:00pm for public hearing	County Manager, Board of Commissioners
5/16/2023	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/16/2023	Submit legal notice in media stating Recommended Budget submitted to the Board; copy available for public review; time, date, place of public hearing	Clerk to the Board of County Commissioners
6/5/2023	Public Hearing 3:00pm; Study sessions on Recommended Budget 1:00pm - 3:00pm if needed	Board of County Commissioners
6/19/2023	Adoption of Budget	Board of County Commissioners
7/1/2023 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**

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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 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.

The 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 the Register of Deeds Technology Enhancement Fund. Major enterprise funds included in this document are Water Fund and Wastewater (Sewer) 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 like 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 continually be financed or recovered primarily through user charges. The County maintains enterprise funds for water operations and wastewater (sewer) operations.

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
<b>Major Funds</b>												
<b>General Fund</b>												
Governing Body	G	X										
County Administration	G	X										
Human Resources	G	X										
Communications	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										
Information Technology	G		X									
Fleet Services	G		X									
Engineering	G		X									
Operation Services	G		X									
Non-departmental	G		X									
District Attorney's Office	G			X								
Sheriff's Office	G			X								
Detention Center	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Fire and Rescue Agencies	G			X								
Building Inspections & Central Permitting	G			X								
Fire Inspections	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	G						X					
Brunswick County Occupancy Tax	G							X				

Funds Appropriated Annually & Included in the Budget Ordinance (continued)	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Cooperative Extension	G						X					
Soil and Water	G						X					
Economic Development Other	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	
<b>Proprietary Funds</b>												
Water Operating	E											X
Wastewater Operating	E											X
Water Debt	E											X
Wastewater Debt	E											X
<b>Non-Major Funds</b>												
Emergency Telephone	SR			X								
Register of Deeds Technology Enhancement	SR	X										

G-General Fund, E-Enterprise Fund, SR-Special Revenue Fund



## **Basis of Budgeting and Accounting**

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### **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 the 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 capital projects or continuing programs, funds authorized by purchase order (ordered and not received), and grant funds that have not been expended.

### **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 Annual Comprehensive Financial Report (ACFR). 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 based on generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

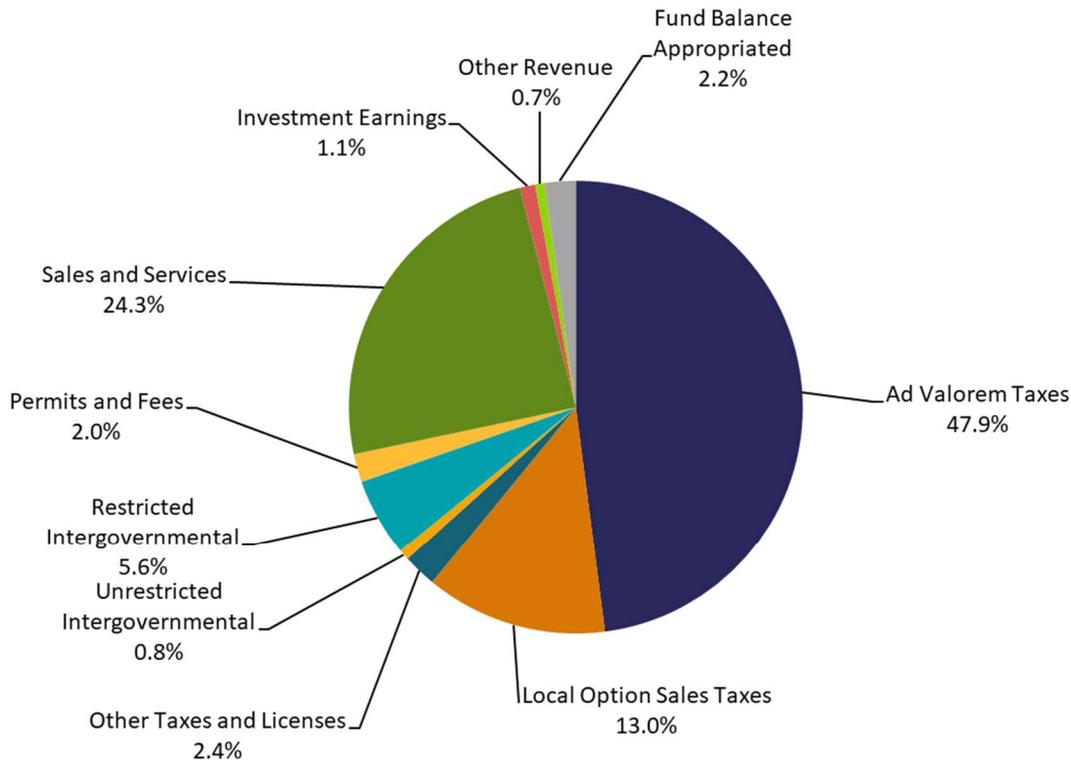
- Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlay within the Proprietary Funds is recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expenses are recorded on a GAAP basis only.
- The Financial Statements included fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

## Total Revenues by Fund

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
<b>General Fund</b>	\$ 273,589,905	\$ 245,024,668	\$ 309,225,356	\$ 275,730,725
<b>Special Revenue Funds:</b>				
Emergency Telephone System	415,695	530,848	2,028,556	1,192,048
Grant Project Fund	13,327,613	-	6,393,490	-
Register of Deeds Technology Enhancement	242,364	228,535	230,701	231,977
American Rescue Plan Act Fund	-	-	27,741,111	-
National Opioid Settlement Fund	-	-	24,594,960	-
<b>Enterprise Funds:</b>				
Water	42,790,820	36,422,388	49,192,535	39,296,171
Wastewater	42,104,816	30,490,430	40,365,003	32,920,374
<b>Total Revenues</b>	<b>372,471,213</b>	<b>312,696,869</b>	<b>459,771,712</b>	<b>349,371,295</b>
Less transfer from other Funds	(10,507,268)	(410,500)	(6,408,983)	(1,702,000)
<b>Total Revenues all Funds, Net of transfers</b>	<b>\$ 361,963,945</b>	<b>\$ 312,286,369</b>	<b>\$ 453,362,729</b>	<b>\$ 347,669,295</b>

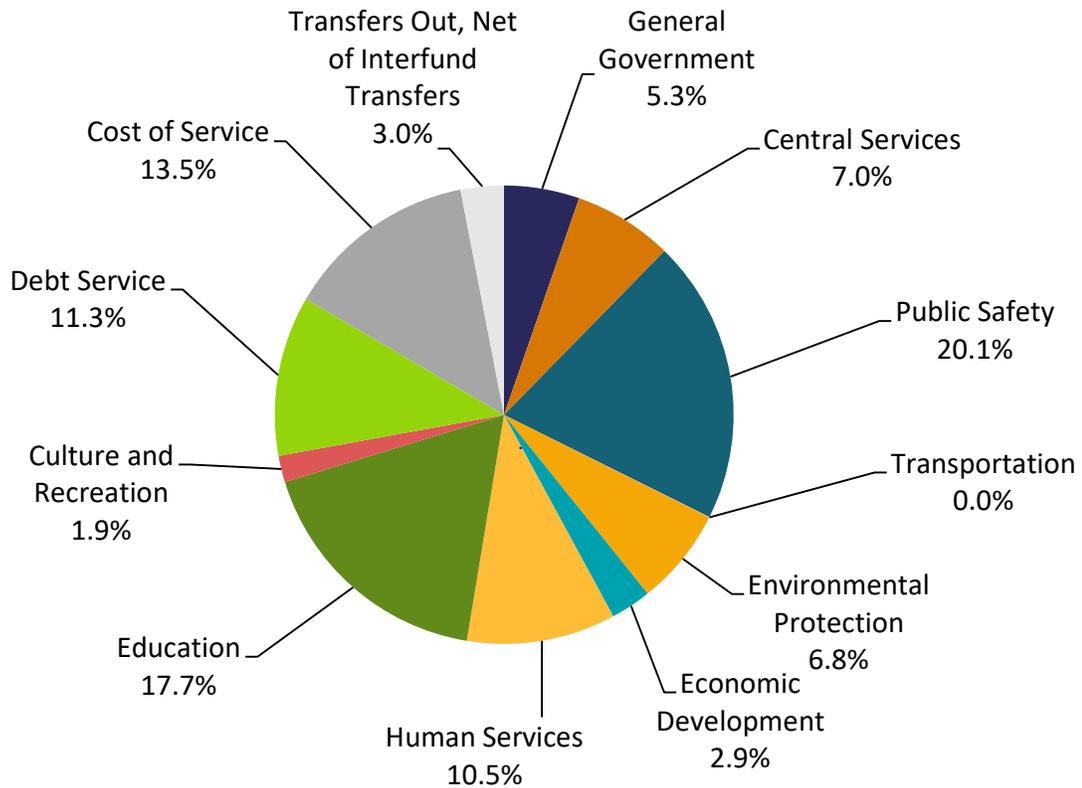
## Total Revenues by Source (all funds)

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Ad Valorem Taxes	\$ 154,831,528	\$ 153,849,442	\$ 156,581,239	\$ 166,709,460
Local Option Sales Taxes	40,769,837	39,563,234	40,732,748	45,087,120
Other Taxes and Licenses	12,265,423	7,525,000	11,010,000	8,300,000
Unrestricted Intergovernmental	6,886,403	2,706,600	6,711,100	2,680,050
Restricted Intergovernmental	33,494,834	17,847,521	79,850,599	19,475,444
Permits and Fees	8,219,230	6,617,010	6,770,910	6,989,310
Sales and Services	96,309,928	77,895,361	86,719,744	84,600,315
Investment Earnings	224,379	125,380	5,313,870	3,789,355
Other Revenue	6,108,302	2,967,059	5,539,746	2,316,104
Net Issuance/Refunding of Long-Term Debt	2,854,081	-	4,044,784	-
Fund Balance Appropriated	-	3,189,762	50,087,989	7,722,137
<b>Total Revenues</b>	<b>361,963,945</b>	<b>312,286,369</b>	<b>453,362,729</b>	<b>347,669,295</b>



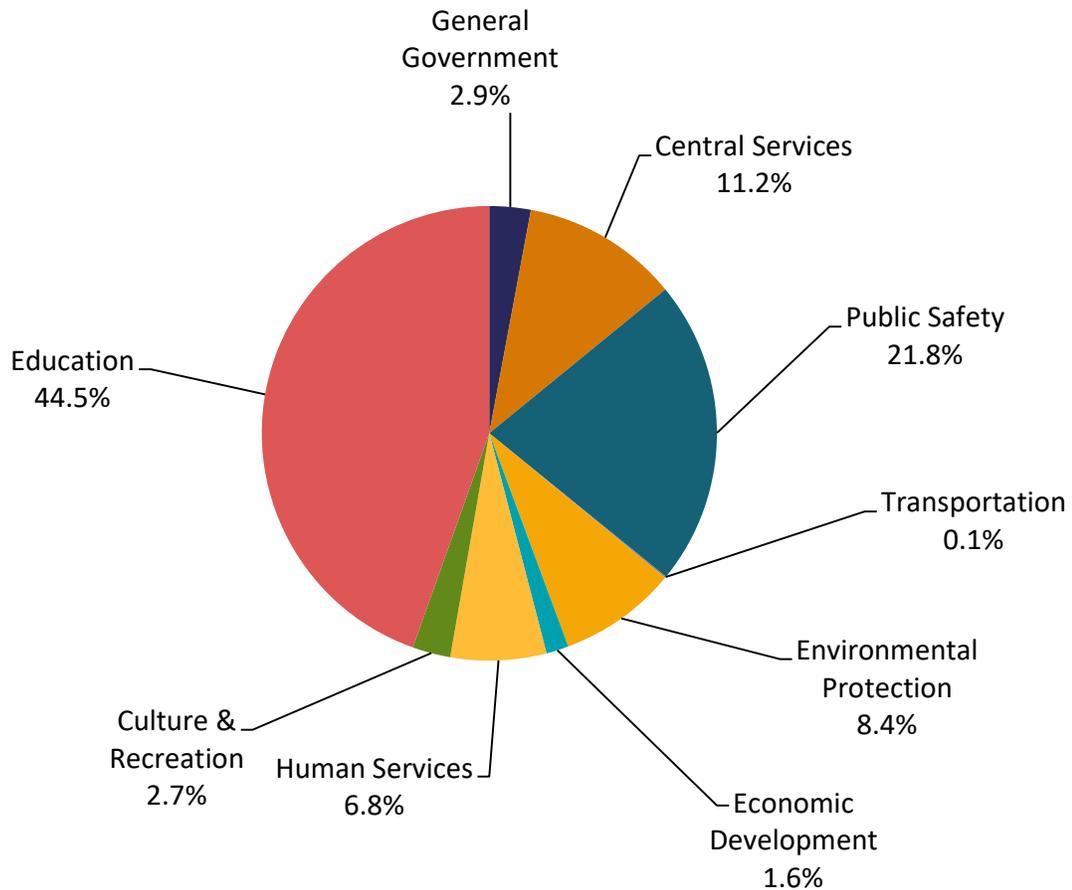
## Total Expenditures by Function (all funds)

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
General Government	\$ 16,602,683	\$ 16,753,125	\$ 46,821,177	\$ 18,451,326
Central Services	17,829,482	22,208,343	29,232,752	24,406,003
Public Safety	54,743,684	62,505,301	79,582,398	69,636,846
Transportation	406,881	161,000	400,227	161,000
Environmental Protection	19,966,890	20,935,449	24,582,395	23,757,200
Economic Development	8,690,817	8,771,765	13,349,477	9,994,213
Human Services	32,029,067	30,769,283	44,149,695	36,492,121
Education	53,468,602	56,636,515	57,233,128	61,388,647
Culture and Recreation	4,678,281	5,620,966	8,910,189	6,487,519
Debt Service	34,378,242	37,924,748	38,053,478	39,237,611
Cost of Service	40,748,893	40,737,204	52,462,707	47,066,597
Transfers Out, Net of Interfund Transfers	48,785,796	9,262,670	58,585,106	10,590,212
<b>Total Operating Expenditures</b>	<b>\$ 332,329,318</b>	<b>\$ 312,286,369</b>	<b>\$ 453,362,729</b>	<b>\$ 347,669,295</b>



## Approved Tax Levy Distribution

	2023 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 4,813,664	0.0100	\$ 0.029	2.9%
Central Services	18,384,478	0.0382	0.112	11.2%
Public Safety	35,862,384	0.0745	0.218	21.8%
Transportation	122,752	0.0003	0.001	0.1%
Environmental Protection	13,874,808	0.0288	0.084	8.4%
Economic Development	2,620,061	0.0054	0.016	1.6%
Human Services	11,189,148	0.0232	0.068	6.8%
Culture & Recreation	4,440,379	0.0092	0.027	2.7%
Education	73,351,785	0.1524	0.445	44.5%
<b>Total</b>	<b>\$ 164,659,459</b>	<b>0.3420</b>	<b>\$ 1.000</b>	<b>100%</b>





## General Fund – Changes in Fund Balance

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2023 Actual Estimated	FY 2024 Approved Budget
<b>Revenues:</b>					
Ad Valorem Taxes	\$ 154,831,528	\$ 153,849,442	\$ 156,581,239	\$ 161,239,315	\$ 166,709,460
Local Option Sales Taxes	40,769,837	39,563,234	40,732,748	44,858,366	45,087,120
Other Taxes and Licenses	12,265,423	7,525,000	11,010,000	11,133,335	8,300,000
Unrestricted Intergovernmental	6,886,403	2,706,600	6,711,100	8,266,572	2,680,050
Restricted Intergovernmental	19,730,947	17,440,772	20,831,878	18,026,038	18,977,418
Permits and Fees	7,979,987	6,416,010	6,569,910	7,472,520	6,818,310
Sales and Services	16,944,676	14,728,936	15,557,686	18,234,920	16,991,043
Investment Earnings	137,394	60,380	3,388,325	3,680,431	2,644,355
Other Reveune	2,987,789	1,866,142	2,370,888	2,779,145	1,288,871
<b>Total Revenues</b>	<b>262,533,984</b>	<b>244,156,516</b>	<b>263,753,774</b>	<b>275,690,642</b>	<b>269,496,627</b>
<b>Expenditures:</b>					
General Government	15,973,954	16,524,590	18,875,592	16,867,631	18,219,349
Central Services	17,829,482	22,208,343	29,232,752	22,352,917	24,406,003
Public Safety	54,063,811	61,974,453	76,253,101	66,088,886	68,444,798
Transportation	406,881	161,000	400,227	325,544	161,000
Environmental Protection	19,603,671	20,935,449	23,359,276	22,557,259	23,757,200
Economic Development	8,690,817	8,771,765	12,049,477	9,055,368	9,994,213
Human Services	29,659,524	30,769,283	39,613,997	30,914,198	36,492,121
Education	53,468,602	56,636,515	57,233,128	57,159,529	61,388,647
Culture and Recreation	4,678,281	5,620,966	8,837,389	5,539,288	6,487,519
Debt Service	16,101,055	13,121,134	13,121,134	12,931,714	15,093,267
<b>Total Expenditures</b>	<b>220,476,078</b>	<b>236,723,498</b>	<b>278,976,073</b>	<b>243,792,334</b>	<b>264,444,117</b>
<b>Revenues over (under) Expenditures</b>	<b>42,057,906</b>	<b>7,433,018</b>	<b>(15,222,299)</b>	<b>31,898,308</b>	<b>5,052,510</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	775,921	-	523,955	523,952	-
SBITA liabilities issued	-	-	3,230,067	3,105,911	-
Issuance of long-term debt	11,215,000	-	-	-	-
Payment to escrow agent-refunded debt	(10,935,000)	-	-	-	-
Transfer from other funds	10,000,000	-	5,540,345	5,490,344	-
Transfer to other funds	(34,637,933)	(8,301,170)	(30,249,283)	(30,249,282)	(11,286,608)
<b>Total Other Financing Sources (Uses)</b>	<b>(23,582,012)</b>	<b>(8,301,170)</b>	<b>(20,954,916)</b>	<b>(21,129,075)</b>	<b>(11,286,608)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>18,475,894</b>	<b>(868,152)</b>	<b>(36,177,215)</b>	<b>10,769,233</b>	<b>(6,234,098)</b>
<b>Fund balance, beginning of year</b>	<b>121,194,469</b>	<b>139,670,363</b>	<b>139,670,363</b>	<b>\$ 139,670,363</b>	<b>150,439,596</b>
<b>Fund balance, end of year</b>	<b>\$ 139,670,363</b>	<b>\$ 138,802,211</b>	<b>\$ 103,493,148</b>	<b>\$ 150,439,596</b>	<b>\$ 144,205,498</b>

## Special Revenues Funds – Changes in Fund Balance

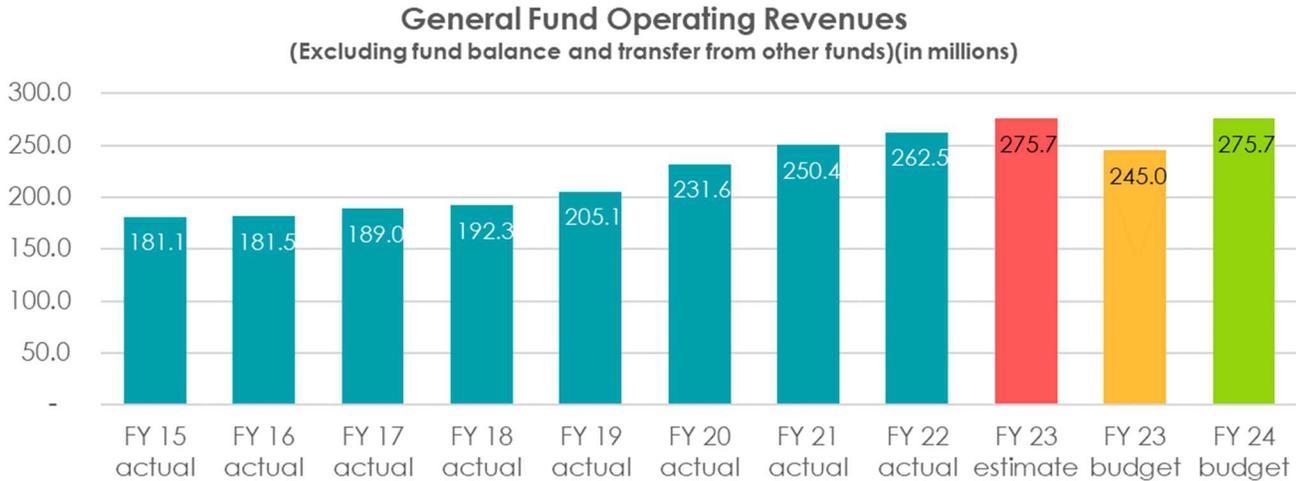
	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2023 Actual Estimated	FY 2024 Approved Budget
<b>Revenues:</b>					
Restricted Intergovernmental	\$ 13,738,479	\$ 406,749	\$ 59,018,721	\$ 6,733,898	\$ 498,026
Permits and Fees	239,243	201,000	201,000	179,403	171,000
Investment Earnings	2,670	5,000	5,000	86,188	10,000
<b>Total Revenues</b>	<b>13,980,392</b>	<b>612,749</b>	<b>59,224,721</b>	<b>6,999,489</b>	<b>679,026</b>
<b>Expenditures:</b>					
General Government	628,729	228,535	27,945,585	570,803	231,977
Public Safety	679,873	530,848	3,329,297	1,349,211	1,192,048
Environmental Protection	363,219	-	1,223,119	-	-
Economic Development	-	-	1,300,000	-	-
Human Services	2,369,543	-	4,535,698	70,219	-
Culture and Recreation	-	-	72,800	-	-
Debt Service	-	-	41,973	41,971	-
<b>Total Expenditures</b>	<b>4,041,364</b>	<b>759,383</b>	<b>38,448,472</b>	<b>2,032,204</b>	<b>1,424,025</b>
<b>Revenues over (under) Expenditures</b>	<b>9,939,028</b>	<b>(146,634)</b>	<b>20,776,249</b>	<b>4,967,285</b>	<b>(744,999)</b>
<b>Other Financing Sources (Uses)</b>					
SBITA liabilities issued	-	-	156,006	156,005	-
Transfer from other funds	5,280	-	376,585	76,584	-
Transfer to other funds	(10,126,988)	-	(22,540,346)	(12,363,356)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(10,121,708)</b>	<b>-</b>	<b>(22,007,755)</b>	<b>(12,130,767)</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(182,680)</b>	<b>(146,634)</b>	<b>(1,231,506)</b>	<b>(7,163,482)</b>	<b>(744,999)</b>
<b>Fund balance, beginning of year</b>	<b>2,811,162</b>	<b>2,628,482</b>	<b>2,628,482</b>	<b>2,628,482</b>	<b>(4,535,000)</b>
<b>Fund balance, end of year</b>	<b>\$ 2,628,482</b>	<b>\$ 2,481,848</b>	<b>\$ 1,396,976</b>	<b>\$ (4,535,000)</b>	<b>\$ (5,279,999)</b>

## Enterprise Funds – Changes in Fund Balance

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2023 Actual Estimated	FY 2024 Approved Budget
<b>Revenues:</b>					
Restricted Intergovernmental	\$ 25,408	\$ -	\$ -	\$ 12,651	\$ -
Sales and Services	79,365,252	63,166,425	71,162,058	87,964,377	67,609,272
Investment Earnings	84,315	60,000	1,920,545	2,074,478	1,135,000
Other Revenue	3,120,513	1,100,917	3,168,858	3,489,176	1,027,233
<b>Total Revenues</b>	<b>82,595,488</b>	<b>64,327,342</b>	<b>76,251,461</b>	<b>93,540,682</b>	<b>69,771,505</b>
<b>Expenditures:</b>					
Debt Service	18,277,187	24,803,614	24,890,371	24,890,186	24,144,344
Cost of Service	40,262,284	40,737,204	52,462,707	42,637,496	47,066,597
<b>Total Expenditures</b>	<b>58,539,471</b>	<b>65,540,818</b>	<b>77,353,078</b>	<b>67,527,682</b>	<b>71,210,941</b>
<b>Revenues over (under) Expenditures</b>	<b>24,056,017</b>	<b>(1,213,476)</b>	<b>(1,101,617)</b>	<b>26,013,000</b>	<b>(1,439,436)</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	1,798,160	-	28,884	28,883	-
SBITA liabilities issued	-	-	105,872	105,872	-
Transfer from other funds	501,988	410,500	492,053	410,500	1,702,000
Transfer to other funds	(14,528,143)	(1,372,000)	(12,204,460)	(12,204,460)	(1,005,604)
Claims settlement	(486,609)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(12,714,604)</b>	<b>(961,500)</b>	<b>(11,577,651)</b>	<b>(11,659,205)</b>	<b>696,396</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>11,341,413</b>	<b>(2,174,976)</b>	<b>(12,679,268)</b>	<b>14,353,795</b>	<b>(743,040)</b>
<b>Expendable Net Position, beginning of year</b>	<b>56,154,744</b>	<b>67,496,157</b>	<b>67,496,157</b>	<b>67,496,157</b>	<b>81,849,952</b>
<b>Expendable Net Position, end of year</b>	<b>\$ 67,496,157</b>	<b>\$ 65,321,181</b>	<b>\$ 54,816,889</b>	<b>\$ 81,849,952</b>	<b>\$ 81,106,912</b>

## Revenue Highlights

General fund operating revenues in FY 2024 are projected to increase approximately 12.5 percent above FY 2023 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 60.5 percent of total estimated general revenue. The property tax is levied against real and personal property not exempt from taxation. The overall assessed valuation of the property is projected to increase 54.7 percent from the FY 2023 estimated value. The large increase is due to the revaluation of property as of January 31, 2023, for collections in FY 2024. The property tax rate and the base are comprised of the following:

#### Estimated Property Tax Base (in thousands)

Fiscal Year	2020	2021	2022	2023	2024
<b>Real Property</b>	\$ 24,585,648	\$ 25,789,376	\$ 26,680,229	\$ 27,543,472	\$ 44,488,002
<b>Public Service</b>	\$ 1,680,000	\$ 1,800,000	\$ 1,780,000	\$ 1,800,000	\$ 2,000,900
<b>Motor Vehicles</b>	\$ 1,500,000	\$ 1,550,000	\$ 1,550,000	\$ 1,700,000	\$ 1,900,000
<b>Personal Property</b>	\$ 585,000	\$ 610,000	\$ 625,000	\$ 650,000	\$ 650,000
<b>Total Estimated Property Tax Base</b>	\$ 28,350,648	\$ 29,749,376	\$ 30,635,229	\$ 31,693,472	\$ 49,038,902
<b>Property Tax Rate</b>	.4850	.4850	.4850	.4850	.3420

Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. The values of real property are assessed every four years. The last revaluation of real property occurred in January 2023 with the next revaluation scheduled for January 2027 for collections in FY 2028. The public service tax base component includes the taxable assets of statewide utility operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air

transportation companies. The State of North Carolina sets the values of taxable assets for utility companies annually.

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

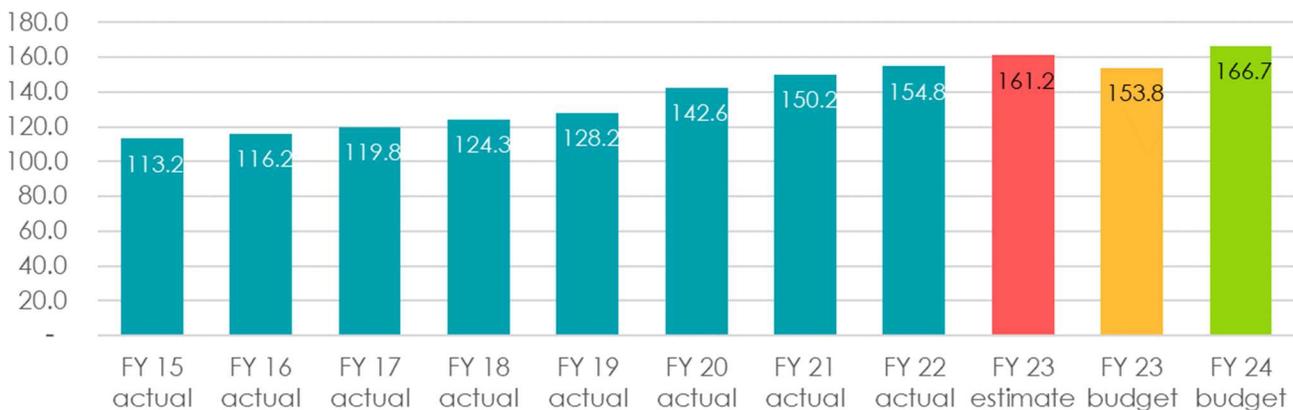
The property tax rate decreased from the previous year’s rate of \$0.4850 to \$0.3420. The calculated revaluation revenue neutral tax rate of \$0.3370 is calculated as follows:

**Revenue Neutral Growth Calculation**

Fiscal Year	Assessed Valuation	Valuation Increase	% Change
2024	\$49,038,902,191		
2023	32,745,772,216	\$1,216,018,942	3.86%
2022	31,529,753,274	1,185,575,498	3.91%
2021	30,344,177,776	1,256,150,767	4.32%
2022 (last revaluation)	29,088,027,009		
<b>Average Growth</b>			<b>4.03%</b>
Last Year Prior to Revaluation	32,745,772,216	Rate \$0.4850	\$158,616,995
First Year of Revaluation	49,038,902,191	Rate \$0.3239 to produce the same levy	158,816,995
Increase for Average Growth	49,038,902,191	Revenue neutral rate \$0.3370 (rounded) to produce 4.03% growth	165,213,230

Ad valorem tax revenue is projected to increase by \$12,860,018 (8.4 percent) over the previous year’s tax levy mainly due to the revaluation of properties in FY 2023 and growth in the economy, offset by a tax rate change to .005 over the calculated revenue neutral rate. One cent on the general fund property tax rate generates approximately \$4,814,326 with a collection rate of 100.0% for motor vehicles and 98.10% for real property.

**Ad Valorem Taxes**  
(in millions)



## Sales Tax

The second-largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2024 is estimated to be \$45.1 million representing an increase from the approved budget for FY 2023. This 14.0 percent increase is attributable to the prior year’s conservative approach as well as current economic growth.

There are three statutory authorizations for sales tax as shown in the following table:

### Sales Tax

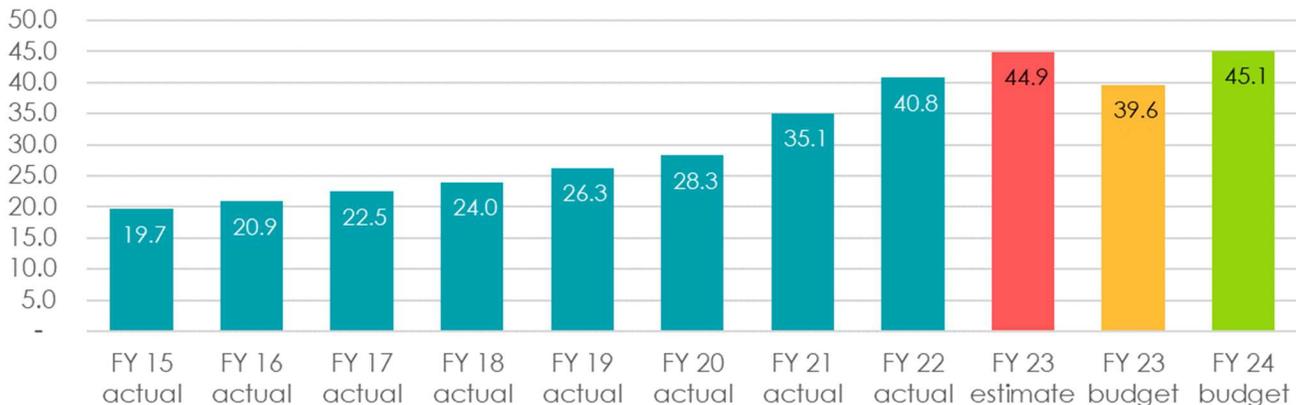
Sales Tax	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 23 Budget	FY 24 Budget
Article 39 (1cent)	\$ 14,963,935	\$ 17,874,114	\$ 19,597,988	\$ 17,013,236	\$ 19,779,504
Article 40 (1/2 cent)	\$ 10,047,866	\$ 11,116,379	\$ 12,251,335	\$ 11,116,347	\$ 12,246,860
Article 42 (1/2 cent)	\$ 10,074,104	\$ 11,779,344	\$ 13,009,043	\$ 11,433,651	\$ 13,060,756
Total Sales Tax	\$ 35,085,905	\$ 40,769,837	\$ 44,858,366	\$ 39,563,234	\$ 45,087,120

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 net of G.S. 105-524 adjustments for the distribution of additional sales tax revenue from services for economic development, public education, and community colleges. The amount redistributed per G.S. 105-524 to each County is determined to be the County’s allocation percentage set by state statute. Brunswick County’s allocated percentage is zero.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in article 39, 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.

### Sales Tax

Articles 39, 40, and 42 (in millions)

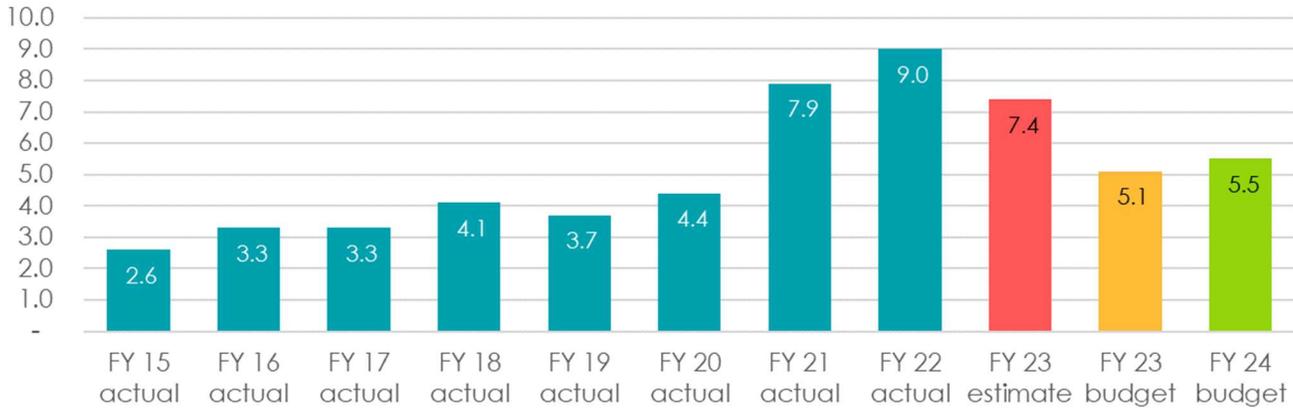


## Other Taxes and Licenses

Most other taxes and licenses revenue is from Real property excise tax which is required by State statutes to be collected on transfers of real property and from 1% Occupancy Tax collections.

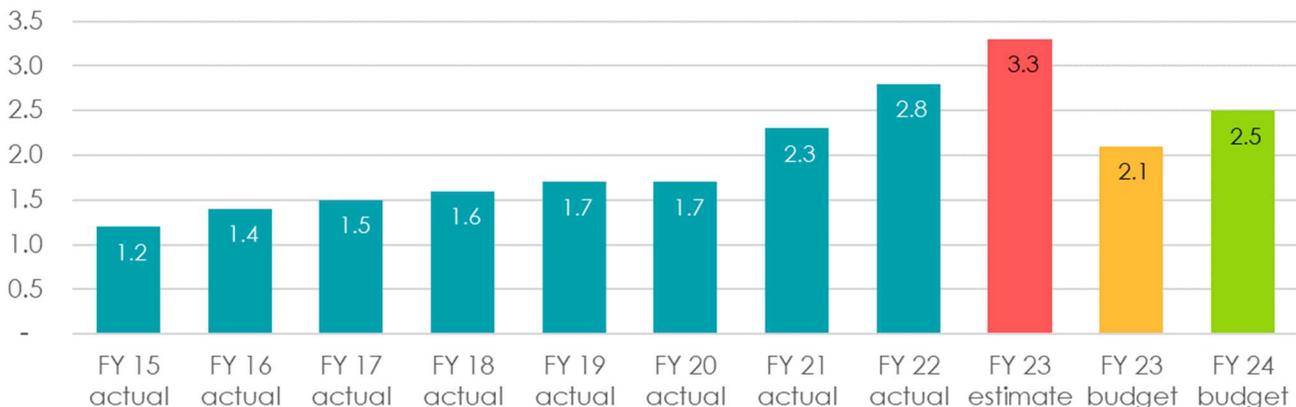
The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. Real estate sales are indicating continued moderate growth and the FY 2024 approved budget is \$5.5 million, a 7.3 percent increase over the FY 2023 approved budget.

**Deed Stamp Excise Tax**  
(in millions)



The 1% Occupancy Tax collections net of the 3% collection costs are remitted to the Tourism Development Authority to promote tourism in Brunswick County. The tax is computed on the receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to sales tax because it is rented for less than 15 days. The occupancy tax revenue budgeted in FY 2024 is \$2,500,000 representing an increase from the approved budget for FY 2023. This 19.0 percent increase is attributable to the prior year's conservative approach as well as the current increase in tourism.

**Occupancy Tax**  
(in millions)



## 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 percent of the tax proceeds. The amount of revenue budgeted for FY 2024 is the same as the prior-year approved budget of \$250,000.

Jail fees are expected to decrease slightly in comparison to the prior year’s approved budget generating approximately \$430,050 in revenue for FY 2024.

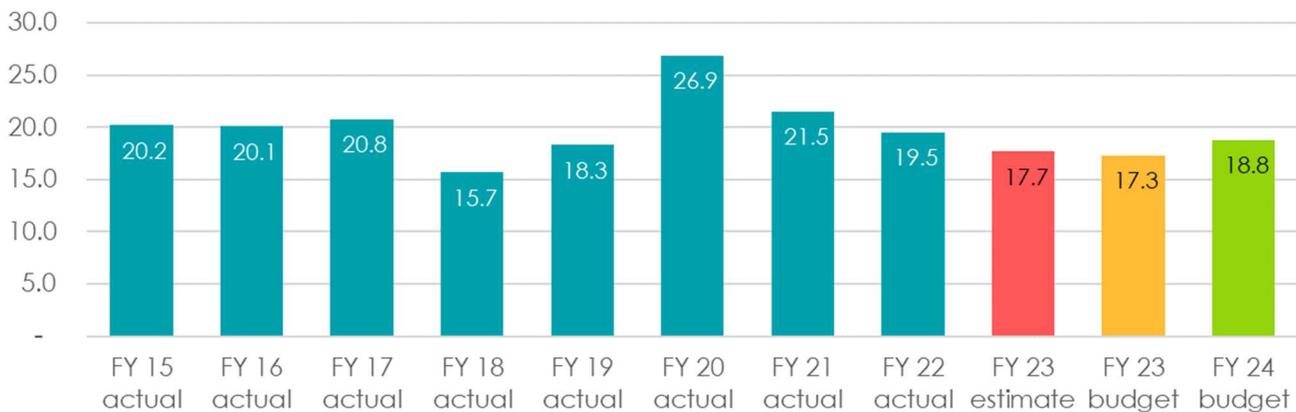
Medicaid Hold Harmless receipts from the State are a result of the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the County share of Medicaid over three years, with the final components of the relief swap occurring in 2009-10. To help the state absorb the additional Medicaid cost, counties relinquished a half-cent of their local sales tax. In this and future years, the Medicaid hold harmless payment is based on actual performance, actual Medicaid savings, and actual foregone sales taxes. For FY 2024, the County is expecting to receive \$2,000,000 in Medicaid Hold Harmless receipts. This amount is the same as FY 2023 and is comparable to amounts budgeted prior to the pandemic.

**Restricted Intergovernmental**

Most of the Restricted Intergovernmental revenue source is Federal and State grants received by the County 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 governments, as well as program administrators. The total FY 2024 budgeted Restricted Intergovernmental revenues of \$18.8 million are consistent compared with the approved budget for FY 2023 and the growth in costs associated with the human services they support.

Notes: The change in FY 2018 actual moving forward is due to the direct payment to daycare providers rather than passing through the County. FY 2020 actual includes one-time revenues of \$5.6 million in CARES Act Funding and \$6.4 million in FEMA reimbursement revenue from the prior year's storms.

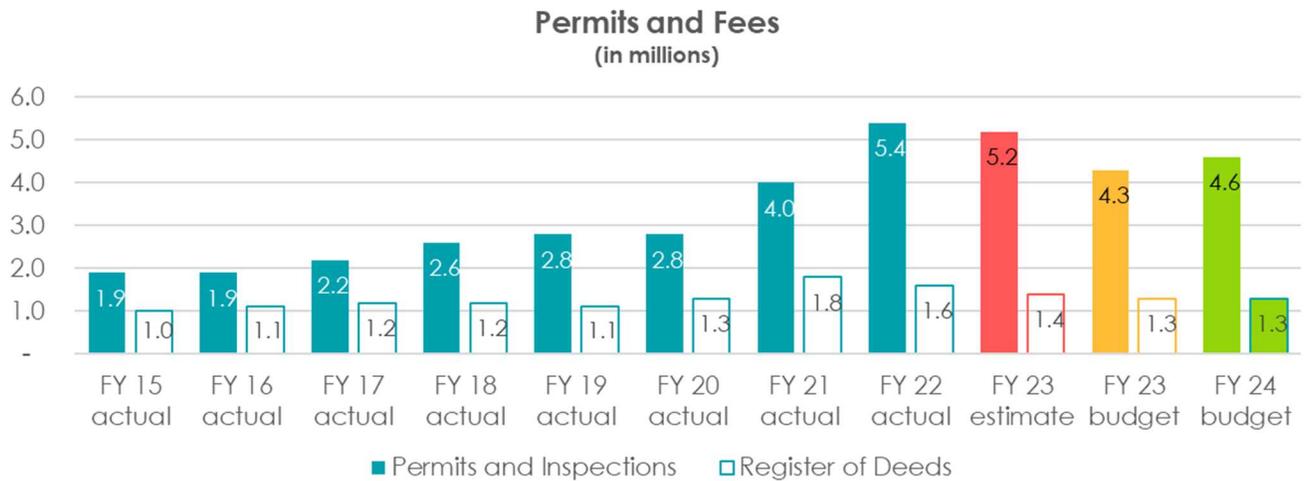
**Federal and State Grant Revenue**  
(in millions)



**Permits and Fees**

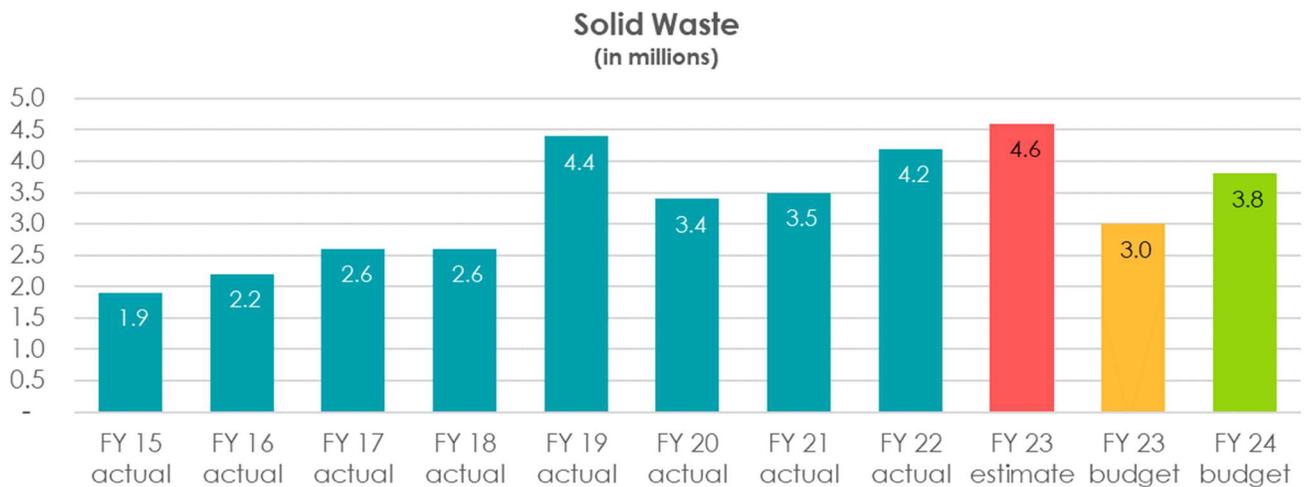
Building permits and inspections are expected to generate revenues of \$4,560,000 in FY 2024 which is an increase from the prior year's original budget of 5.1%. The County is experiencing moderate growth in the number of residential and commercial building permits issued countywide.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. The FY 2024 budget in comparison to last year’s budget is expected to remain consistent for a total of \$1,285,020 in revenue.



**Sales and Service**

Solid waste fees of \$3,800,000 for the County’s construction and demolition landfill are expected to increase 26.7 percent due to County growth in new construction in comparison with the FY 2023 approved budget.

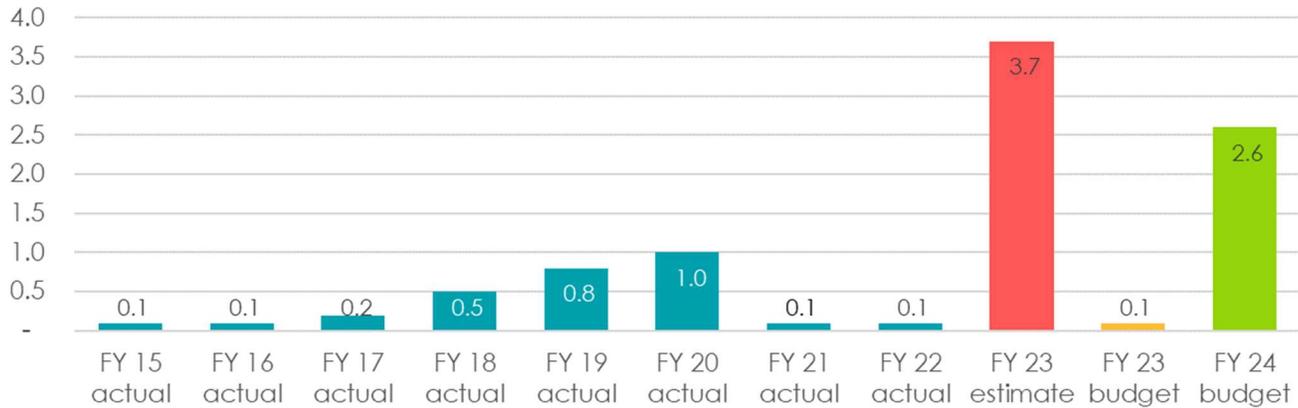


Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2024 are \$6.7 million, up 21.3 percent from the prior year's approved budget.

**Investment Earnings**

Earnings on investments have risen dramatically due to the rising short-term interest rates and are expected to increase above prior years to \$2,644,355. This 4,279.5 percent increase is attributable to the increase in rates post-pandemic and the change in the compensating balances for offsetting bank charges.

### Investment Earnings (in millions)



### Transfers from Other Funds

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

### Fund Balance Appropriated

FY 2024 includes a fund balance appropriation in the general fund of \$4,942,538 net of the \$1,291,560 in escrow funds held for the Holden Beach sound nourishment project. The FY 2023 included a fund balance appropriation in the general fund of \$868,152 which did not include an appropriation to Brunswick Senior Resources, Inc. voted on separately at the same board of commissioner meeting increasing the appropriation to \$3,885,288, or \$2,567,568, net of the Holden Beach sound nourishment project. This is an increase over the prior year's appropriation of \$2,374,970. The fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$104,238,728 million is projected to be 37.8% of \$275.7 million of budgeted expenditures and transfers to the reserves in FY 2024.

### Enterprise Fund Revenues:

#### Water Fund

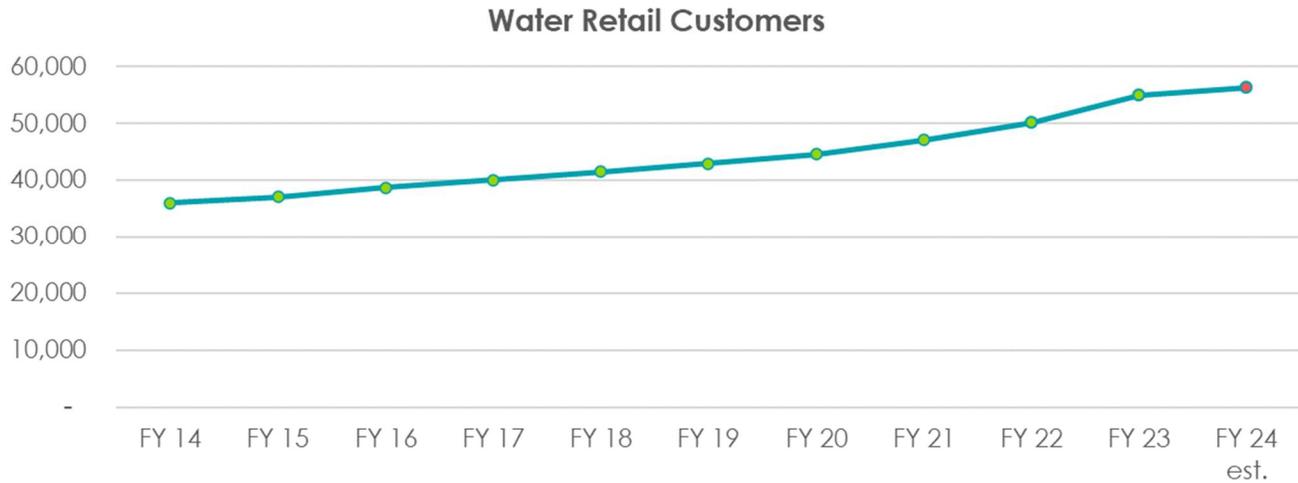
The total projected revenue in the Water Fund is \$38,553,131 net of an appropriation of expendable net assets of \$743,040. Revenues are expected to increase 10.1% from the prior year's approved budget due to new customer growth.

Key fee changes approved to become effective July 1, 2023, will include the following:

- 1" and 2" Meter Installation – from \$450/\$1,650 to \$500/\$2,025
- 1" and 2" Tap and Meter Installation – from \$2,800/\$6,650 to \$3,200/\$9,000

Expected growth in FY 2024 is approximately 1,200 new retail customers generating \$920,800 in system development fees that are pledged to secure revenue bonds issued for system expansion. The expected number of retail water customers at the end of FY 23 is 55,037. Effective May 1, 2023, Brunswick County and the Town of Shallotte merged their water utilities system. This merger was approved to reduce the burden to Shallotte's customers of operating and maintaining a water system by shifting the burden of system costs from a few citizens and absorbing those costs into a larger system through economies of scale. The County now operates and

maintains the water system and receives all revenue from it. Historical numbers of customers from 2014 to the projected 2024 customers are illustrated below:



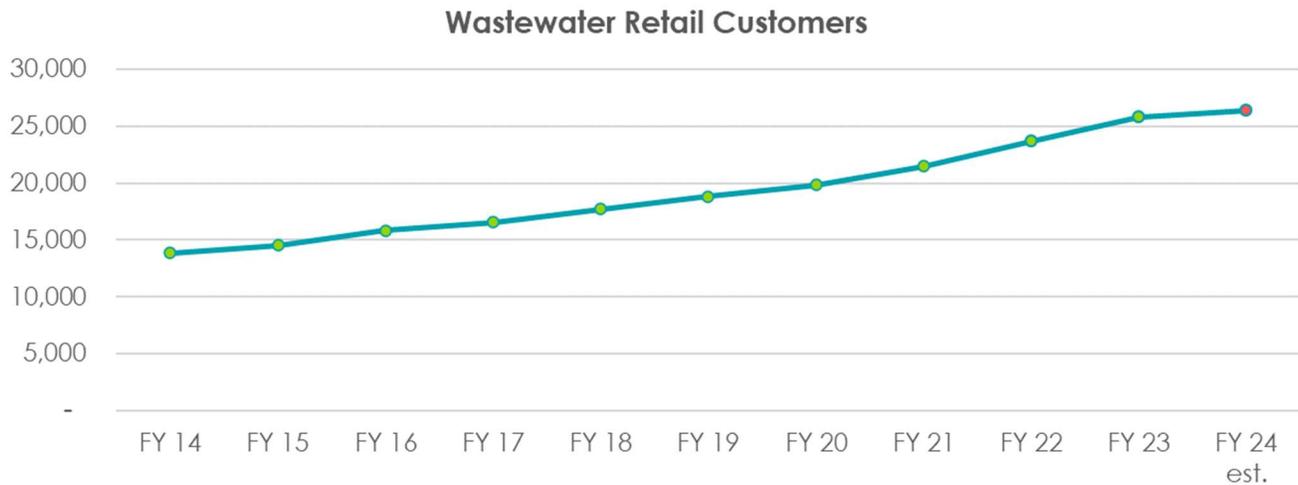
### Wastewater Fund

The total projected revenue in the Wastewater Fund is \$31,218,374 net of the transfer from the capital and replacement project funds of \$1,702,000. Retail wastewater sales are projected to be \$14,400,000 which is an increase of 2.9 percent over FY 2023 due to growth in the number of customers.

Key fee changes approved to become effective July 1, 2023, will include the following:

- Residential and Community Guardhouse Simplex Grinder Pump Station – from \$4,000 to \$7,000
- 4” Nearside Residential Gravity Tap – from \$2,500 to \$2,750

Expected growth from current sewer service areas is 600 new retail customers generating \$800,000 in system development fees that are pledged to secure revenue bonds issued for system expansion. The expected number of retail wastewater customers at the end of FY 2023 is 25,765. Historical numbers of customers from 2014 to the projected 2024 customers are illustrated below:

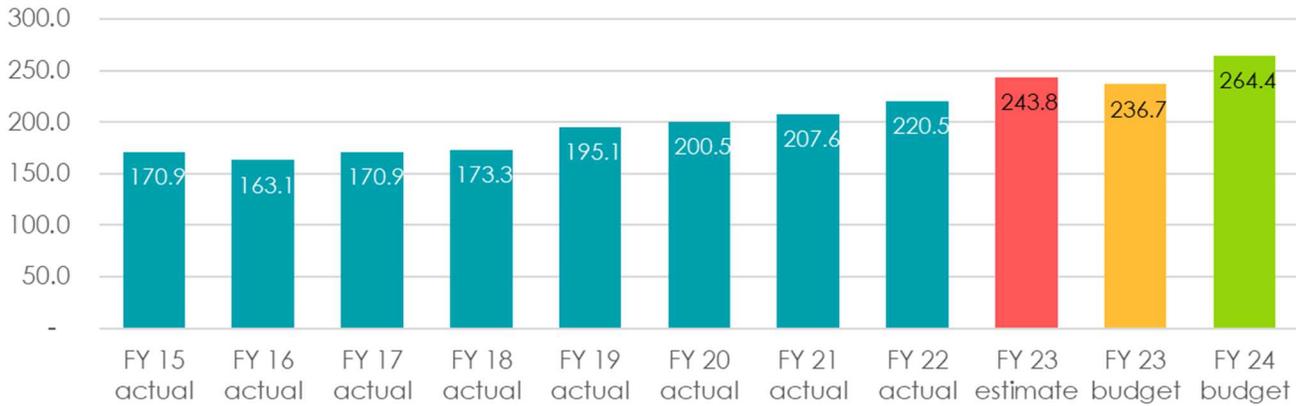




## Expenditure Highlights

General fund operating expenditures in FY 2024 are projected to increase approximately 11.7 percent to \$264.4 million above FY 2023 approved budget from uses other than transfers to other funds.

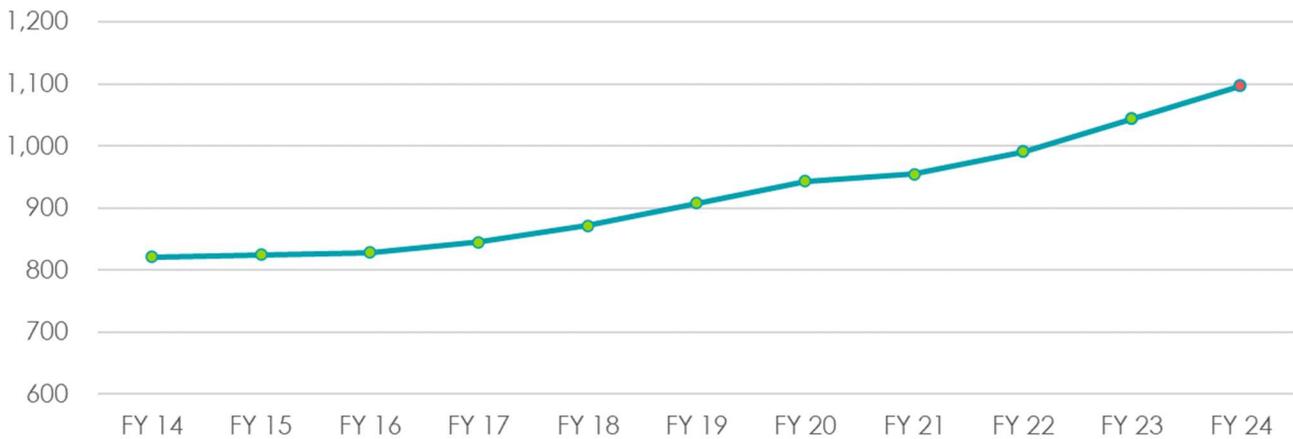
**General Fund Operating Expenditures**  
(Excluding transfer to other funds)(in millions)



### Salary and Fringe Benefits

The total general fund personnel/employee cost budgeted in FY 2024 is \$112.4 million. Due to growth in the county and increased workloads in human services, public safety, and internal support services, an additional 35 FTEs were added in various departments of the County. The total FTE budget for general government operations is 1,096.60 FTEs.

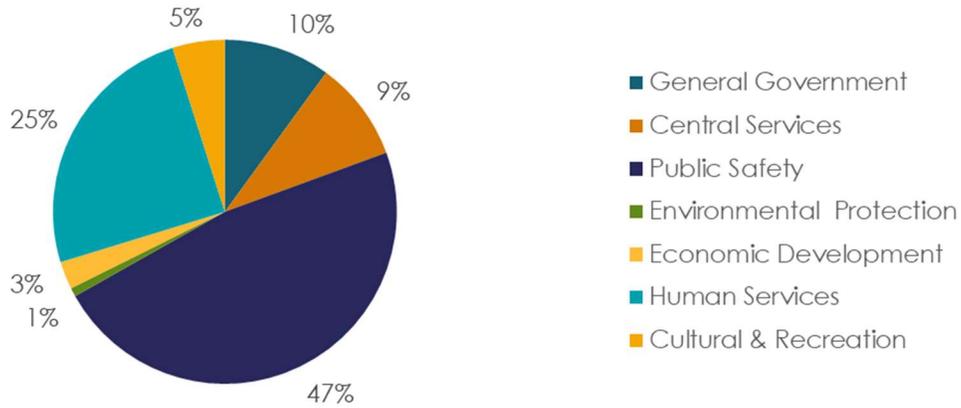
**Approved Budget FTEs**



Positions added were a Deputy Finance Officer - Utilities, an IT Business Analyst and Computer Technician for Information Technology, a Mechanic Technician in Fleet Services, a Custodial Assistant in Operation Services, a Sergeant, an IT Specialist, and two Deputy School Resource Officers in the Sheriff's Office, a Classification Officer for the Detention Center, an Emergency Management Planner in Emergency Services, six EMS Technicians in Emergency Medical Services, a Permitting Tech in Building Inspections and Central Permitting, a Project Planner in the Planning Department, a Veteran Services Technician, a Youth Services Librarian and five Library Assistants, an Athletic Coordinator in Parks and Recreation Administration, a Health Education Prevention and Recovery

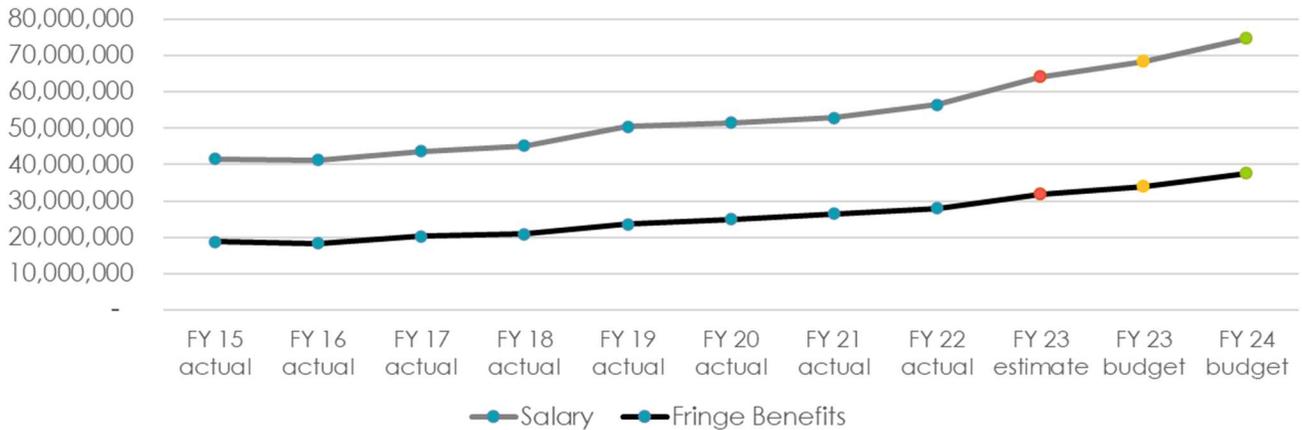
Coordinator and an Environmental Health Program Specialist in Health, and an Office Assistant, an Income Maintenance Caseworker I, a Social Worker I and a Social Worker II, a Staff Development Specialist and a Staff Attorney in Social Services. Emergency Services removed an FTE of an Emergency Services Director.

**FTE by Function**



The approved FY 2024 FTEs in the General Fund by function are General Government 110, Central Services 103, Culture and Recreation 54, Economic Development 28.62, Environmental Protection 9, Human Services 271.98, and Public Safety 520 for a total FTE budget of 1,096.60. The FY 2024 percentage of the total approved Full-Time Equivalent Units by function is illustrated below:

**Salary and Fringe Benefits**



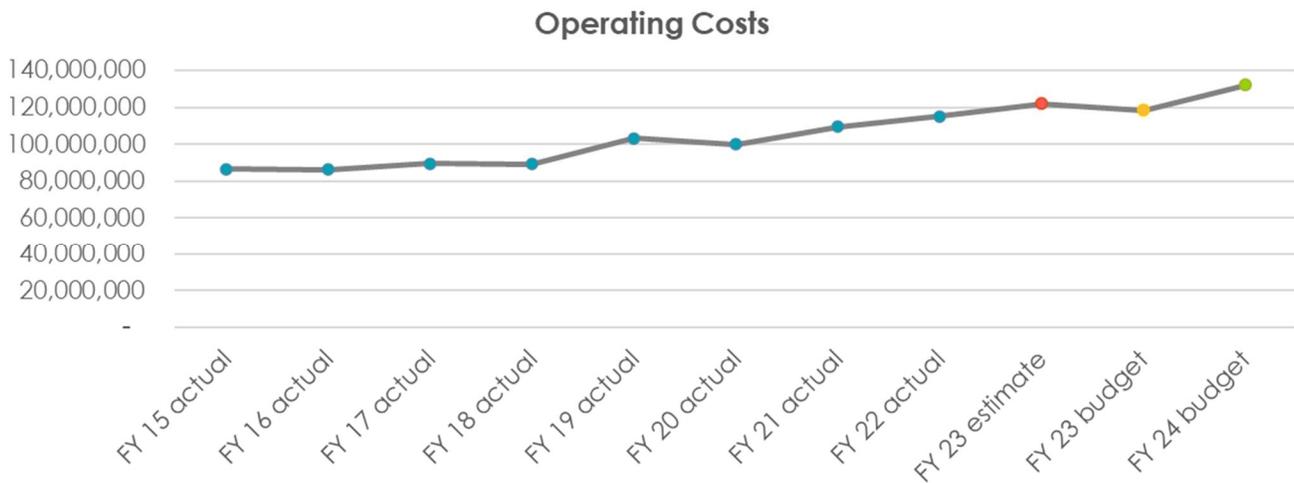
As part of the County’s goal to maintain a competitive pay plan per policy, more than 25% of budgeted positions are analyzed to ensure that the County remains very competitive with its peers and in line with the market. The FY 2024 budget includes adequate funding to maintain or improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of between 0.75% and 3.35% based on performance to eligible employees.

Overall personnel costs increased by \$10.0 million (9.8 percent) from the FY 2023 approved budget of \$102.4 million to \$112.4 million in FY 2024. Salary and fringe benefits represent 42.5 percent of the general fund operating budget. The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The County's contributions to the health and dental program will

increase per employee from \$8,877 to \$8,976 in FY 2024. County contributions for health and dental insurance benefits are approximately \$15.0 million (includes contributions for retired employees), Local Government Retirement System of 12.85% (0.60 increase) for general employees and 14.10% (1.00 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$13.3 million. Total fringe benefits budgeted for FY 2024 in the general fund are \$37.7 million which represents a \$3.6 million or 10.6 percent increase over the prior year's budget mainly due to the increase in FTEs and the increase in rates for Insurance and Retirement.

**Operating Costs**

Total operating costs budgeted in the general fund are \$132.1 million which is an 11.6 percent (\$13.8 million) increase compared to the prior-year budget and is 50.0 percent of the total general fund approved budget of \$264.4 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 decreases/increases are noted in the following programs for FY 2024 as compared to the FY 2023 approved budget:

**Operating Costs by Function**

Function	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percentage Change
General Government	\$ 6,030,767	\$ 6,557,324	\$ 526,557	8.7%
Central Services	\$ 6,612,550	\$ 7,777,923	\$ 1,165,373	17.6%
Public Safety	\$ 12,009,343	\$ 12,609,707	\$ 600,364	5.0%
Transportation	\$ 161,000	\$ 161,000	\$ -	0.0%
Environmental Protection	\$ 20,230,272	\$ 22,874,155	\$ 2,643,883	13.1%
Economic & Physical Development	\$ 6,618,555	\$ 7,561,745	\$ 943,190	14.3%
Human Services	\$ 8,323,946	\$ 11,370,845	\$ 3,046,899	36.6%

Function (continued)	FY 2023 Budget	FY 2024 Budget	Dollar Change	Percentage Change
Education	\$ 56,636,515	\$ 61,388,647	\$ 4,752,132	8.4%
Cultural & Recreational	\$ 1,711,680	\$ 1,793,795	\$ 82,115	4.8%

- General Government – The change is in part due to the increase in the Clerk of Court budget for Detention Services of \$150,000. This is based on bed projections provided by NC Dept of Juvenile Justice for juveniles housed out of county. The Board of Elections budget increased \$150,000 for replacement pollbooks in polling locations. The Register of Deeds expenditures for excise taxes increased by \$183,750 due to the increase in budgeted deed stamp excise tax collections required by NC General Statutes.
- Central Services –The change is in part due to the increased amounts budgeted for the increased cost of Building Repair and Maintenance at \$384,000 in the Operation Services Budget. Information Technology increased \$200,630 in Computer Software related to the centralization of the Sheriff’s Office and other Central Service departments. Property and General Liability Insurance increased by \$663,239 for the County’s governmental operations.
- Public Safety – The Sheriff’s Office budget increased by \$50,000 for helicopter maintenance. The main increase in the Detention Center budget was for Inmate Medical Professional Service costs of \$2.2 million, an increase of \$161,276. The Emergency Services Department budget increased by \$98,695 for Service and Maintenance Contracts mainly due to increased costs associated with emergency reporting. There were additional increases of \$75,522 for Operating Equipment, \$64,000 for Medical Professional Services, \$37,500 for Medical Supplies, and \$40,935 for Contract Services in Emergency Medical Services.
- Environmental Protection – Contracted services for solid waste pickup increased 8.0% or \$1,355,600. Contracted services for construction and demolition transportation and disposal increased by 53.8% or \$1,050,000. The increase is mainly due to approximately 279 new services added each month for curbside pickup and the increase in the construction and demolition transfer cost due to increased tonnage and a 100% transfer goal. Per the contract, the rate per household increased by thirty-three (33) cents from 13.19 to 13.52 based on the March 2023 CPI-U index. Contributions to the Forestry Service increased \$38,003 to \$324,475 in FY 2024.
- Economic and Physical Development – Amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority increased by \$388,000. Planning and Community Enforcement had an increase of \$158,550, mainly to do the costs associated with a UDO rewrite. An increase to the Reserve for Shoreline Protection was budgeted at \$200,000, and Economic Development Incentive Grants increased \$100,000. Contract Services related to Economic Development Agencies increased \$125,004 due to the addition of legal fee retainers.
- Human Services –The County’s contribution to Brunswick Senior Resources, Inc. increased by \$285,046 to \$3,302,182. The FY 2023 County contribution to public housing is \$119,319, to health services programs is \$6,355,556 and to social services is \$9,762,903 for a combined total of \$16,237,778.
- Education – The total FY 2024 school appropriation, following the funding agreement, is \$55,572,947 which represents an increase of approximately 8.3 percent or \$4,245,467 over FY 2023. Under the terms of the agreement, 35.75%, or \$54,431,037 will be used for current expenses and 0.75% or \$1,141,910 will be used for category 2 (furniture, fixtures, and equipment) and category 3 capital outlay (vehicles and

rolling stock). The Community College appropriation for FY 2024 increased 10.9% to \$5,165,700 for purpose-level funding. Additional funding for the Brunswick Community College is a county contribution of \$350,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees, and books.

- Cultural and Recreation – The Library budget increased Library Books by \$46,000 and Supplies and Materials for the Summer Reading Program by \$5,000. The Parks and Recreation Administration Department increased Uniforms and other Youth Athletic Programs by \$41,240.

**Capital Outlay**

Purchases of vehicles and equipment that exceed \$5,000 represent 1.8 percent of the general fund budget for a total of \$4,845,785 which is an increase of 68.2 percent in comparison to the FY 2023 approved budget. The overall increase in capital outlay expenditure is due to the prior year’s focus on employee retention and recruitment and the deferral of certain expenditures to implement the Classification and Total Compensation Study. This increase is also a result of the County using alternative funding sources in FY 2023 such as American Rescue Plan Act funds for eligible projects. The capital outlay budget is comparable to the FY 2022 approved budget of \$4,882,433.

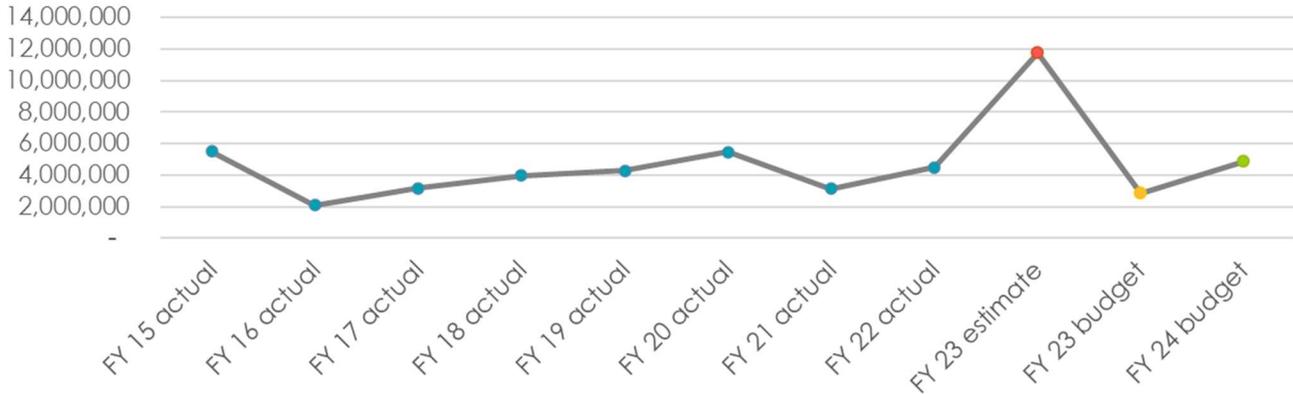
**Capital Outlay-General Fund**

<b>Classification of Purchase</b>	<b>FY 2020 Budget</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Vehicles	\$ 1,586,242	\$ 1,120,880	\$ 1,754,747	\$ 1,841,294	\$ 2,189,387
Equipment	\$ 4,363,962	\$ 1,707,952	\$ 2,224,403	\$ 978,871	\$ 2,187,092
Improvements	\$ 385,000	\$ 17,000	\$ 903,283	\$ 60,555	\$ 419,306

Additional vehicles recommended include four replacement vehicles for Tax Administration totaling \$144,00, one replacement SUV and a replacement ½ ton truck for Fleet Services totaling \$64,500, a ½ ton truck and a ½ ton cargo van totaling \$67,000 for Operation Services, 15 marked replacement patrol cars and 10 unmarked replacement vehicles totaling \$1,026,000 for the Sheriff’s office, one replacement inmate transport vehicle and one replacement evidence transport vehicle for the Detention Center at \$170,000, \$92,195 for a replacement truck for Emergency Services, a replacement Command SUV for Emergency Medical Services at \$120,000, two replacement 4x4 trucks for Fire Inspections totaling \$82,000, a replacement Command Engineer vehicle for Central Communications at \$45,000, two replacement marked 4x4 trucks for Sheriff Animal Protective Services totaling \$99,692, and \$44,000 for a replacement 4x4 truck for the Solid Waste Department. Two replacement 4x4 trucks, one replacement sedan and one additional sedan are recommended for Environmental Health totaling \$135,000 and \$100,000 for Social Services for four replacement vehicles.

The recommended general fund budget includes a total of \$6,290,679 dedicated to capital outlay and major operating expenditures, an increase of \$2,324,542 from the FY 2022-2023 approved budget. The capital outlay in general fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include a replacement 16-ton dump truck for Operation Services at \$182,500, the replacement of 15 in-car camera systems for the Sheriff’s Office totaling \$112,500, two replacement ambulances and a narcotics safe system for Emergency Medical Services totaling \$762,000. Implementation of GASB 87 - Accounting for Leases in fiscal year 2022 and GASB 96 - Accounting for Subscription Based Information Technology Arrangements required the budgeting and recording of capital outlays for right to use assets, at the time of inception, causing an increase in Capital Outlay amounts. Lease proceeds offsetting the increase are recognized in the corresponding departments.

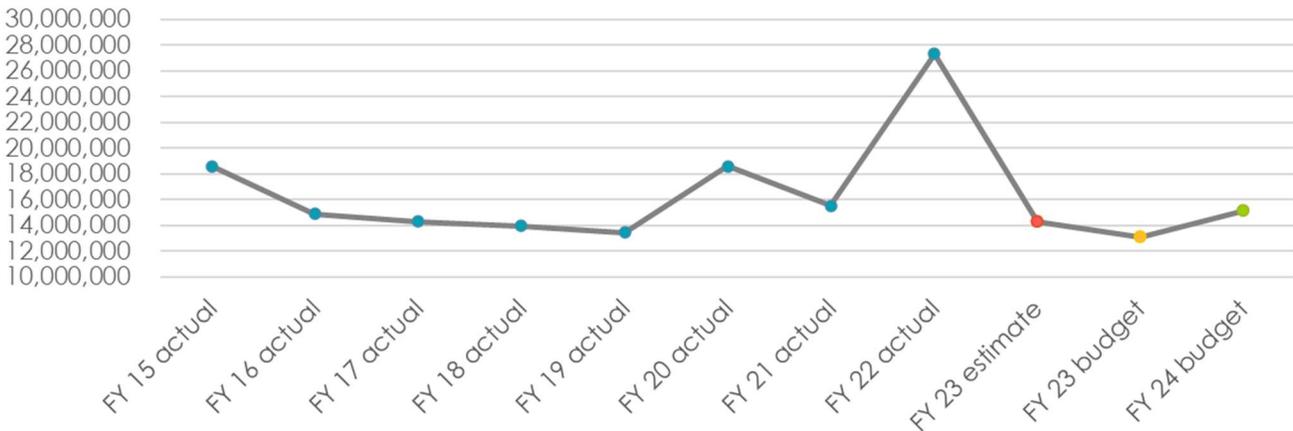
### Capital Outlay > \$5,000



### 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 2024 is \$15,093,267, a 15.0 percent increase over FY 2023. This increase is mainly due to the third phase of the general obligation bond referendum including interest only of \$1,142,257 in 2023 and full interest and principal payments of \$4,386,100 beginning in FY 2024. This is partially offset due to the existing General Obligation Bond Debt paid substantially in FY 2021 reducing debt service in FY 2022 and satisfied completely in FY 2023. Debt service is 5.7% of the total operating expenditures of \$264.4 million (See General Debt Service section page 185 for more detail). Note: The spike in FY 2022 is due to the Brunswick County 2022 Limited Obligation Bonds, Refunding Series 2012 LOBS.

### Debt Service



### Enterprise Fund Expenditures:

#### Water Fund

Total operating expenditures excluding transfers to other funds totaling \$39,296,171 is a 5.3 percent increase from the FY 2023 approved budget.

Personnel-related expenditures increased by \$1,418,809 to \$11.3 million or 14.4% over the prior year's approved budget. In FY 2024, a GIS Analyst was approved in Water Administration, a Utility Plant Maintenance Mechanic I

mid-year hire at the NW Water Treatment Plant, a Water Distribution Supervisor in the Water Distribution Division, a SCADA System Manager and a Generator Maintenance Tech I in the Instrumentation/Electrical Division, and a Field Services Technician was approved in the Water Construction Division. FY 2024 budget includes adequate funding to provide for the costs of a merit increase of between 0.75% and 3.35% to eligible employees based on performance.

Capital outlay increased by \$601,286 from the prior fiscal year to \$2,692,286. Included in capital outlay purchases are a backhoe extendable boom bucket at \$90,000 and a towable lift for the Instrumentation/Electrical Division at \$80,000. Additional vehicles recommended include nine replacements and four additional vehicles totaling \$1,017,946.

Debt service stayed consistent with the prior year at \$11,954,906.

### **Wastewater Fund**

Total operating expenditures (capital, operating, personnel, and debt service costs) in the wastewater fund of \$31,914,770 are projected to increase 6.0 percent or \$1,796,340 over the prior year's approved budget.

Personnel related expenditures increased \$327,313 to \$6,449,395 or 5.3 percent. In FY 2024, a Contracts Manager and an Environmental Compliance Officer were approved for Wastewater Administration. The FY 2024 budget includes adequate funding for providing for the costs of a merit increase of between 0.75% and 3.35% to eligible employees based on performance.

Operating expenditures increased \$819,299 or 11.4% to \$8,006,937. This is mainly due to an \$80,345 increase in Property and General Liability and increases in projected repair and maintenance needs. Debt service decreased by \$663,022 or 5.2 percent due to final debt payments made in the prior year and the annual amortization schedule.

Some of the larger capital items for the wastewater divisions include a vac truck with boom and two odor control units totaling \$722,000 for the Collections Division, \$132,000 for a mini excavator for the Construction Division, an odor control unit at \$150,000 for the Northeast Plant, \$400,000 for a clarifier splitter box for the Southwest Plant and \$300,000 for an odor control unit and two thickened sludge pumps for West Regional Wastewater. Additional vehicles recommended include five replacement trucks and one additional SUV totaling \$412,000. The total capital outlay for the wastewater fund is \$5,269,000.

## Personnel Summary (FTE) by Department

	FY 2022 Actual Budget	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
<b>General Fund:</b>				
Governing Body	1	1	1	1
County Administration	6	6	6	8
Human Resources	5	6	6	6
Communications	2	2	2	2
Finance	14	14	14	15
Tax Administration	50	52	52	52
Legal	4	4	4	4
Board of Elections	6	6	6	6
Register of Deeds	16	16	16	16
Information Technology	18	19	19	21
Fleet Services	14	15	15	16
Engineering	6	7	7	7
Operation Services	56	58	58	59
Sheriff's Office	182	183	186	190
Detention Center	103	106	106	107
Emergency Services	3	6	6	6
Emergency Medical Services	114	112	112	118
Bldg. Inspections and Permitting	35	38	40	41
Fire Inspection	6	8	8	8
Central Communications Center	36	38	38	38
Sheriff Animal Protective Services	12	12	12	12
Solid Waste	9	9	9	9
Planning	12	13	13	18
Cooperative Extension	7.60	7.60	7.60	7.60
Soil & Water Conservation	3	3	3	3
Veterans Service	3	4	4	5
Library	19	20	20	26
Parks & Recreation-Administration	9	9	9	10
Parks & Recreation-Maintenance	18	18	18	18
<b>Total General Fund</b>	<b>771.6</b>	<b>792.6</b>	<b>797.6</b>	<b>825.6</b>
<b>Public Housing Fund:</b>				
Public Housing-Administration	4.02	4.02	4.02	4.02
<b>Total Public Housing Fund</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>

<b>Public Health:</b>				
Family Health Personnel	45.93	46.93	46.93	47.93
Medicaid Nutrition Program	1	1	1	1
WIC-Client Services	9	10	10	10
Environmental Health	19	22	22	23
Bioterrorism Preparedness	1	1	1	1
<b>Total Public Health</b>	<b>75.93</b>	<b>80.93</b>	<b>80.93</b>	<b>82.93</b>
<b>Social Services:</b>				
DSS-Administration	157.05	166.05	178.05	184.05
<b>Total Social Services</b>	<b>157.05</b>	<b>166.05</b>	<b>178.05</b>	<b>184.05</b>
<b>ROD Technology Enhancement Fund:</b>				
Register of Deeds-Technology Enhancement	1	1	1	1
<b>Total ROD Technology Enhancement Fund</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Water Fund:</b>				
Water Administration	13.75	15.75	15.75	16.75
Northwest Water Treatment Plant	16.5	16.5	16.5	17.5
211 Water Treatment Plant	9	10	10	10
Water Distribution Division	14	14	21	21
LCFWSA - Reimbursement	2.5	2.5	2.5	2.5
Utility Billing	14	14	21	22
Instrumental/Electrical Division	10	10	10	12
Construction	14	14	14	15
<b>Total Water Fund</b>	<b>94.75</b>	<b>99.75</b>	<b>108.75</b>	<b>114.75</b>
<b>Wastewater Fund:</b>				
Wastewater Administration	7.95	8.95	8.95	8.95
Wastewater Collection Division	21	22	22	22
Wastewater Construction Division	5	9	9	9
Northeast Regional Wastewater	5.8	5.8	5.8	5.8
Southwest Regional Wastewater	4.35	4.35	4.35	4.35
West Regional Wastewater	12.05	15.05	15.05	15.05
Ocean Isle Beach	3.1	3.1	3.1	3.1
<b>Total Wastewater Fund</b>	<b>59.25</b>	<b>68.25</b>	<b>68.25</b>	<b>68.25</b>
<b>Total All Funds</b>	<b>1163.6</b>	<b>1212.6</b>	<b>1238.6</b>	<b>1280.6</b>

## Personnel Changes Summary

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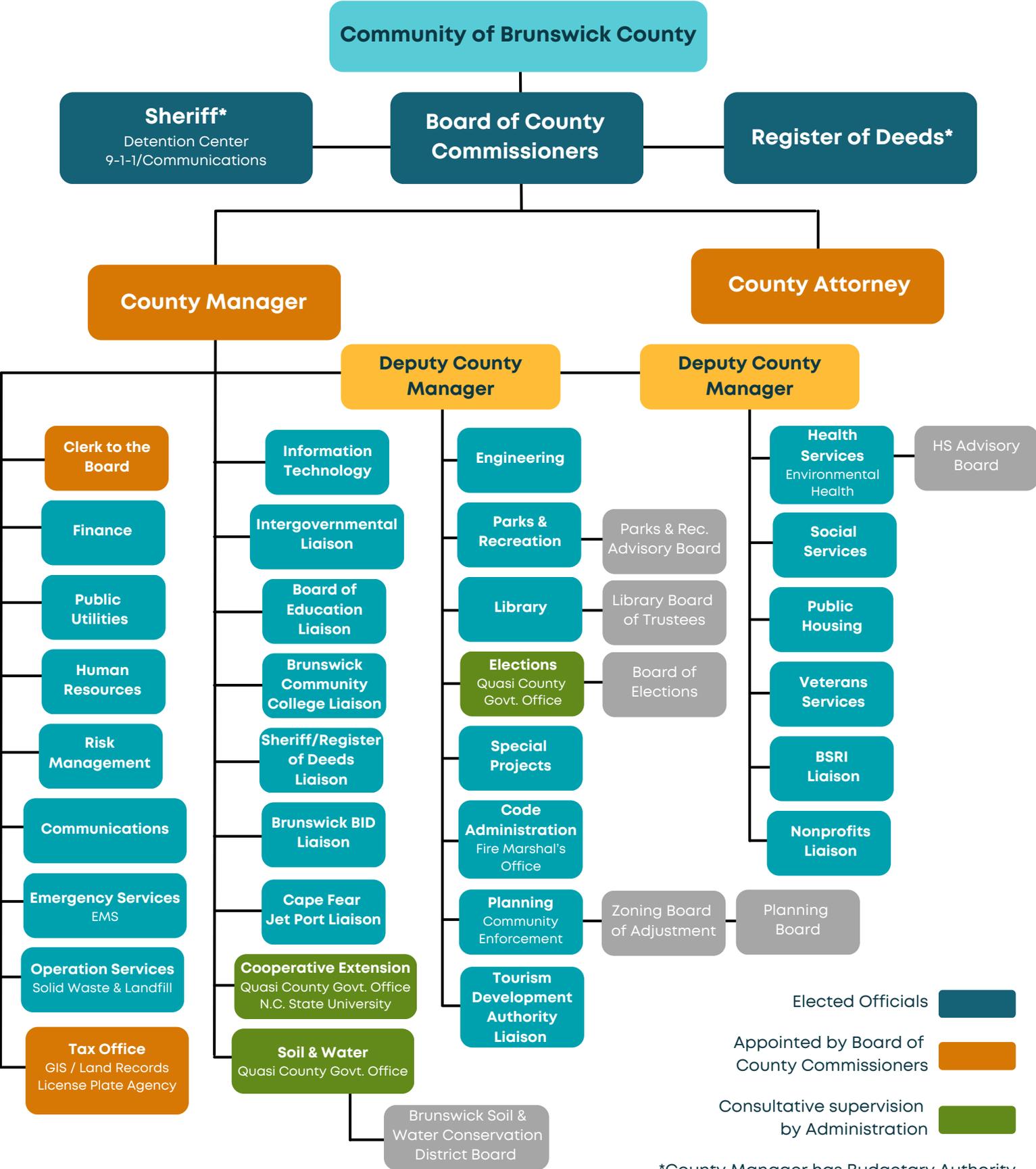
The following details specify changes to positions by department that have occurred in the specified time periods. The full-time equivalent (FTE) total next to each department and/or fund is the total net change.

Function	Changes During FY 2023	Approved Effective FY 2024
<b>General Government</b>		
Sewer Safety Positions transferred from Wastewater to County Administration	2	-
Transferred Deputy County Manager allocation from Human Services to County Administration, replaces the 3rd open Deputy County Manager Position	-	-
Added Deputy Finance Officer – Utilities Concentration	-	1
<b>Total General Government</b>	<b>2</b>	<b>1</b>
<b>Central Services</b>		
Added IT Business Analyst and Computer Technician in Information Technology	-	2
Added a Mechanic Technician in Fleet Services	-	1
Added a Custodial Assistant in Operation Services	-	1
<b>Total Central Services</b>	<b>-</b>	<b>4</b>
<b>Public Safety</b>		
Added Governor's Highway Safety Program Grant Employees Midyear 2023 and a Sergeant, an IT Specialist, and two Deputy School Resource Officers	3	4
Added a Classification Officer for the Detention Center	-	1
Added an Emergency Management Planner and removed an Emergency Services Director vacant position in Emergency Services	-	-
Additional EMS Technicians in Emergency Medical Services	-	6
Added 2 Commercial Plan Reviewers Midyear 2023 and a Permitting Technician in Building Inspections and Permitting	2	1
<b>Total Public Safety</b>	<b>5</b>	<b>12</b>
<b>Environmental Protection</b>	<b>-</b>	<b>-</b>

Function (Continued)	Changes During FY 2023	Approved Effective FY 2024
<b>Economic &amp; Physical Development</b>		
Added a Project Planner in the Planning Department	-	1
<b>Total Economic &amp; Physical Development</b>	-	1
<b>Culture &amp; Recreation</b>		
Added a Youth Services Librarian and additional Library Assistants	-	6
Added an Athletic Coordinator for Parks & Recreation Administration	-	1
<b>Total Culture &amp; Recreation</b>	-	7
<b>Public Housing</b>	-	-
<b>Public Health</b>		
Added a Veteran Services Technician in Veteran's Services	-	1
Transferred Deputy County Manager allocation from Human Services to County Admin, added a Health and Human Services Director and a Health Education Prevention and Recovery Coordinator in Family Health Personnel	-	1
Added an Environmental Health Program Specialist in the Environmental Health Department	-	1
<b>Total Public Health</b>	-	3
<b>Social Services</b>		
Added Income Maintenance Caseworker positions and an Opioid position Midyear	12	-
Added an Office Assistant, an Income Maintenance Caseworker I, a Social Worker I and a Social Worker II, a Staff Development Specialist, and a Staff Attorney	-	6
<b>Total Social Services</b>	12	6
<b>Total Governmental</b>	19	34
<b>Water Fund</b>		
Added a GIS Analyst in the Water Administration Department	-	1
Added a Utility Plant Maintenance Mechanic I Midyear at the Northwest Water Treatment Plant	-	1
Added Meter Installation Crew in the Water Distribution Division	4	-

<b>Function (Continued)</b>	<b>Changes During FY 2023</b>	<b>Approved Effective FY 2024</b>
Added a Water Distribution Supervisor in the Water Distribution Division	-	1
Added a Customer Service Representative I and an additional Meter Reader in Utility Billing and Meter Installation Crew in the Water Distribution Division through the Midyear acquisition of Shallotte Water Services	5	-
Added a SCADA System Manager and a Generator Maintenance Tech I in the Instrumental/Electrical Division	-	2
Added a Field Services Technician in the Construction Division	-	1
<b>Total Water Fund</b>	<b>9</b>	<b>6</b>
<b>Wastewater Fund</b>		
Wastewater Safety positions transferred to County Administration	-2	-
Added a Contracts Manager and an Environmental Compliance Officer in Wastewater Administration	-	2
<b>Total Wastewater Fund</b>	<b>-2</b>	<b>2</b>
<b>Total Enterprise Funds</b>	<b>7</b>	<b>8</b>

# BRUNSWICK COUNTY ORGANIZATIONAL CHART



Elected Officials   
 Appointed by Board of County Commissioners   
 Consultative supervision by Administration

\*County Manager has Budgetary Authority

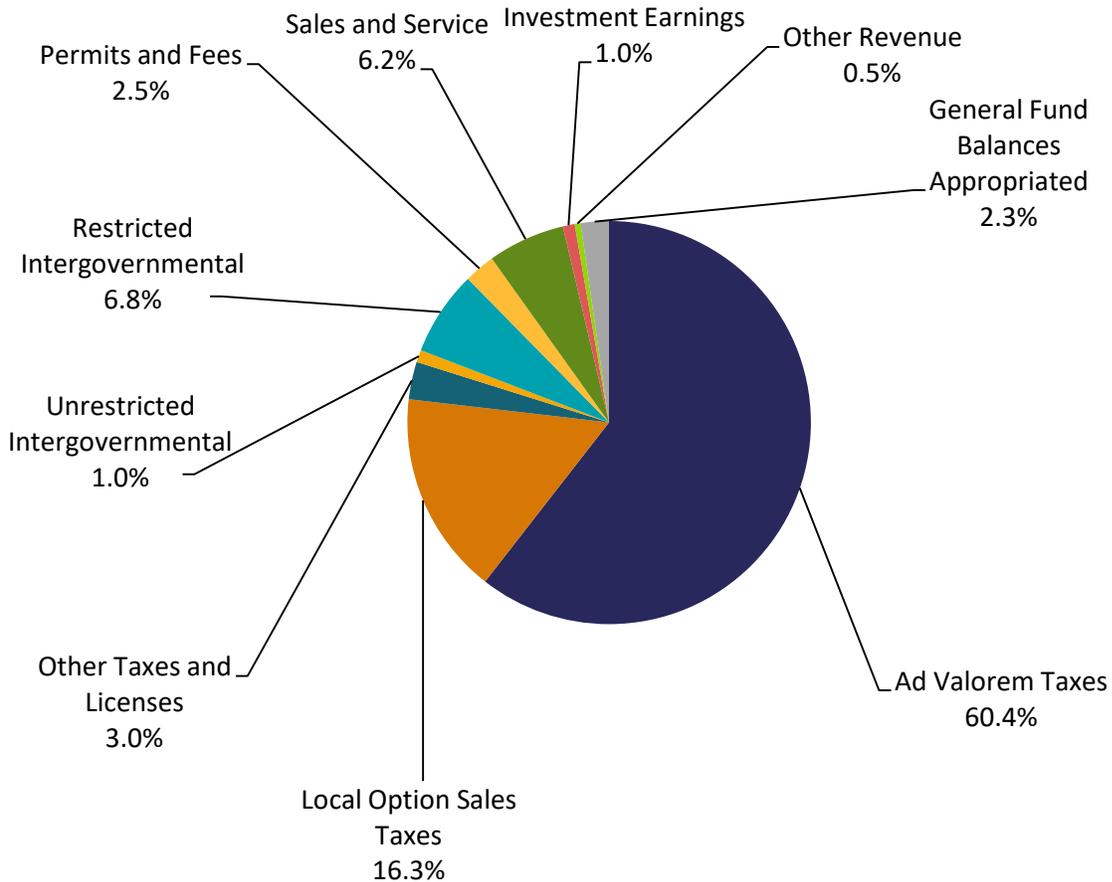


# General Fund Revenue Summary

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget	Change from FY 2023 Budget
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 153,996,647	\$ 153,149,442	\$ 155,881,239	\$ 166,159,460	8.5%
Penalties and interest	834,881	700,000	700,000	550,000	-21.4%
<b>Ad Valorem Taxes Subtotal</b>	<b>154,831,528</b>	<b>153,849,442</b>	<b>156,581,239</b>	<b>166,709,460</b>	<b>8.4%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 and 44 (1%)	17,874,114	17,013,236	17,013,236	19,779,504	16.3%
Article 40 (1/2%)	11,116,379	11,116,347	11,509,500	12,246,860	10.2%
Article 42 (1/2%)	11,779,344	11,433,651	12,210,012	13,060,756	14.2%
<b>Local Option Sales Taxes Subtotal</b>	<b>40,769,837</b>	<b>39,563,234</b>	<b>40,732,748</b>	<b>45,087,120</b>	<b>14.0%</b>
<b>Other Taxes and Licenses:</b>					
Scrap tire disposal fee	287,199	180,000	180,000	180,000	0.0%
Deed stamp excise tax	9,023,200	5,125,000	6,710,000	5,500,000	7.3%
Solid waste tax	66,697	65,000	65,000	65,000	0.0%
White goods disposal tax	92,452	55,000	55,000	55,000	0.0%
Local occupancy tax	2,795,875	2,100,000	4,000,000	2,500,000	19.0%
<b>Other Taxes and Licenses Subtotal</b>	<b>12,265,423</b>	<b>7,525,000</b>	<b>11,010,000</b>	<b>8,300,000</b>	<b>10.3%</b>
<b>Unrestricted Intergovernmental:</b>					
Medicaid hold harmless	6,154,520	2,000,000	6,000,000	2,000,000	0.0%
Beer and wine tax	263,838	250,000	250,000	250,000	0.0%
Jail fees	468,045	456,600	461,100	430,050	-5.8%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>6,886,403</b>	<b>2,706,600</b>	<b>6,711,100</b>	<b>2,680,050</b>	<b>-1.0%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	19,315,219	17,140,394	20,496,569	18,620,144	8.6%
State aid to libraries	147,378	147,378	147,378	160,344	8.8%
State cost reimbursement	65,280	-	34,931	34,930	na
Court facility fees	141,142	116,000	116,000	125,000	7.8%
Payments in lieu of taxes	4,428	-	-	-	na
ABC education requirement	2,556	-	-	-	na
ABC law enforcement services	20,295	12,000	12,000	12,000	0.0%
State drug tax	34,649	25,000	25,000	25,000	0.0%
<b>Restricted Intergovernmental Subtotal</b>	<b>19,730,947</b>	<b>17,440,772</b>	<b>20,831,878</b>	<b>18,977,418</b>	<b>8.8%</b>
<b>Permits and Fees:</b>					
Building permits	5,257,996	4,340,000	4,475,000	4,525,000	4.3%
Register of deeds	1,153,810	820,000	820,000	820,000	0.0%
Inspection fees	209,530	200,000	200,000	250,000	25.0%
Concealed handgun permit	274,790	250,000	268,900	250,000	0.0%
Other permit and fees	1,083,861	806,010	806,010	973,310	20.8%
<b>Permits and Fees Subtotal</b>	<b>7,979,987</b>	<b>6,416,010</b>	<b>6,569,910</b>	<b>6,818,310</b>	<b>6.3%</b>

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget	Change from FY 2023 Budget
<b>Sales and Services:</b>					
Solid waste fees	4,165,012	3,000,000	3,800,000	3,800,000	26.7%
School resource officer reimbursement	1,665,840	1,897,886	1,897,886	2,114,587	11.4%
Rents	15,152	12,000	12,000	12,000	0.0%
EMS charges	5,872,329	5,525,000	5,525,000	6,700,000	21.3%
Public health user fees	1,544,474	1,094,950	1,094,950	1,095,450	0.0%
Sheriff Animal Protective Service fees	105,851	80,000	80,000	100,000	25.0%
Social services fees	39,855	64,600	64,600	47,600	-26.3%
Public housing fees	2,507	11,700	11,700	3,100	-73.5%
Tax collection fees	351,872	290,000	290,000	325,000	12.1%
Other sales and services	2,431,316	1,979,350	2,008,100	1,991,436	0.6%
Register of deeds	438,241	397,100	397,100	408,020	2.7%
Marriage license	55,517	57,000	57,000	57,000	0.0%
Recreation services	256,710	319,350	319,350	336,850	5.5%
<b>Sales and Services Subtotal</b>	<b>16,944,676</b>	<b>14,728,936</b>	<b>15,557,686</b>	<b>16,991,043</b>	<b>15.4%</b>
<b>Investment Earnings</b>	<b>137,394</b>	<b>60,380</b>	<b>3,388,325</b>	<b>2,644,355</b>	<b>4279.5%</b>
<b>Other Revenue:</b>					
ABC bottle taxes	87,091	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	30,000	30,000	30,000	30,000	0.0%
Contributions	96,994	21,000	32,000	53,100	152.9%
Other revenues	2,773,704	1,770,142	2,263,888	1,160,771	-34.4%
<b>Other Revenue Subtotal</b>	<b>2,987,789</b>	<b>1,866,142</b>	<b>2,370,888</b>	<b>1,288,871</b>	<b>-30.9%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>868,152</b>	<b>36,177,215</b>	<b>6,234,098</b>	<b>618.1%</b>
<b>Total Operating Revenues</b>	<b>262,533,984</b>	<b>245,024,668</b>	<b>299,930,989</b>	<b>275,730,725</b>	<b>12.5%</b>

	<b>FY 2024 Approved</b>	<b>% of Total</b>	<b>FY 2023 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
Ad Valorem Taxes	\$ 166,709,460	60.4%	\$ 153,849,442	62.8%	8.4%
Local Option Sales Taxes	45,087,120	16.3%	39,563,234	16.1%	14.0%
Other Taxes and Licenses	8,300,000	3.0%	7,525,000	3.1%	10.3%
Unrestricted Intergovernmental	2,680,050	1.0%	2,706,600	1.1%	-1.0%
Restricted Intergovernmental	18,977,418	6.8%	17,440,772	7.1%	8.8%
Permits and Fees	6,818,310	2.5%	6,416,010	2.6%	6.3%
Sales and Service	16,991,043	6.2%	14,728,936	6.0%	15.4%
Investment Earnings	2,644,355	1.0%	60,380	0.0%	4279.5%
Other Revenue	1,288,871	0.5%	1,866,142	0.8%	-30.9%
General Fund Balances Appropriated	6,234,098	2.3%	868,152	0.4%	618.1%
<b>Total Revenues</b>	<b>\$ 275,730,725</b>	<b>100%</b>	<b>\$ 245,024,668</b>	<b>100%</b>	<b>12.5%</b>



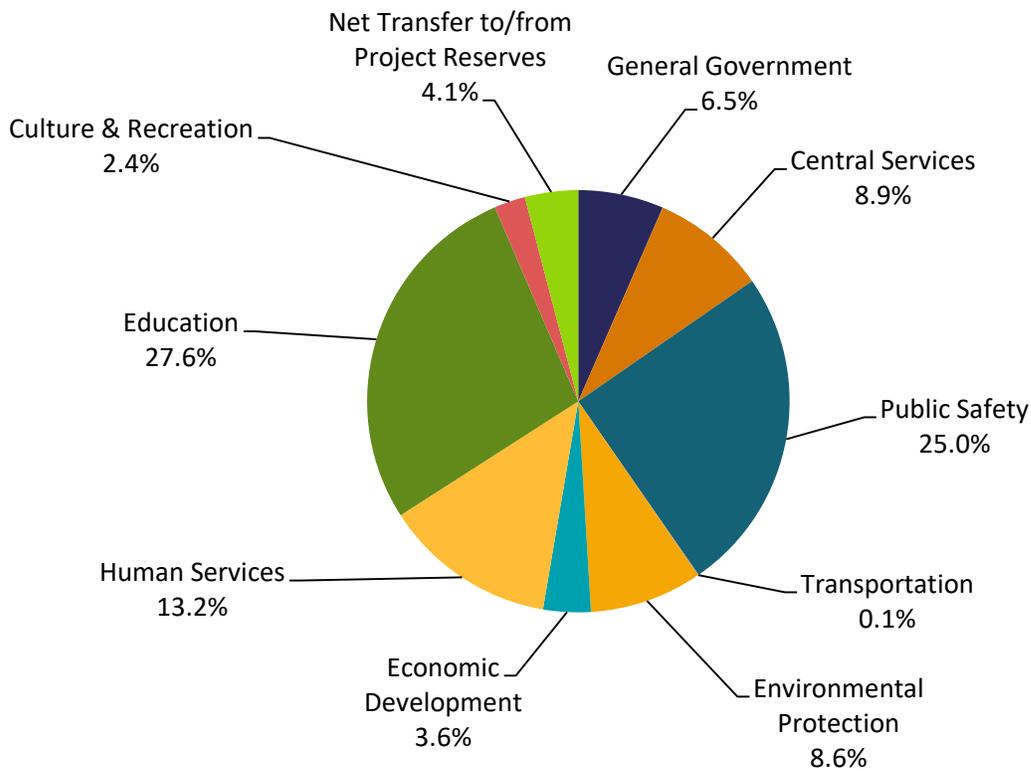
## General Fund Expenditure Summary

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget	Change from FY 2023 Budget
<b>General Government:</b>					
Governing Body	\$ 328,413	\$ 384,200	\$ 391,926	\$ 410,927	7.0%
County Administration	894,592	1,033,563	1,040,220	1,328,689	28.6%
Human Resources	479,442	639,092	639,092	659,649	3.2%
Communications	146,059	268,543	269,903	283,292	5.5%
Finance	1,912,019	1,978,354	2,202,923	2,238,964	13.2%
Tax Administration	4,527,627	5,492,749	5,908,401	5,810,013	5.8%
Legal Department	604,972	782,949	779,688	805,786	2.9%
Court Facilities	208,166	252,006	424,990	467,460	85.5%
Board of Elections	1,033,129	1,158,315	1,168,377	1,444,333	24.7%
Register of Deeds	5,839,535	4,134,819	5,650,072	4,370,236	5.7%
Contingency	-	400,000	400,000	400,000	0.0%
<b>General Government Subtotal</b>	<b>15,973,954</b>	<b>16,524,590</b>	<b>18,875,592</b>	<b>18,219,349</b>	<b>10.3%</b>
<b>Central Services:</b>					
Information Technology	2,537,883	4,387,628	7,288,279	4,814,080	9.7%
Fleet Services	1,546,332	1,998,349	2,768,697	1,934,852	-3.2%
Engineering	719,926	838,332	852,744	926,064	10.5%
Operation Services	7,057,260	8,185,549	11,265,976	8,764,810	7.1%
Non-Departmental	5,968,081	6,798,485	7,057,056	7,966,197	17.2%
<b>Central Services Subtotal</b>	<b>17,829,482</b>	<b>22,208,343</b>	<b>29,232,752</b>	<b>24,406,003</b>	<b>9.9%</b>
<b>Public Safety:</b>					
District Attorney	27,520	13,000	13,000	13,000	0.0%
Sheriff's Office	21,214,057	23,166,841	26,529,724	24,920,198	7.6%
Detention Center	10,864,176	13,163,883	13,280,189	14,267,091	8.4%
Emergency Medical Service	12,719,613	14,776,688	19,057,284	17,435,687	18.0%
Public Safety Agencies:					
Fire Departments	60,000	55,000	1,055,000	-	-100.0%
Rescue Squads	340,800	331,800	371,800	331,800	0.0%
Building Inspections and Central Permitting	3,598,661	3,972,395	4,643,248	4,567,143	15.0%
Fire Inspections	626,956	984,324	1,105,153	1,009,669	2.6%
Central Communications	3,381,521	4,165,737	8,737,025	4,476,280	7.5%
Sheriff Animal Protective Services	1,230,507	1,344,785	1,460,678	1,423,930	5.9%
<b>Public Safety Subtotal</b>	<b>54,063,811</b>	<b>61,974,453</b>	<b>76,253,101</b>	<b>68,444,798</b>	<b>10.4%</b>
<b>Transportation:</b>					
Transportation Agencies:					
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	0.0%
Odell Williamson Municipal Airport	50,000	50,000	50,000	50,000	0.0%
Brunswick Transit System	245,881	-	239,227	-	na
<b>Transportation Subtotal</b>	<b>406,881</b>	<b>161,000</b>	<b>400,227</b>	<b>161,000</b>	<b>0.0%</b>

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget	Change from FY 2023 Budget
<b>Environmental Protection:</b>					
Solid Waste	19,405,411	20,648,977	23,072,804	23,432,725	13.5%
Environmental Protection Agencies:					
Forestry	198,260	286,472	286,472	324,475	13.3%
<b>Environmental Protection Subtotal</b>	<b>19,603,671</b>	<b>20,935,449</b>	<b>23,359,276</b>	<b>23,757,200</b>	<b>13.5%</b>
<b>Economic Development:</b>					
Planning	1,231,537	1,374,001	1,622,283	1,721,966	25.3%
Cooperative Extension	570,360	658,839	876,871	707,581	7.4%
Soil and Water Conservation	261,100	260,850	657,755	275,183	5.5%
Public Housing Section 8	2,360,600	2,485,355	2,532,196	2,497,919	0.5%
Brunswick Business & Industry Development	575,000	575,000	575,000	575,000	0.0%
Brunswick County Occupancy Tax	2,795,875	2,100,000	4,000,000	2,500,000	19.0%
Other:					
Dredging Projects	356,879	-	206,250	100,000	na
Shoreline Protection	-	1,317,720	1,471,069	1,491,560	13.2%
Access Road Project	400,000	-	-	-	na
Contract services	139,466	-	108,053	125,004	na
<b>Economic Development Subtotal</b>	<b>8,690,817</b>	<b>8,771,765</b>	<b>12,049,477</b>	<b>9,994,213</b>	<b>13.9%</b>
<b>Human Services:</b>					
Health:					
Administration	4,289,144	4,678,086	5,083,587	4,899,178	4.7%
Communicable Diseases	306,474	412,707	851,166	409,357	-0.8%
Adult Health Maintenance	384,172	903,373	965,677	841,273	-6.9%
Senior Health	75,569	88,946	89,346	93,911	5.6%
Maternal and Child Health	1,027,684	1,318,968	1,390,124	1,403,324	6.4%
Environmental Health	2,720,635	2,456,867	3,332,872	2,658,991	8.2%
Social Services:					
Administration	15,760,515	18,211,926	21,942,667	20,466,907	12.4%
Medical Assistance	3,478	20,000	20,000	10,000	-50.0%
Aid to the Blind	3,549	4,100	4,100	4,100	0.0%
Adoption Assistance	188,043	215,000	215,000	225,000	4.7%
SAA Eligibility	94,318	225,000	197,450	125,000	-44.4%
SAD Eligibility	146,976	250,000	239,000	150,000	-40.0%
Adoption Promotion Fund	11,114	-	159,742	-	na
Foster Care	655,847	750,000	750,000	750,000	0.0%
State Foster Home	638,272	800,000	800,000	680,000	-15.0%
Special Assistance	25,121	36,679	36,679	25,121	-31.5%
Day Care	1,539	23,000	23,000	8,000	-65.2%
Veteran Services	258,863	374,631	374,631	439,777	17.4%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	2,888,852	-	3,017,136	3,302,182	na
Providence Home	20,441	-	20,441	-	na
Juvenile Crime Prevention Grant	158,918	-	101,379	-	na
<b>Human Services Subtotal</b>	<b>29,659,524</b>	<b>30,769,283</b>	<b>39,613,997</b>	<b>36,492,121</b>	<b>18.6%</b>

	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget	Change from FY 2023 Budget
<b>Education:</b>					
Brunswick County Schools	48,835,832	51,627,480	51,824,093	55,872,947	8.2%
Brunswick Community College	4,632,770	5,009,035	5,409,035	5,515,700	10.1%
<b>Education Subtotal</b>	<b>53,468,602</b>	<b>56,636,515</b>	<b>57,233,128</b>	<b>61,388,647</b>	<b>8.4%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,318,823	1,600,924	2,033,526	2,093,057	30.7%
Parks and Recreation	3,359,458	4,020,042	6,803,863	4,394,462	9.3%
<b>Culture and Recreation Subtotal</b>	<b>4,678,281</b>	<b>5,620,966</b>	<b>8,837,389</b>	<b>6,487,519</b>	<b>15.4%</b>
<b>Debt Service:</b>					
Principal retirement	11,045,000	8,480,000	8,480,000	9,960,001	17.5%
Interest and fees	5,056,055	4,641,134	4,641,134	5,133,266	10.6%
<b>Debt Service Subtotal</b>	<b>16,101,055</b>	<b>13,121,134</b>	<b>13,121,134</b>	<b>15,093,267</b>	<b>15.0%</b>
<b>Total Operating Expenditures</b>	<b>220,476,078</b>	<b>236,723,498</b>	<b>278,976,073</b>	<b>264,444,117</b>	<b>11.7%</b>
<b>Other Financing Uses:</b>					
Payment to escrow agent	10,935,000	-	-	-	na
<b>Total Other Financing Uses</b>	<b>10,935,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>na</b>
<b>Transfer to other funds</b>	<b>34,637,933</b>	<b>8,301,170</b>	<b>30,249,283</b>	<b>11,286,608</b>	<b>36.0%</b>
<b>Total Expenditures</b>	<b>\$ 266,049,011</b>	<b>\$ 245,024,668</b>	<b>\$ 309,225,356</b>	<b>\$ 275,730,725</b>	<b>12.5%</b>

	<b>FY 2024 Approved</b>	<b>% of Total</b>	<b>FY 2023 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
General Government	\$ 18,229,349	6.5%	\$ 16,671,713	6.7%	9.3%
Central Services	24,406,003	8.9%	22,208,343	9.1%	9.9%
Public Safety	68,823,998	25.0%	62,373,021	25.5%	10.3%
Transportation	161,000	0.1%	161,000	0.1%	0.0%
Environmental Protection	23,757,200	8.6%	20,935,449	8.5%	13.5%
Economic Development	9,994,213	3.6%	8,771,765	3.6%	13.9%
Human Services	36,492,121	13.2%	30,769,283	12.6%	18.6%
Education	76,049,740	27.6%	69,166,744	28.2%	10.0%
Culture & Recreation	6,530,493	2.4%	5,666,180	2.3%	15.3%
Net Transfer to/from Project Reserves	11,286,608	4.1%	8,301,170	3.4%	36.0%
<b>Total Expenditures</b>	<b>\$ 275,730,725</b>	<b>100%</b>	<b>\$ 245,024,668</b>	<b>100%</b>	<b>12.5%</b>







DAVID R. SANDIFER  
COUNTY ADMINISTRATION BUILDING

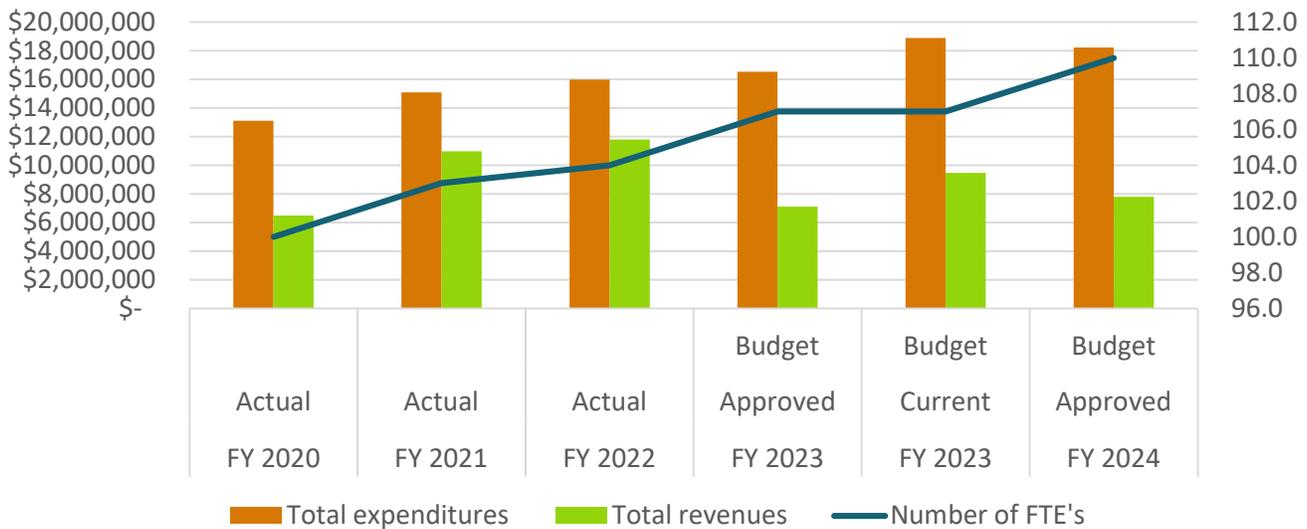
# GENERAL GOVERNMENT





# General Government Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 6,130,809	\$ 6,486,102	\$ 6,594,061	\$ 7,657,924	\$ 7,631,354	\$ 8,291,800
Fringe benefits	2,100,434	2,214,822	2,346,684	2,835,899	2,840,905	3,123,486
Operating costs	4,556,785	6,345,406	6,855,665	6,030,767	7,103,545	6,557,324
Capital outlay	305,103	29,455	138,743	-	1,038,720	246,739
Debt service-leases	-	-	38,801	-	41,861	-
Debt service-SBITA	-	-	-	-	219,207	-
<b>Total expenditures</b>	<b>\$ 13,093,131</b>	<b>\$ 15,075,785</b>	<b>\$ 15,973,954</b>	<b>\$ 16,524,590</b>	<b>\$ 18,875,592</b>	<b>\$ 18,219,349</b>
Other taxes and licenses	4,363,659	7,909,198	9,023,200	5,125,000	6,710,000	5,500,000
Unrestricted intergovernmental	62,318	71,261	64,043	56,600	56,600	125,000
Restricted intergovernmental	114,354	458,389	141,142	116,000	116,000	125,000
Permits and fees	1,185,509	1,636,751	1,481,609	991,400	991,400	1,153,500
Sales and service	686,393	803,059	845,630	744,100	744,100	790,020
Investment earnings	394	125	507	230	230	500
Other revenue	71,146	93,593	103,750	75,000	75,000	91,000
Proceeds-leases	-	-	133,219	-	31,516	-
Proceeds-SBITA	-	-	-	-	727,188	-
<b>Total revenues</b>	<b>\$ 6,483,773</b>	<b>\$ 10,972,376</b>	<b>\$ 11,793,100</b>	<b>\$ 7,108,330</b>	<b>\$ 9,452,034</b>	<b>\$ 7,785,020</b>
<b>Number of FTE's</b>	<b>100.0</b>	<b>103.0</b>	<b>104.0</b>	<b>107.0</b>	<b>107.0</b>	<b>110.0</b>



# Board of Elections

Sara Lavere, Director

75 Stamp Act Drive NE, Building H, PO Box 2,  
Bolivia, NC, 28422, 910-253-2620

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 478,570	\$ 577,197	\$ 864,924	\$ 702,664	\$ 707,843	\$ 747,456
Fringe benefits	117,888	120,559	148,583	160,553	166,043	174,848
Operating costs	161,636	430,868	359,566	286,987	279,299	236,011
Capital outlay	-	305,103	-	-	15,542	-
Debt service-leases	-	-	-	-	2,163	-
<b>Total expenditures</b>	<b>\$ 758,094</b>	<b>\$ 1,433,727</b>	<b>\$ 1,373,073</b>	<b>\$ 1,150,204</b>	<b>\$ 1,170,890</b>	<b>\$ 1,158,315</b>
Restricted intergovernmental	-	-	336,419	-	-	-
Permits and fees	62	83,036	120,261	155,500	155,500	-
Proceeds-leases	-	-	-	-	10,017	-
<b>Total revenues</b>	<b>\$ 62</b>	<b>\$ 83,036</b>	<b>\$ 456,680</b>	<b>\$ 155,500</b>	<b>\$ 165,517</b>	<b>\$ -</b>
<b>Number of FTE's</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

## 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.

## Latest Major Accomplishments

- Successfully conducted the mid-term general election.
- Elections was selected to be one of the Centers for Election Excellence by the U.S. Alliance for Election Excellence.
- Implemented a wait time tracker during early voting, allowing voters to preview wait times before going to vote.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 2
  - Encourage the participation of students in the Student Election Assistant (SEA) program by identifying barriers to involvement.

- Work with the Board of Education to offer interactive election presentations at the four high schools.



## EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Director will begin coursework to get national certification through the National Association of Election Officials.
  - Encourage permanent/full time staff to seek out additional continuing education opportunities to improve their knowledge for their job functions, above and beyond state-wide conferences.
- Commissioner Objective 3
  - Increase community outreach efforts by setting up booths at community events and partnering with community groups, municipalities, and non-profit organizations to offer informational speaking engagements.
- Commissioner Objective 4
  - Decommission and replace 157 pollbook laptops.
  - Find a solution for the storage of precinct supply cages as the current location has been identified by Risk Management as noncompliant with OSHA.
  - Condense precinct official training into a shorter period by researching options for a larger training space.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of registered voters at the end of fiscal year	115,411	123,459	129,000	135,000
Number/type of elections held	1 Election Presidential General	2 Elections Municipal, Midterm Primary	1 Election Midterm General	2 Elections Municipal, Presidential Primary
Number of Student Election Assistants (SEA) applied/worked	26 applied 19 worked	Municipal: 10 applied 1 worked Primary: 5 applied 5 worked	7 applied 5 worked	50 worked per election
Number of schools represented by SEA	3 schools	1 school	3 schools	4 schools
Number of interactive election presentations provided to high schools	None	4	4	8

Number of state conferences attended by staff	2	2	2	2
Number of additional continuing education courses/seminars taken by staff	*	*	6 (1 per staff member)	6 (1 per staff member)
Number of virtual attendees at regular board meeting	*	*	25	50

\*These Key Performance Indicators have not been tracked historically; however, they will be moving forward.

## Upcoming Opportunities and Challenges

- With the increased growth in the county, we continue to have challenges identifying suitable polling locations for early voting and election day.
- We are in dire need of more space to manage election administration. We currently do not have space to facilitate the management of precinct supplies and have limited space for seasonal temporary employees to work.

# Communications

Meagan Kascsak, Director

30 Government Center Drive, NE, PO Box 249,  
Bolivia, NC 28422, 910-253-2022

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ -	\$ -	\$ 91,386	\$ 142,712	\$ 143,812	\$ 149,212
Fringe benefits	-	-	31,789	53,831	54,091	57,437
Operating costs	-	-	22,884	72,000	72,000	76,643
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,059</b>	<b>\$ 268,543</b>	<b>\$ 269,903</b>	<b>\$ 283,292</b>
Number of FTE's	-	-	2.0	2.0	2.0	2.0

## Department Purpose

The Communications Department is comprised of the Communications Director and Communications Specialist. The Communications team works collaboratively with county departments and municipal/community partners to provide the public with news and information concerning government services, events, and initiatives to promote transparency and public involvement in county decisions. The department is also involved in coordinating and exploring opportunities for residents to provide feedback and to engage with county leadership on important issues affecting the county. Communications works directly with the Administration and other county departments to develop and execute communication strategies for long-term and high-level topics through a variety of mediums, including social media, print and digital publications, media releases, advertising, and more. The department also manages all media inquiries for Brunswick County and the Communications Director serves as public information officer during emergency and crisis situations. Communications also works to support Administration with strategic planning development and works with departments to establish key tactics and performance measures that support the County Commissioners’ established goals and objectives.

## Latest Major Accomplishments

- Led efforts to investigate new website and agenda management software to replace aging or insufficient current versions that were successfully approved by the Board of Commissioners. Successfully supported the design and launch of the new CivicClerk agenda management platform with staff in Fall 2022.
- Began the monthly BrunSCO Monthly newsletter for staff to inform employees about latest news, hires, service milestones, and other relevant achievements and tips.
- Supported the design and implementation of the FY 2023-2027 Strategic Plan and provided guidance and training to staff to create tactics that support the Board of Commissioners goals and objectives.
- Successfully completed the FEMA graded Ingestion Pathway Zone (IPZ) exercise for the Duke Energy Brunswick Nuclear Plant. Communications staff participated in the Joint Information System (JIS)/Joint Information Center (JIC) with fellow public information officers from other county, state, and utility partner organizations. The exercise’s After-Action Report (AAR) noted no findings by FEMA during the exercise, which is considered a successful result. FEMA commended Brunswick County’s JIS/JIC press conference operations and planning in particular.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Work with Human Resources, Administration, and department leadership to identify recruitment strategies for key positions or career fields through traditional communication channels, networking, and paid advertising.
  - Coordinate with Administration, Human Resources, and other relevant departments to develop internal communications tools that communicate county operations and policy decisions to employees and recognize staff achievements and milestones.
  
- Commissioner Objective 3
  - Provide recaps of Board of Commissioners and Planning Board meeting decisions, highlighting key actions and decisions and opportunities for public comment or education.
  - Maintain and regularly communicate relevant county information through county website, email listservs, social media accounts, and other relevant tools or platforms available to the County.
  - Develop/and or support public engagement/input campaigns in tandem with relevant county departments and regional/state agencies for identified initiatives.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Work with Public Utilities to develop communications materials and campaigns for selected topics to better educate customers about basic water and sewer service information, water quality, and capital infrastructure projects.
  
- Commissioner Objective 3
  - Work with Planning to develop communications materials and campaigns for selected topics to better educate residents and businesses about planning/zoning processes and long-term plans for future growth and development.
  
- Commissioner Objective 4
  - Work with Administration, Planning, and NCDOT team members on messaging and other initiatives to support state transportation planning efforts that affect the county.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Connect with area/state agencies, local governments, and other relevant partners to prepare communications materials that will support media and communications needs during potential emergencies and crisis situations.
  - Participate in regular training, partner meetings, and mock exercises through NC Emergency Management related to the Brunswick Nuclear Task Force and other relevant emergency situations like hurricane preparedness.
  
- Commissioner Objective 3
  - Work with Health Services to develop messaging and communications campaigns in alignment with the Community Health Assessment and other relevant health topics.

### Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Media/Records Requests Facilitated	468	541	620	725
Percent of Responses to Media Inquiries Completed in One (1) Workday	–	–	90%	90%
Percent of Responses to Media Inquiries Completed in Three (3) Workdays	–	–	95%	95%
Facebook Followers	13,990	14,900	15,800	16,500
Facebook Average Monthly Engagement	–	30,000	38,000	38,500
Twitter Followers	4,472	4,600	5,000	5,150
Twitter Average Monthly Impressions	–	19,850	21,000	21,000
LinkedIn Followers	317	540	700	800
LinkedIn Average Monthly Impressions	–	1,000	1,400	1,600
Nextdoor Membership	–	62,000	70,000	70,000
Nextdoor Impressions	–	2,279,736	2,500,000	2,500,000

Instagram Followers	–	–	300	400
Communications-Related Email Subscribers	–	11,484	12,000	12,200
Average Rate of Communications-Related Emails Opened	–	–	45%	45%
Participation in Networking Engagements with Municipal or Community Partners	–	2	10	10
Participation in Trainings or Educational Improvement	2	4	6	10

## Upcoming Opportunities and Challenges

- Develop a department communications plan including a crisis communications plan framework.
- Create an internal social media policy for staff members with social media permissions to ensure transparency and accountability.
- Launch new county branding and train and support county staff in appropriate use of new branding materials and identity.
- Explore opportunities to introduce new communication channels and technology to county communications initiatives, including traditional and digital advertising tools or campaigns.
- Evaluate effective and sustainable methods to further encourage resident participation in county government initiatives and decisions.
- Research effective and sustainable methods to support and facilitate record requests among applicable county departments.
- Maintain and expand collaborative relationships with other local government communications professionals within the county and region.
- Continue to provide the public and media partners timely and relevant information through relevant communications channels and listservs.
- Continue to work with Administration and Information Technology to create a new, more user-friendly county website.
- Explore opportunities that support strategic planning training and education for staff and a sustainable method to track and report departments’ key performance indicators/performance annually.

## County Administration

Steve Stone, County Manager

30 Government Center Drive, NE, PO Box 249,  
Bolivia, NC 28422, 910-253-2000

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 673,694	\$ 669,217	\$ 657,498	\$ 744,558	\$ 740,798	\$ 956,782
Fringe benefits	187,399	199,287	197,057	239,605	240,441	322,857
Operating costs	28,340	46,019	26,770	49,400	47,517	49,050
Capital outlay	-	-	9,409	-	7,648	-
Debt service-leases	-	-	3,858	-	3,816	-
<b>Total expenditures</b>	<b>\$ 889,433</b>	<b>\$ 914,523</b>	<b>\$ 894,592</b>	<b>\$ 1,033,563</b>	<b>\$ 1,040,220</b>	<b>\$ 1,328,689</b>
Proceeds-leases	-	-	9,409	-	7,648	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,409</b>	<b>\$ -</b>	<b>\$ 7,648</b>	<b>\$ -</b>
Number of FTE's	6.0	8.0	6.0	6.0	6.0	8.0

### Department Purpose

The County Manager’s Office is comprised of the County Manager, two Deputy County Managers, Clerk to the Board, Executive Assistant/Deputy Clerk, Risk Manager, Risk Management Technician, a Safety Supervisor, and a Safety Officer. The purpose of the office is to execute the policies and directives of the Board of Commissioners and to oversee the day-to-day operations of the county government to ensure that services are provided to residents as efficiently as possible.

### Latest Major Accomplishments

- Completed the pay classification study and approved salary increases and a new pay policy in April 2022 to support a strong workforce and recruitment efforts.
- The County Manager and Deputy County Managers successfully completed the 100 Counties Prepared Emergency Preparedness Training for County Commissioners in August 2022.
- Launched the new CivicClerk agenda management system in November 2022 to replace Novus and improve functionality and delivery of Board of Commissioners agendas and minutes for the public and staff.
- Board of Commissioners unanimously adopted (4-0) the Blueprint Brunswick 2040 Comprehensive Land Use Plan and Parks and Recreation Master Plan in February 2023.
- Supported the creation of the new Brunswick County seal and brand in March 2023.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Collaborate with Brunswick BID to support opportunities to attract employers and industries to the area.
  - Provide service and serve as county representatives on the Brunswick BID Board and International Logistics Board and the BCC Small Business Assistance and Apprenticeship Program.
- Commissioner Objective 2
  - Support utility infrastructure development and extensions necessary to support projects at county mega site locations.



### EDUCATION

- Commissioner Objective 1
  - Facilitate collaboration and discussions with partners at Brunswick County Schools to support the successful renewal of the three-year school funding agreement.
  - Meet the Brunswick County Schools facility and maintenance needs by issuing the final phase of the general obligation bonds.
- Commissioner Objective 2
  - Continue supporting the continuation and growth of the Brunswick Community College Brunswick Guarantee program.



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Work with the County's Finance team to develop budget recommendations that adhere to county financial policies and guidance that consider short- and long-term capital improvements while maintaining one of the lowest property tax rates in the state.
- Commissioner Objective 2
  - Continued support for the County's employee retention program to consistently provide cost of living adjustments, merit recognition, and a robust benefits package to employees.

- Provide continuing leadership training to department leaders and customer service training and situational awareness to staff at all levels.
- Commissioner Objective 3
  - Practice and follow the ICMA Code of Ethics in all interactions with elected officials, staff, residents, and community partners.
  - Provide support to intergovernmental partners and stakeholders in a timely and responsive manner.



## **GROWTH AND SUSTAINABILITY**

- Commissioner Objective 1
  - Complete work with the County’s Public Utilities team to develop the next water and sewer master plan.
- Commissioner Objective 2
  - Foster strong working relationships and communication channels with regional utility partners.
- Commissioner Objective 3
  - Follow recommendations and policies for development and improvements as outlined in the Comprehensive Land Use Plan and Parks and Recreation Master Plan, following their official adoption.



## **HEALTHY AND SAFE COMMUNITY**

- Commissioner Objective 1
  - Engage and identify successful pathways for HHS-supported nonprofits to provide resources to community members affected by natural or man-made events.
  - Identify continued support for effective and innovative resources for County EMS/paramedic services.
- Commissioner Objective 3
  - Continue to foster strong collaborations and relationships with Novant Health and Doshier Memorial Hospital.
  - Use settlement proceeds from statewide Opioid Litigation Memorandum of Agreement to support programming and services for residents affected by substance abuse and addiction.

## **Upcoming Opportunities and Challenges**

- Consider possible recommendations for financing and initiating projects outlined in the County Complex Site and Buildings Master Plan Study.

- Research and implementation of recruitment and retention initiatives for a strong and sustainable future workforce.
- Continued collaboration and partnerships with wholesale customers to provide a strong regional utility system to all county water and sewer customers.
- Continued preparation and innovation of county utility, planning, zoning, code, and other services to support projected population growth and residential and commercial developments.
- Collaboration with NCDOT, WMPO, municipalities, and other local partners to ensure long-term transportation needs are addressed, particularly concerning projects involving the Cape Fear Memorial Bridge, Carolina Byways project, the NC Highway 211 widening project, and NCDOT 30-year transportation comprehensive plan for the county.
- Work with IT and Communications departments and applicable staff to complete development of the new county website in Fall 2023.
- Explore opportunities to improve and install audio and video capabilities and livestreaming/video capture of Board of Commissioners meetings.

## Court Facilities

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Fringe benefits	8	-	-	-	-	8
Operating costs	179,777	177,362	208,166	252,006	268,219	396,613
Capital outlay	-	-	-	-	156,771	70,739
<b>Total expenditures</b>	<b>\$ 179,885</b>	<b>\$ 177,362</b>	<b>\$ 208,166</b>	<b>\$ 252,006</b>	<b>\$ 424,990</b>	<b>\$ 467,460</b>
Restricted intergovernmental	114,354	121,970	141,142	116,000	116,000	125,000
Unrestricted intergovernmental	62,318	71,261	64,043	56,600	56,600	125,000
Permits and fees	88,380	83,487	101,404	84,400	84,400	85,500
Investment earnings	394	125	507	230	230	500
<b>Total revenues</b>	<b>\$ 265,446</b>	<b>\$ 276,843</b>	<b>\$ 307,096</b>	<b>\$ 257,230</b>	<b>\$ 257,230</b>	<b>\$ 336,000</b>

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

Aaron Smith, Director

30 Government Center Drive NE,  
PO Box 249, Bolivia, NC 28422 (910) 253-2070

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 864,271	\$ 903,595	\$ 967,352	\$ 1,021,148	\$ 1,038,848	\$ 1,160,951
Fringe benefits	287,913	305,634	350,077	373,356	380,256	436,154
Operating costs	420,556	449,469	510,056	583,850	520,390	641,859
Capital outlay	-	-	65,732	-	186,124	-
Debt service-leases	-	-	18,802	-	18,803	-
Debt service-SBITA	-	-	-	-	58,502	-
<b>Total expenditures</b>	<b>\$ 1,572,740</b>	<b>\$ 1,658,698</b>	<b>\$ 1,912,019</b>	<b>\$ 1,978,354</b>	<b>\$ 2,202,923</b>	<b>\$ 2,238,964</b>
Proceeds-leases	-	-	65,732	-	-	-
Proceeds-SBITA	-	-	-	-	133,964	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,732</b>	<b>\$ -</b>	<b>\$ 133,964</b>	<b>\$ -</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>

### Department Purpose

The Finance Department includes finance, budget, and utility billing. 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 following 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 following standards established by the Government Finance Officers Association, 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 Annual Comprehensive Financial Report.

### Latest Major Accomplishments

- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Award for 17<sup>th</sup> consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the 21<sup>st</sup> consecutive year.
- Maintained or improved County's bond ratings (latest ratings as of June 30, 2022): Moody's Investor Services ratings are Aaa for general obligation bonds, Aa1 for limited obligation bonds, and Aa2 for revenue bonds. S & P Global Services' ratings are AAA for general obligation bonds, AA+ for limited

obligation bonds, and the rating for revenue bonds remains AA-. The County bond ratings with Fitch are AA+ for general obligation bonds, AA for limited obligation bonds, and AA- for revenue bonds.

- Updated DebtBook, a cloud-based debt management software, to include the implementation of GASB-87 which is the new lease accounting standard for governmental entities that became effective for reporting periods beginning after June 15, 2021.
- Completed system of reports to allow retiring of the obsolete Utility Bulling software but still providing user-friendly access to key legacy data.
- Issued Phase 3 and the final phase of the voter-approved \$152 million general obligation bond referendum to address the school capital needs of district-wide maintenance and improvements and a new Early College High School.
- The department provided oversight, compliance, and reporting for all current federal and state grant funds.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Review and recommend policies and procedures that can maintain/improve the County's financial position and bond ratings with major rating agencies. Ensure policies and procedures are current and relevant and adhere to industry best practices.
  - Implement new accounting and reporting requirements of the Governmental Accounting Standards Board and Local Government Commission.
  - Provide an accurate, efficient, and timely financial report to the citizens, investors, private financial markets, and management by preparing the monthly and audited annual financial report in compliance with generally accepted accounting principles.
  - Provide an annual budget document that effectively communicates the financial and operating plan of the County as demonstrated by receiving the GFOA Distinguished Budget Presentation Award.
  - Expenditure tracking and compliance reporting of the American Rescue Plan Act Funds.
  - Expenditure tracking and compliance reporting of the National Opioid Settlement Funds.
- Commissioner Objective 2
  - Develop and provide training opportunities to fill key roles in fiscal operations.
  - Improve efficiency and effectiveness of fiscal operations through conducting a review of current internal procedures to develop a manual to use as a reference and for the training of future staff.
- Commissioner Objective 4
  - Upgrade the Finance ERP software to the latest version to maintain safe and contemporary technology and to remain on the vendor's supported versions.
  - Research/Develop and Implement new data analysis tools and or reports to assist County management in planning and oversight.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Changes in Accounting Principles implemented	GASB No. 84	GASB No. 87 GASB No. 89 GASB No. 97	GASB No. 91 GASB No. 94 GASB No. 96	GASB No. 94 GASB No. 96 GASB No. 97
New and upgraded software implementations	2	2	2	2
New Financial Tools or Reports Implementation	5	10	5	5
Percent of Active Vendors Enrolled in Vendor Management System	n/a	688	950	1,000
Percent of vendor payments that are made electronically.	43.07%	47.29%	50.00%	50.00%
Certificate of Excellence earned on Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
American Rescue Plan Act Funds encumbered (see ARPA summary on pages 267-271)	n/a	\$14,646,532	\$27,385,558	\$27,741,111
American Rescue Plan Act Funds expended (see ARPA summary on pages 267-271)	n/a	\$12,536,208	\$18,212,155	\$27,741,111
National Opioid Settlement Funds expended (see Opioid summary on pages 272-273)	n/a	-	\$11,916	\$450,163
Maintain or upgrade bond ratings	Maintain	Upgrade	Maintain	Maintain
Hours of Completed Continuing Education	93	104	95	95
Number of internal audit site visits completed	7*	24	24	24

\*Site visits delayed due to social distancing related to Covid-19

## Upcoming Opportunities and Challenges

- Work with other departments in a push towards automation to improve payment solutions, invoice automation, grants management, and electronic processing while mitigating risk.
- Evaluate options to improve efficiency and effectiveness in processing, recording, and reconciling business transactions electronically and their use of county resources.

- Completing a large upgrade to the latest version of the County's financial software to ensure continued support and latest software improvements. This would encompass Payroll, Human Resources, AP, General Ledger, Fixed Assets, Purchasing, Budgeting, etc.
- Completing a large migration of the of the County's timekeeping software to an upgraded, modern solution.
- The County anticipates additional federal funding as funds become available from the Infrastructure and Investments Act along with continued pass-through funding from the State. Finance will continue oversight, expenditure compliance, and reporting as funds become available. Extensive federal reporting and compliance requirements will remain into the calendar year 2027.

## Governing Body

Daralyn Spivey, Clerk to the Board

30 Government Center Dr. NE,  
PO Box 249, Bolivia, 28422, (910) 253-2016

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 181,380	\$ 189,464	\$ 226,526	\$ 232,873	\$ 233,413	\$ 249,436
Fringe benefits	44,976	55,331	63,246	87,477	86,937	90,791
Operating costs	51,402	32,709	38,641	63,850	62,205	70,700
Capital outlay	-	-	-	-	7,726	-
Debt service-leases	-	-	-	-	1,645	-
<b>Total expenditures</b>	<b>\$ 277,758</b>	<b>\$ 277,504</b>	<b>\$ 328,413</b>	<b>\$ 384,200</b>	<b>\$ 391,926</b>	<b>\$ 410,927</b>
Proceeds-leases	-	-	-	-	7,726	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,726</b>	<b>\$ -</b>
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

## Department Purpose

The Governing Body's office is comprised of a five-member board of commissioners, elected to govern the county, and a Clerk appointed to provide support to the Board of Commissioners. The responsibilities of the Board of Commissioners include setting the county tax rate, adopting the budget annually, establishing county policies (through the adoption of resolutions and ordinances) and appointing a County Manager to oversee the day-to-day operations of the county government. The Clerk to the Board is the official record keeper of the county and with the assistance of the Deputy Clerk, provides numerous services such as recording minutes of county commissioner meetings, retention of historical minutes, retention of ordinances, posting of public notices of meetings, maintain records of board appointments, providing communication and information to the public and media, responding to requests from the general public and keeping the County seal.

## Latest Major Accomplishments

- Provided accurate record of 34 official meetings of the Board of Commissioners, with Minutes and exhibits electronically indexed and made available for public view via the County website and upon request from the media.
- Clerk maintained NC Certified County Clerk status and attended numerous training sessions/conferences both in person and virtually to retain the required certification.
- Oversaw over 80 board appointments for Board positions that are assigned from within the Board of Commissioners and those from the general public.
- Began working with new agenda software for the Board, staff, and the general public to better access through the website. The software will expedite the time staff spend preparing for the meeting and provides an improved workflow.

# Goals and Objectives



## EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Pursue ongoing education and training opportunities to maintain required certifications for both the Clerk and Deputy Clerk, increase knowledge base and maximize educational opportunities as made available through UNC-SOG, IIMC and NCACC.
  
- Commissioner Objective 3
  - Maximize timely access to County records and information by completing board action items and notifying appropriate departments/entities of their status and providing, upon request, accurate recordings to the media.
  - In a timely manner, fill in any vacated or annual Board seat assignments as necessary to ensure the by-laws of each Board or Committee are met.
  - Notify the public via the Sunshine List, (at the most 48 hours in advance) of any special or emergency called meetings outside of the required annual meeting resolution schedule adopted by the Board allowing for those interested parties to be aware of any changes in meetings (Special or Emergency Meetings).
  - Post the current meeting agenda and packet on the website by the close of business of the Thursday prior to the Monday meeting complete with all documentation allowing for the public to review and be aware of upcoming discussions/decisions of the Board.
  
- Commissioner Objective 4
  - Work with county leadership and staff to publish meeting and agenda minutes in a timely and organized manner through the CivicClerk agenda management platform to support better accessibility, public understanding, and transparency of board activities.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of sets of Minutes	43	39	34	30
Percentage of Board Actions and Minutes Digitized	100%	100%	100%	100%
Board Appointments	89	81	90	90
Board Actions	492	458	475	475
Hours of Training	N/A	120	98	200

Additional Meetings Called	7	4	3	3
Percentage of Meeting Agendas Posted Three Calendar Days Before Regular Meeting*	N/A	N/A	23%	75%

\*Note: Staff began tracking this key performance measure in November 2022 after the launch of the new Brunswick County CivicClerk agenda management software.

## Upcoming Opportunities and Challenges

- Opportunity
  - Continue to digitize all records stored within the vault to make the records searchable in Laserfiche.
  - Refining and optimizing current agenda software platform to enhance transparency and ease of use for Commissioners, Staff, and members of the public.
  - Maximize educational opportunities as made available through UNC-SOG, IIMC and NCACC.
  - Continue to provide ease of access for the public and staff by providing upon request the recordings of meetings. Answering questions regarding the outcome of specific items on the agenda post meeting from the staff and public perspective via telephone, email and occasionally in person.
- Challenges
  - Refining and optimizing new agenda software.
  - Assist as necessary with the implementation of new technology in the Commissioners Chambers to improve the meeting experience for the Board, staff and public.

## Human Resources

Melanie Turrise, Director

30 Government Center Drive NE, PO Box 249, Bolivia, NC 28422  
(910) 253-2003

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 326,743	\$ 339,421	\$ 354,772	\$ 455,643	\$ 455,643	\$ 470,103
Fringe benefits	112,928	120,060	121,373	168,399	168,399	178,191
Operating costs	6,453	4,876	3,297	15,050	15,050	11,355
<b>Total expenditures</b>	<b>\$ 446,124</b>	<b>\$ 464,357</b>	<b>\$ 479,442</b>	<b>\$ 639,092</b>	<b>\$ 639,092</b>	<b>\$ 659,649</b>
Number of FTE's	5.0	5.0	5.0	6.0	6.0	6.0

### Department Purpose

Human Resources manages and coordinates several programs and services for county departments, employees, and applicants. Human Resources provides various functions, including, maintaining employment and personnel files, administration of benefits programs, coordination of training programs, managing the performance appraisal program, maintaining, and enforcing personnel policies.

### Latest Major Accomplishments

- Contracted with NeoGov Perform to manage staff performance appraisals going forward, as the SilkRoad software is no longer supporting the platform that the County utilizes.
- Implementation of the recommended Pay and Classification study to maintain competitive salaries.

### Goals and Objectives



#### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Continue to support county departments with recruiting efforts and assist with organizational planning and/or staffing issues as they arise.
  - Provide training on the procedures and expectations of the performance appraisal system and how to effectively communicate with staff.
  - Review individual appraisals and provide feedback, ensure performance expectation plans are executed, as appropriate, and calculate any approved merit based on overall performance and issue communication to each employee.
  - Continue to work with County Administration and departments to maintain appropriate compensation levels and evaluate job classifications to ensure competitive wages. Coordinate countywide training and education to supervisors and staff.
  - Continue to administer and advise on all benefit and leave policies and procedures.

- Serve on the North Carolina Health Insurance Pool (NCHIP) board and evaluate strategies for cost containment of the health insurance.
- Commissioner Objective 4
  - Manage the performance appraisal system and evaluate its effectiveness. Implementation of NeoGov Perform to effectively continue to use software that is user-friendly and best meets the needs of staff.

## Key Performance Measures

	FY 2020 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
New Hire Orientation	12	12	12	12
Number of Full Time New Hires On-boarded	170	208	200	200
Customer Services Training	5	0	4	4
Leadership Training	144	0	4	4
Percentage Employee Turnover Rate Including Retirees	11.6%	17.8%	16%	15%
Percentage Employee Turnover Rate Excluding Retirees	10%	14.4%	13%	12%
Employee Turnover Rate Excluding Retirees and Involuntary Separations	8.3%	12.2%	10%	10%

## Upcoming Opportunities and Challenges

- Maintaining competitive compensation and staffing levels in an aggressive market.

## County Attorney (Legal)

Bob Shaver, County Attorney

30 Government Center Dr., P.O. Box 249,  
Bolivia, NC 28422, (910) 253-2400

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 394,724	\$ 416,647	\$ 411,572	\$ 475,967	\$ 472,517	\$ 489,921
Fringe benefits	118,033	127,666	127,173	155,532	149,182	164,415
Operating costs	49,496	52,169	61,642	151,450	149,471	151,450
Capital outlay	-	-	2,617	-	6,539	-
Debt service-leases	-	-	1,968	-	1,979	-
<b>Total expenditures</b>	<b>\$ 562,253</b>	<b>\$ 596,482</b>	<b>\$ 604,972</b>	<b>\$ 782,949</b>	<b>\$ 779,688</b>	<b>\$ 805,786</b>
Permits and fees	77,654	112,286	77,235	70,000	70,000	70,000
Proceeds-leases	-	-	2,617	-	6,539	-
<b>Total revenues</b>	<b>\$ 77,654</b>	<b>\$ 112,286</b>	<b>\$ 79,852</b>	<b>\$ 70,000</b>	<b>\$ 76,539</b>	<b>\$ 70,000</b>
<b>Number of FTE's</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

### Department Purpose

The Brunswick County Attorney's Office provides legal advice and representation to the Board of Commissioners, County Manager, and other County officials, employees and agencies. The Office represents the County, its officials and employees in litigation filed by or against them. The Office drafts and reviews ordinances, policies, contracts and other legal documents. The Office selects and manages outside counsel when necessary for certain litigation matters. The Office tracks pending and new legislation impacting Brunswick County. The Office is committed to providing the County with cost effective legal services of the highest quality.

### Latest Major Accomplishments

- The County Attorney's Office filed 79 tax foreclosure lawsuits and collected delinquent taxes of \$697,000 last fiscal year. The costs of filing suit and advertising are recovered as well. In addition, the Office recovered reasonable attorneys' fees awarded by the court of \$77,325 for this work.
- The County Attorney's Office electronically processed 382 contracts last fiscal year and has continued to improve its system for the electronic submission and review of contracts. The Office maintains a library of standard contracts for different scenarios, including specialized contracts for meeting FEMA and federal standards for use following hurricanes and other emergencies. The Office also maintains an electronic library accessible to all departments with contract templates, policies, resolutions, and competitive bidding documents. The master vendor database is integrated through the Finance department to allow departments to efficiently auto-generate much of the standard information required for recurring contracts and for departmental budget accounting.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1: Foster partnerships to collectively develop strategies and inspire a positive business environment.
  - Attend Brunswick BID meetings and consult with staff regarding legal issues relating to county economic development.
- Commissioner Objective 2: Support policies and developments that strengthen and diversify the county tax base and recruit jobs that pay a living wage.
- Draft, review, or advise on public hearing notices, grant agreements, and other legal documents related to economic development.



### EDUCATION

- Commissioner Objective 1: Continue to collaborate with county educational partners to support their efforts to teach and retain students, faculty, and staff.
  - Provide legal review and revision of construction contracts for facilities built with school bond proceeds.



### EXCELLENT GOVERNMENT

- Commissioner Objective 1: Maintain the county government's positive financial position, low tax rate, and credit strength.
  - Increase delinquent property taxes collected by legal department efforts.
  - Recover attorneys' fees and costs for delinquent tax collection efforts.
- Commissioner Objective 2: Attract and retain an experienced, skilled, and diverse county government workforce.
  - Improve professional workplace processes by developing and enhancing standard contracts and terms adaptable to different department needs.
  - Improve professional workplace environment by enhancing the use of electronic processes for submission, routing, and review of contracts.
  - Improve professional workplace processes by developing or improving policies, guidelines, releases, disclaimers, templates, and other assistance tools.

- Commissioner Objective 3: Create an environment where residents feel respected and engaged in county government decisions.
  - Revise and update county ordinances as hosted by Municode as the primary resource for resident information on local laws.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 1: Continue efforts to offer utility customers robust, reliable, and high-quality water and wastewater services.
  - Draft, review, or process deeds of dedication for additions to the water and wastewater system.
- Commissioner Objective 2: Form and sustain partnerships to provide a strong regional utility system for the benefit of all customers countywide.
  - Draft, review, or advise on utilities contracts and matters related to regional utilities.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1: Continue to prepare and respond timely and effectively to emergency situations when they arise through coordinated efforts among county departments and community partners.
  - Draft, review, or advise on contracts and matters from or related to the Health Department, Social Services, and Emergency Medical Services.
- Commissioner Objective 2: Support policies and initiatives that deter criminal activity and reduce risks for residents and visitors while incorporating mitigation strategies learned from previous reviews and experiences.
  - Draft, review, or advise on contracts and matters from or related to Sheriff's Office activities.
- Commissioner Objective 3: Develop proactive and responsible programs focused on reducing negative outcomes related to preventable health issues, diseases, mental health challenges, and substance abuse.
  - Draft, review, or advise on contracts and matters from or related to the Health Department, Social Services, and Emergency Medical Services.

### Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Brunswick Business and Industry Meetings attended	6	12	12	12
Economic Development legal documents processed	26	10	25	25

Construction contracts processed for school bond projects	7	7	7	7
Foreclosure lawsuits filed (does not include demand letters and pay plans)	83	79	57	65
Delinquent tax dollars collected	\$1,083,471	\$697,000	\$530,000	\$600,000
Foreclosure Attorneys' Fees recovered	\$112,286	\$77,325	\$80,000	\$90,000
Number of documents/templates in iContracts library	44	49	50	50
Contracts processed through iContracts	385	382	400	400
Number of docs that can be auto generated from user data	24	26	26	26
Percentage of County-template contracts used	63%	67%	67%	70%
Percentage of Code of Ordinances reviewed internally and in conjunction with other county departments for obsolete language or statutory references	90%	100%	100%	100%
Percentage of Code of Ordinances scheduled for public hearing and/or amendment by Board of Commissioners	n/a	0%	5%	25%
Number of deeds of dedication processed for Engineering/ Utilities to add to county water/wastewater system	24	14	35	35
Number of contracts and documents processed for Public Utilities department	91	67	125	100
Number of contracts and documents processed for HHS and EMS	75 (HHS) 36 (EMS)	69 (HHS) 42 (EMS)	70 (HHS) 40 (EMS)	70 (HHS) 40 (EMS)
Number of contracts and documents processed for Sheriff's Office	27	49	36	40

## Upcoming Opportunities and Challenges

- The tax foreclosure workload is essentially maxed out at the current staffing level, and the Office will monitor and adjust the workload to balance productive results against negative impacts on staff in the future. Also, increased collection percentages over recent years leave more difficult delinquent collection cases in terms of title issues and lesser amounts owed.
- As one of the fastest growing counties in the nation, the demand for county services continues to increase the workload among county departments, which in turn increases the need for legal assistance. The County Attorney's Office continues to monitor and identify areas where increased representation is needed and seeks to balance the use of in-house staff and outside counsel in the most efficient and economical means for the county.

## Register of Deeds

Brenda M. Clemmons, Register of Deeds

75 Courthouse Drive, PO Box 87,  
Bolivia NC 28422, (910)253-2690

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 685,283	\$ 654,767	\$ 670,112	\$ 799,220	\$ 772,720	\$ 844,418
Fringe benefits	295,472	293,209	301,247	362,949	366,449	387,368
Operating costs	2,527,339	4,347,292	4,861,355	2,972,650	3,972,476	3,138,450
Capital outlay	-	29,455	5,973	-	426,153	-
Debt service-leases	-	-	848	-	1,273	-
Debt service-SBITA	-	-	-	-	111,001	-
<b>Total expenditures</b>	<b>\$ 3,508,094</b>	<b>\$ 5,324,723</b>	<b>\$ 5,839,535</b>	<b>\$ 4,134,819</b>	<b>\$ 5,650,072</b>	<b>\$ 4,370,236</b>
Other taxes and licenses	4,363,659	7,909,198	9,023,200	5,125,000	6,710,000	5,500,000
Permits & fees	919,861	1,300,198	1,153,810	820,000	820,000	820,000
Sales & services	392,991	484,907	493,758	454,100	454,100	465,020
Proceeds-leases	-	-	5,973	-	-	-
Proceeds-SBITA	-	-	-	-	426,153	-
<b>Total revenues</b>	<b>\$ 5,676,511</b>	<b>\$ 9,694,303</b>	<b>\$ 10,676,741</b>	<b>\$ 6,399,100</b>	<b>\$ 8,410,253</b>	<b>\$ 6,785,020</b>
<b>Number of FTE's</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>

### Department Purpose

The office of the Brunswick County Register of Deeds provides numerous services to the working community and public. These services include but are 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 is bound by North Carolina General Statutes and by law, the Register of Deeds is charged with the integrity, completeness, accuracy, and safekeeping of the public records. It is the mission of the Brunswick County Register of Deeds to preserve the integrity of these records and make them more accessible to the public.

### Latest Major Accomplishments

- The total excise tax collected for Fiscal Year 2022 was over \$9 million.
- The total income collected for Fiscal Year 2022 was over \$10.9 million.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Office staff assists in the redaction of personal identifying information, cutting costs by not have to contract with an outside vendor every year.
  - Continuously using office staff to index real estate documents dating from 1764-1952, saving costs from hiring another vendor.
  
- Commissioner Objective 4
  - Allowing the computerization of real estate records dating back over 250 years.
  - Restoration and preservation of vital records and maps to give staff and the public a better means of viewing, researching, and handling these items.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Total number of recorded documents	50,651	55,278	58,774	61,885
Total number of recorded births	540	581	625	676
Total number of recorded deaths	1,370	1,539	1,550	1,602
Total number of recorded marriages	885	964	1,009	1,100
Passport applications accepted	723	1,280	1,690	1,775
Percent of documents recorded the same day	100%	100%	100%	100%
# Of days to permanently index a document	1-2	1-2	1-2	1-2
# Of days to return documents to a customer	1-2	1-2	1-2	1-2
Number of Full Time Employees	16	15	14	16

## Upcoming Opportunities and Challenges

- To finish the preservation of our Vital Records from 1990-2013.
- Update the computer equipment throughout the department.
- Allow Tax and GIS websites to link directly to our online records.
- To implement the addition of a fraud alert feature for landowners.

# Tax Administration / GIS

Jeffery Niebauer, Director

30 Government Center Drive NC, PO Box 269,  
Bolivia, NC 28422 (910) 253-2829

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 2,427,417	\$ 2,448,067	\$ 2,539,173	\$ 3,038,347	\$ 3,038,347	\$ 3,181,864
Fringe benefits	933,146	965,052	1,013,514	1,219,902	1,219,902	1,297,419
Operating costs	862,551	875,945	924,304	1,234,500	1,389,957	1,154,730
Capital outlay	-	-	39,472	-	199,412	176,000
Debt service-leases	-	-	11,164	-	12,183	-
Debt service-SBITA	-	-	-	-	48,600	-
<b>Total expenditures</b>	<b>\$ 4,223,114</b>	<b>\$ 4,289,064</b>	<b>\$ 4,527,627</b>	<b>\$ 5,492,749</b>	<b>\$ 5,908,401</b>	<b>\$ 5,810,013</b>
Permits & Fees	16,578	20,519	25,139	17,000	17,000	19,000
Other revenue	71,146	93,593	103,750	75,000	75,000	91,000
Sales & services	293,402	318,152	351,872	290,000	290,000	325,000
Proceeds-leases	-	-	39,472	-	9,603	-
Proceeds-SBITA	-	-	-	-	158,809	-
<b>Total revenues</b>	<b>\$ 381,126</b>	<b>\$ 432,264</b>	<b>\$ 520,233</b>	<b>\$ 382,000</b>	<b>\$ 550,412</b>	<b>\$ 435,000</b>
<b>Number of FTE's</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>52.0</b>	<b>52.0</b>	<b>52.0</b>

## Department Purpose

The Mission of the Brunswick County Tax Administration Department is to professionally administer property taxation, and its collection, fairly, equitably, and efficiently. 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, ortho-photography, topographic, land-use, zoning, centerlines, structures, school districts, electoral districts, etc.

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 coworkers 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.

## Latest Major Accomplishments

- Increased the County Tax Collections revenue as well as the County Collection rate. The County’s end of year collection rate was 99%. This is the ninth consecutive year of an increased collection rate.
- Working on the countywide revaluation for 2023. Valuing 155,000+ parcels.
- Continuing to improve our Taxpayer First policy by addressing communication tools to ensure they are user friendly and conveying information in a clear and concise manner. We have updated the website with valuable information concerning the 2023 revaluation process.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Continue to collect taxes from prior years while maintaining a strong enforcement process for the collection of delinquent taxes.
  - Collect municipal taxes, fire fees, sewer assessments, and beer/wine license fees.
  - Complete annual listings of all new construction and or changes in property characteristics.
  - Complete the 2023 countywide revaluation to accurately reflect the changes in real estate market values.
- Commissioner Objective 2
  - Provide opportunities for staff to attend training and become certified in specific areas of expertise. Key certifications include real and personal property appraiser (NCDOR and IAAO, deputy and assistant tax collector (NCTCA), mapping (NCPMA)).
  - Provide easy-to-use GIS applications for county services to improve resident involvement. Examples include a septic site plan generator and Mosquito Control management portal.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Current year collection rate	98.9%	99.1%	99.2%	99.3%
Permits reviewed	21350	23125	24000	24500
Percent of staff certified	53%	51%	54%	56%

## Upcoming Opportunities and Challenges

- Continuing to work with taxpayers for payment collection and payment arrangements to maintain and increase both current year and prior year tax collections within the current market conditions.
- Continue the complex and massive process of the 2023 revaluation during the current market expansion. Revaluation of approximately 155,000 parcels in a rapidly changing market is expected to be a challenging process. Currently tax appraisal staff are maximizing their efforts and work routines to meet goals and objectives.
- The GIS division will continue to explore ways to provide online information that is beneficial to the citizens and businesses of Brunswick County. We plan to create new GIS online maps. These maps will be directed to citizens' needs and work with different internet browsers. We will continue to work with departments to provide training assistance, develop applications, and review opportunities to expand the current GIS capabilities.
- Continue to review the tax software and work with the vendor to enhance the product to work more effectively and efficiently. Brunswick County has been an integral part of development for the software products.

## Contingency

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

### Department Purpose

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 2024 is less than 1 percent of the General Fund appropriation.



Operation Services  
Free Cleanup Week



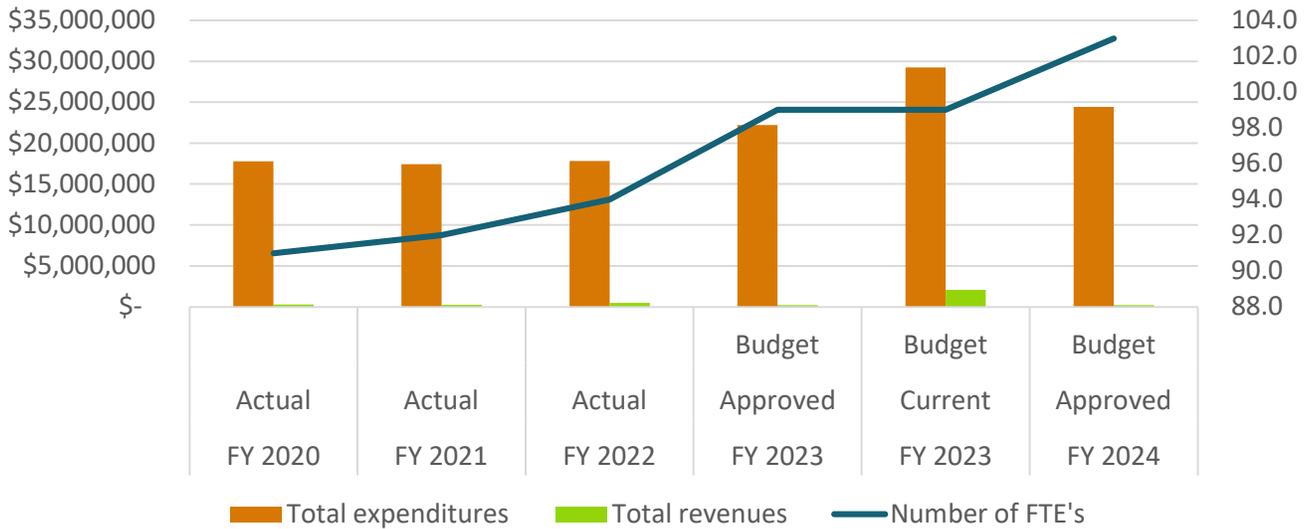
**CENTRAL SERVICES**





# Central Services Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 4,461,102	\$ 4,549,876	\$ 4,664,341	\$ 5,654,872	\$ 5,649,772	\$ 6,229,748
Fringe benefits	7,165,290	7,490,537	7,653,718	8,941,421	8,937,966	9,703,632
Operating costs	5,558,318	4,992,878	4,908,316	6,612,550	8,863,180	7,777,923
Capital outlay	581,866	409,287	532,608	999,500	5,207,581	694,700
Debt service-leases	-	-	70,499	-	74,873	-
Debt service-SBITA	-	-	-	-	499,380	-
<b>Total expenditures</b>	<b>\$ 17,766,576</b>	<b>\$ 17,442,578</b>	<b>\$ 17,829,482</b>	<b>\$ 22,208,343</b>	<b>\$ 29,232,752</b>	<b>\$ 24,406,003</b>
Restricted intergovernmental	139,499	117,501	138,393	90,000	90,000	90,000
Permits and fees	83,243	89,912	93,428	75,500	75,500	98,500
Sales and service	33,174	29,631	36,618	20,000	20,000	20,000
Other revenue	30,821	18,163	57,534	14,000	14,000	15,000
Proceeds-leases	-	-	146,741	-	255,222	-
Proceeds-SBITA	-	-	-	-	1,605,003	-
<b>Total revenues</b>	<b>\$ 286,737</b>	<b>\$ 255,207</b>	<b>\$ 472,714</b>	<b>\$ 199,500</b>	<b>\$ 2,059,725</b>	<b>\$ 223,500</b>
<b>Number of FTE's</b>	<b>91.0</b>	<b>92.0</b>	<b>94.0</b>	<b>99.0</b>	<b>99.0</b>	<b>103.0</b>



# Engineering

William L. Pinnix, P.E.

75 Courthouse Drive, Bldg. I, PO Box 249  
Bolivia, NC 28422 (910) 253-2500

## Department Summary,

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 436,153	\$ 463,069	\$ 491,016	\$ 571,891	\$ 566,791	\$ 654,482
Fringe benefits	142,157	157,068	169,256	202,091	202,091	235,232
Operating costs	22,789	162,186	45,267	38,350	53,840	36,350
Capital outlay	-	-	10,366	26,000	26,000	-
Debt service-leases	-	-	4,021	-	4,022	-
<b>Total expenditures</b>	<b>\$ 601,099</b>	<b>\$ 782,323</b>	<b>\$ 719,926</b>	<b>\$ 838,332</b>	<b>\$ 852,744</b>	<b>\$ 926,064</b>
Permits & Fees	82,819	89,526	93,116	75,000	75,000	98,000
Proceeds-leases	-	-	10,366	-	-	-
<b>Total revenues</b>	<b>\$ 82,819</b>	<b>\$ 89,526</b>	<b>\$ 103,482</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 98,000</b>
<b>Number of FTE's</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

## Department Purpose

County Engineering provides professional engineering and stormwater services to the public. Staff perform water, sewer, pump station, and stormwater plan review and approval, plat map review and approval, review and approve building permit applications for required stormwater permits, review building permit applications for non-residential capital recovery fee calculations, provide water, sewer, and stormwater review comments to county Technical Review Committee (TRC) applicants, and manage county general fund and enterprise fund capital projects. Staff also perform field inspections of water, sewer, pump station, and stormwater systems. We maintain and update the Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems. Stormwater staff perform required annual inspections of permitted and installed Stormwater Control Measures (SCM) in the county and update the SCM layer in the county GIS system. The County Stormwater Engineer maintains and updates the County Stormwater Ordinance and the County Stormwater Manual and performs stormwater permitting for the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James, and Sunset Beach via interlocal agreements.

## Latest Major Accomplishments

- Completed the courthouse addition and renovation project.
- Renewed the NCDOT permit preparatory to bidding Contracts C and Contract D of the FY16 Enterprise Water Mains project – scheduled to bid in early 2023.
- Obtained Board approval to bid the Ash Waccamaw Multiuse Building – scheduled to bid in early 2023.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 2
  - Assist Brunswick BID with water and sewer availability inquiries.
  - Assist Brunswick BID with water and sewer capital recovery fees estimates.
  - Assist developers with water / sewer / stormwater plan review, construction, certification, and plat recordation processes.



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Calculate all non-residential capital recovery fees for building permits issued by the county and by municipalities where the county provides the water and sewer.
  - Assist developers with the legal conveyance process to transfer legal ownership of developer installed water, sewer, and pump stations to the county through the Deed of Dedication process.
- Commissioner Objective 2
  - Support staff with obtaining and maintaining professional licenses and certifications.
  - Support continuing education opportunities for staff both online and in person training.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Maintain and update the Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems.
  - Calculate all non-residential capital recovery fees related to building permits.
  - Obtain legal ownership of developer installed infrastructure through the legal conveyance process.
  - Perform field inspections and approval of water, sewer, pump station, and stormwater systems.
- Commissioner Objective 3
  - Participate with other department staff on the Brunswick County Flood Resiliency Roundtable to determine short- and long-term solutions to minimize flooding events.
  - Update the County Stormwater Ordinance and Stormwater Manual to incorporate current storm data to design effective control measures for larger storm events.
  - Encourage Low Impact Development (LID) design techniques for new development and redevelopment to minimize stormwater runoff impacts.

- Continue to participate as a board member on the Lower Cape Fear Stewardship Coalition to encourage sustainable practices to protect and preserve our local natural resources.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
BCMS residential stormwater reviews	3,100	3,200	3,300	3,400
Stormwater non-residential reviews	54	50	60	65
BCMS Stormwater permit issued	147	255	221	230
SFR SW permits issued	-	213	163	165
Commercial & Subdv SW permits	-	42	58	65
Nonresidential SW plan reviews	50	69	76	80
Annual Stormwater Control Measures (SCM) inspections performed*	235	250	269	280
SW permits issuance revenue**	\$70,025	\$76,540	\$100,000	\$100,000
Annual SW SCM inspection revenue	\$19,500	\$16,575	\$24,540	\$25,000
Water/Sewer Dedications Completed	25	29	25	25
Utility System value increase from dedications	\$6,946,125	\$10,383,925	\$7,500,000	\$7,000,000

\* Number of annual SCM inspections are per project. Some projects have multiple SCMs to inspect.

\*\* SFR SW permits are \$50. Commercial & Subdivision SW Permit Fees are based upon amount of permitted built-upon area (BUA) and number of permitted SCMs.

## Upcoming Opportunities and Challenges

- Complex site and buildings master plan Phase 1 implementation.
- Complex offsite access easement acquisition, surveying, and recordation.
- Advertise and bid the FY16 Enterprise Water Main Top (7) : Contract C and Contract D.  
 Contract C: Ludlum Road, Russtown Road, and County Meadows Subdivision  
 Contract D: Big Neck Road & Mill Branch Road
- Advertise and bid the Ash Waccamaw Multiuse Building project.

# Fleet Services

Stephanie Lewis, Director

179 March 9, 1764 Drive, PO Box 249  
Bolivia, NC 28422, (910) 253-2515

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 620,559	\$ 684,393	\$ 702,677	\$ 807,284	\$ 807,284	\$ 919,270
Fringe benefits	241,201	270,912	283,355	337,465	337,465	388,283
Operating costs	341,102	334,223	449,989	386,600	468,758	349,599
Capital outlay	29,590	86,736	110,311	467,000	1,155,190	277,700
<b>Total expenditures</b>	<b>\$ 1,232,452</b>	<b>\$ 1,376,264</b>	<b>\$ 1,546,332</b>	<b>\$ 1,998,349</b>	<b>\$ 2,768,697</b>	<b>\$ 1,934,852</b>
Sales & services	33,174	29,543	36,618	20,000	20,000	20,000
Other revenue	8,672	16,836	40,165	13,000	13,000	13,000
<b>Total revenues</b>	<b>\$ 41,846</b>	<b>\$ 46,379</b>	<b>\$ 76,783</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>
<b>Number of FTE's</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>	<b>15.0</b>	<b>16.0</b>

## Department Purpose

The Fleet Services Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,701 pieces of rolling stock in Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

## Latest Major Accomplishments

- Under contract for Government Center fuel site upgrades. Equipment is ordered and is in the process of being received. Permits are in process.
- Implemented the synthetic motor oil pilot program with 13 vehicles of similar use, 6 using synthetic oil and receiving 10,000 mile preventative maintenance cycles and 7 using standard oil and receiving 5,000 mile preventive maintenance cycles (PMs). Currently, the synthetic oil PMs are saving on average \$11.27 in oil costs compared to the standard oil PMs based on 10,000 mile intervals, plus the time savings of fewer services for the mechanics and customers, as well as less filters and other materials used due to the reduced number of services.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Expand the pilot program using advanced synthetic motor oils and filters that would extend preventative maintenance cycles. While the product would be slightly higher in cost, it would extend life up to two times the current product used. This will save on customer's down time for

preventative maintenance and reduce costs due to the reduction of the number of products used and waste oil and filter disposal costs. This will also allow staff to be more efficient and service more vehicles as vehicles will not need as frequent preventative maintenance services.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of county vehicles and trailers maintained	927	1008	1140	1170
Number of county equipment pieces maintained	477	580	590	620
Number of rolling stock maintained per FTE	167	189	184	173
Number of non-county vehicles maintained	108	113	108	108
Average mileage of vehicle at replacement	188,562	212,242	198,000	180,000
Average cost of vehicle/equipment maintained	\$1,318	1,155	\$1,123	\$1,199
Annual average preventative maintenance cost per vehicle - synthetic	n/a	78.96	83.01	\$85.01
Annual average preventative maintenance cost per vehicle – non-synthetic	\$94.50	157.92	160.01	165.50

## Upcoming Opportunities and Challenges

- Parts availability is an ongoing challenge. Parts for older vehicles are being discontinued and electronic parts for newer vehicles are being delayed. We have been able to locate vendors that can remanufacture or repair many of these delayed or discontinued parts for us at a significant savings.
- Due to the pandemic, building a relationship with Coast Auto Training has been slow. At this time, our Mechanics/Technicians are further along in their training and experience than what is currently being taught at Coast. We are staying in contact, and as they progress in their curriculum, we plan to utilize their training program. We have used Hunter Alignment for Advanced Alignment Training and now have access to the Ford Motor Corp. Technical Web Site.

# Information Technology

Cindy Hewett, Director

30 Government Center Drive NE, PO Box 249,  
Bolivia, NC 28422, (910) 253-2640

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 1,122,310	\$ 1,163,698	\$ 1,182,596	\$ 1,576,506	\$ 1,576,506	\$ 1,771,008
Fringe benefits	373,427	399,503	409,927	565,968	565,968	654,982
Operating costs	1,384,290	1,111,739	939,472	2,105,154	2,038,527	2,350,090
Capital outlay	37,747	96,271	5,332	140,000	2,606,563	38,000
Debt service-leases	-	-	556	-	1,335	-
Debt service-SBITA	-	-	-	-	499,380	-
<b>Total expenditures</b>	<b>\$ 2,917,774</b>	<b>\$ 2,771,211</b>	<b>\$ 2,537,883</b>	<b>\$ 4,387,628</b>	<b>\$ 7,288,279</b>	<b>\$ 4,814,080</b>
Other revenue	1,061	20	833	1,000	1,000	2,000
Proceeds-leases	-	-	5,332	-	-	-
Proceeds-SBITA	-	-	-	-	1,605,003	-
<b>Total revenues</b>	<b>\$ 1,061</b>	<b>\$ 20</b>	<b>\$ 6,165</b>	<b>\$ 1,000</b>	<b>\$ 1,606,003</b>	<b>\$ 2,000</b>
<b>Number of FTE's</b>	<b>16.0</b>	<b>16.0</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>21.0</b>

## Department Purpose

The Brunswick County Information Technology Department focuses on providing effective and efficient technology related services to all Brunswick County departments with emphasis on security; network infrastructure, cabling, and connectivity; desktop equipment maintenance, replacement, and deployment; reporting services; and internal application development, maintenance, and support. Additional services include recommending and implementing technology solutions for all County departments, as well as, providing continual support of said technologies. The IT department also provides needed support of new building construction, renovation, and building safety automation (cameras, door access, etc.). Furthermore, the scope of IT services expands to include hardware and software (acquisition, installation, and support); infrastructure design and installation; network and desktop security; server maintenance, security, and data backups; telephony acquisition, installation, and support; website development and support; email, internet, and intranet maintenance and support; systems analysis and design; Laserfiche and SQL support and reporting services; and extensive programming services spanning the life cycle of our in-house developed applications.

## Latest Major Accomplishments

- Continued improvements in BCMS to the permit portal, inspections, permitting, & EHLTH modules. Includes: consolidated data entry screens to gain efficiencies; further integration of GIS for importing of parcel data; developed dashboards & reports for improved activity monitoring and tracking; enhanced permit portal to allow partners better tracking of projects; improved communication via text messages to contractors regarding inspections; implemented mobile solution for inspectors to add inspection photos & documents; created fillable, easier to read, PDF forms for all EHLTH applications.
- Implemented CivicPlus platform with CivicClerk for Board Meetings & Agendas replacing Novus Agenda, CivicGov & CivicEngage implementing in FY23.

- Implemented 24/7 monitoring service, SecureWorks, I-SENSOR, providing weekly managed intrusion detection & prevention. (State sponsored program)
- Implemented Sentinel One endpoint security hosted solution providing an added layer of security against malware and ransomware attacks.
- Installed additional firewall providing protection between the County's main network, Utilities control network, Lockwood Folly Park, and Animal Protective Services.
- Implemented Self Service Password Reset (SSPR) and account unlock enterprise wide, with remote TEAMS training sessions provided by IT staff.
- Introducing managed services in FY23 with 3<sup>rd</sup> party partners in areas of Service Desk, Security and SQL.
- Animal Protective Service: installed fiber optic network, network switches, WAPs, & added to the (VOIP) County phone system.
- Courts: completed Phase 3 Renovation; including courtroom A/V, door access control, camera & duress systems, building rewire with CAT6/(6A) & fiber optic cabling, network switching & WAPs.
- Library: implemented "MyQ" printing solution for patrons, Polaris Autodialing to notify patrons when requested media is ready for pickup, and Deep Freeze hosted solution to protect patrons' data & improve remote management of the Public Lab PCs. Also, purchased network switches, wireless access points, and firewalls for each Library Branch through the e-Rate funding program. Installation will complete in FY23.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Continued focus on further development and enhancement of our in-house developed BCMS application with emphasis on the following: (1) code and implement document upload and communication within the portal; (2) improved integration of Bluebeam application (dependent upon the new platform and its availability); (3) upgrade Laserfiche environment to latest version and (4) complete SQL database consolidation.
  - Explore opportunities to improve workflow process and migrate paper documents to electronic solutions such as Laserfiche or Sharepoint.
  - Continued expansion of managed services for the Service Desk, Network Security, and SQL administration.
  - Expand use of Sharepoint and Microsoft Teams for improved communication and collaboration within Information Technology and other county departments.
  - Implement an ITIL based, online Application/Vendor centric Service Catalog via Sharepoint as a documented resource for Information Technology continuity of operations.
  - Establishment of industry best practices for an improved and standardized Asset Management process.
  - Continue to refine project management and change management processes based on industry best practices.
  - Develop and document Information Technology policies and procedures, as needed, for day-to-day operations with a focus on standardizing procedures. Emphasis will be placed on security and asset management.

- Continue to improve and strengthen the County’s Wide Area Network (WAN) and telephony by installing firewalls, increased bandwidth, and voice over IP (VOIP) phones in offsite locations including Public Utilities, Parks, Libraries, EMS bases, and WIC offices.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Total # incidents with response	1796	2218	2772	3000
Total # PCs/tablets supported	960	985	990	1000
Total # software support calls	313	243	487	550
Total # phone support calls	205	130	166	200
Percentage of time service level agreements are not met	13%	10%	11%	8%
Total # systems =6yrs<7yrs	89	89	**	**
Total # systems >5years	**	209	145	75
BCMS bugs lead time (days)	**	**	8	8
BCMS bugs cycle time (days)	**	**	1	1
BCMS features lead time (days)	**	**	75	75
BCMS features cycle time (days)	**	**	45	45
BCMS backlog items lead time (days)	**	**	15	15
BCMS backlog items cycle time (days)	**	**	6	6

\*\*Implementing new metrics and tracking methodology in FY23. Lead time is status from created to completed;

\*Cycle time is status of in progress to completed; lead and cycle time are based off start date of 7/1/2022.

## Upcoming Opportunities and Challenges

- Focus on staffing with emphasis placed on (1) staff retention; (2) reclassification of key positions to better meet needs of County, (3) staff growth and development through staff training plans; (4) flexible work schedules and (5) improved communication and collaboration department wide.

- Continued assessment of existing IT related positions in county departments to determine how we gain efficiencies through a centralized IT Department.
- Continued improvement of the County's IT security posture to include additional rollout of multi-factor authentication (MFA), end user security training, infrastructure and software updates and policy changes, vulnerability assessments, and departmental specific security needs.
- Implement air-gapped backup solution into our current backup routine. It is the recommendation of our state and federal partners to add an air-gapped solution that will automatically disconnect when data is not being written to it. This type of solution is highly effective in ensuring sound backups in the event of a ransomware attack. A copy of our organization's data will be protected offline and will be inaccessible without an internet or other network connection. Thus, making it impossible for our backup device to be remotely hacked or corrupted.
- Upgrade our existing server farm that powers our 150+ virtual servers. Our current system is approximately seven years old and is at end of life / end of support. We will build additional redundancy into the proposed solution.
- Upgrade the audio / video solution in the Commissioners' Chambers. The current system is aging and lacks performance and features that are needed to deliver effective public meetings.
- Upgrade the audio / video system in the County Administration building training room. This effort will be considered a pilot with a solution that will include components that will provide remote meetings with digital signage outside of the room.
- Laserfiche application: Provide towns and other external entities access to all related documents for a BCMS project within their jurisdiction.
- SQL: Implement improved logging and monitoring solution using Managed Services. Continue consolidation of SQL Server implementations to reduce overall footprint.
- Upgrade the network wiring at the five branches of the County Library. The federal eRate program will cover a significant portion of the cost for cabling. Explore possibility of accomplishing this using wireless.
- Continued replacement of end-of-life network equipment with deployment of new hardware that features improved security, functionality, and manageability. This rollout includes wireless access points, edge network switches, and Data Closet (IDF) UPSs.

## Operation Services

Stephanie Lewis, Director

179 March 9, 1764 Drive, PO Box 249  
Bolivia, NC 28422 (910) 253-2515

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 2,282,080	\$ 2,238,716	\$ 2,288,052	\$ 2,699,191	\$ 2,699,191	\$ 2,884,988
Fringe benefits	931,616	966,100	998,076	1,197,617	1,197,617	1,299,981
Operating costs	3,453,251	3,090,247	3,298,611	3,922,241	5,879,824	4,200,841
Capital outlay	478,054	226,280	406,599	366,500	1,419,828	379,000
Debt service-leases	-	-	65,922	-	69,516	-
<b>Total expenditures</b>	<b>\$ 7,145,001</b>	<b>\$ 6,521,343</b>	<b>\$ 7,057,260</b>	<b>\$ 8,185,549</b>	<b>\$ 11,265,976</b>	<b>\$ 8,764,810</b>
Restricted intergovernmental	139,499	117,501	138,393	90,000	90,000	90,000
Sales & services	-	88	-	-	-	-
Permits & fees	424	386	312	500	500	500
Other revenue	21,088	1,307	16,536	-	-	-
Proceeds-leases	-	-	131,043	-	255,222	-
<b>Total revenues</b>	<b>\$ 161,011</b>	<b>\$ 119,282</b>	<b>\$ 286,284</b>	<b>\$ 90,500</b>	<b>\$ 345,722</b>	<b>\$ 90,500</b>
<b>Number of FTE's</b>	<b>55.0</b>	<b>56.0</b>	<b>56.0</b>	<b>58.0</b>	<b>58.0</b>	<b>59.0</b>

### Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction, Grounds, Custodial Services, Vector Control, and Water Management. The Building Maintenance division is responsible for the repair and maintenance of all county-owned buildings, as well as the sign shop. The Custodial Services 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, mowing of grass, as well as the shipping/receiving operation of the county warehouse. 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.

### Latest Major Accomplishments

- Reestablished Custodial floor care routines in County facilities since obtaining additional positions and reducing staff turnover.
- The National Environmental Health Association (NEHA) recognized Brunswick County Mosquito Control staff with a front-page publication in their [September 2022 issue of the Journal of Environmental Health \(JEH\)](#). The article provides operational insight into mosquito control hurricane response and preparedness.
- Building Maintenance renovated/restored the Shallotte Park gazebo.

- The Construction division reestablished the right of way, repaired washouts, removed woody debris blockages, and replaced a 40-foot section of pipe in the Caw Caw Main Channel from Hwy 904 to the concrete bridge at the Gwynn Farm.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Maintain competitive pay for the following positions: Custodial Assistant I, Custodial Assistant II, Equipment Operator II, Maintenance Assistant I, Maintenance Assistant II and Maintenance Assistant III. Regularly monitor for the compensation, benefits, and opportunities that area or similar organizations are offering to their employees to better inform our plans and efforts to recruit and retain staff in competitive positions.
- Commissioner Objective 4
  - Replace one water fountain in each building with a new more environmentally friendly option which includes a bottle filling station to improve customer service and sustainability at the BC Government Center. This will provide accessibility to safe drinking water while removing plastic bottles from our carbon footprint.
  - Maintain safe and accessible facilities for employees, customers, and stakeholders. Implement and maintain door access equipment and software while rekeying exterior doors to reduce physical keys, reduce rekeying costs and increase security. Continue to update exterior lighting on buildings and in parking lots to reduce cost and increase security. Increase custodial services to off site and mobile County facilities to improve cleanliness, sanitization practices and employee/customer service.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Continue to develop and train employees about Integrated Mosquito Management techniques and associated data collection. Once the data is collected it is constantly evaluated for the best control strategy to implement for a given mosquito issue at a specific time of year. The IMM process provides the foundation for both a public health or post hurricane response.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of 20-ounce water bottles removed from carbon footprint	3,775	7,588	10,000	13,000
Turnover Ratio for CAI, CAII, EOII, MAI, MAII, MAIII positions	25%	24%	23%	22%
Square footage of buildings per FTE for the Building Maintenance Division	71,387	72,756	72,756	72,756
Square footage of building maintained per FTE for the Custodial Division	27,282	27,282	24,630	23,181
Square footage of floors maintained per FTE for the Custodial Division (only CAII's)	116,576	119,589	119,589	119,589
Number of requests for Vector Control per 1,000 population	.23	.17	.21	.20
Number of requests for Vector Control per FTE	210	163	127	166
Cost of Vector Control/Water Management Services per acre of county served	\$3.39	\$4.41	\$4.16	\$4.70
Percentage of building maintenance work requests completed within 30 days	86%	88%	88%	88%
Cost of custodial services per square foot of buildings cleaned	\$2.30	\$2.99	\$3.23	\$3.35

## Upcoming Opportunities and Challenges

- Continue daily sanitization and immediate emergency sanitization needs as they arise while maintaining normal facility cleaning and floor care. Ensure product kill requirements needed for COVID-19/Flu are maintained through mutating virus strains.
- Implement the Federal Motor Carrier Safety Administration Entry Level Driver Training, which includes regulations and training requirements for entry-level CDL drivers for Operation Services.

## Non-Departmental

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Fringe benefits	\$ 5,476,889	\$ 5,696,954	\$ 5,793,104	\$ 6,638,280	\$ 6,634,825	\$ 7,125,154
Operating costs	356,886	294,483	174,977	160,205	422,231	841,043
Capital outlay	36,475	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 5,870,250</b>	<b>\$ 5,991,437</b>	<b>\$ 5,968,081</b>	<b>\$ 6,798,485</b>	<b>\$ 7,057,056</b>	<b>\$ 7,966,197</b>

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 includes retired employee's health and life insurance, worker's compensation insurance, unemployment insurance, property and general liability insurance, and adjustments for salaries and fringe benefits.

Code Administration  
Remote Video Inspections



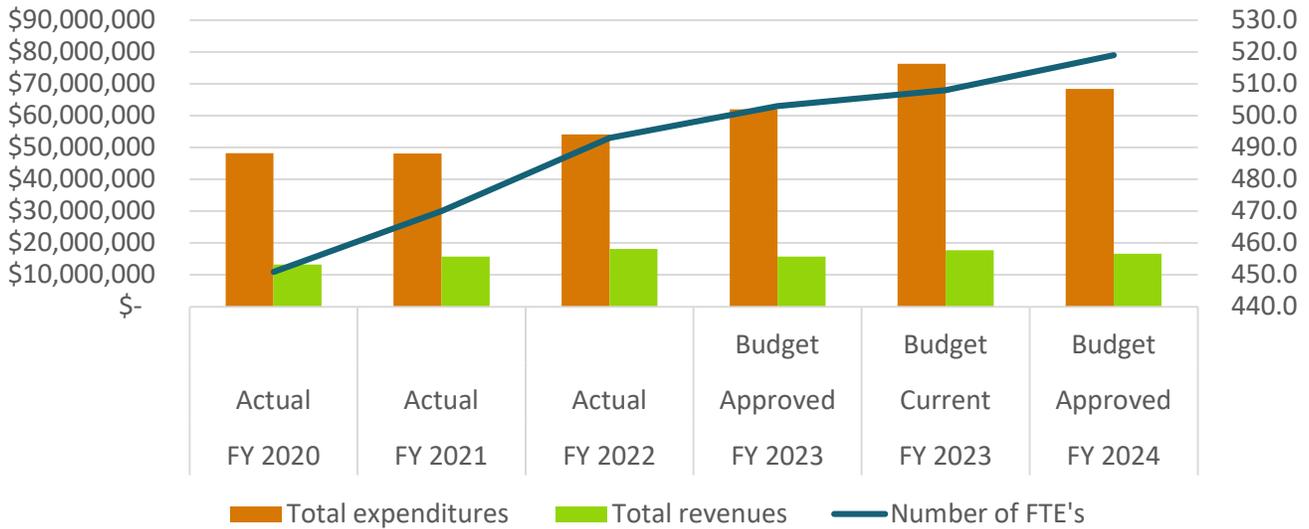
**PUBLIC SAFETY**





# Public Safety Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 26,351,494	\$ 26,972,411	\$ 29,293,172	\$ 35,054,403	\$ 34,191,958	\$ 37,763,144
Fringe benefits	9,206,559	9,820,319	10,762,178	13,339,707	13,852,169	14,735,601
Operating costs	9,003,739	9,466,962	10,922,055	12,009,343	16,519,523	12,609,707
Capital outlay	3,643,614	1,872,266	3,036,462	1,571,000	11,372,532	3,336,346
Debt service-leases	-	-	49,944	-	101,403	-
Debt service-SBITA	-	-	-	-	215,516	-
<b>Total expenditures</b>	<b>\$ 48,205,406</b>	<b>\$ 48,131,958</b>	<b>\$ 54,063,811</b>	<b>\$ 61,974,453</b>	<b>\$ 76,253,101</b>	<b>\$ 68,444,798</b>
Unrestricted intergovernmental	507,526	468,137	469,282	400,000	439,431	339,980
Restricted intergovernmental	339,327	113,770	138,769	25,000	482,227	25,000
Permits and fees	3,413,362	4,746,141	5,961,242	4,879,930	5,033,830	5,149,930
Sales and service	7,849,483	8,786,845	9,756,709	9,349,486	9,378,236	10,702,723
Other revenue	1,133,589	1,643,201	1,689,859	1,063,642	1,504,272	393,771
Proceeds-leases	-	-	146,630	-	159,843	-
Proceeds-SBITA	-	-	-	-	722,358	-
<b>Total revenues</b>	<b>\$ 13,243,287</b>	<b>\$ 15,758,094</b>	<b>\$ 18,162,491</b>	<b>\$ 15,718,058</b>	<b>\$ 17,720,197</b>	<b>\$ 16,611,404</b>
<b>Number of FTE's</b>	<b>451.0</b>	<b>470.0</b>	<b>493.0</b>	<b>503.0</b>	<b>508.0</b>	<b>520.0</b>



# Building Inspections and Central Permitting, Fire Inspections

Michael Slate, Director

75 Government Center Drive, Building I  
PO Box 249, Bolivia, N.C. 28422 (910) 253-2021

## Department Summary

### Building Inspections and Central Permitting

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 1,623,490	\$ 1,760,876	\$ 2,206,890	\$ 2,709,797	\$ 2,802,752	\$ 3,140,493
Fringe benefits	566,298	619,581	781,494	1,020,475	1,013,920	1,196,550
Operating costs	123,264	128,360	387,537	211,123	619,090	230,100
Capital outlay	55,917	59,991	216,056	31,000	200,801	-
Debt service-leases	-	-	6,684	-	6,685	-
<b>Total expenditures</b>	<b>\$ 2,368,969</b>	<b>\$ 2,568,808</b>	<b>\$ 3,598,661</b>	<b>\$ 3,972,395</b>	<b>\$ 4,643,248</b>	<b>\$ 4,567,143</b>
Restricted intergovernmental	-	-	-	-	302,500	-
Permits & fees	2,887,572	4,020,987	5,370,954	4,340,000	4,475,000	4,560,000
Proceeds-leases	-	-	14,403	-	-	-
<b>Total revenues</b>	<b>\$ 2,887,572</b>	<b>\$ 4,020,987</b>	<b>\$ 5,385,357</b>	<b>\$ 4,340,000</b>	<b>\$ 4,777,500</b>	<b>\$ 4,560,000</b>
<b>Number of FTE's</b>	<b>26.0</b>	<b>28.0</b>	<b>35.0</b>	<b>38.0</b>	<b>40.0</b>	<b>41.0</b>

### Fire Inspections

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 337,442	\$ 379,345	\$ 413,180	\$ 612,244	\$ 612,244	\$ 628,392
Fringe benefits	99,310	116,578	129,184	223,845	223,845	235,822
Operating costs	48,631	61,438	72,969	76,235	102,119	63,455
Capital outlay	61,168	36,267	11,623	72,000	150,648	82,000
Debt service-SBITA	-	-	-	-	16,297	-
<b>Total expenditures</b>	<b>\$ 546,551</b>	<b>\$ 593,628</b>	<b>\$ 626,956</b>	<b>\$ 984,324</b>	<b>\$ 1,105,153</b>	<b>\$ 1,009,669</b>
Permits & fees	189,483	219,241	210,320	201,500	201,500	251,500
Proceeds-SBITA	-	-	-	-	16,093	-
<b>Total revenues</b>	<b>\$ 189,483</b>	<b>\$ 219,241</b>	<b>\$ 210,320</b>	<b>\$ 201,500</b>	<b>\$ 217,593</b>	<b>\$ 251,500</b>
<b>Number of FTE's</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

## Department Purpose

The Code Administration Department includes Central Permitting, Building Inspections, Fire Inspections/Investigations, and Flood Administration. Central Permitting is responsible for the intake of building and trade permits, invoicing and certain aspects of the permitting process. Building Inspection is responsible for performing inspections on permitted residential and commercial structures during the construction process by licensed building inspectors to enforce NC State building safety codes. Fire Inspections is responsible for inspecting commercial and multi-family projects during construction and after construction to complete periodic maintenance inspections based on a State mandated frequency schedule. An on-call fire marshal staff provides

coverage 24 hours a day, 7 days a week to respond to and investigate fires, explosions, illegal open burning, and provide additional requested support services to fire departments.

## Latest Major Accomplishments

- Put together a mobile inspection trailer with all necessary supplies to perform mobile inspections during emergencies.
- Implemented multiple changes to BCMS and Permitting Portal to enhance functionality internally and externally.
- Added staff to Central Permitting to improve efficiency and provide prompt service to the customer.
- Created and filled two Lead Inspector positions to provide leadership in the field, bring more consistency to code enforcement, and build better relationships with contractors.
- Increased compliance of businesses with Compliance Engine software involving fire and life safety systems.
- Implemented Tyler Inspections software for Fire for a more complete and comprehensive program to manage fire inspections.
- Use of drone technology to investigate fire scenes more safely.
- Three Deputy Fire Marshals obtained NC Fit certification.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Fire – 2 Deputy Fire Marshal’s to obtain their Fire Investigation Technician certificate.
    - Two staff members registered for NC FIT class offering in spring.
  - Fire – 1 Deputy Fire Marshal to obtain Fire Investigator Certification.
    - Staff member to complete remaining classes to meet application criteria.
    - Staff member to apply for certification and complete testing at State quarterly testing site.
  - Building Inspectors – Promote greater involvement in trade organizations.
    - Attend Mechanical, Plumbing, Electrical, Building, and Permitting Association workshops.
  - Permitting Technician Certification for all Central Permitting staff.
  - Faster permit approval times from application submission to issuance.
    - Develop report with IT to track permit approval times.
    - Continue working with IT to improve functionality of the Brunswick County Permit Portal.
- Commissioner Objective 3
  - More time for inspectors to work one-on-one with contractors to improve relations and educate contractors on regulations and departmental procedures.
    - Appropriately certified and trained staffing.

- Commissioner Objective 4
  - Complete and implement the Hierarchy System in BCMS with IT.
  - Increase service delivery capabilities of Deputy Fire Marshal staff within their assigned areas.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Continue to expand functionality of the building and trade portal to include all aspects of permitting and inspections.
    - Utilize customer feedback on ways to improve the portal experience.
    - Coordinate with the IT programmers to make improvements and expand functionality of the permit portal based on customer needs.
  - Implement 3<sup>rd</sup> party Payment Process through Tyler.
    - Complete implementation for full functionality
    - Train staff on software program
  - Obtain optimal staffing in Central Permitting, Fire and Building Inspections, Plan Review and Floodplain to meet current demand and future growth based on the current population growth rate.
    - Use data from reports to petition for staffing needs.
  - Achieve favorable balance between inspector staffing and demand to recognize next day inspections.
    - Assess monthly Full-time Inspector Calculation report.
    - Achieve and maintain 100% next-day inspection capability.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - Clean up the non-compliant unsafe structures currently on list to be reviewed.
    - Run monthly report to identify non-compliant structures.
    - Assign to inspector(s) or appropriate state board to investigate.
  - Expand fire / life safety community risk reduction programs.
    - Expand Red Cross Smoke Detector Installations.
    - Implement fire extinguisher training for staff of local governments agencies, businesses, and industry.
    - Continue fire safety training for day care center staff and providers through NC Department of Health and Human Services approved training program.
    - Implement an educational outreach program regarding outdoor burning.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Permits	29,516	37,910	42,400	46,000
Inspections (full-time)	51,486	68,664	76,000	78,000
Inspections per inspector/day (full-time)	14	14	14	14
Fire Construction Permits	1,102*	649	686	700
Fire New Construction Inspection	738	938	950	1,000
Fire Investigation Calls	100	99	100	125
Fire Inspection Program Activities	6,922	7,072	7,100	7,200

\* Fire Permit was a new permit created for final inspections and applied to all active projects without a final.

## Upcoming Opportunities and Challenges

- Building better working relationship with contractors and public.
- Improvement and retention of fire inspection/investigation staff.

## District Attorney

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Operating costs	\$ 30,951	\$ 20,885	\$ 27,520	\$ 13,000	\$ 13,000	\$ 13,000
<b>Total expenditures</b>	<b>\$ 30,951</b>	<b>\$ 20,885</b>	<b>\$ 27,520</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>

The County's contribution to the District Attorney's office is \$13,000 in FY 2024. 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.

Formerly a program with the District Attorney's office, the 13th District Teen Court was moved to Cooperative Extension as of FY 2024. The County's annual contribution to the program is reflected as an increase in operating costs within the Extension.

# Emergency Services

David W. McIntire, Deputy Director

3325 Old Ocean Highway, PO Box 249  
Bolivia, NC 28422 (910) 253-2569

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 6,527,384	\$ 6,667,445	\$ 6,900,498	\$ 8,626,619	\$ 7,801,219	\$ 9,435,530
Fringe benefits	2,140,196	2,312,727	2,435,870	3,178,770	3,578,770	3,566,405
Operating costs	2,328,132	2,571,988	2,640,000	2,785,319	3,492,125	3,221,722
Capital outlay	1,839,617	267,368	738,773	185,980	4,138,698	1,212,030
Debt service-leases	-	-	4,472	-	46,472	-
<b>Total expenditures</b>	<b>\$ 12,835,329</b>	<b>\$ 11,819,528</b>	<b>\$ 12,719,613</b>	<b>\$ 14,776,688</b>	<b>\$ 19,057,284</b>	<b>\$ 17,435,687</b>
Restricted intergovernmental	235,819	53,753	-	-	27,000	-
Sales & service	5,139,304	5,219,992	5,886,415	5,525,000	5,525,000	6,700,600
Other revenues	773,908	945,162	875,514	785,000	810,000	86,274
Proceeds-leases	-	-	13,323	-	121,474	-
<b>Total revenues</b>	<b>\$ 6,149,031</b>	<b>\$ 6,218,907</b>	<b>\$ 6,775,252</b>	<b>\$ 6,310,000</b>	<b>\$ 6,483,474</b>	<b>\$ 6,786,874</b>
<b>Number of FTE's</b>	<b>105.0</b>	<b>105.0</b>	<b>117.0</b>	<b>118.0</b>	<b>118.0</b>	<b>124.0</b>

## Department Purpose

The Emergency Services Department includes the Emergency Management Division, Emergency Medical Services Division, and Fire Administration. The purpose of the department is to provide the highest level of service to the community through preparedness, response, recovery, mitigation, and community risk reduction. The department is charged with the management and coordination of both large-scale and small-scale incidents and disasters that impact the county. The department is responsible for providing the delivery of a high-quality Emergency Medical Services system, emergency planning to reduce loss of life and property, preparedness, and readiness to respond to incidents and disasters, operational coordination with local, state and federal partners, and coordination of emergency service providers within the community.

## Latest Major Accomplishments

- Emergency Medical Services implemented Rapid Sequence Intubation (RSI) protocols to increase the capability to treat patients with compromised airways while maintaining a high level of safety for both the patient and crew.
- Emergency Medical Services added the position of Assistant Training Officer that will directly oversee the department’s Corner Stone new hire training program, community outreach, and will also assist with continuing education for current employees.
- Emergency Medical Services replaced two aging ambulances and integrated new medium-duty units that will provide a safer and more durable platform during response and patient care activities.
- Emergency Medical Services has improved its hospital discharge rate for out of hospital cardiac arrest patients from 6.3% in 2020, to 10.8% in calendar year 2022. This can be seen as the result of the addition of the LUCAS devices and increase training both to the public and within the department.

- Emergency Management added the position of Emergency Management Specialist that will directly oversee and provide logistical support to countywide operations both during emergency and disaster incidents.
- Emergency Management's Access and Functional Needs (AFN) Programs participated in 16 community events in 2022, which exceeds the 12 events of 2021.
- Emergency Management completed the FEMA graded Ingestion Pathway Zone (IPZ) exercise for the Brunswick Nuclear Plant. This exercise was a two-day event that included a functional exercise on Day One that tested the County's Emergency Operations Center (EOC) and its ability to respond to an event at the plant. Day Two was conducted in Sampson County and included Brunswick, New Hanover, Pender, Onslow, Sampson, and South Carolina's Horry counties. Also included on both days were representation from FEMA, North Carolina Department of Public Safety(NCDPS), Duke Energy, Nuclear Regulatory Commission (NRC), Health and Human Services, and Department of Agriculture. The exercise and the associated After-Action Report (AAR) were a success with no noted findings by FEMA during the exercise.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 2
  - Work with Brunswick Community College to identify opportunities to institute emergency services type educational opportunities in a high school setting to promote career pathways into police, fire and EMS fields.



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Continue the development of an employee recruitment program to attract quality employees to support EMS system daily operations and expansion of services delivery to meet the county demands.
  - Collaborate with Brunswick Community College to develop supervisory and leadership training to improve core capabilities of strong leadership able to handle unique and complex situations.
  - Promote and foster educational opportunities outside of Brunswick County to improve leadership and field staff. These opportunities include National Fire Academy, North Carolina Emergency Management and private educational partners and associations.
  - Maintain and improve the structured field level Corner Stone training program to provide a consistent platform for training and evaluating new staff members for a successful career pathway.
  - Develop a program that recognizes professional development through education where employees receive additional financial benefits for degree level, advanced credentialing and certifications to improve professional development and assist in driving the department forward.

- Commissioner Objective 4
  - Implement computer-based narcotic and inventory tracking to assure accountability and decrease overall cost in supplies.
  - Implement updated patient care reporting software that will provide enhanced reporting capabilities as well as provide more detailed data that will aid in system evaluation, identify training needs, and ultimately increase outcomes for patients.
  - Implement Integrated Public Alert & Warning System (IPAWS) into the county's mass notification system to enhance notification capabilities countywide.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Collaborate with partners to update and improve all hazards response plans to meet the FEMA five Mission areas and thirty-two Core Capabilities along with the communities needs during daily and disaster operations.
  - Evaluate current EMS system and recommend improvements to maintain response capabilities throughout the county to include EMS station locations and additional EMS units based on community growth and calls for service.
  - Participate in a FEMA grade nuclear response exercise to evaluate capabilities and identify areas the need improvement.
  - Develop and conduct a county level exercise related to a large vessel fire impacting the Cape Fear River to identify capabilities and areas that need improvement.
  - Improve management of emergency disaster response equipment and supplies to ensure response capabilities and resiliency during pre and post disaster operations.
  - Collaborate with local, state and federal partners to evaluate, recommend, and implement practices focused on community risk reduction and positive outcomes.
  
- Commissioner Objective 3
  - Promote and facilitate educational programs including a Citizens Academy, CPR, and Stop the Bleed to community partners and organizations.
  - Promote and facilitate Access and Functional Needs (AFN) programs countywide.

### Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of EMS Dispatches	22,647	24,664	26,883	29,302
Number of EMS Transports	12,492	12,837	13,979	15,237
EMS Response Time Compliance	62.93%	60.75%	60%	65%
EMS Revenue Collected	\$5,196,662	\$5,895,158	\$6,400,000	\$6,857,000

## Upcoming Opportunities and Challenges

- Meeting the demand of community growth impacting emergency services providers to include service delivery, staffing, equipment, and fleet impacts.
- Recruitment of EMS staff to ensure operational needs are maintained as the system continues to grow.
- Maintaining equipment and resources in a state of operational readiness.
- Development of partnerships with contiguous counties to identify ways to improve interagency coordination and response efforts.
- Identifying key locations for future EMS stations based off community growth and calls for service. The continued growth will warrant additional stations throughout the county to meet the demand. Available facilities and land are limited due to the current market.
- Replacement of mobile air units that are approaching end of life expectancy and NFPA code compliance.
- Purchasing of new equipment is showing extended timeframes of 1-2 years along with increasing budgetary demands.

# Sheriff's Office, Detention, Central Communication, and Animal Prot. Svcs.

Sheriff Brian M. Chism

70 Stamp Act Drive, PO Box 9, Bolivia, NC 28422 (910) 253-2777

## Department Summary

### Sheriff's Office

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 10,810,258	\$ 11,010,834	\$ 12,060,061	\$ 13,400,580	\$ 13,485,580	\$ 14,324,754
Fringe benefits	3,779,568	3,988,151	4,418,477	5,032,814	5,239,371	5,546,232
Operating costs	2,911,596	2,928,026	3,342,044	3,634,582	4,775,536	3,730,145
Capital outlay	941,545	1,173,204	1,383,854	1,098,865	2,950,561	1,319,067
Debt service-leases	-	-	9,621	-	16,623	-
Debt service-SBITA	-	-	-	-	62,053	-
<b>Total expenditures</b>	<b>\$ 18,442,967</b>	<b>\$ 19,100,215</b>	<b>\$ 21,214,057</b>	<b>\$ 23,166,841</b>	<b>\$ 26,529,724</b>	<b>\$ 24,920,198</b>
Restricted intergovernmental	93,341	60,017	138,769	25,000	152,727	25,000
Permits & fees	332,757	499,598	375,308	338,430	357,330	338,430
Sales & service	1,561,944	1,708,819	1,773,107	1,928,886	1,957,636	2,145,587
Other revenues	203,037	503,367	617,947	150,578	535,128	150,578
Proceeds-leases	-	-	30,375	-	30,681	-
Proceeds-SBITA	-	-	-	-	180,830	-
<b>Total revenues</b>	<b>\$ 2,191,079</b>	<b>\$ 2,771,801</b>	<b>\$ 2,935,506</b>	<b>\$ 2,442,894</b>	<b>\$ 3,214,332</b>	<b>\$ 2,659,595</b>
<b>Number of FTE's</b>	<b>173.0</b>	<b>181.0</b>	<b>182.0</b>	<b>183.0</b>	<b>186.0</b>	<b>190.0</b>

### Detention Center

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 4,751,389	\$ 4,774,415	\$ 5,270,161	\$ 6,580,911	\$ 6,365,911	\$ 7,041,042
Fringe benefits	1,754,460	1,855,402	2,062,080	2,657,347	2,568,334	2,901,891
Operating costs	2,662,443	2,709,348	3,359,572	3,812,861	3,786,124	3,961,230
Capital outlay	645,387	107,353	164,458	112,764	490,170	362,928
Debt service-leases	-	-	7,905	-	9,085	-
Debt service-SBITA	-	-	-	-	60,565	-
<b>Total expenditures</b>	<b>\$ 9,813,679</b>	<b>\$ 9,446,518</b>	<b>\$ 10,864,176</b>	<b>\$ 13,163,883</b>	<b>\$ 13,280,189</b>	<b>\$ 14,267,091</b>
Unrestricted intergovernmental	507,526	468,137	404,002	400,000	404,500	305,050
Restricted intergovernmental	10,167	-	-	-	-	-
Sales & service	1,072,302	1,790,502	2,024,136	1,815,600	1,815,600	1,776,536
Permits & fees	3,550	6,315	4,660	-	-	-
Other revenues	51,292	71,711	76,876	48,000	67,300	74,453
Proceeds-leases	-	-	17,687	-	7,688	-
Proceeds-SBITA	-	-	-	-	232,025	-
<b>Total revenues</b>	<b>\$ 1,644,837</b>	<b>\$ 2,336,665</b>	<b>\$ 2,527,361</b>	<b>\$ 2,263,600</b>	<b>\$ 2,527,113</b>	<b>\$ 2,156,039</b>
<b>Number of FTE's</b>	<b>94.0</b>	<b>103.0</b>	<b>103.0</b>	<b>106.0</b>	<b>106.0</b>	<b>107.0</b>

## Central Communications

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 1,706,295	\$ 1,768,119	\$ 1,814,078	\$ 2,447,480	\$ 2,447,480	\$ 2,506,370
Fringe benefits	635,319	686,836	684,836	950,883	952,356	1,000,488
Operating costs	224,301	446,378	392,989	753,819	1,855,105	734,793
Capital outlay	66,296	194,830	470,228	13,555	3,384,818	234,629
Debt service-leases	-	-	19,390	-	20,665	-
Debt service-SBITA	-	-	-	-	76,601	-
<b>Total expenditures</b>	<b>\$ 2,632,211</b>	<b>\$ 3,096,163</b>	<b>\$ 3,381,521</b>	<b>\$ 4,165,737</b>	<b>\$ 8,737,025</b>	<b>\$ 4,476,280</b>
Unrestricted intergovernmental	-	-	65,280	-	34,931	34,930
Other revenue	-	18,311	-	-	11,780	-
Proceeds-leases	-	-	65,287	-	-	-
Proceeds-SBITA	-	-	-	-	293,410	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 18,311</b>	<b>\$ 130,567</b>	<b>\$ -</b>	<b>\$ 340,121</b>	<b>\$ 34,930</b>
<b>Number of FTE's</b>	<b>36.0</b>	<b>36.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>

## Sheriff's Animal Protective Services

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 595,236	\$ 611,377	\$ 628,304	\$ 676,772	\$ 676,772	\$ 686,563
Fringe benefits	231,408	241,044	250,237	275,573	275,573	288,213
Operating costs	282,621	217,739	298,624	335,604	449,624	323,462
Capital outlay	33,684	33,253	51,470	56,836	56,836	125,692
Debt service-leases	-	-	1,872	-	1,873	-
<b>Total expenditures</b>	<b>\$ 1,142,949</b>	<b>\$ 1,103,413</b>	<b>\$ 1,230,507</b>	<b>\$ 1,344,785</b>	<b>\$ 1,460,678</b>	<b>\$ 1,423,930</b>
Sales & services	75,933	67,532	73,051	80,000	80,000	80,000
Other revenues	105,352	104,650	119,522	80,064	80,064	82,466
Proceeds-leases	-	-	5,555	-	-	-
<b>Total revenues</b>	<b>\$ 181,285</b>	<b>\$ 172,182</b>	<b>\$ 198,128</b>	<b>\$ 160,064</b>	<b>\$ 160,064</b>	<b>\$ 162,466</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

## Department Purpose

The Sheriff's Office is the chief law enforcement agency in Brunswick County. The Sheriff provides general law enforcement (including court security and civil processing), detention, communications, administration, and animal protective services for the citizens of Brunswick County.

As part of its law enforcement response, the Sheriff's Office has four patrol squads comprised of about 15 deputies that answer calls for service throughout the county, as well as provide mutual aid and assistance to incorporated areas or in other counties, if needed. More than 30 deputies are comprised of the School Resource Officer Division that provides support and security to most schools in Brunswick County, as well as corresponding athletic events or other events as needed. The Investigations Division is comprised of detectives and civilians specializing in areas including, but not limited to: crime scene investigation, general investigations, financial crimes, sex crimes, crimes involving children, drug investigations, evidence management and criminal intelligence. The Civil and Warrants

Division provides support to the North Carolina Court System with regard to civil matters, warrants for arrest, tax warrants, the North Carolina Sex Offender Registry, and other programs. The IMPACT Division provides support to community policing programs to help educate citizens or provide assistance in matters including care for the elderly and battling addiction. The Bailiff Division provides support and security to the Brunswick County Courthouse in Bolivia. Other specialized units, including the Intel Unit, Marine Patrol Division, Select Enforcement Unit, K9 Unit, SWAT Team, Drone Unit, Dive Team, etc., provide specialized support to areas in Brunswick County, often requested by citizens or officials in the county.

The Brunswick County Detention Center provides detention services to anyone in the county, as well as other programs contracted and operated within the Detention facility. Those programs include the Federal Inmate Detention Program and Juvenile Detention Program, which both provide support and availability of detention for federal inmates or juvenile inmates incarcerated by North Carolina's Department of Public Safety. The Brunswick County Detention Center also provides transport support of inmates and persons in need of assistance from an Involuntary Commitment Order to various parts of the state.

The Sheriff's Office Communications Center provides 911 support to the entire county, answering calls and dispatching first responders in law enforcement, fire, and EMS. The 911 Center is also a backup public safety answering point (PSAP) for neighboring counties in the event of an emergency. In addition, the Communications Center provides MIS services and assistance in radio communications for any first responder in the county.

The Administration Division of the Brunswick County Sheriff's Office provides fingerprinting services to citizens of the county, as well as the ability to purchase concealed carry and purchase permits for firearms. The Administration Division also assists the Civil and Warrants Division with legal/court papers and updating the Sex Offender Registry.

Lastly, the Sheriff's Office Animal Protective Services Division provides animal control and adoption services to unincorporated areas of Brunswick County and incorporated areas under contract with Animal Protective Services due to a lack of animal control officers in their respective municipalities. Animal Protective Services also helps eligible citizens in Brunswick County with spay and neuter services of animals they adopt, to help control the overall population of pets in the county.

The Sheriff's Office, in addition to more than 300 full-time employees, manages a volunteer program comprised of hundreds of Brunswick County citizens who assist the Sheriff's Office in areas including traffic, cold case investigations, administration, detention, animal care and adoption, and countless other aspects of running a successful Sheriff's Office. The Volunteer Services Division saves taxpayers hundreds of thousands of dollars annually with their service and assistance of Sheriff's Office operations -- even saving the County \$1 million before the Covid-19 pandemic.

## **Latest Major Accomplishments**

- The Sheriff's Office was awarded its second accreditation from the Commission on Accreditation of Law Enforcement Agencies (CALEA) in November 2022; this reaccreditation comes four years after its initial award with the international accrediting law enforcement entity.
- The Brunswick County Detention Center continues to operate a successful and safe detention facility, throughout and now after a pandemic. In fact, the BCDC is in line to receive another 100 on its jail inspection report, which will be four 100s out of the last five inspections! In addition, the BCDC continues

to manage several successful programs, including the Juvenile Detention Program and Federal Inmate Program, which bring in nearly \$2 million annually.

- The Sheriff's Office 911 Center is working to complete a backup center within the County that can continue operations in the event of an issue or disaster at the main complex location. This project comes after a major capital project at the primary center that's replaced and updated the entire infrastructure that was past end of life and in need of an upgrade. Folks visiting and/or residing in Brunswick County now have a primary 911 Center with the latest in ever-evolving technical advances, with a backup center project underway.
- The Sheriff's Office Animal Protective Services continues to maintain a very high percentage of successful live release and/or adoption rates in the County.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Now that the Covid-19 pandemic and its associated concerns have been mitigated and seen an overall downturn in cases, the inmate population at the Brunswick County Detention Center is trending back up to pre-Covid numbers. This calls for staffing concerns that have been addressed in previous budget requests but put on hold. The classification of these detainees is a very difficult task that requires experience, expertise, and focus; mistakes in classification of detainees can result in severe security concerns for not only the detainees but also the officers and anyone in the facility. The Sheriff hopes to create a second full-time Classification Officer to better assist the current Classification Officer with the workload. Currently in New Hanover County, their detention facility has one Classification Officer per 100 inmates – or 7 full-time Classification Officers; our facility has more like a one Classification Officer per 300 inmates. We'd like to improve that ratio to one Classification Officer per 150 inmates to be in a similar alignment with our neighbors just to our north. Finally, this position will not only provide better service and security at the BCDC but will also create more opportunities within the Detention Staff to strive to grow within their profession with the Sheriff and County.
- Commissioner Objective 4
  - The Sheriff's Office 911 Communications Center has been going through several capital projects with regard to its primary and backup location in the past couple of fiscal years. It is the Sheriff's goal to finish these projects and have a fully-functional Backup Center at the former Hickman's Road Library location, as well as a primary location with completed projects on its upgraded infrastructure so that the visitors and citizens of Brunswick County have the most up-to-date facility to respond to any 911 call or other call for service.
  - A new initiative for the Sheriff's Office 911 Communications Center in FY24 is a capital project to automate page-outs of Fire and EMS units via an automated voice paging system. This system reduces response times while allowing for 911 telecommunicators to handle higher call volumes at current staffing levels. Fellow PSAPs have implemented and vetted this system, and it's shown to produce quality of life and work product improvements for first responders and telecommunicators alike. Therefore, this improvement inheritably helps anyone calling and

seeking assistance. Finally, this system has been funded at or near 100% at the state level, which saves Brunswick County tax dollars.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - The Sheriff's Office Animal Protective Services continues to serve the County with a more than 80% live release rate for animals that are brought into the facility; the shelter's primary building, however, is no longer able to serve the residents and visitors without also costing them additional taxpayer dollars on repairs and rehabilitation. These ongoing repair needs, along with growing population, call for a second building on the County's property on Green Swamp Road. This additional building will not only maximize the existing land but will also allow for the preservation of resources to upkeep the current infrastructure. The Sheriff believes we'll provide better and more efficient services overall with two buildings on premises and be able to handle the growing needs and intake space.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - Brunswick County has nearly 20% of its total area notated as water. Of 1,050 square miles, more than 200 is water. This is a huge area that needs full-time patrolling and additional resources on call for needs including the Port of Wilmington and Military Ocean Terminal Sunny Point – both major economic and security concerns for our area, state, and country. The Brunswick County Sheriff's Office Marine Patrol Division's assets are in a state of much needed repair and rehabilitation. Additionally, the current fleet can only navigate what most would call mild marine conditions. Brunswick County, and the entire Cape Fear Region, need additional Marine Patrol assets that can be deployed if the waves get higher than four-foot seas. The Sheriff hopes to achieve both needs of this unit with the assistance of federal grants that could require a county match. This grant, the Port Security Grant through FEMA, has been a reliable, major source of funding and support that the County can depend on in this initiative. This grant will also fund this program at least at a 75% rate, which is great savings to the County and its taxpayers. If approved, the Sheriff would like to procure a new vessel, new engines for the existing Silver Ship Marine 1, and additional equipment/materials needed for Marine 2 and 3.

## Key Performance Measures

	2020 Actual	2021 Actual	2022 Estimated	2023 Target
Sheriff's Office – Calls For Service	51,501	54,066	54,795	57,535
Sheriff's Office -Marine Patrol Calls for Service	464	606	625	650
Detention Center – Total Bookings	5,020	5,324	5,484	5,648
Central Communications Center – Total 911 Calls For Service	164,666	179,093	194,779	211,842
Animal Protective Services – Live Release Rate	83%	81%	82%	82%

## Upcoming Opportunities and Challenges

- Recruitment and retention continue to be large challenges for all of law enforcement. This is due in part to current climate in our country of a negative viewpoint of the profession due to social media and high-profile cases. The growth in our county with associated calls for service also puts strain on us due to the potential for burnout, as well as increasing inflation rates and the impacts on cost of living for all personnel.
- The entire Brunswick County complex was evaluated in a facility study in 2021. The Sheriff is very concerned about the APS location, as well as the Sheriff's Office's many buildings that are out of office and storage space. Also, the revenue potential for the Detention Center is at or close to its cap with the current size. Phase Three discussions to expand the jail will need to be initiated very soon. Support functions of the Detention Center, including evidence, food, and medical need to be considered in these discussions as well – not just inmate populations.

## Other Agencies – Fire and Rescue

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Fire departments	\$ 60,000	\$ 60,000	\$ 60,000	\$ 55,000	\$ 1,055,000	\$ -
Rescue squads	331,800	322,800	340,800	331,800	371,800	331,800
<b>Total expenditures</b>	<b>\$ 391,800</b>	<b>\$ 382,800</b>	<b>\$ 400,800</b>	<b>\$ 386,800</b>	<b>\$ 1,426,800</b>	<b>\$ 331,800</b>

The fire departments that are located within Brunswick County use the Fire Fee funding to provide fire suppression services within each community. Fire Fees are 100% remitted to the fire departments providing fire and rescue services. Funding is used to purchase equipment, buildings, and apparatus as well as paying for monthly operating costs. Some departments may provide additional services such as Rescue, Medical First Responder, Ambulance/EMS, Water Rescue, and Fire Prevention and Inspection.

Brunswick County expends approximately \$330,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County is to provide first responder services for emergency responses, transport of non-emergency patients to the emergency department, and rescue and extrication services countywide.





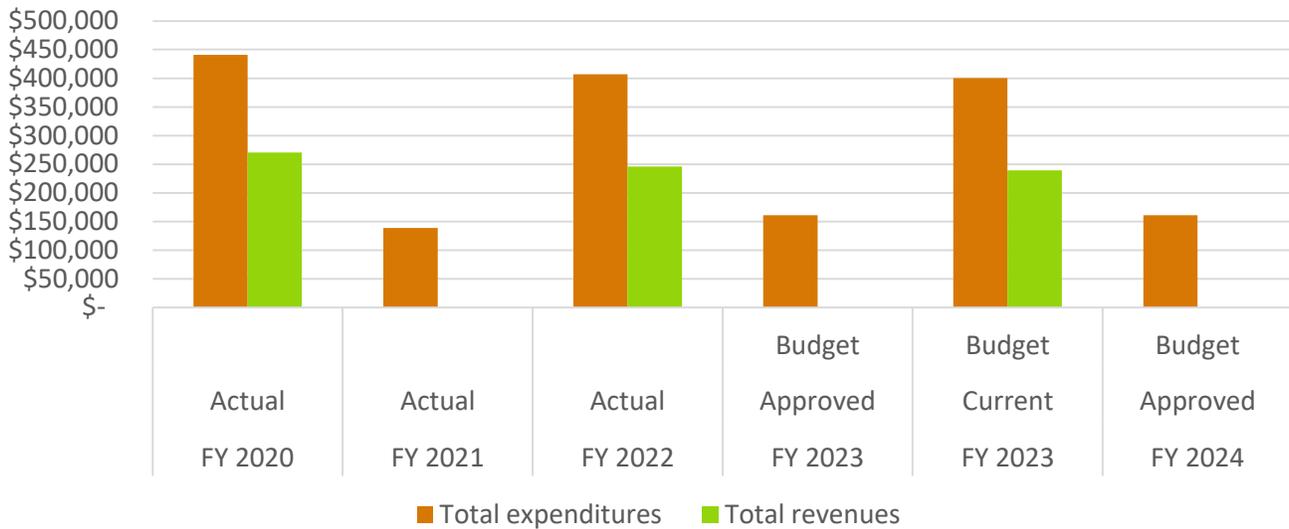
# TRANSPORTATION





## Transportation Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Brunswick Transit System	\$ 270,448	\$ -	\$ 245,881	\$ -	\$ 239,227	\$ -
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	111,000	111,000
Odell Williamson Municipal Airport	27,500	27,500	50,000	50,000	50,000	50,000
Cape Fear Transportation Authority	32,072	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 441,020</b>	<b>\$ 138,500</b>	<b>\$ 406,881</b>	<b>\$ 161,000</b>	<b>\$ 400,227</b>	<b>\$ 161,000</b>
Restricted intergovernmental	270,448	-	245,881	-	239,227	-
<b>Total revenues</b>	<b>\$ 270,448</b>	<b>\$ -</b>	<b>\$ 245,881</b>	<b>\$ -</b>	<b>\$ 239,227</b>	<b>\$ -</b>



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 seventeen vehicles providing non-emergency transportation services and special needs transportation to approximately 250 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.





Operation Services  
Keep Brunswick County Beautiful  
Cigarette Litter Prevention Program

# ENVIRONMENTAL PROTECTION







## Solid Waste

Stephanie Lewis, Director

P.O. Box 249, Bolivia, NC 28422/910-253-2521

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 361,656	\$ 359,300	\$ 404,290	\$ 465,488	\$ 465,488	\$ 503,273
Fringe benefits	142,070	148,002	160,269	197,689	197,689	214,772
Operating costs	16,848,082	18,527,741	18,805,605	19,943,800	20,805,627	22,549,680
Capital outlay	626,147	224,830	35,247	42,000	1,604,000	165,000
<b>Total expenditures</b>	<b>\$ 17,977,955</b>	<b>\$ 19,259,873</b>	<b>\$ 19,405,411</b>	<b>\$ 20,648,977</b>	<b>\$ 23,072,804</b>	<b>\$ 23,432,725</b>
Other taxes and licenses	318,958	274,923	446,348	300,000	300,000	300,000
Restricted intergovernmental	16,007	56,430	31,965	10,000	10,000	10,000
Permits & fees	951	6,976	41,206	-	-	-
Sales & services	3,446,288	3,602,440	4,347,674	3,090,000	3,890,000	3,925,000
Other revenues	403,792	4,716	44,022	3,000	3,000	3,500
<b>Total revenues</b>	<b>\$ 4,185,996</b>	<b>\$ 3,945,485</b>	<b>\$ 4,911,215</b>	<b>\$ 3,403,000</b>	<b>\$ 4,203,000</b>	<b>\$ 4,238,500</b>
<b>Number of FTE's</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

### Department Purpose

The Solid Waste Division includes landfill operations, county-wide curbside garbage collection, convenience site operations, recycling programs, and Keep America Beautiful programs. The division is responsible for all reporting and permitting for solid waste activities to the North Carolina Department of Environmental Quality. This includes annual reports for the county and all municipalities and grant applications for white goods, scrap tires, and electronics recycling.

### Latest Major Accomplishments

- Continue the new Transfer Station construction project within budget and on schedule; construction should be completed by January 2023.
- Brunswick County Landfill was selected by the North Carolina Department of Environmental Quality, to be one of the facilities to host a tour for 15 delegates from the Republic of Moldova as part of the Secretary of State Moldova Partnership and Open World Leadership Program (the Congressional Office for International Leadership).

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Regularly monitor for the compensation, benefits, and opportunities that area or similar organizations are offering to their employees to better inform our plans and efforts to recruit and retain staff in competitive positions.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 2
  - To decrease customer's time spent at the landfill from the time they weigh-in and weigh-out. Over the last two years there has been approximately 12% of customers that spent over nineteen minutes unloading their debris/material. Installing new color-coded and labeled signs providing clear direction to each disposal location along with the construction of the new transfer station will assist in meeting our goal.
- Commissioner Objective 3
  - To maintain and continue development of the permanent household hazardous waste facility at the Brunswick County Landfill.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - To maintain a safe environment for customers and employees at the county landfill. Construction, grinding and crushing projects are ongoing at this site.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Tonnage of all materials received per 1,000 population	1,332.20	1,432.61	1,532.89	1,640.19
Tonnage of all recyclables received per 1,000 population	233.05	233.79	234.73	235.67
Tonnage of all materials per FTE	27,180.70	25,826.31	28,455.72	30,732.17
Tonnage of recyclables received as a percentage tonnage of MSW received	21.2%	19.5%	17.9%	16.5%
Tonnage of household hazardous waste collected	4.43	9.7	12.13	15.16
Tonnage of HHW received per customer	0.04	0.03	0.04	0.05
Tonnage of HHW collected as a percentage of tonnage of MSW received	7.9%	7.4%	7.1%	6.7%
Percentage of accidents/incidents per total number of customers	0.006%	0.004%	0.003%	0.002%
Landfill Equipment Operator turnover ratio	25%	50%	25%	25%
Percentage of landfill customers taking longer than 19 minutes to check in at the scale house, dispose of their debris/material and return to the scale house to weigh-out	12.1%	11.5%	13.2%	11.5%

## Upcoming Opportunities and Challenges

- Renovate the existing transfer station once the new transfer station is in full operation to act as a place for mechanic work to occur on site, and storage/sorting of various materials for possible recycling opportunities.

## Environmental Protection Other Agencies

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### Department Purpose

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Forestry	194,267	245,902	198,260	286,472	286,472	324,475
<b>Total expenditures</b>	<b>\$ 194,267</b>	<b>\$ 245,902</b>	<b>\$ 198,260</b>	<b>\$ 286,472</b>	<b>\$ 286,472</b>	<b>\$ 324,475</b>

In FY 2024, Brunswick County has agreed 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.





Cooperative Extension

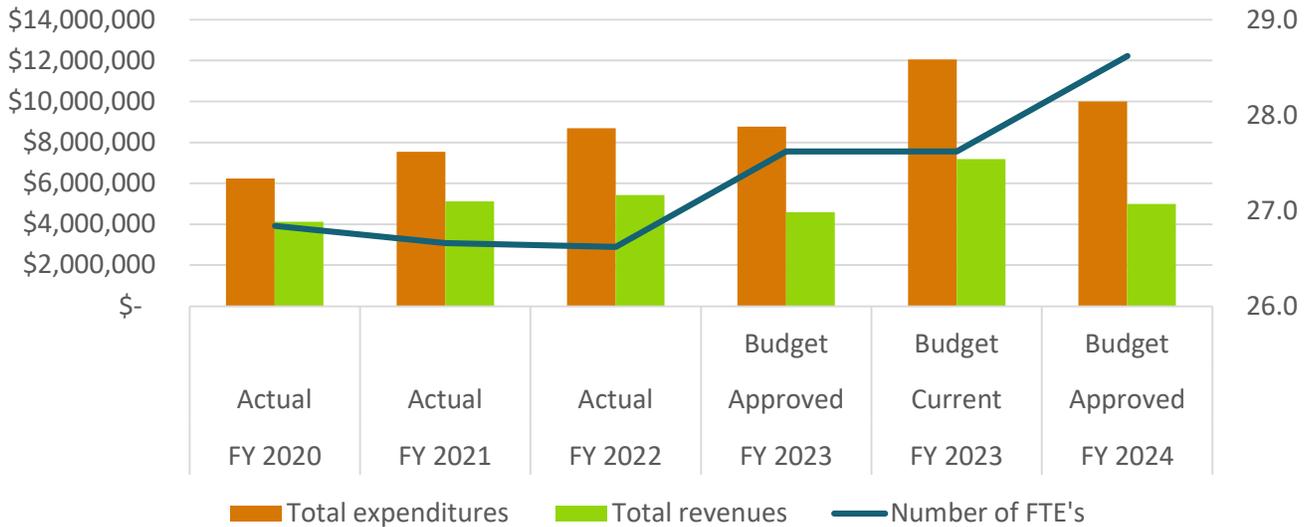
# ECONOMIC & PHYSICAL DEVELOPMENT





## Economic & Physical Development Budget Summary

	Actual	Actual	Actual	Approved Budget	Current Budget	Approved Budget
Salaries	\$ 1,142,561	\$ 1,269,000	\$ 1,320,675	\$ 1,537,043	\$ 1,605,278	\$ 1,723,987
Fringe benefits	412,112	491,194	511,776	616,167	634,707	708,481
Operating costs	4,649,523	5,779,709	6,762,579	6,618,555	9,428,179	7,561,745
Capital outlay	29,067	7,571	91,930	-	319,595	-
Debt service-leases	-	-	3,857	-	9,568	-
Debt service-SBITA	-	-	-	-	52,150	-
<b>Total expenditures</b>	<b>\$ 6,233,263</b>	<b>\$ 7,547,474</b>	<b>\$ 8,690,817</b>	<b>\$ 8,771,765</b>	<b>\$ 12,049,477</b>	<b>\$ 9,994,213</b>
Restricted intergovernmental	4,046,843	5,033,538	5,327,772	4,490,450	6,906,021	4,900,991
Permits and fees	49,140	78,512	87,316	88,930	88,930	94,280
Sales and service	16,926	3,077	2,507	11,600	11,600	3,000
Investment earnings	1,058	195	174	150	150	500
Other revenue	2,193	693	1,820	1,100	1,757	1,100
Proceeds-leases	-	-	11,616	-	25,661	-
Proceeds-SBITA	-	-	-	-	144,999	-
<b>Total revenues</b>	<b>\$ 4,116,160</b>	<b>\$ 5,116,015</b>	<b>\$ 5,431,205</b>	<b>\$ 4,592,230</b>	<b>\$ 7,179,118</b>	<b>\$ 4,999,871</b>
<b>Number of FTE's</b>	<b>26.8</b>	<b>26.7</b>	<b>26.6</b>	<b>27.6</b>	<b>27.6</b>	<b>28.6</b>



# Cooperative Extension

Matthew Lenhardt, Director

25 Referendum Dr.NE  
PO Box 109, Bolivia, NC 28422 910-253-2610

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 261,161	\$ 300,897	\$ 301,618	\$ 332,769	\$ 393,704	\$ 357,380
Fringe benefits	92,617	125,904	119,395	139,225	163,019	158,106
Operating costs	98,022	170,677	125,412	186,845	211,409	192,095
Capital outlay	5,350	7,571	23,935	-	106,618	-
Debt service-leases	-	-	-	-	2,121	-
<b>Total expenditures</b>	<b>\$ 457,150</b>	<b>\$ 605,049</b>	<b>\$ 570,360</b>	<b>\$ 658,839</b>	<b>\$ 876,871</b>	<b>\$ 707,581</b>
Restricted intergovernmental	60,386	63,125	63,125	-	120,666	-
Permits & fees	7,208	1,220	8,356	16,680	16,680	16,880
Other revenues	1,459	343	1,000	-	657	-
Proceeds-leases	-	-	-	-	11,983	-
<b>Total revenues</b>	<b>\$ 69,053</b>	<b>\$ 64,688</b>	<b>\$ 72,481</b>	<b>\$ 16,680</b>	<b>\$ 149,986</b>	<b>\$ 16,880</b>
<b>Number of FTE's</b>	<b>7.8</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>

## 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 agricultural industry, strengthen families, and conserve our natural resources. To make positive impacts in our County, we regularly assess local needs, process feedback from clients, and work together as a highly qualified, effective, and efficient staff who deeply care 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 research knowledge of our national Land Grant University system to residents and visitors with a century behind us and a promising future ahead.

Formerly a program within the District Attorney’s office, the 13th District Teen Court was moved to Cooperative Extension as of FY 2023. 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 records. 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. A new pilot program for Traffic Teen Court is also offered for juveniles that are 16-17 years of age that have been charged with minor traffic offenses in District Court. Adult convictions for these types of motor vehicle charges may be avoided by participating in this program which requires attendance at the Alive at 25 youthful drivers' education program. The County’s annual contribution to the program is reflected as an increase in operating costs within Extension.

## Latest Major Accomplishments

- Cooperative Extension's educational efforts in the community are positively impacting citizens, businesses, and the environment:
  - N.C. Cooperative Extension, the Brunswick County Master Gardener Volunteers, Southport Lowe's Home Improvement, and Johnson Nursery worked together supplying plants, volunteers, and funds needed to landscape each of the Habitat for Humanity homes in the county. This year six homes were landscaped. Ten homes are planned for next year.
  - The Horticulture agent launched a program to advocate for more effective use of irrigation water with HOAs and POAs. Program emphasized using buffer zones around all freshwater ponds and native plants as landscape guidelines for all neighborhood residents and encourages adopting the guidelines in the neighborhoods. Presentations were given to approximately 350 participants at St. James, Ocean Ridge, and Magnolia Greens.
  - The Master Gardener Coordinator delivered two Day in the Yard programs to 128 Brunswick County residents. Topics included Soils, Turf, IPM, Annuals/Perennials and Woody Ornamentals, Benefits of Native Plants including Rain Gardens, and Vegetable growing. In addition to the classes, links to class-specific resource material were sent out each week.
  - The Master Gardener Coordinator and the Master Gardener Volunteers held informational booths for Earth Day at Oak Island and Sunset Beach. Both events were a success, and N.C. Cooperative Extension plans on being there next year to continue fulfilling our mission of educating the residents of Brunswick County.
  - Brunswick County 4-H partnered with Brunswick County Schools to provide in-school enrichment that allowed students to learn educational standards through hands-on, experiential learning opportunities. Embryology, Butterflies, and Health Rocks! were the largest programs implemented in schools, reaching 1793 students.
  - The 4-H team worked with sixty sixth graders at S. Brunswick Middle School for two weeks teaching them stress management skills, how to recognize stress, the effects stress has on the body, and healthy ways to cope with stress.
  - Brunswick County 4-H has also started TILT – Teens in Leadership Training that works with grades 6 – 12 that teaches leadership skills, along with other life skills, to help prepare them for adulthood.
  - Brunswick County Extension Expanded Food and Nutrition Education Program (EFNEP) agent, Angie Lawrence, was awarded the EFNEP Educator of the Year award by NC State Extension for her dedication to educating low-income Brunswick County parents and youth about healthy eating. Programs she offers included a new summer reading program at Cardinal Point with the Shallotte Kiwanis, teaming up with Brunswick County Schools to teach children in the Migrant Education Program to provide healthy educational opportunities for healthy outcomes! Angie also teaches MyPlate to elementary age students using games and activities to make eating healthy fun, and Teen Cuisine programs to middle school children to learn how to prepare healthy and affordable foods. Drawing for Health is another training that focuses on reducing chronic diseases. Research shows that through diet and regular physical activity, chronic conditions of diabetes and heart disease can be prevented.
  - Brunswick County Family and Consumer Science agent, Meghan Lassiter, was awarded by NC State Extension as the Early Career Agent award, for outstanding programs as the Hurricane Cookbook that she created to prepare for natural emergencies, Med Instead of Meds program that encourages a diet similar of Mediterranean food that can reduce the need for medications.

- Meghan has also taught various food safety and canning courses, as well as developed and delivers The Brunswick Buzz Newsletter about FCS happenings in Brunswick County!
- The Family Consumer Agents also taught LIFT - Lifelong Improvements through Fitness Together, in which 50% of participants indicated their confidence in doing strength training exercises increased and 90% indicated they will continue to make physical fitness activity a habit as a result of this training.
  - Family and Consumer Science agents also taught Safe Plates to Food Safety Managers as a requirement for food handlers to help reduce food borne illnesses. In total 60 participants passed their training.
  - Area Natural Resources agent, Amy Mead, conducted a rain garden workshop called "Water, Water, What to Do? A Homeowner's Guide to Rain Gardens." The workshop was attended by 22 Brunswick County residents. Attendees learned about the importance of controlling stormwater on their properties, how to construct and landscape a rain garden, and other smaller scale solutions for stormwater and erosion control. Amy also held a terrific Rain Garden and Water Quality Certification workshop at the Sunset Beach Town Hall. With increasing population and development in Brunswick County, the need for qualified stormwater control installers is growing. This workshop educated professional landscapers, community leaders, municipal officials, and homeowners on how rain gardens can effectively treat stormwater by capturing it and allowing it to slowly absorb into the soil. Thirty workshop attendees learned why stormwater management is important, how to site, design, and landscape a rain garden, as well as proper construction and maintenance practices. Amy emphasized the goals of the Three Ss for urban stormwater events, (slow it down, spread it out, and soak it in) to protect local water quality from stormwater runoff. As part of the workshop, attendees installed a rain garden in front of Sunset Beach Town Hall to capture stormwater from the rooftops. According to Pete Larkin, Sunset Beach Planning Board Chair, everyone learned a lot and the newly installed rain garden is already attracting lots of positive attention. In addition, the non-profit (Sunset Vision.org) donated all the plants and will be installing a professional informational KIOSK to help identify the specific plantings and have a cross-section of a Rain Garden and how it functions.
  - Agriculture is a \$46 billion industry in Brunswick County. Cooperative Extension continues to be a resource for farmers in working with the Soil and Water Conservation Department coordinating Voluntary Agricultural District outreach. This includes farm visits from the County Extension Director to beginning and experienced growers to ensure a strong agricultural base in Brunswick County. In addition, fifty VAD members were in attendance for the first annual VAD dinner since 2020. Chip Carroll, VAD Chairperson, welcomed the members, followed by agriculture related presentations given by County Extension Director, the Family and Consumer Science agent, and other community partners.
  - The Horticulture Agent and the County Extension Director presented two Ornamental and Turf pesticide license classes for green industry personnel and two Private Applicator classes for farmers and producers, for the 2 hours of V and X required training to keep licenses from expiring. In total 83 enrolled in the classes. Participants surveyed reported a 21% knowledge gain in such topics as pesticide safety and PPE, integrated pest management (IPM), weed and disease ID and control, and understanding the causes of and how to prevent herbicide resistance. Additionally, 94% of participants intend to use recommended irrigation and/or IPM to help avoid turf disease outbreaks, identifying weeds before applying treatments, rotate chemical families to avoid resistance, apply chemicals safely to avoid leaching and potential runoff, and wearing PPE and using safe chemical handling practices.

- Livestock farmers in Brunswick County need yearly certification training for using animal waste for fertilizer. Sean Lennon facilitated one class in February 2022 for the required recertification training. Seventeen farmers completed the training.
- NC Cooperative Extension became the program manager of the Juvenile Crime Prevention Council (JCPC) Teen Court program in Brunswick County. This support allowed a very important program for juvenile intervention to continue in Brunswick County.
- NC Cooperative Extension is also the program manager for the JCPC Restitution program that gives delinquent juveniles the opportunity to pay back their debt to society through community service. In 2022, Restitution funds were used to buy a new greenhouse for the juveniles to work in. Research shows that restitution provides therapeutic value for offenders and victims.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 2
  - Provide pesticide license certification and continuing education to green industry professionals (Ornamental and Turf) and agricultural producers (Private Applicator). Licenses are required to legally apply pesticides commercially in landscapes and farms.
  - Help direct the Voluntary Agricultural District and be an educational resource for farmers.
  - Provide Safe Plates training to Food Managers — prevention of loss for local businesses, or training and employment strategies for potential employees (workforce).



### EDUCATION

- Commissioner Objective 1
  - Support Brunswick County Schools by providing professional development opportunities and integrating research-based curriculums that meet educational standards. Cooperative Extension staff will provide direct instruction to students while also supporting teachers with Train-the-Trainer opportunities.
- Commissioner Objective 2
  - Provide opportunities to develop leadership and marketable skills through volunteer opportunities, educational programs, and experiential learning techniques.



## EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Continue state matching funding for Brunswick County Cooperative Extension operating costs. Funding at the state level provides 100% of salary for one position and additional matching funds for eight positions.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Conduct stormwater and horticulture related classroom and on-site trainings for residential clientele and green industry professionals, including HOAs/POAs, landscape maintenance companies, and cities/municipalities.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Educate the public through classes, programs, and demonstrations about nutrition, physical activity, food safety, and cooking to prevent chronic health issues and diseases.
  - Provide resources and training to support policy, system, and environmental changes within churches, schools, and community centers to encourage healthier lifestyles that decrease the prevalence of negative outcomes and preventable health issues.
  - Model and advocate positive stress management strategies to the youth of Brunswick County to help increase positive coping mechanisms, self-efficacy, and resiliency, while supporting community efforts to decrease adverse childhood experiences.

### Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Community Contacts	29,345	52,959	52,500	53,000
Number of Educational Courses	78	198	195	195
Number of Advisory Stakeholders	15	18	20	22
Master Gardener Volunteers Hours	4,200	6,285	6,300	6,400
4-H Volunteer Hours	790	730	600	650

FCS Volunteer Hours	842	970	982	1,050
Number of VAD Farms	202	204	204	204
Renewed Pesticide Certificates/CEU's	58	83	85	90
Number Passing Safe Plate Students	13	60	60	65

## Upcoming Opportunities and Challenges

- Filling four vacancies in our staff over the past year – (4-H agent, 4-H Program Assistant, Administrative Assistant, and Support Specialist) temporarily reduced educational output. The new staff is now up and running building new clubs and starting educational outreach. Our next challenge is that we still need to fill the Support Specialist position for office and agent support. We anticipate this position to be filled by January 2023.
- Starting next year, the 4-H program, along with FCS and EFNEP, will be working with the afterschool program with CIS at Supply Elementary to work with the second and third graders on proper nutrition/physical activity, and with the fourth and fifth graders on stress management and substance abuse. We are grateful for the county and community support to meet the needs of our residents.
- Enhance Family and Consumer Sciences program by upgrading educational kitchen. Countertop replacements were finished early 2022. Any remaining funds will be allotted towards replacing aging cabinet faces.

## Brunswick County Occupancy Tax

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Operating costs	\$ 1,668,261	\$ 2,337,074	\$ 2,795,875	\$ 2,100,000	\$ 4,000,000	\$ 2,500,000
<b>Total expenditures</b>	<b>\$ 1,668,261</b>	<b>\$ 2,337,074</b>	<b>\$ 2,795,875</b>	<b>\$ 2,100,000</b>	<b>\$ 4,000,000</b>	<b>\$ 2,500,000</b>
Restricted intergovernmental	1,668,261	2,337,074	2,795,875	2,100,000	4,000,000	2,500,000
<b>Total revenues</b>	<b>\$ 1,668,261</b>	<b>\$ 2,337,074</b>	<b>\$ 2,795,875</b>	<b>\$ 2,100,000</b>	<b>\$ 4,000,000</b>	<b>\$ 2,500,000</b>

### Department Summary

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 under 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 Department has been used to account for these proceeds.

# Planning and Community Enforcement

Kirstie Dixon, Planning Director

75 Courthouse Dr, Bldg. I, PO Box 249,  
Bolivia, NC 28422, (910) 253-2025

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 596,160	\$ 633,872	\$ 683,254	\$ 829,681	\$ 834,981	\$ 969,414
Fringe benefits	208,912	236,057	252,092	319,780	314,526	381,566
Operating costs	121,534	273,826	264,239	224,540	262,011	370,986
Capital outlay	23,717	-	30,812	-	166,136	-
Debt service-leases	-	-	1,140	-	4,729	-
Debt service-SBITA	-	-	-	-	39,900	-
<b>Total expenditures</b>	<b>\$ 950,323</b>	<b>\$ 1,143,755</b>	<b>\$ 1,231,537</b>	<b>\$ 1,374,001</b>	<b>\$ 1,622,283</b>	<b>\$ 1,721,966</b>
Permits & fees	41,932	76,390	77,825	71,550	71,550	76,700
Other revenues	680	350	820	1,000	1,000	1,000
Proceeds-leases	-	-	3,569	-	13,678	-
Proceeds-SBITA	-	-	-	-	98,158	-
<b>Total revenues</b>	<b>\$ 42,612</b>	<b>\$ 76,740</b>	<b>\$ 82,214</b>	<b>\$ 72,550</b>	<b>\$ 184,386</b>	<b>\$ 77,700</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>	<b>14.0</b>

## Department Purpose

The Planning Department provides public planning services to unincorporated areas of Brunswick County and to municipalities that contract with the County to provide planning services. Functions include but are not limited to zoning, the subdivision of land, long-range planning, transportation planning, specialized planning projects, development processes/approvals, and Minor CAMA Permits. Planning works closely with other County Departments as well as various outside organizations to promote quality development through timely and proper review of projects.

The focus of the Planning Department is the management of growth using balanced approaches to meet the demands of increasing population and development while enhancing Brunswick County’s natural resources and maintaining the County’s livability and character. This purpose is achieved through the implementation of plans, policies, and regulations adopted by the Board of Commissioners.

The Planning Department supports and facilitates the Brunswick County Planning Board, the Brunswick County Zoning Board of Adjustment, and the Brunswick County Technical Review Committee (TRC). Planning also offers technical support and assistance to County administration, the Board of Commissioners, three transportation planning organizations, appointed boards, County Departments, community organizations, and the general public.

## Latest Major Accomplishments

- Successfully managed resources, increased workloads, facilitation of vital projects/meetings, and maintained a responsive and timely review process for developments, rezonings, and permits while experiencing unprecedented activity and continuing to deal with severe staff shortages.

- Brunswick County Planning and Public Utilities Joint Community Meeting to discuss a Wellhead Protection Area Overlay Zoning District.
- Hosted a County-wide Planners Luncheon Meeting (6/9/22).
- Provided municipal planning services to the City of Northwest and provided a presentation on municipal planning services to the Town of Sandy Creek.
- Provided ongoing facilitation, staff representation/technical assistance, and support to various Brunswick County boards and committees including Planning Board, Zoning Board of Adjustment, Shoreline Protection Committee, and Technical Review Committee (aka TRC). Represent Brunswick County on various regional boards and committees including Cape Fear Resource Conservation & Development, Wilmington MPO, Grand Strand Area Transportation Study MPO, and Cape Fear RPO.
- Contributed to the following vital plans and projects:
  - Facilitated the Blueprint Brunswick 2040 Project (Comprehensive Land Use Plan and Park & Recreation Master Plan) in conjunction and coordination with the Parks & Recreation Department. This included conducting a community open house, holding a public hearing, outreach presentations, project management, and coordination with municipalities and other County Departments;
  - Actively participated in the development of the Brunswick County Comprehensive Transportation Plan Update with NCDOT;
  - Participated with NCDOT in the Carolina Bays Parkway Extension Project;
  - Actively participated in the development of the Regional Resilience Project Portfolio for the Cape Fear Region; and
  - Participated in the kickoff of the Holden Beach Causeway Transportation Study.
- Addressing growth impacts as follows:
  - Developed an Interactive GIS Map of Approved Projects with assistance from the GIS Department;
  - Keeping the Planning Department's webpage updated with current information including information on pending & approved development projects in conjunction with other County Departments;
  - Select Planning Software Package and start the software implementation.
  - Draft a Wellhead Protection Area Overlay Zoning District Text Amendment; and
  - Staff participation in Transportation Impact Analysis Scoping Meetings.
- Education & Community Outreach for 2022:
  - Various Interviews with Media & Newspaper Outlets;
  - Cape Fear chapter of Commercial Real Estate Women (CREW) Meeting – Panel participant (1/20/22);
  - Greater Wilmington Business Journal Feature Article (3/18/22)
  - Osher Lifelong Learning Institute at UNC Wilmington Guest Speaker (4/25/22);
  - OLLI Lifelong Learning Institute at UNC Wilmington Thinking on Thursday program Guest Speaker (4/7/22);
  - NC Surveyor Association – SENC Chapter Guest Speaker (8/26/22);
  - Sandy Creek Planning Services Presentation (9/7/22);
  - Demographic Workshop for Ocean Ridge Charities Association Guest Speaker (11/2/22);
  - BASE Guest Speaker - Presentation on Blueprint Brunswick 2040 Project (11/2/22);
  - Cape Fear Housing Coalition – Presentation on Blueprint Brunswick 2040 Project (11/10/22); and
  - WCFHBA 2022 Builder Panel – Panel participant (11/17/22)

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Continue integrating Planning Department processes and services to online platforms to enhance transparency and efficiency.
    - Number of Residential Units Approved.
    - Planning Department Call Volume.
    - Administrative Reviews & Approvals.
    - Number of items facilitated to the Zoning Board of Adjustment.
    - Number of items facilitated to the Planning Board.
    - Number of items facilitated to the Board of Commissioners.
    - Municipal Planning Services data.



### EXCELLENT GOVERNMENT

- Commissioner Objective 3
  - Work collaboratively with municipalities on planning issues by coordinating a county-wide planner meeting for educational purposes.
    - Number of Educational Programming/Opportunities Offered.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Promote high-quality, sustainable, and walkable communities through a responsive, efficient, and timely development review process for development projects, subdivisions, rezonings, permits, and other planning applications.
    - Number of Residential Units Approved.
    - Planning Department Call Volume.
    - Administrative Reviews & Approvals.
    - Number of items facilitated to the Zoning Board of Adjustment.
    - Number of items facilitated to the Planning Board.
    - Number of items facilitated to the Board of Commissioners.
    - Municipal Planning Services data.
  - Enhance collaborative efforts with businesses, developers, design professionals, residents, and other County departments to improve the project design, review, and approval procedures through educational opportunities.
    - Number of Educational Programming/Opportunities Offered.

- Number of Residential Units Approved.
    - Planning Department Call Volume.
    - Number of items facilitated to the Zoning Board of Adjustment.
    - Number of items facilitated to the Planning Board.
    - Municipal Planning Services data.
  - Continue to provide municipal planning services to the City of Northwest.
    - Municipal Planning Services data.
- Commissioner Objective 4
  - Coordinate a county-wide transportation planning educational meeting.
    - Number of Educational Programming/Opportunities Offered.
  - Actively participate in Plans and Studies that benefit and address transportation issues throughout Brunswick County.
    - Number of Residential Units Approved.
    - Number of BCMS Project Review Approvals.
    - Number of Final Plats Reviews.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Board of Commissioners Facilitation (rezonings, text amendments, loan deferrals, road closings, special projects, plans, resolutions)	8	5	7	7
Board of Adjustment Facilitation (Special Use Permits, Variances, & Appeals)	24	6	18	10
Planning Board Facilitation (Rezonings, Major Subdivisions, Planned Developments, Text Amendments, Plans, Resolutions)	55	66	54	55
Number of Residential Units Approved (Planned Developments, Major Subdivision, Multifamily Major Site Plans & Minor Site Plans)	8,864	12,701	15,591	10,000
Administrative Reviews & Approvals:				
BCMS Project Review Approvals <sup>1</sup>	3,797	3,777	5,100	5,000
Final Plat Reviews	461	481	500	550
CAMA Permit Reviews	3,764	3,794	4,500	5,000
Administrative Adjustments	18	19	21	20
Zoning Verification Letters	46	68	110	75
Municipal Planning Services <sup>2</sup>				
Administrative Reviews & Approval <sup>3</sup>	59	71	100	120
Planning Board Facilitation	4	4	5	4
City Council Facilitation	4	3	4	4
Revenue	\$12,660	\$8,800	\$15,000	\$16,000

Planning Department Call Volume <sup>4</sup>	6,916	6,906	7,000	7,000
Number of Educational Programming/Opportunities Offered (in-person or virtually)	n/a	1	3	3

(1) Numbers reflect the total commercial and residential BCMS Projects reviewed by Brunswick County Planning. These numbers do not reflect CAMA permits, setback certifications (foundation survey) reviews, change of use requests, or Environmental Health Reviews that are routinely performed by the Planning Department.

(2) The contract for Municipal Planning Services for the City of Northwest went into effect on July 18, 2019, and is ongoing.

(3) Numbers reflect the total projects reviewed by Brunswick County Planning including sign permits, final plats, and zoning permits. These numbers do not reflect setback certifications (foundation survey) reviews, zoning verification letters, administrative adjustments, change of use requests, or Environmental Health-related reviews that are routinely performed by the Planning Department.

(4) Call volume per year for the Planning Department’s main phone line (910-253-2025).

## Upcoming Opportunities and Challenges

- Continuously evaluate activity levels to ensure timely reviews and exceptional customer service that include reviewing workflows, amount of development activity, staffing resources, the fee schedule, technology needs/options/advancements, and the overall permitting/approval system.
- Work collaboratively on transportation-related issues, plans, and projects with NCDOT, transportation organizations, municipalities, Brunswick Transit System, and property owners through the following:
  - Hiring a consultant firm to assist with technical transportation issues.
- Continue to engage in NCDOT’s Transportation Improvement Program prioritization process with all three transportation planning organizations and NCDOT staff.
  - Provide ongoing participation, staff representation, and support to the Brunswick Transit System and all three transportation planning organizations [Cape Fear Rural Planning Organization (CFRPO), the Wilmington Metropolitan Planning Organization (WMPO), and the Grand Strand Area Transportation Study (GSATS MPO)].
  - Adoption and implementation of the Brunswick County Comprehensive Transportation Plan.
  - Consider developing a Transportation Connectivity Plan.
- Important projects will need to be implemented to ensure balanced growth and mitigate impacts including the following:
  - **Plan & Study Implementation** – The following plans are essential to addressing growth impacts and will provide for higher-quality communities.
    - Implementation of the Blueprint Brunswick 2040 Comprehensive Land Use Plan to better address challenges and growth while taking advantage of opportunities by implementing the Action Plan that includes ordinances enhancements to address transportation, affordable living, quality of life, flood resiliency, increases in population, and the review/approval process.
    - Finalization and the adoption of the Brunswick County Comprehensive Transportation Plan, Holden Beach Causeway Transportation Study, and NC 211 East Coast Greenway Feasibility Study.
    - Implementation of the Southeastern NC Regional Hazard Mitigation Plan, the Brunswick County Agricultural Development Plan, and the Brunswick County Community Connectivity Plan for the Brunswick Transit System.

- Participate with NCDOT and provide vital information as needed for upcoming transportation projects.
- **New Technology & Program Enhancements** – Utilization of new technologies that provide more efficient workflows. Implementation of the enhancements to the BCMS approval/permitting system including the integration of technology advancements and the policy and procedures manual. Future projects include:
  - Replace aging equipment such as a plotter/scanner.
  - Continued implementation of Planning Software and transitioning to online digital applications.
  - Develop workflow charts, policies, and procedures for Planning Department processes.
  - Implementing vital BCMS Enhancements and Planning Software.
- **Education & Outreach** – Provide education and outreach on planning initiatives and impacts related to growth & development such as flood resiliency, affordable housing, transportation, land use policies, and development processes.
- Long-term needs may include an increase in staff resources, technology enhancements, and the replacement of a vehicle.

## Public Housing

Catherine Lytch, Director

60 Government Center Drive, Bolivia, NC 28422 (910)253-2222

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 118,163	\$ 156,687	\$ 180,299	\$ 202,883	\$ 202,883	\$ 215,300
Fringe benefits	48,821	63,454	77,062	87,072	87,072	93,519
Operating costs	1,918,938	2,043,165	2,092,475	2,195,400	2,180,432	2,189,100
Capital outlay	-	-	8,047	-	46,841	-
Debt service-leases	-	-	2,717	-	2,718	-
Debt service-SBITA	-	-	-	-	12,250	-
<b>Total expenditures</b>	<b>\$ 2,085,922</b>	<b>\$ 2,263,306</b>	<b>\$ 2,360,600</b>	<b>\$ 2,485,355</b>	<b>\$ 2,532,196</b>	<b>\$ 2,497,919</b>
Restricted intergovernmental	2,170,630	2,289,894	2,240,790	2,360,100	2,360,100	2,375,000
Sales & services	16,926	3,077	2,507	11,600	11,600	3,000
Investment earnings	1,058	195	174	150	150	500
Other revenues	53	-	-	100	100	100
Proceeds-leases	-	-	8,047	-	-	-
Proceeds-SBITA	-	-	-	-	46,841	-
<b>Total revenues</b>	<b>\$ 2,188,667</b>	<b>\$ 2,293,166</b>	<b>\$ 2,251,518</b>	<b>\$ 2,371,950</b>	<b>\$ 2,418,791</b>	<b>\$ 2,378,600</b>
<b>Number of FTE's</b>	<b>4.1</b>	<b>4.1</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

### Department Purpose

To continue HUD's mission to provide decent, safe, and sanitary housing to very 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.

### Latest Major Accomplishments

- Financial Assessment Subsystems for Public Housing (FASS-PH) timely submittal and approval without audit exceptions.
- Section 8 Management Assessment Program (SEMAP) High performer rating.
- Hosted Landlord Outreach Event.
- Landlord incentive payments issued using HUD CARES funding. Assisted with developing landlord relationships.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Conduct landlord outreach workshops to increase the number of housing options for program participants.
  - Participate in regional housing committees to continue to foster relationships.



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Ensure staff attend trainings to stay abreast of policy and practice changes.
  - Continue to cross-train staff on rules and regulations.
- Commissioner Objective 3
  - Continue to collaborate with community partners to enhance programs and services.
  - Review the annual and administrative plan to identify needs and changes to improve the lease-up rate.
  - Continue to meet HUD timelines for recertifications and inspections.
  - Collaborate with Fayetteville VA to promote the VASH voucher program.
  - Continue to review fair market rent data and make recommendations to the BOC as needed to improve lease-up rates.
  - Maintain a High Performer rating on the Section 8 Management Assessment Program (SEMAP) annual certification.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Will process 95% of all recertifications are completed prior to the end of the certification period.	96%	100%	100%	100%
Will ensure that at least 95% of units pass HQS inspection before the beginning date of the assisted lease and HAP contract.	98%	100%	100%	100%
Will ensure that at least 95% of annual HQS inspections are completed prior to the beginning of the new certification period.	100%	100%	100%	100%

Maintain SEMAP High Performer rating.	HIGH	HIGH	HIGH	HIGH
Number of annual recertifications and annual changes completed.	598	501	478	475
Number of annual recertifications and changes completed.	598	549	513	515
Number of housing inspections completed annually.	654	558	600	600
Number of HAP contracts executed annually (new and moves).	52	39	45	45
Number of vouchers issued annually (new and move).	131	71	50	60

## Upcoming Opportunities and Challenges

- Limited housing options for program participants negatively impact agency lease-up rate and success.
- Fair Market Rates (FMR) established by HUD continue to be below Brunswick County’s market rate. Current FMRs negatively impact landlord participation.
  - Rental rate increases are causing program participants to be displaced.
- HUD continues to publish various waivers and programs, and staff will continue to explore opportunities to assist program participants.

## Soil and Water

Elliot Swain, Director

PO Box 26, 10 Referendum Dr. Bolivia, NC 28422 (910) 253-2830

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 167,077	\$ 177,544	\$ 155,504	\$ 171,710	\$ 173,710	\$ 181,893
Fringe benefits	61,762	65,779	63,227	70,090	70,090	75,290
Operating costs	12,011	12,298	13,233	19,050	413,955	18,000
Capital outlay	-	-	29,136	-	-	-
<b>Total expenditures</b>	<b>\$ 240,850</b>	<b>\$ 255,621</b>	<b>\$ 261,100</b>	<b>\$ 260,850</b>	<b>\$ 657,755</b>	<b>\$ 275,183</b>
Restricted intergovernmental	30,700	30,480	26,277	30,350	425,255	25,991
Permits & fees	-	902	1,135	700	700	700
Other revenues	1	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 30,701</b>	<b>\$ 31,382</b>	<b>\$ 27,412</b>	<b>\$ 31,050</b>	<b>\$ 425,955</b>	<b>\$ 26,691</b>
<b>Number of FTE's</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

### Department Purpose

The Brunswick Soil and Water Conservation District (BCSWCD) Board includes three elected and two appointed positions by the North Carolina Soil and Water Conservation Commission. The District Board directs staff with conservation program implementation. The district utilizes incentive-based conservation programs to promote the installation of best management practices, conservation of land, improve water and soil quality, enhancement of wildlife habitat, farmland preservation, and forest management.

### Latest Major Accomplishments

- As a result of the District’s move to continue holding conservation easements and the interest from a county farmland owner, the District applied for, and was awarded a grant totaling \$379,331.80 from the NCDA&CS Division of Farmland Preservation for an agricultural land easement. This easement will be funded from two sources, the North Carolina Department of Agriculture and Consumer Services Division of Farmland Preservation and the Natural Resource Conservation Services Agricultural Conservation Easement Program.
- The District applied for the Streamflow Rehabilitation Assistance Program (StRAP) grant on behalf of Brunswick County and was awarded funding totaling \$394,905 by the NC Department of Agriculture and Consumer Services Division of Soil and Water. The purpose of the grant funding is for the proactive removal of streamflow impedances and protection of the integrity of drainage infrastructure of North Carolina’s waterways.
- The District has successfully updated and expanded our environmental education program to the North Carolina lesson standards, increased education contest standards and acquired additional educational equipment with financial assistance through our partnership with Brunswick County Farm Bureau. Additionally, the District joined efforts with Cooperative Extension in assisting with the Brunswick Wellness Coalition’s Farm to School program and continue to increase our education outreach numbers following effects of Covid-19.

- The District has assisted two swine operations in the application process for the North Carolina Swine and Dairy Assistance program. Both applications were accepted for phase1 with a financial assistance totaling \$60,000.
- The District has continued to increase community awareness of our Community Conservation Assistance Program. Additionally, the District awarded a contract for the installation of a marsh sill best management practice (BMP) through the program. A marsh sill is a parallel structure installed to mitigate and protect the marsh and its critical ecosystem from erosion. Contract amount is \$42,500. This is the first contract awarded through the program since 2016.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Continue to increase interest and educate citizens about the NCSWC Cost share programs expanding program capacity and funding from North Carolina to Brunswick Soil and Water Conservation District.
    - The District will do this by continuing outreach efforts within our agricultural sectors, prioritizing new and beginning farmers. Participation in our cost share programs provide needed financial assistance which can help reduce operational costs and encourage growth.
    - The District will also continue to provide conservation related technical assistance to the non-agricultural sector and attend public outreach events to inform citizens of our Community Conservation Assistance Program. Our only program that can impact government, commercial or private properties.



### EDUCATION

- Commissioner Objective 1
  - Maintain our relationships with county public schools and increase our outreach toward non-participating private schools.
    - We will continue to reach out to the counties private schools to offer conservation lessons and education competitions, as well as offering virtual lessons for teachers to present.
  - The District has kept pace with Soil and Water District areas and state competitions by increasing funding toward student and teacher awards. Looking forward, the District will maintain and administer our new Soils Tunnel Program provided by Brunswick County Farm Bureau in 2022 and will plan to pursue grants to offer additional funding and awards to students and teachers who participate in the district's programs.



## EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Provide a high level of technical services to all Brunswick County residents in need of natural resource and conservation assistances.
    - District staff will respond to all conservation related requests for technical assistance. Maintaining outreach and advertising activities will assist in the public awareness of these services. The office will proactively take the steps necessary to schedule any needed site visits and/or connect residents to the appropriate experts in our sister agencies.
  - Become autonomous as a District by acquiring job approval authority (JAA).
    - District Staff will continue to train in their respective fields, implement the latest conservation technologies and techniques, as well as acquire JAA for prevalent BMPs available for cost share for agricultural producers and non-agricultural residents in the county through the Community Conservation Assistance Program.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Grow as a District by increasing acres affected.
    - The District will provide field days and educational material to the County's citizens to increase participation in our cost share programs. It is our plan to request additional state allocations for all cost share programs offered to assist the agricultural, commercial, and private sectors with conservation needs for the 2024 FY.
  - Educate residents about conservation easements and offer conservation easement services.
    - The District will continue to provide conservation easement information, conservation easement services, and offer to hold conservation easements while prioritizing agricultural land and areas declared open space – conservation within the Blueprint Brunswick Comprehensive Land Use Plan and Parks & Recreation Master Plan.
  - Assist with the County's flood resiliency efforts.
    - The District will work to complete streamflow rehabilitation activities related to the Streamflow Rehabilitation Assistance Program. Additionally, the District will participate in county meetings and/or programs to address the counties needs for future flood resiliency. We will continue to provide technical assistance to county residents to improve local drainage and/or flood mitigation planning.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Cost Share Funds Encumbered	\$171,207	\$203,570	\$500,000	\$300,000
Conservation Planned Acres	2,725	5,165	4,500	6,000
State Cost Share Funds Disbursed	\$25,095	\$16,349	\$25,000	\$35,000
Total Cost Share Funds Disbursed	\$52,873	\$151,713	80,000	100,000
Conservation Applied Acres	5,386	1,380	3,000	3,500
Participation in Environmental Education and Virtual Outreach	4,142	4,447	4,800	5,000
Citizens assisted	492	1,397	1,000	1,500

## Upcoming Opportunities and Challenges

- The recent grant awards present challenges and opportunities for the office to continue to receive similar grants that can continue to provide state funding for conservation needs in Brunswick County.
- With increased awareness and success of the Community Conservation Assistance Program, the district expects more applications for BMPs. As funding is still very limited it will create a challenge of ranking and executing awarded projects.

## Economic Development Other

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Dredging projects	\$ 405,757	\$ 494,343	\$ 356,879	\$ -	\$ 206,250	\$ 100,000
Shoreline protection	-	-	-	1,317,720	1,471,069	1,491,560
Bruns. Business & Industry Dev.	425,000	425,000	575,000	575,000	575,000	\$ 575,000
Access Road Project	-	-	400,000	-	-	\$ -
Contract services	-	23,326	139,466	-	108,053	\$ 125,004
<b>Total expenditures</b>	<b>\$ 830,757</b>	<b>\$ 942,669</b>	<b>\$ 1,471,345</b>	<b>\$ 1,892,720</b>	<b>\$ 2,360,372</b>	<b>\$ 2,291,564</b>
Restricted intergovernmental	116,866	312,965	201,705	-	-	-
<b>Total revenues</b>	<b>\$ 116,866</b>	<b>\$ 312,965</b>	<b>\$ 201,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

In FY 2024, funds of \$1,491,560 were budgeted for shoreline protection projects.

In FY 2019, to streamline and optimize the positive impact of economic development efforts that led to the advancement of Brunswick County's economy, the Brunswick Business & Industry Development (nonprofit) became the lead economic development organization for Brunswick County eliminating the need for a separate county department. The public/private nonprofit model intentionally engages public, private, nonprofit, and academic partners in collaborative economic development program funding and delivery.

The public/private nonprofit corporation is established to promote economic well-being and quality of life for the citizens of Brunswick County by creating, retaining, and expanding jobs that facilitate growth, enhance wealth, and provide purposeful capital investment.

The County will contract with the nonprofit for the provision of economic development services on an annual basis and the funding included in the Fiscal Year 2024 budget is \$575,000.



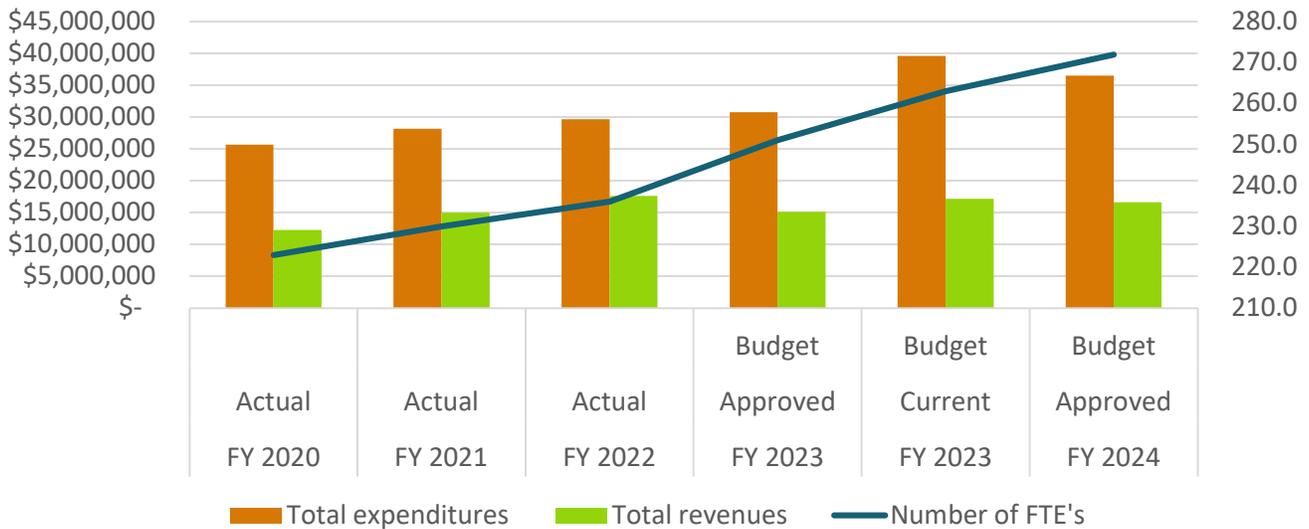
# HUMAN SERVICES





# Human Services Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 11,034,687	\$ 11,183,749	\$ 11,998,600	\$ 15,216,625	\$ 15,670,519	\$ 16,962,705
Fringe benefits	5,179,284	5,469,764	5,754,297	7,095,712	7,327,034	7,923,571
Operating costs	9,314,171	11,168,255	11,273,907	8,323,946	13,859,911	11,370,845
Capital outlay	111,131	353,088	526,148	133,000	2,639,510	235,000
Debt service-leases	-	-	106,572	-	112,013	-
Debt service-SBITA	-	-	-	-	5,010	-
<b>Total expenditures</b>	<b>\$ 25,639,273</b>	<b>\$ 28,174,856</b>	<b>\$ 29,659,524</b>	<b>\$ 30,769,283</b>	<b>\$ 39,613,997</b>	<b>\$ 36,492,121</b>
Restricted intergovernmental	11,166,209	13,237,147	15,329,953	13,649,944	15,644,185	15,119,153
Permits and fees	63,582	59,288	39,855	64,600	64,600	47,600
Sales and service	945,678	1,368,638	1,544,474	1,094,950	1,094,950	1,095,450
Other revenue	105,431	288,231	376,882	297,500	329,459	371,500
Proceeds-leases	-	-	311,333	-	7,676	-
<b>Total revenues</b>	<b>\$ 12,280,900</b>	<b>\$ 14,953,304</b>	<b>\$ 17,602,497</b>	<b>\$ 15,106,994</b>	<b>\$ 17,140,870</b>	<b>\$ 16,633,703</b>
<b>Number of FTE's</b>	<b>222.9</b>	<b>229.9</b>	<b>236.0</b>	<b>251.0</b>	<b>263.0</b>	<b>272.0</b>



## Health Services

Cris Harrelson, Director

25 Courthouse Dr. NE, PO Box 9, Bolivia, NC 28422; (910) 253-2298

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 3,837,356	\$ 3,806,348	\$ 4,026,919	\$ 5,103,764	\$ 5,091,263	\$ 5,409,031
Fringe benefits	1,785,260	1,933,808	1,962,475	2,313,628	2,323,228	2,455,119
Operating costs	2,541,709	3,346,220	2,385,214	2,333,555	3,971,065	2,306,884
Capital outlay	111,131	269,745	396,635	108,000	220,352	135,000
Debt service-leases	-	-	32,435	-	104,359	-
Debt service-SBITA	-	-	-	-	2,505	-
<b>Total expenditures</b>	<b>\$ 8,275,456</b>	<b>\$ 9,356,121</b>	<b>\$ 8,803,678</b>	<b>\$ 9,858,947</b>	<b>\$ 11,712,772</b>	<b>\$ 10,306,034</b>
Restricted intergovernmental	2,855,101	4,034,910	4,169,963	2,726,142	4,086,127	2,810,028
Permits & fees	-	-	-	-	-	-
Sales & services	945,678	1,368,638	1,544,474	1,094,950	1,094,950	1,095,450
Other revenues	87,565	93,467	114,080	45,000	46,000	45,000
Proceeds-leases	-	-	308,194	-	-	-
<b>Total revenues</b>	<b>\$ 3,888,344</b>	<b>\$ 5,497,015</b>	<b>\$ 6,136,711</b>	<b>\$ 3,866,092</b>	<b>\$ 5,227,077</b>	<b>\$ 3,950,478</b>
<b>Number of FTE's</b>	<b>74.9</b>	<b>75.9</b>	<b>75.9</b>	<b>80.9</b>	<b>80.9</b>	<b>82.9</b>

### Department Purpose

The mission of Brunswick County Health Services (BCHS) 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.

### Latest Major Accomplishments

- COVID-19 Response Efforts: Since the advent of our first COVID-19 case in Brunswick County in March 2020, the demands of case investigation and contact tracing have grown significantly within the past three fiscal years. Though demand has eased some in the last few months, departmental resources, including staffing, have been strained. Through hard work and perseverance, our staff and partners have met the challenge, surpassing many other local health departments in case investigation, contact tracing, and pandemic management efforts. This year the National Association of Counties (NACo) granted Brunswick County the 2022 Achievement Award for the “Roll Up Those Sleeves: Covid-19 Vaccine Initiative” Currently Brunswick County is in the top ten counties in the state for population receiving their covid boosters. Staff have also maintained public transparency with an active online presence using the COVID-19 dashboard, addressing questions and concerns via the Coronavirus email and Public Health Call-Line, working with local media outlets, and issuing timely press releases that address the latest COVID-19 developments.
- COVID-19 Vaccination Efforts: In partnership with community stakeholders (such as Novant Health, Doshier Memorial Hospital, and Brunswick County EM), Brunswick County Health Services administered

COVID-19 vaccines to approx. 30,000+ individuals at drive-thru and outreach locations around Brunswick County. Overall, 95,240 people (67% of Brunswick's population) has received at least one dose and 91,063 people (63% of Brunswick's population) are fully vaccinated at this time. 21,855 people have been boosted with covid vaccine. Once vaccine was readily available, BCHS maintained an adequate supply of vaccine at all times, including third doses, booster doses, and vaccines for specific age groups. Multiple outreach events were also held in various locations around Brunswick County to ensure all citizens had adequate access to vaccines, including communities identified as marginalized.

- Worked with Substance Use and Addiction Commission to obtain training and materials to execute a substance use disorder awareness campaign, which began July 2022.
- Partnered with local hospitals to develop a comprehensive community health assessment for Brunswick County, results to be available in early 2023.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 3
  - Continue implementation of clinic practice management improvements by monitoring key metrics within the Child Health, BCCCP, and Women's Health programs.
  - Seek and obtain outside funding opportunities to support Women's Health Services (such as grants) and ensuring all local requirements have been met prior to application.
  - Maintain a four-week turnaround time for On-Site Water Protection permits (septic permits). As with other counties within the state with similar population and economic growth who struggle to keep wait times low, Brunswick County must recruit and maintain adequate trained and registered staff to ensure economic growth is not stymied by multi-month wait times.
  - Provide active input into the Brunswick County Space Feasibility Study as Building A continues to present significant space and operational issues for the efficient implementation of HS clinical programs.
  - Maintain Local Health Department Accreditation by developing new or revising existing policies to meet accreditation standards; reviewing and ensuring compliance with all accreditation benchmarks and activities, and monitoring progress of QA Specialist to ensure consistent, accurate adherence to all accreditation standards. Accreditation review team to be on campus in February 2023.
  - Maintain Continuous Quality Improvement (CQI) efforts by conducting regular CQI Team meetings, educating staff on the principles and practices of CQI, and by establishing a CQI culture within the department.
  - Recruit and transition a new Health Director onto the BCHS team.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Maintain active COVID-19 surveillance, prevention, preparedness, and response activities throughout the duration of the pandemic. Obtain additional staffing support as needed to maintain essential services as well as manage the ongoing pandemic.
  - Disseminate the COVID-19 vaccine according to federal and state guidelines to all Brunswick County residents who request one while maintaining equity and equal opportunity for vaccine access for marginalized groups. Obtain additional staffing support as needed to maintain essential services as well as continue to offer vaccinations per demand.
  
- Commissioner Objective 3
  - Enhance Brunswick County Health Services (BCHS) presence in the community by continuing to provide outreach activities as appropriate, enhancing the BCHS website, continuing to leverage social media to increase awareness of departmental services, and supporting the goals of Healthy NC 2030 by promoting physical and behavioral changes in the community that address the Social Determinants of Health.
  - Increase and enhance community mental health/substance abuse partnerships and services by identifying stakeholders that offer mental health and substance abuse services in Brunswick County and the surrounding area, continuing to utilize new providers and connecting clients with providers for in- and out-patient services as needed.
  - Seek outside sources of funding, from federal and state partners as well as the insurance industry, to support substance use disorder initiatives.
  - Focus efforts to address substance use disorders by assisting members of the Brunswick County Substance Use and Addiction Commission (BCSUAC) with initiatives targeting substance use disorders and working collaboratively with local, state, and federal partners as well as other stakeholders to effectively prevent, reduce and/or eliminate substance use disorders in Brunswick County.

### Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of WIC Participants Served per Month (Excellent Government, Objective 3)	2753	3094	3200	3100
BCCCP Patients Screened per FTE (Excellent Government, Objective 3)	207	200	223	223
Child Health Patients Seen per FTE	760	800	820	820
Percent of monthly OSWP Applications completed within 4 weeks. Reviewed (Excellent Government, Objective 3)	97%	65%	60%	99%

Percentage of annual accreditation requirements accomplished (Excellent Government, Objective 3)	97%	65%	60%	99%
Number of CQI meetings held per FY (Excellent Government, Objective 3)	N/A	N/A	4	4
Number of calls on PH Call Line (Healthy & Safe Community, Commissioner Objective 1)	82,260	82,260	18,536	15,000
Number of COVID-19 vaccinations administered by BCHS (Healthy & Safe Community, Commissioner Objective 1)	26,513	26,513	25,950	20,000
Number of Facebook followers (Healthy & Safe Community, Commissioner Objective 3)	N/A	N/A	4100	4300
Number of patients referred to MH/SA providers (Healthy & Safe Community, Commissioner Objective 3)	N/A	N/A	N/A	10

## Upcoming Opportunities and Challenges

- **COVID-19:** It is unclear as to the continued impact of COVID-19 on essential Health Services functions in FY22-23. Surveillance, prevention, preparedness and response activities as well as vaccine administration and management may continue to have a significant strain on departmental resources. Additional staff may be needed to continue to maintain essential services as well as manage the ongoing pandemic.
- **Medicaid Cost Settlement Funding:** It is still unclear as to the long-term impact the change in Medicaid Cost Settlement funding formula will have on Health Services. Additional Utilization-Based Payments have replaced the traditional cost settlement method of reimbursing local health departments for incurred costs for Medicaid-related programs subject to managed care. All other programs will continue to be reimbursed on a fee-for-service/cost settlement model. It is anticipated that the change in the reimbursement formula to paid Medicaid claims may result in a decrease in reimbursement.
- **Medicaid Transformation:** As many Medicaid programs transitioned to managed care on July 1, 2021, BCHS administration must remain educated and diligent to ensure managed care payments and reimbursements remain current. Since the accuracy and completeness of Additional Utilization-Based Payments will rely upon BCHS data, it is imperative that we maintain an accurate electronic reporting system.
- **Mental Health/Substance Abuse:** Community needs continue to have a significant impact on county and community resources.
- **Building A:** Building A continues to present significant space and operational issues for the efficient implementation of HS clinical programs. Issues such as the width of hallways, size of exam rooms, location of bathrooms (needed for laboratory specimens), and lack of space for separation of sick and well patients continue to create an impediment to the long-term success of an attractive and functional clinic.

## Social Services

Catherine Lytch, Director

60 Government Center Drive, Bolivia, NC 28422 (910) 253-2077

### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 7,064,534	\$ 7,236,249	\$ 7,815,433	\$ 9,879,637	\$ 10,360,346	\$ 11,258,612
Fringe benefits	3,341,257	3,478,156	3,729,828	4,687,551	4,909,273	5,345,055
Operating costs	4,014,605	4,882,590	5,783,176	5,943,517	6,692,018	5,740,461
Capital outlay	-	83,343	129,513	25,000	2,419,158	100,000
Debt service-leases	-	-	70,822	-	4,338	-
Debt service-SBITA	-	-	-	-	2,505	-
<b>Total expenditures</b>	<b>\$ 14,420,396</b>	<b>\$ 15,680,338</b>	<b>\$ 17,528,772</b>	<b>\$ 20,535,705</b>	<b>\$ 24,387,638</b>	<b>\$ 22,444,128</b>
Fund balance appropriated	-	-	-	-	-	-
Restricted intergovernmental	8,148,529	8,991,232	10,978,520	10,921,802	11,434,238	12,307,125
Permits & fees	63,582	59,288	39,855	64,600	64,600	47,600
Other revenues	17,866	194,764	262,802	252,500	283,459	326,500
Proceeds-leases	-	-	3,139	-	7,676	-
<b>Total revenues</b>	<b>\$ 8,229,977</b>	<b>\$ 9,245,284</b>	<b>\$ 11,284,316</b>	<b>\$ 11,238,902</b>	<b>\$ 11,789,973</b>	<b>\$ 12,681,225</b>
<b>Number of FTE's</b>	<b>145.0</b>	<b>151.0</b>	<b>157.1</b>	<b>166.1</b>	<b>178.1</b>	<b>184.1</b>

### 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, Guardianship, In Home Supportive Services, and Child Support Enforcement and Collections.

### Latest Major Accomplishments

- Social Work Staff continue to creatively work with families, despite significant resource deficiencies in the community (daycare shortages, mental health resources, transportation, and housing needs) to overcome obstacles and barriers. 110 children left DSS custody. Of these closures, 53 children were reunited with their parents and 16 adoptions were finalized.
- Department continues to meet timeliness standards for economic service programs as set forth by the state and federal mandates. These programs include Food and Nutrition benefits, Energy programs, Child Care, Work First, and Child Support programs.
- Department continues to meet all State-County MOU measures.
- Despite staffing and workload challenges, the department continued to meet Medicaid and Food and Nutrition application processing timeframes.
- The agency created a Social Work Trainer position to assist the agency in more consistently and efficiently training new Social Work staff. In addition to initial training related to state and agency policy and the agency's document management system (Traverse), the trainer is also able to provide ongoing support

and guidance to new and long-term staff. This has helped improve the overall quality of work provided by the agency, and support to staff, and contributed to reduced turnover.

- The Economic Service division continues to receive positive feedback throughout the year from the State Economic Services State Consultants.
- After the loss of a community resource who facilitated mandatory Child and Family Team Meetings for the agency, we were able to coordinate facilitator training for several agency staff to conduct these meetings. Our Quality Assurance staff began conducting most of these meetings (approximately 50 since December 2021). This adjustment helped ensure that the agency was meeting state standards, continued to assist families in accessing support and solving problems, and ultimately saved the county money by not paying another outside vendor.
- The agency collaborated with Information Technology and Northwoods to develop multiple reports using data and information stored in Traverse (document management system). This has allowed for the creation of a dashboard that supervisors and administrators can use to quickly identify open and closed cases, and lists of children in foster care, including addresses. Supervisors are better able to oversee and manage caseloads and productivity. Based on the partnership with Information Technology, the agency can expand on the current report process moving forward.
- Child Support Unit was recognized as one of the top-performing child support programs in the state and received a Certificate of Excellence Award from NC DHHS.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 2
  - Monitor workload and caseload standards enabling staff to meet key performance measures.
  - Assessing and advocating for staff as workload demands change and grow.
  - Monthly monitoring of key performance measures to ensure needs of county citizens are met and county meeting all social service goals and objectives.



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Create additional social work training positions to support social worker skill development, competency, and retention.
  - Become a trauma-informed agency to proactively address, respond, and reduce secondary traumatic stress of social workers.
  - Facilitate quarterly staff feedback sessions to assess staff and agency needs.
  - Monthly monitoring of key performance measures to ensure the needs of county citizens are met and the county is meeting all federal and state goals and objectives.
  - Continue to review and assess monthly quality assurance data to identify staff training needs.
  - Enhance staff customer service skills by sending staff to appropriate training.

- Monitor caseload growth and advocate for additional staff as workload demands change and grow to assist with staff retention and satisfaction.
- Reclassify the adult service Social Worker II position to Social Worker III to meet the growing needs and demands of our aging population.
- Commissioner Objective 4
  - Explore opportunities for several telecommuting positions within economic services to help with the retention of experienced and skilled caseworkers and space needs.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Participate in the Regional Abuse and Medical Specialist (RAMS) consultation team pilot. RAMS is a 24-hour/365-day team of social workers with expertise in high-risk physical abuse and medically complex cases who provide coaching, mentorship, and support to CPS supervisors and front-line staff.
  - Continue to expand the number and diversity of foster homes located in Brunswick County by providing required ongoing training monthly and at least two cycles of MAPP training annually.
  - Continue to collaborate with community partners to provide services to fulfill the unmet needs of residents and youth who will age out of foster care.
  - Collaborate with community partners to meet the needs of children, families, and adults involved with social work programs to ensure health and safety.
  - Improve partnership with Juvenile Courts and the GAL office to improve the MOU outcomes related to Permanency within 12 months of custody. This includes continually developing agency Social Work staff to ensure quality services are provided to children in DSS custody and their families.

### Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Will meet FNS processing percent timeliness of 95% or better for regular applications.	99%	98.8%	97%	98%
Will meet FNS recertification percent timeliness of 95% or better	97%	99.6%	99%	99%
Will ensure that 95% of all foster youth have a face-to-face visit with the social worker each month.	97%	97%	98%	98%
Will ensure that 95% of screened in child abuse/neglect reports are initiated within required time frames.	99%	98%	98%	98%
Number of Child Protective Service (CPS) reports received annually	1459	1748	1824	1900

Number of Child Protective Services reports accepted annually.	904	1105	1152	1200
Will ensure that 85% of Adult Protective Services evaluations involving allegations of abuse or neglect are completed within 30 days.	99%	98%	99%	99%
Adult Protective Service (APS) reports received annually.	368	474	509	550
Adult Protective Service (APS) reports accepted annually.	159	201	210	225
Number of DSS Foster Homes in the County (Annual per month average)	31	32	30	33
Will ensure that 85% of all Special Assistance applications are processed within 45 days.	94%	91%	95%	95%
Will ensure that 85% of Special Assistance -Disability applications are processed within 60 days.	93%	100%	95%	95%
Will process 95% of all Medicaid applications within 45 days.	98%	96.8%	98%	98%
Will process 95% of MAD Medicaid applications within 90 days.	98%	97.75%	97%	98%
Annually, will meet given annual percentage of all child support cases under an order.	82.31% (Goal: 85.48%)	81.70% (Goal: 82.31%)	82.31% (Goal: 82.31%)	82.31%
Annually, will meet 100% of total child support collected goal.	103.33%	105.38%	100%	100%

## Upcoming Opportunities and Challenges

- Social Work programs continue to struggle with staff recruitment. Cases are more challenging and there is a national shortage of social workers. The agency will need to explore additional incentives to recruit and retain staff.
- Locating appropriate placement for youth and adult wards with mental health and/or behavior issues continues to be a challenge. Youths are staying in ERs while waiting for LME to locate appropriate placement. Facilities are refusing to accept youth with challenging behaviors.
- Economic Service programs continue to struggle with staff recruitment as workload and policy demands increase. Staff are looking for opportunities to work from home.
- Medicaid expansion will have a significant impact on economic service staff caseloads. It is estimated that approximately 6000 additional individuals will be eligible for Medicaid if expansion is approved.
- Public Health Emergency (PHE) unwinding will also have a significant impact on Medicaid and Food and Nutrition Caseworkers.
- Although the number of children in foster care has not increased, the number of juvenile court days has doubled in the past year. The additional court time impacts social workers' ability to meet the mandated needs of children, youth, and their families. Additional court demands have also impacted social worker

caseloads. Caseload sizes will need to decrease to ensure social workers have time to meet the needs of the families and the requirements of the court. Therefore, additional social workers will be needed to ensure staff can meet the needs of children, youth, their families, and the court. In 2019 the average number of children in foster care was 125, and the average number of juvenile court days per month was 5.75, 2020 158 children were in foster care with 5.67 court days, 2021 175 children, with 7.42 court days per month and in 2022, 150 children and 10.9 court days per month.

- Brunswick County has been invited to participate in the Child Welfare Education Workforce Initiative (CWEWI). The purpose of the project is to help promote the recruitment and retention of highly qualified child welfare social workers, a closer partnership between DSS agencies and university schools of social work and provide subsidies for interns as they complete their field placements and plan for a child welfare career.
- As the county continues to grow, the disparity between available services for our adult and senior population with disabilities will need to be addressed. It will be important to continue to partner with community agencies and resources to meet the needs of vulnerable adults. In addition to the need to provide services and support to adults through Adult Protective Services, the number of adult Wards the agency is responsible for has increased over the last several years. The average number of individuals the agency is responsible for in Adult Guardianship, on average, has increased from 16 in FY 21 to 24 in FY 22. This number has consistently grown, requiring more agency and community resources to meet their needs.
- Lack of available daycare space is creating a challenge for county residents as well as foster care placement. Relatives and foster parents are declining to take non-school-age children.

# Veterans Services

Anita Hartsell, Senior VSO

10 Referendum Drive NE, P.O. Box 249  
Bolivia, NC 28422, (910) 253-2233

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 132,797	\$ 141,152	\$ 156,248	\$ 233,224	\$ 218,910	\$ 295,062
Fringe benefits	52,767	57,800	61,994	94,533	94,533	123,397
Operating costs	10,462	14,468	37,306	46,874	57,872	21,318
Debt service-leases	-	-	3,315	-	3,316	-
<b>Total expenditures</b>	<b>\$ 196,026</b>	<b>\$ 213,420</b>	<b>\$ 258,863</b>	<b>\$ 374,631</b>	<b>\$ 374,631</b>	<b>\$ 439,777</b>
Restricted intergovernmental	2,182	2,084	2,109	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 2,182</b>	<b>\$ 2,084</b>	<b>\$ 2,109</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Number of FTE's</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>

## 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 U.S. Department of Veterans Affairs. Work is generated through inquiries concerning veterans' benefits or through the 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, survivor and death benefits, medical care, loan guaranty, and education.

## Latest Major Accomplishments

- Our office assisted with the Veterans Benefits Live, VA In My Town event that took place in Wilmington and assisted 563 veterans with over \$270,000 in benefits being paid out during the three-day event.
- Our newest VSO passed the North Carolina Department of Military and Veterans Affairs (NCDMVA) accreditation test and is now an accredited VSO. He is still going through the VA's process to obtain his Personal Identity Verification (PIV) card, which allows access to VA computer systems, allowing for timelier responses to client inquiries.
- We hired another VSO who is already fully accredited.
- Our office worked with Administration and Operation Services to install 30 reserved parking signs for veteran customers at the county government center.
- NCDMVA has given accredited county veteran service officers authorization to certify the NC Disabled Veterans Property Tax Exclusion benefit to qualifying residents.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Assessing and advocating for staff as workload demands change and grow.
  - Ensure accredited VSO attend training to maintain accreditations.
  - Get newly accredited VSO completed with VA process to obtain PIV.
  
- Commissioner Objective 3
  - Continue to file electronic claim and document submissions to the VA, which assists in timelier processing of claims.
  - Ensure yearly NCDMVA accreditations are maintained so our office may certify a veteran's eligibility to obtain NC veteran license plates, disabled veterans hunting/fishing license, along with the disabled veteran resident property tax exclusion.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Continue to inform and promote the additional readjustment counseling that eligible combat and military sexual assault veterans may receive for mental health counseling through the Jacksonville Vet Center at their satellite location at Cape Fear Community College.
  - Inform and assist veterans with the completion and submission of initial, renewal, and transfer applications to the VA healthcare system for physical and mental health treatment.

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Electronic claims/documents uploaded	808	1,612	1,848	2,100
Emails sent/responded to	2,935	3,188	3,200	3,500
Telephone calls	8,226	8,915	10,394	11,000
New Clients added to VetraSpec	495	664	883	1,000
Scheduled appointments and walk-ins	2,282	2,709	3,374	4,000

Completed NC applications and certifications for veteran license plates, disabled veteran hunting/fishing and property tax exclusions.	644	725	789	800
VA Healthcare applications	178	166	140	200
Grand total of VA expenditures paid by VA in Brunswick County (Compensation, pension, education, Vocational Rehab, insurance and indemnities, and medical care) *	\$142,416,000	\$145,656,000	\$160,000,000	\$180,000,000
Average wait time for an appointment	n/a	6 weeks	5 weeks	3 weeks

\*Note: The VA gives their expenditures based on the calendar year.

## Upcoming Opportunities and Challenges

- Continue to work with the American Legion and Winston Salem VA Regional Office to hold the yearly Veterans Benefits Live, VA In My Town event locally. This event promotes veterans' benefits and aids veterans and their family members in receiving assistance.
- Clients have had wait times of almost two months to see a VSO and therefore have had a delay in services due to limited staff, increased workload, and training. With the newest accredited VSO coming onboard, we hope to have these wait times decreased, however with the influx of new clients moving into Brunswick County, this will create a challenge to accomplishing shorter wait times.

## Human Services Other Agencies

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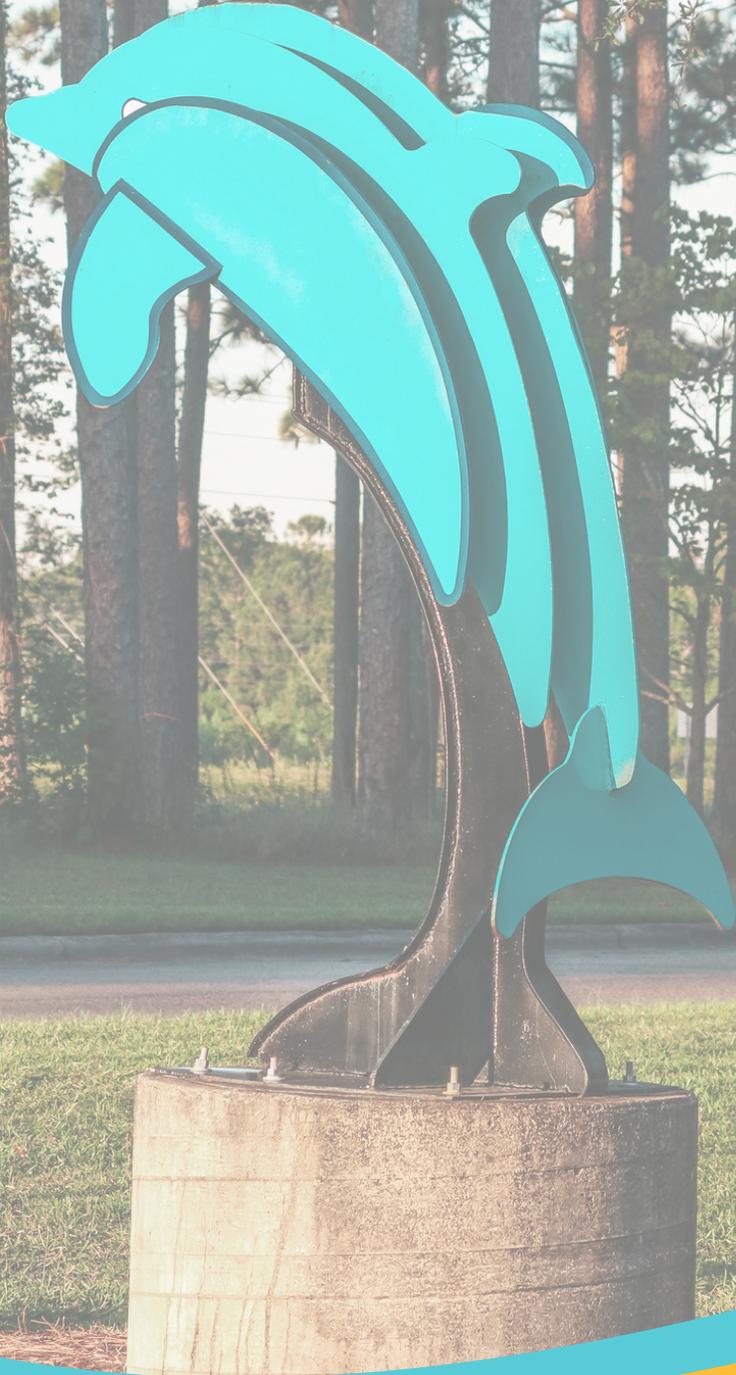
### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Brunswick Sr Resources Inc	\$ 2,589,319	\$ 2,713,739	\$ 2,888,852	\$ -	\$ 3,017,136	\$ 3,302,182
Juvenile Crime Prevention Council	15,375	7,621	7,498	-	9,100	-
JCPC Coastal Horizons	69,960	92,279	92,279	-	92,279	-
JCPC Teen Court	53,995	90,897	59,141	-	-	-
Providence Home	18,746	20,441	20,441	-	20,441	-
<b>Total expenditures</b>	<b>\$ 2,747,395</b>	<b>\$ 2,924,977</b>	<b>\$ 3,068,211</b>	<b>\$ -</b>	<b>\$ 3,138,956</b>	<b>\$ 3,302,182</b>
Restricted Intergovernmental	160,397	208,921	179,361	-	121,820	-
<b>Total revenues</b>	<b>\$ 160,397</b>	<b>\$ 208,921</b>	<b>\$ 179,361</b>	<b>\$ -</b>	<b>\$ 121,820</b>	<b>\$ -</b>

### Department Purpose

Brunswick County contributions to non-profit agencies to support human service efforts in FY 2024 are 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. An appropriation to BSRI was not included in the approved ordinance as in the prior years. This amount however was voted on separately at the same board of commissioner meeting increasing the funding from \$3,017,136 to \$3,302,182 in FY 2024. The funding is mainly to support the recent openings of additional or improved facilities/senior centers in the County.



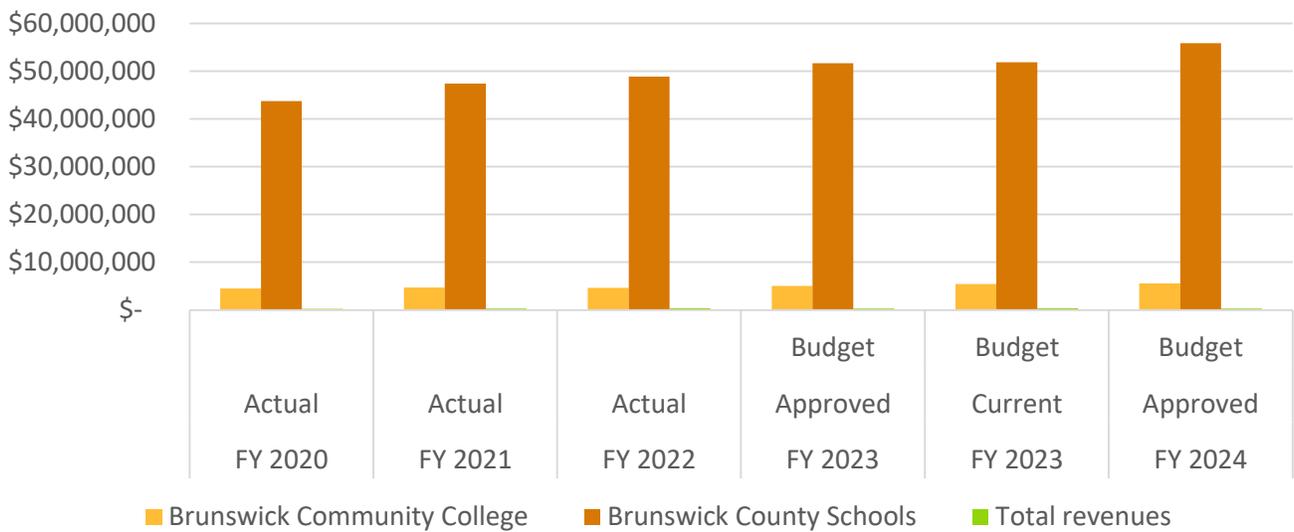
# EDUCATION





# Education Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Brunswick Community College	\$ 4,489,804	\$ 4,649,412	\$ 4,632,770	\$ 5,009,035	\$ 5,409,035	\$ 5,515,700
Brunswick County Schools	43,738,870	47,363,361	48,835,832	51,627,480	51,824,093	55,872,947
<b>Total expenditures</b>	<b>\$ 48,228,674</b>	<b>\$ 52,012,773</b>	<b>\$ 53,468,602</b>	<b>\$ 56,636,515</b>	<b>\$ 57,233,128</b>	<b>\$ 61,388,647</b>
Other revenue	185,935	299,766	316,263	300,000	330,000	300,000
<b>Total revenues</b>	<b>\$ 185,935</b>	<b>\$ 299,766</b>	<b>\$ 316,263</b>	<b>\$ 300,000</b>	<b>\$ 330,000</b>	<b>\$ 300,000</b>



# Brunswick Community College

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Brunswick Community College	\$ 4,489,804	\$ 4,649,412	\$ 4,632,770	\$ 5,009,035	\$ 5,409,035	\$ 5,515,700
<b>Total expenditures</b>	<b>\$ 4,489,804</b>	<b>\$ 4,649,412</b>	<b>\$ 4,632,770</b>	<b>\$ 5,009,035</b>	<b>\$ 5,409,035</b>	<b>\$ 5,515,700</b>
Other revenue	185,935	-	675	-	-	-
<b>Total revenues</b>	<b>\$ 185,935</b>	<b>\$ -</b>	<b>\$ 675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Department Purpose

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.

## Goals and Objectives



### EDUCATION

- 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.
- 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/improve student learning and administrative performance.

# Brunswick County Schools

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Brunswick County Schools	\$ 43,738,870	\$ 47,063,595	\$ 48,520,244	\$ 51,327,480	\$ 51,327,480	\$ 55,572,947
Schools - fines and forfeitures	-	299,766	315,588	300,000	496,613	300,000
<b>Total expenditures</b>	<b>\$ 43,738,870</b>	<b>\$ 47,363,361</b>	<b>\$ 48,835,832</b>	<b>\$ 51,627,480</b>	<b>\$ 51,824,093</b>	<b>\$ 55,872,947</b>
Other revenue	-	299,766	315,588	300,000	330,000	300,000
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 299,766</b>	<b>\$ 315,588</b>	<b>\$ 300,000</b>	<b>\$ 330,000</b>	<b>\$ 300,000</b>

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 27 in student membership out of 115 school districts in the state. For FY 2022-2023 Brunswick County School System served over 12,749 students from kindergarten through 12<sup>th</sup> grade in 9 elementary schools, 5 middle schools, 3 high schools, 1 K-8 school, 1 early college high school, and 1 alternative school. The school system is fully accredited by AdvancED, which is the governing agency for the Southern Association of Colleges and Schools. The school system has over 2,035 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 849 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, except for FY 2011, the Board of Commissioners and the Board of Education have entered into funding agreements for a 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 board appropriated \$55,572,947 to the school system in FY 2024 under the terms of the agreement.

In 2023-2024, Brunswick County Schools expects membership of 12,960, a 211 student increase from 2022-2023 student average daily membership. During the FY 2022-2023 school year, 1,512 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 90 students for the 2023-2024 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.

For FY 2024, the County ad valorem funded operating budget to the school system is \$54,431,037 which is an increase of \$4,158,231 or 8.3% over the prior-year amount of \$50,272,806. Debt service for the County schools for FY 2024, funded by ad valorem revenue totals \$11.6 million and is funded by local option sales tax and NC Education Lottery totals \$2.7 for a total of \$14.3 million. The School System was allocated \$4,100,000 for the annual capital improvement plan dedicated to small capital improvement projects, \$1,700,000 for classroom technology enhancements throughout the system, \$2,700,000 for annual roofing projects, and \$1,000,000 for radio system enhancements. The funding sources are local option sales tax proceeds legislated for K-12 schools of \$8,440,590 and \$1,141,910 of current year ad valorem taxes appropriated under the funding agreement.





Library

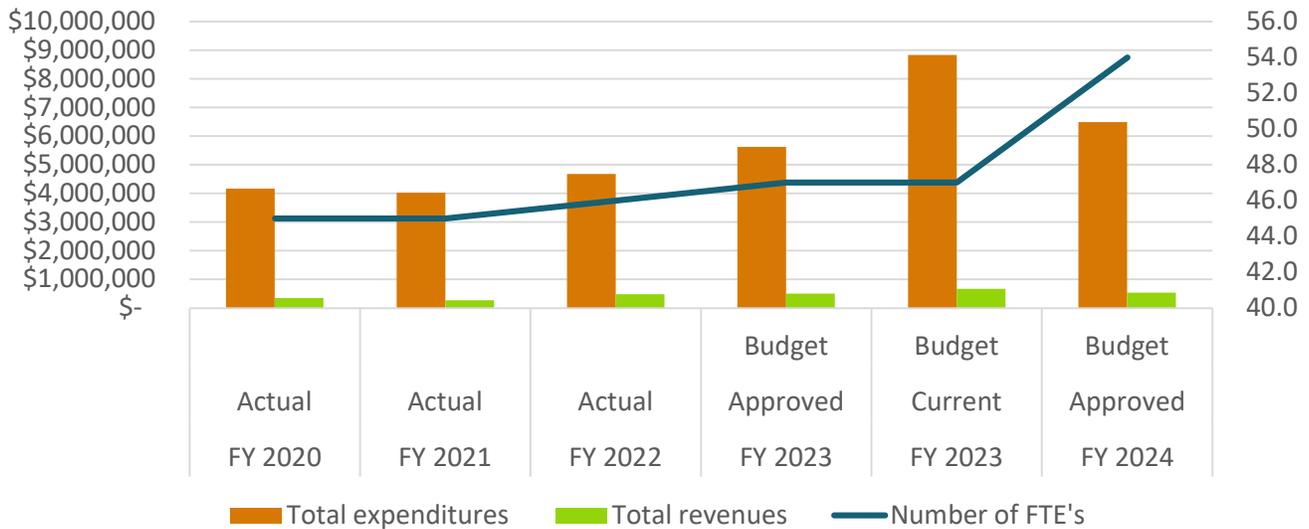
# CULTURE & RECREATION





# Culture and Recreation Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 2,093,920	\$ 2,033,529	\$ 2,199,983	\$ 2,724,753	\$ 2,671,863	\$ 3,254,894
Fringe benefits	790,900	799,287	850,226	1,049,313	1,026,158	1,270,830
Operating costs	1,116,006	961,380	1,473,864	1,711,680	2,029,703	1,793,795
Capital outlay	166,730	234,984	145,481	135,220	3,087,884	168,000
Debt service-leases	-	-	8,727	-	13,780	-
Debt service-SBITA	-	-	-	-	8,001	-
<b>Total expenditures</b>	<b>\$ 4,167,556</b>	<b>\$ 4,029,180</b>	<b>\$ 4,678,281</b>	<b>\$ 5,620,966</b>	<b>\$ 8,837,389</b>	<b>\$ 6,487,519</b>
Restricted intergovernmental	148,239	155,730	147,378	147,378	236,424	160,344
Sales and service	177,025	98,609	272,471	334,350	334,350	353,850
Other revenue	22,900	15,056	39,783	27,000	27,000	24,500
Proceeds-leases	-	-	26,382	-	44,037	-
Proceeds-SBITA	-	-	-	-	30,519	-
<b>Total revenues</b>	<b>\$ 348,164</b>	<b>\$ 269,395</b>	<b>\$ 486,014</b>	<b>\$ 508,728</b>	<b>\$ 672,330</b>	<b>\$ 538,694</b>
<b>Number of FTE's</b>	<b>45.0</b>	<b>45.0</b>	<b>46.0</b>	<b>47.0</b>	<b>47.0</b>	<b>54.0</b>



## Library

Patricia Dew, Director

Leland Library, 487 Village Dr. NE, Leland, NC 28451 (910) 253-2244

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 733,339	\$ 777,644	\$ 769,375	\$ 907,098	\$ 854,208	\$ 1,193,723
Fringe benefits	302,215	322,420	321,721	403,776	380,621	547,109
Operating costs	199,873	213,175	211,152	290,050	456,900	352,225
Capital outlay	-	-	12,387	-	324,556	-
Debt service-leases	-	-	4,188	-	9,240	-
Debt service-SBITA	-	-	-	-	8,001	-
<b>Total expenditures</b>	<b>\$ 1,235,427</b>	<b>\$ 1,313,239</b>	<b>\$ 1,318,823</b>	<b>\$ 1,600,924</b>	<b>\$ 2,033,526</b>	<b>\$ 2,093,057</b>
Restricted intergovernmental	148,239	155,730	147,378	147,378	236,424	160,344
Sales & service	18,976	9,426	15,761	15,000	15,000	17,000
Other revenue	22,900	15,056	23,096	27,000	27,000	24,500
Proceeds-leases	-	-	12,387	-	44,037	-
Proceeds-SBITA	-	-	-	-	30,519	-
<b>Total revenues</b>	<b>\$ 190,115</b>	<b>\$ 180,212</b>	<b>\$ 198,622</b>	<b>\$ 189,378</b>	<b>\$ 352,980</b>	<b>\$ 201,844</b>
<b>Number of FTE's</b>	<b>18.0</b>	<b>18.0</b>	<b>19.0</b>	<b>20.0</b>	<b>20.0</b>	<b>26.0</b>

## Department Purpose

The mission of the Brunswick County Library is to provide materials, services, and programs to support the informational, cultural, recreational, and lifelong learning interests of the community.

The purpose is to acquire, organize, and make available print and non-print materials for the personal, intellectual, and cultural growth of the County's citizens; to provide and promote 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; to provide instruction and assistance in finding, evaluating, and using materials, technology, and information effectively; to maintain convenient, safe, and comfortable places where people can use materials and technology, and where they can meet and interact.

## Latest Major Accomplishments

- Implemented automated patron notifications via phone, email, and text messaging.
- Expanded hours to include Saturdays at four out of five branch locations through hiring part-time staff to assist full-time staff on weekends.
- Installed color printer-copiers at all library branches.
- Enhanced book delivery between library branches to get books into patrons' hands faster by implementing 5-day-a-week courier service.
- Developed a social media presence for the Library on Facebook, Instagram, Nextdoor, and Twitter with assistance from Communications to engage Brunswick County residents and effectively communicate across multiple modes.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 1
  - Continue to support local educational programs through material acquisitions such as Battle of the Books titles and other supplemental reading materials.
  - Supplement early literacy in Brunswick County through story times and child-centered programming to prepare every child for school.
  - Improve resources and materials for the growing number of “home-schooled” students in our community.
- Commissioner Objective 2
  - Provide electronic resources to connect students and faculty with learning opportunities and support to include test preparation, resume services, and career preparation.
  - Continue to enhance lifelong learning through books, e-books, audiobooks, streaming video, online test & career resources, and library programming & events.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Provide up-to-date educational resources, both in print and digital, for citizens to access factual health data, medical research, diet and cooking resources, and contact information for medical professionals.
  - Present programming in cooperation with local outreach groups to bring health and medical information to the community via their neighborhood library.
  - Serve as a safe location for residents and visitors of all ages to visit, learn, gather, engage, and meet, to include installing AEDs at all library locations.



### EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Provide free digital and physical access to government documents, review documents, budgets, planning documents, and more to allow residents and visitors to become better informed and engaged.
  - Implement a multi-year effort to improve our overall operations and service delivery to better meet the requests of our users and volunteer groups (using metrics from the State Library’s NC Public Library Statistics and NC Public Library Standards).

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Total items circulated	377,208*	337,515*	400,000	410,000
Use of electronic resources	119,970*	91,924*	125,000	130,000
Door count	247,245	334,915	350,000	400,000
eBook circulation	54,251*	43,399*	60,000	75,000
New card registrations	2,438	4,164	4,500	5,000
Number of MLS librarians (per PLS)	1	1	2	6
State Rank: Total operating expenditures per capita	84th out of 85	**	83rd out of 85	80th out of 85

\* Tally method changed with the change of Directors; comparisons are not accurate FY21 to FY22

\*\* data available Jan 2023

## Upcoming Opportunities and Challenges

- Our five Library branches are extremely popular among our residents, and thus they represent significant public assets as community and educational spaces in our County. A few improvements to modernize the library's physical and virtual/technology environment can dramatically improve our patron's experiences and meet the growing demands of our community.
  - Address deferred maintenance and out-of-date library buildings to support a growing population.
  - Improve access to technology within each branch via updated public access computers and other digital initiatives.
  - Extend hours of operation to include more evening and weekend hours, to allow all residents and visitors an opportunity to visit our library spaces.
- Over the years, library staffing and budgets have suffered due to recessions and other economic situations. These past cuts have placed Brunswick County in last place or close to last among NC libraries in addition to providing less-than-superior service to the citizens of Brunswick County.
  - Add more staff, including MLS-degreed staff, to enhance library services and bring BCL out of last place for Staff-Per-Population among NC libraries.
  - Bring BCL up from the bottom 10% on NC libraries in Expenditures-Per-Capita and Expenditure-%-On-Electronic-Media. Current funding for books is at 1990s-budget levels.
  - Strive to meet the Essential levels of service from the North Carolina Public Library Standards with future goal of meeting Enhanced and/or Exemplary levels.

# Parks and Recreation

Aaron Perkins, Director

20 Referendum Drive N.E., PO Box 249  
Bolivia, NC 28422 (910) 253-2670

## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 1,360,581	\$ 1,255,885	\$ 1,430,608	\$ 1,817,655	\$ 1,817,655	\$ 2,061,171
Fringe benefits	488,685	476,867	528,505	645,537	645,537	723,721
Operating costs	916,133	748,205	1,262,712	1,421,630	1,572,803	1,441,570
Capital outlay	166,730	234,984	133,094	135,220	2,763,328	168,000
Debt service-leases	-	-	4,539	-	4,540	-
<b>Total expenditures</b>	<b>\$ 2,932,129</b>	<b>\$ 2,715,941</b>	<b>\$ 3,359,458</b>	<b>\$ 4,020,042</b>	<b>\$ 6,803,863</b>	<b>\$ 4,394,462</b>
Other revenue	-	-	16,687	-	-	-
Sales & service	158,049	89,183	256,710	319,350	319,350	336,850
Proceeds-leases	-	-	13,995	-	-	-
<b>Total revenues</b>	<b>\$ 158,049</b>	<b>\$ 89,183</b>	<b>\$ 287,392</b>	<b>\$ 319,350</b>	<b>\$ 319,350</b>	<b>\$ 336,850</b>
<b>Number of FTE's</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>28.0</b>

## Department Purpose

The Parks & Recreation Department is comprised of 6 divisions: Administration, Park Operations, Athletics, 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 the quality of life for Brunswick County residents.

## Latest Major Accomplishments

- 10 Year Comprehensive Parks Plan/Land Use Plan
- Turf Management plan with Cooperative Extension
- USTA North Carolina 2022 Outstanding Parks & Recreation Department Award
- Dixie Boys Baseball State Champions and World Series Finalist [13-14 YO]
- Dixie Belles Softball State Champions and World Series Finalist [15U]

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 3
  - Work to identify needs and upgrades for selected parks, then with funds from the American Rescue Plan Act of 2021, carry out and complete improvements. (Maintenance).
  - Monitor and grow contracted programs to include new contractors and new programs in 2023. Programs include, but are not limited to, shag, cheerleading, pickleball clinics, tennis lessons.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Expansion of Special Populations programs for youth and adults with IDD that focus on mental and physical health, creativity, and socialization (Special Populations).
  - Expansion of sports and programs offered through Special Olympics Brunswick County at various days, times, and locations to increase year-round involvement (Special Populations).
  - Create a plan and information gathering process to figure out possible additions to adult sports offerings while also trying to figure out how to increase participation with programs currently offered (Athletics).
  - In adding to the quality of life for children and young adults, we will continue focusing on increasing participation in activities and sports by enhanced media presence, whether it be social media, email, or print. We want to focus on maximizing the participation of Brunswick County Youth in Local Programming (Athletics).
  - Offer county-wide opportunities to residents age 50+ that encourage healthy aging, physical activity, mental wellness, and social interaction (Senior 50+ Programs).

## Key Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of Community Involvements (Staff)	48	64	70	90
Number of Recreation Programs Offered	11	81	90	110
Number of New Programs Offered	n/a	20	5	8

Number of Park Inspections Conducted	6	3	6	6
Number of Community Co-Ops/Partners	13	53	70	85
Number of Volunteer Hours	2,786	18,469	20,000	22,000

## Upcoming Opportunities and Challenges

- Redevelopment of Lockwood Folly Park and Northwest District Park.
- Smithville Park Phase 3.
- Hwy 211 Coastal Event Center Property.
- Work on adding Surveillance Cameras at entrances of all County Parks.
- Continue addressing aging items in County Parks.
- Working on addressing items included in the 5-year CIP for four identified parks.



# North Brunswick High School Addition Groundbreaking



**GOVERNMENTAL  
DEBT SERVICE**





## General Debt Service

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Principal	\$ 13,623,304	\$ 12,305,000	\$ 11,045,000	\$ 8,480,000	\$ 8,480,000	\$ 9,960,001
Interest	4,966,906	3,235,904	4,984,090	4,631,134	4,631,134	5,123,266
Advance payment	-	-	10,935,000	-	-	-
Fees and issuance costs	8,120	4,620	71,965	10,000	10,000	10,000
<b>Total expenditures</b>	<b>\$ 18,598,330</b>	<b>\$ 15,545,524</b>	<b>\$ 27,036,055</b>	<b>\$ 13,121,134</b>	<b>\$ 13,121,134</b>	<b>\$ 15,093,267</b>
ARRA stim debt / interest subs	\$ 1,533	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from refunded debt	-	-	11,215,000	-	-	-
<b>Total revenues</b>	<b>\$ 1,533</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## By Function

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Education	\$ 16,673,053	\$ 14,758,090	\$ 26,216,272	\$ 12,530,229	\$ 12,530,229	\$ 14,661,093
Public Safety	452,750	436,500	415,381	398,568	398,568	379,200
Central Services	173,292	-	-	-	-	-
Culture & Recreation	405,315	346,314	332,437	45,214	45,214	42,974
General Government	893,920	4,620	71,965	147,123	147,123	10,000
<b>Total expenditures</b>	<b>\$ 18,598,330</b>	<b>\$ 15,545,524</b>	<b>\$ 27,036,055</b>	<b>\$ 13,121,134</b>	<b>\$ 13,121,134</b>	<b>\$ 15,093,267</b>
ARRA stim debt / interest subs	\$ 1,533	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from refunded debt	-	-	11,215,000	-	-	-
<b>Total revenues</b>	<b>\$ 1,533</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.

In November 2016, voters approved a \$152 million bond referendum as requested by the Board of Education for the school's district-wide deferred maintenance and improvement, technology infrastructure, the need for new and replacement schools, and the addition of an early college and career technical educational building. The County issued the first of three general obligation bonds issues in June 2018 of \$52.95 million and the second issue in July 2020 of \$41.80 million with the first debt service payment in the fiscal year 2020. The County issued the final phase in July 2022 for \$45.8 million, with the first debt service payment in FY 2023.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the County. As of June 2022, the County obtained the following bond ratings:

- Moody's
  - General Obligation Bonds Aaa
  - Limited Obligation Bonds Aa1
  - Revenue Bonds Aa2

- Standard & Poor’s
  - General Obligation Bonds AAA
  - 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, 2023, the outstanding governmental activities principal indebtedness of the County totals \$138,980,000. The budget for governmental activities debt service payments for the FY 2024 totals \$15,093,267.

## Debt Management

### 1. Purpose

The following policy is to provide guidance for the issuance of debt and to ensure the County maintains a prudent debt position. This policy is used in conjunction with the County’s Strategic Plan, operating budget, Capital Improvements Plan, and budget/financial policies. These policy statements guide the issuance and repayment of the debt by way of effective and efficient fiscal management. It provides parameters for issuing and managing debt and for the timing and purpose for which debt may be issued. This policy is intended to provide parameters for debt management allowing for flexibility to respond to unforeseen circumstances and/or opportunities.

### 2. Debt Policy

- The debt shall not be used to finance ongoing operational expenses.
- The maximum term for any debt incurred shall not exceed the useful life of the asset.
- The County will structure the bond issues with level principal amortization to minimize the interest cost over the life of the issue or level amortization to minimize sporadically high annual debt service costs.
- The County shall establish an affordable debt level to preserve credit quality and ensure revenue is available to pay annual debt service. This will be balanced against the County's need to maintain its infrastructure and manage growth.
- The County will strive to maximize the use of pay-as-you-go financing and other alternative sources of funding for capital projects to minimize debt levels.
- Brunswick County will make appropriations in the annual operating budget 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.

### 3. Types and Purposes for Debt Issuance

The County may issue debt to acquire or construct capital assets including land, buildings, machinery, equipment, technology, furniture, fixtures, and any other eligible expenses specifically indicated in the Capital Improvement Plan/Policy. When feasible, debt issuance will be pooled together to minimize issuance expense. The County will prepare and adopt a Capital Improvement Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs. The CIP will also identify all financing sources and the related debt service impact.

Available types of debt instruments are general obligation bonds, revenue bonds, special obligation bonds, certificates of participation/limited obligation bonds, short-term instruments, or installment financing.

#### 4. Debt Limits

The limit for total debt payable from general revenues including capital leases (i.e.: direct debt) in any given budget year should not be in excess of 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.

In addition to these limits, the County will also monitor other debt ratios which are impacted by external factors and economic trends such as Direct and Overall Debt as a Percentage of Assessed Valuation and Direct and Overall Debt per Capita. These ratios will be calculated and reported each year in conjunction with the capital budget process, the annual financial audit, and as needed for fiscal analysis.

#### 5. Debt Issuance Process

The County will use the following methods to sell bonds and installment purchase transactions:

- Fixed rate general obligation bond sales are conducted on a competitive basis by the Local Government Commission (LGC), a division of the Office of the State Treasurer.
- Limited Obligation Bonds, variable rate bonds, revenue and special obligation bonds will be sold on either a competitive or a negotiated basis.
- Refunding transactions will be sold on either a competitive or negotiated basis.
- Bank loans or other financing alternative may be more cost effective than a public issuance in some instances and should be analyzed on a case by case basis. Alternative products such as direct lending by banks are particularly useful for short-term financing needs and may have a variable rate. Covenants that could lead to acceleration of repayment are prohibited and the debt may not be transferred or sold to a third party.
- Leases are a type of financing most appropriate for smaller borrowings mainly because of the low cost of issuance.
- If the cash requirements for capital projects are minimal in any given year, the County may choose not to issue debt but adopt a reimbursement resolution to advance fund up-front project costs and reimburse these costs when financing is in place.

#### 6. Debt Management

- The County will ensure that adequate systems of internal controls exist, to provide reasonable assurance as to compliance with applicable laws, regulations, and covenants associated with outstanding debt.
- The County will manage debt issuance to comply with the adopted debt limits and other financial policies and will evaluate such limits regularly.
- Debt proceeds may be invested before expended for acquiring or constructing the assets they were issued to finance. They are to be invested in accounts separate from general idle cash.
- The County will manage itself with the goal of obtaining the highest credit rating(s) possible.
- The County will consider and evaluate refunding opportunities, usually at the time of issuing new debt, targeting a 3% Net Present Value Savings for each issued series of bonds.

## 7. Continuing Disclosure and Relationships with Other Interested Parties

The County is committed to full and complete primary and secondary financial disclosure to interested parties including state and national regulators as well as those in the underwriting market, institutional investors, rating agencies and other market participants to enhance the marketability of the County's bonds. It will provide on-going disclosure information to established national information repositories and maintain compliance with disclosure standards promulgated by state and national regulatory agencies. The County will maintain good communications with investors and bond rating agencies to inform them about the County's financial position making the County's Annual Comprehensive Financial Report (ACFR), operating and capital improvements Budget and other required documents easily accessible.

## 8. Continuing Disclosure

- The County will maintain a list of continuing disclosure undertakings and related securities and CUSIPS.
- The County will ensure that an adequate process is in place to update and maintaining the list and to monitor/notice material events.
- Brunswick County will maintain 15c2-12 compliance and stay up to date with training and continuing education.

## Schedule of Debt

### Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2023

Bond, LOBs, and Bank Installment Debt Fiscal Year Ended June 30,	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2024	9,205,000	14,312,665	755,000	770,600	9,960,000	15,083,265
2025	9,155,000	13,872,323	-	-	9,155,000	13,872,323
2026	9,115,000	13,442,474	-	-	9,115,000	13,442,474
2027	9,075,000	13,023,327	-	-	9,075,000	13,023,327
2028	9,025,000	12,617,511	-	-	9,025,000	12,617,511
2029	7,410,000	10,659,822	-	-	7,410,000	10,659,822
2030	7,410,000	10,349,598	-	-	7,410,000	10,349,598
2031	7,410,000	10,052,497	-	-	7,410,000	10,052,497
2032	7,400,000	9,743,523	-	-	7,400,000	9,743,523
2033	7,410,000	9,473,997	-	-	7,410,000	9,473,997
2034-2038	35,440,000	41,766,625	-	-	35,440,000	41,766,625
2039-2043	20,170,000	21,542,130	-	-	20,170,000	21,542,130
<b>Total Bonded Debt</b>	<b>138,225,000</b>	<b>180,856,492</b>	<b>755,000</b>	<b>770,600</b>	<b>138,980,000</b>	<b>181,627,092</b>

## Legal Debt Margin

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### Computation of Legal Debt Margin

June 30, 2023

Assessed value of taxable property	\$32,970,589,234
	<u>          x 0.08</u>
Debt limit 8% of assessed value	\$2,637,647,139
Gross debt:	
Total bonded debt	\$393,365,000
Total limited obligation debt	15,215,000
Total capital lease	<u>7,459,760</u>
Gross debt	\$416,039,760
Less: water and sewer bonds	<u>\$275,084,760</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$140,955,000</u>
Legal debt margin	<u>\$2,496,692,139</u>

Sheriff's Office



# SPECIAL REVENUE FUNDS





## Emergency Telephone System Fund

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### Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Operating costs	\$ 426,304	\$ 388,022	\$ 529,468	\$ 530,848	\$ 535,574	\$ 499,548
Capital outlay	-	168,292	150,408	-	1,410,664	692,500
Debt service-SBITA	-	-	-	-	41,973	-
	-	-	-	-	40,345	-
<b>Total expenditures</b>	<b>\$ 426,304</b>	<b>\$ 556,314</b>	<b>\$ 679,876</b>	<b>\$ 530,848</b>	<b>\$ 2,028,556</b>	<b>\$ 1,192,048</b>
Restricted intergovernmental	\$ 757,913	\$ 799,291	\$ 408,866	\$ 406,749	\$ 406,749	\$ 498,026
911 center consolidation grant	-	-	-	-	238,722	-
Investment earnings	11,292	1,295	1,549	-	-	-
SBITA proceeds	-	-	-	-	156,006	-
Fund balance appropriated	-	-	-	124,099	1,208,971	694,022
Transfer from General Fund	-	145,288	5,280	-	18,108	-

### Department Purpose

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$0.55 for each connection. Providers, both wireline and wireless, will collect these fees and remit them to the North Carolina 911 Board for administration. Funds must be used to maintain or enhance the County's 911 system. The majority of funds pay for the processing of 911 calls, while the remaining funds are used for system improvements.

# Register of Deeds Technology Enhancement Fund

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## Department Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 72,436	\$ 75,473	\$ 80,089	\$ 85,950	\$ 85,950	\$ 90,060
Fringe benefits	24,350	26,007	28,049	30,585	30,585	32,717
Operating costs	53,224	47,937	52,726	112,000	114,166	109,200
<b>Total expenditures</b>	<b>\$ 150,010</b>	<b>\$ 149,417</b>	<b>\$ 160,864</b>	<b>\$ 228,535</b>	<b>\$ 230,701</b>	<b>\$ 231,977</b>
Restricted intergovernmental	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,166	\$ -
Permits and fees	189,658	279,279	239,243	201,000	201,000	171,000
Investment earnings	8,901	823	1,121	5,000	5,000	10,000
Fund balance appropriated	-	-	-	22,535	22,535	50,977
<b>Total revenues</b>	<b>\$ 198,559</b>	<b>\$ 280,102</b>	<b>\$ 242,364</b>	<b>\$ 228,535</b>	<b>\$ 230,701</b>	<b>\$ 231,977</b>
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

## Department Purpose

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

Public Utilities



# ENTERPRISE FUNDS





## Public Utilities

John Nichols, PE, CPESC

250 Grey Water Road NE, Supply, NC 28462  
PO Box 249, Bolivia, NC 28422 (910) 253-2657

### Department Summary

#### Water Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 4,980,849	\$ 5,147,321	\$ 5,403,849	\$ 6,718,404	\$ 6,624,509	\$ 7,577,862
Fringe benefits	2,292,685	2,434,496	2,564,753	3,148,815	3,184,941	3,708,166
Operating costs	10,299,920	10,431,340	13,411,461	11,513,015	14,563,316	13,362,951
Capital outlay	3,970,616	1,332,423	4,018,506	2,091,000	5,289,958	2,692,286
Debt service	3,008,436	2,216,811	3,174,738	11,951,154	11,951,154	11,954,906
Debt service-leases	-	-	52,648	-	54,357	-
Debt service-SBITA	-	-	-	-	24,300	-
Transfer to other funds	2,780,000	920,580	7,861,000	1,000,000	7,500,000	-
Claims settlement	-	4,471,457	147,382	-	-	-
<b>Total expenditures</b>	<b>\$ 27,332,506</b>	<b>\$ 26,954,428</b>	<b>\$ 36,634,337</b>	<b>\$ 36,422,388</b>	<b>\$ 49,192,535</b>	<b>\$ 39,296,171</b>
Restricted intergovernmental	2,647,094	81,663	22,738	-	-	-
Sales and service	26,938,083	29,633,015	37,572,387	34,108,725	40,916,358	36,875,898
Investment earnings	319,835	33,656	46,128	40,000	1,081,545	650,000
Other revenue	895,434	743,270	3,351,407	860,917	2,912,969	1,027,233
Lease proceeds	-	-	1,798,160	-	28,884	-
SBITA proceeds	-	-	-	-	79,404	-
Issuance of long-term debt	783,924	-	-	-	-	-
Fund balance appropriated	-	-	-	1,412,746	4,173,375	743,040
Transfer from other funds	246,850	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 31,831,220</b>	<b>\$ 30,491,604</b>	<b>\$ 42,790,820</b>	<b>\$ 36,422,388</b>	<b>\$ 49,192,535</b>	<b>\$ 39,296,171</b>
<b>Number of FTE's</b>	<b>92.75</b>	<b>93.00</b>	<b>94.75</b>	<b>99.75</b>	<b>108.75</b>	<b>114.75</b>

## Wastewater Fund

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Salaries	\$ 2,883,904	\$ 2,888,789	\$ 3,002,863	\$ 4,169,036	\$ 4,006,026	\$ 4,324,054
Fringe benefits	1,271,696	1,308,719	1,391,379	1,953,046	1,924,311	2,125,341
Operating costs	6,096,839	6,611,306	6,777,034	7,187,638	8,527,635	8,006,937
Capital outlay	4,919,455	2,747,366	3,692,439	3,956,250	8,342,011	5,269,000
Debt service	29,771,424	16,983,061	15,049,801	12,852,460	12,852,460	12,189,438
Debt service-SBITA	-	-	-	-	8,100	-
Transfer to other funds	1,239,512	618,809	6,667,143	372,000	4,704,460	1,005,604
Claims settlement	-	10,291,934	339,227	-	-	-
<b>Total expenditures</b>	<b>\$ 46,182,830</b>	<b>\$ 41,449,984</b>	<b>\$ 36,919,886</b>	<b>\$ 30,490,430</b>	<b>\$ 40,365,003</b>	<b>\$ 32,920,374</b>
Restricted intergovernmental	734,523	25,254	2,670	-	-	-
Sales and service	29,958,550	37,123,956	41,792,865	29,057,700	30,245,700	30,733,374
Investment earnings	293,843	23,804	38,187	20,000	839,000	485,000
Other revenue	706,090	300,541	(230,894)	240,000	255,889	-
SBITA proceeds	-	-	-	-	26,468	-
Issuance of long-term debt	15,499,155	-	-	-	-	-
Fund balance appropriated	-	-	-	762,230	8,505,893	-
Transfer from other funds	392,297	1,128,000	501,988	410,500	492,053	1,702,000
<b>Total revenues</b>	<b>\$ 47,584,458</b>	<b>\$ 38,601,555</b>	<b>\$ 42,104,816</b>	<b>\$ 30,490,430</b>	<b>\$ 40,365,003</b>	<b>\$ 32,920,374</b>
<b>Number of FTE's</b>	<b>53.25</b>	<b>54.00</b>	<b>59.25</b>	<b>68.25</b>	<b>68.25</b>	<b>68.25</b>

## Department Purpose

Provide quality potable water treatment and distribution, wastewater treatment and collection, and transmission for all Brunswick County retail customers, Brunswick County wholesale customers, and Brunswick County industrial customers in an efficient and economical manner.

## Latest Major Accomplishments

- As of June 2022, Brunswick County is serving 50,095 retail water customers and 23,624 retail sewer customers.
- Facilitated plan to merge two municipal customers into the County's system.
- Negotiated new industrial water agreement with Archer Daniels Midland.
- Completed sewer pump station infrastructure to serve the 74/76 Industrial Parks.
- Logged over 13,000 work orders completed.
- Received more than 15,500 customer phone calls in FY22.
- The Water Treatment Division has maintained water service through several shutdowns necessary for the water treatment plant Low Pressure Reverse Osmosis construction.
- The Water Treatment Division had four staff members attain new certifications in their field.
- The Northwest WTP attained Area Wide Optimization Program recognition in November 2022.
- Redrilled rehabbed three existing wells at the 211 WTP Wellfield to increase raw water capacity.
- Completed installation of three sewer collection system odor control units (Saint James Fire Station, Holden Beach, Boones Neck) in highly developed areas to prevent odor and corrosion of equipment.

- Assigned and dedicated a Collections Division employee to full time repair/rehabilitation of residential grinders which has reduced the backlog of inoperable pumps from an average of over 90 units to less than 10 units, on any given day.
- The Sewer Collections Division is providing ongoing customer support and maintenance to over 11,000 simplex grinder stations and 165 major pump stations.
- Through implementation of a dedicated Air Release Valve and Valve exercising crew, preventive maintenance has reduced pump run times and increased pumping efficiencies.
- Completed Sewer Master Plan to provide CIP project planning for 20-year period.
- Completed Shallotte Transmission Main Project that provides redundant water transmission capability from around the Town of Shallotte to the south end of the County as well as additional capacity.
- Began construction project on the Utility Operations Center expansion that will provide approximately 6,000 square feet of office space.
- Completed raw water line repair at Black Rock Road.
- Managed over \$400,000 in on-call engineering task orders.
- Submitted applications for over \$6 million in Grant Appropriations funding.
- Began design work on approximately \$7 million in ARPA funded projects.
- Completed design and bid the 0.75 MGD Mulberry Branch WWTP for the Town of Southport.
- Began design phase for almost \$5 million in grant funded projects to repair Navassa water and sewer systems.
- In conjunction with IT, successfully decommissioned 2012 UTLISRV server and the transitioned users from local file access to utilization of Laserfiche as our data repository.
- The successful implementation of the wallboard/digital display in UOC Training room to provide a modern platform for data dissemination and training.
- Successfully created new GIS feature - Gravity Sewer Cleanout, using Utility Billing data and developed workflow to create new services so that GIS features sync to Lucity asset registry so work can be performed and tracked.
- Minimized stock outs despite supply chain issues.
- Conducted eight facilities safety audits ensuring OSHA, NFPA and applicable state and federal standards are being met.
- Held Safety Standdown quarterly luncheons.
- Hired an accredited Safety Officer.
- Developed weekly checklists for operators' vehicles and added quarterly checks by supervisors.
- Completed six continuing education classes for staff.
- After considerable effort, achieved the necessary staffing requirements at our West Brunswick Wastewater Treatment Plant. The West Brunswick Wastewater Treatment Plant facility had been operating for some time without a Chief Operator and the necessary operations staff to meet the goals for effective operations and maintenance and employee safety. Hiring of additional employees was approved in the FY23 budget and all positions have been recently filled. Staff are now well positioned to meet the demands of operation and maintenance of a complex treatment and disposal system.
- Completed construction and began operation of the expanded 4.975 MGD facility during the existing fiscal year to meet the growth demands within the corridor. Additionally, an RFQ was developed, and a consultant chosen (McKim & Creed) for the next logical expansion to 7.475 MGD of capacity. Scoping for the project is expected to be completed in January 2023, followed by design and construction of both plant and transmission improvements.
- After design and bidding, Harper Construction has begun improvements at the Sea Trail WWTP main influent pump station wet well. This project was designed and bid to improve efficiency of wastewater

routing and deteriorating conditions at the subject facility. This project is scheduled for completion by the end of the FY23 budget year.

- Completed permitting and design of Ocean Ridge Reclaimed Water Main which extends reclaimed water to both Ocean Ridge and the Old Georgetown Road corridor which provides alternative means of disposal at the existing Ocean Isle Beach facility spray fields finalized design, permitting, and bid of the 0.75 MGD Mulberry Branch Wastewater Treatment Plant, an expansion of the West Brunswick Regional Wastewater Treatment Plant system, which secures the needed capacity for the Town of Southport.
- Continued exploration of effluent disposal options, by identifying and performing feasibility studies on additional parcels for effluent disposal.
- Successfully bid and contracted with a reliable, effective biosolids management firm to ensure all wastewater facilities meet their biosolids disposal needs.
- Locating staff has processed over 27,000 locate requests without a major sewer line or water line break that could be assessed to incompetent line location indication.
- Tackled supply chain issues and reduced Grinder install lead times.
- 1,700 new residential water meters installed.
- 1,133 Backflow preventers inspected, and new irrigation water meters installed.
- 376 Split irrigations installed (Double Boxes).
- Responded to >1,040 reported leaks.
- Replaced >30 faulty, outdated, or damaged 2" commercial meters.
- Replaced over 500 faulty, outdated, or damaged residential meters.
- Replaced and/or upgraded five Large Wholesale/ Industrial/ Commercial water meters (Southport #3, Caswell Coast Guard Station, St. James Marina, KOA, Duke Const. Entrance).
- Serviced four altitude valves at elevated water storage tanks (Ocean Isle Beach Bricklanding, & Ocean Isle Beach store side, Boiling Spring Lakes, Archer Daniels Midland (ADM)).
- Removed and Abandoned Cogentrix 8" Industrial meter.
- >100 Fire Hydrants repaired, and 7 Hydrants replaced.
- One Booster Pump and one motor repaired and/or replaced (BPS8 and BPS6).
- Hired a new Lead & Copper Program Manager, and three new Distribution Mechanics to address the meter installation backlog and reduce lead times.
- Added New AMI base station at BPS 9 in Bolivia and new AMI collector at The Bluffs.

## Goals and Objectives:



### ECONOMIC DEVELOPMENT

- Commissioner Objective 2
  - Continue to support Brunswick BID by providing utility-specific information for potential economic development projects and by seeking grant support for utility infrastructure to serve the 74/76 Industrial Park sites.



## EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Implement a study to review the Utilities existing technology applications and develop a technology master plan to identify potential new technologies to increase efficiency, improve data accuracy and reportability and lead the Utility into the future.
  - Reduce backlog time for grinder installations and meter installations to three weeks or less by using Key Performance Indicator statistics to better manager manpower needs throughout the organization.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Ensure proactive, environmentally responsible expansion of wastewater treatment facilities to meet the needs of an expanding population by utilizing updated sewer master plan, CIP, and grant funding opportunities.
  - Begin construction of the Mulberry Branch Wastewater Treatment Plant in FY23.
  - Northeast Brunswick Regional Wastewater Treatment Plant: Design in FY23/FY24 a 2.5 mgd wastewater expansion to the Northeast WWTP to bring capacity to 7.475 mgd per participant request.
  - Ocean Isle Beach Wastewater Treatment Plant: Design in FY23/FY24 a 2.0 MGD expansion of the existing facility.
  - Update Reuse ordinance and standard specifications in compliance with NCAC 02T and 02U rules to encourage new development to install reuse systems during initial development. This will reduce the amount of potable water used for irrigation and provide a sustainable means for effluent disposal.
  - Effluent Disposal: Explore and initiate additional effluent disposal options to meet current and future wastewater needs.
  - Adjust capital recovery fees to meet revenue requirements for expanded water and wastewater capacity.
  - Complete implementation of Lucity CMMS system for remaining divisions to include workflow development and reporting that will ultimately provide accurate man-hours, equipment, and overall accurate costs of service. Explore opportunities to integrate Lucity with the WASP warehouse software.
  - Ensure water quantity is available to meet customer needs by assisting contractor to find remedies to meet the Northwest Water Treatment Plant expansion construction schedule.
  - Protect the 211 Water Treatment Plant wells and aquifer by implementing a Wellhead Protection Overlay District.
  - Initiate design in FY 24 of a Biosolids Processing Facility to thicken the Class A biosolids at the West Brunswick WWTP and provide a storage facility to allow storage of biosolids during prolonged periods of wet weather or until conditions are favorable for land application.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Develop an effective Lead and Copper Service Replacement Program (LSLR) which is an EPA mandate. A tiered strategy over the next several years is recommended to meet the following requirements:
    - Step 1 – Build a team to develop a strategy for identification of LSLR inventory requirements (selection/hiring of consultant and hiring of County employee to identify means for compilation of service line inventory), and begin development of educational material, to include updating of website and notification requirements under the new rule.
    - Step 2 – Begin compiling service line inventory database, prioritize and present recommendations for LSLR replacement costs, materials needed to be ordered, begin sampling protocol, identify additional staffing needs to meet program requirements, aggressive public notice/education tactics, and overall roll out of program. Develop strategies for determining unknown service lines, procedures to replace lead lines, and quickly inform and schedule customers.
    - Step 3 – Implement SOPs developed to meet requirements of the program, hiring of either additional staff or contractors, and begin replacement of LSLR (3% of system/yr.) to meet compliance schedule (October 16, 2024).

### Key Performance Measures

Instrumentation & Electrical Division	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Number of RTU sites maintained	258	265	290	300
Number of generator sites maintained	247	265	290	300
Work orders completed per full-time employee	275	76	190	170
Average Hours to Complete Work Order	7.5	10.6	10.5	12
<b>Water Distribution</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Target</b>
Miles of Water Line Maintained	1,113	1,128	1,160	1,220
Number of Meters Read by AMI	60,326	61,355	>65,000	>69,000

New Meter Install (No Tap)	2,181	2,833	3,800	4,300
Number of Large Meters (>2") Maintained	56	56	53	50
Number of Large Meters (>2") Replaced	3	3	3	3
Number of Rereads per/month	<1,260	<1,200	<1,100	<1,050
Percentage of Rereads per/month	2.1%	1.7%	2.4%	1.5%
Gallons of Water used to Flush Tanks per/yr.	6,440,000	4,575,000	2,500,000	1,750,000

Construction Division	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Locate Processed	21,412	26,055	27,000	28,500
Water Taps Installed Long Side	200	120	268	275
Water Taps Installed Short Side	204	149	256	275
Total Water Taps Installed	404	269	524	550
Grinder Station Installs	681	631	850	900
Main Line Water Repairs	76	75	7	50
Force Main repair	18	35	40	25
Gravity Taps Installed	24	6	12	15
Average Time to Install Water Tap	15	15	8	6
Average Time to Submit for NCDOT Encroachment	20	20	20	20
Average Time to Install a Grinder	20	20	6	4

Safety	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
FMSCA trainings for CDL licensure	N/A	0	6	8
Inspections of field service crews to ensure safety policies and standards are being met	N/A	24	30	36
<b>Sewer Collections Division</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Target</b>
Feet of Gravity Sewer Cleaned	72,223	81,154	84,058	84,764
Number of County-Maintained Sewer Pump Stations	159	162	165	181
Feet of Vacuum Sewer Maintained	110,114	110,114	110,114	110,114
Number of Valves Exercised	10	250	350	350
Number of ARV's Maintained	25	25	44	60
Feet of Sewer Lines Maintained (Gravity, Force, LP, Effluent)	3,518,647	3,593,998	3,624,367	3,654,933
Grinder startups (from Lucity) (Growth and Sustainability)	632	711	850	850
<b>Wastewater Treatment Division</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Target</b>
Gallons Treated in MG	2,819.00	2,538.00	2,810.00	3,047.00
Cost per 1000 gallons	\$2.44	\$2.44	\$2.22	\$2.20
DMR Compliance	99.51%	99.51%	88.64%	99.9%
<b>Northwest Water Treatment Plant Division</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Target</b>
Number of Vacancies	2	3	1	0

Number of days with NTU less than 0.2	362	363	363	365
Cost Per 1,000 gallons	\$0.963	\$1.128	\$1.01	\$1.18
Total Gallons Treated (Billion gallons)	4.991	5.215	5.077	5.12

211 Water Treatment Plant Division	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Total Gallons Treated (Billion gallons)	1.201	1.299	1.2	1.2
Number of days with NTU less than .2	276	200	250	250
Number of Vacancies	1	1	0	0
Cost per 1,000 gallons	\$2.17	\$1.81	\$2.40	\$2.25

King's Bluff	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Total Gallons Pumped (billion gallons)	10.938	12.347	12.328	12.0
Number of Outages (Electrical)	0	2	0	0
Cost Per 1,000 gallons	\$0.032	\$0.236	\$0.044	\$0.045

## Upcoming Opportunities and Challenges

- Wastewater Treatment Capacity – Ensuring the County’s ability to continue to treat increasing wastewater flows while maintaining compliance with all NCDEQ requirements has been challenging due to the unprecedented growth within Brunswick County. Expansion of existing treatment facilities and the addition of new wastewater treatment facilities will be required to ensure continued safe and cost-effective treatment of the increasing wastewater demand. Growth projections indicate that expansions at the Northeast Brunswick Water Reclamation Facility and an expansion on the south end of the county must begin design now in order to meet needs within the next five years. Master plan projections are based on historic growth patterns, known large scale residential development projects currently in the approval process, and estimated wholesale customer growth. These projects will increase the County’s overall treatment capacity by approximately 5 million gallons a day. If current trends continue, additional expansions to the treatment facilities would also need to be completed within 10 years. Due to the

current permitting environment, complexity of the project, and supply-chain issues, projects of this nature typically require two years for design and permitting and another three years for construction, accentuating the need for immediate action. Additionally, labor shortages, supply-chain issues, contractor/engineer shortages due to ARPA funding, and inflation have led to unprecedented cost escalations. Ensuring that the appropriate level of System Development Charges are being assessed will be of paramount importance to ensuring adequate revenues to support new growth. The Mulberry Branch Project should be funded and constructed as soon as possible to avoid the potential for building moratoriums.

- Staffing – An Operational Assessment was completed that highlighted the need for additional professional staffing to support our Asset Management and Capital Improvement Programs. The recruitment of these positions at the approved grades and salaries has to date, not yielded qualified candidates. The Operational Assessment highlighted the need for a fully functioning Asset Management and Work Order Program to appropriately assess the performance of the utility using Key Performance Indicators (KPI). Additionally, the Instrumentation and Electrical Division continue to add responsibility for generator maintenance from other departments (Operational Services, Emergency Services, Sheriff’s Department) while overseeing the entire SCADA (Supervisory Control and Data Acquisition) system with only one dedicated SCADA employee. Significant steps have been taken in the current fiscal year to provide sufficient operations and maintenance staffing as well as pay equity for these positions. However, the staffing in Asset Management, Capital Improvement, and I&E is necessary to reduce employee “burnout” and to meet the needs of the growing populations. Succession Planning is also an issue that needs to be addressed for the long-term health of the utility.
- Effluent Disposal/Beneficial Reuse – Ensuring reliable effluent disposal options for both existing and expanded WWTF’s is a priority in order to meet wastewater demands. Wet weather (Hurricanes, Tropical Systems) during peak seasons or heavy rain during the winter severely impedes the system’s ability to dispose of wastewater effluent in accordance with NCDEQ requirements. One of the most significant means for effluent disposal is on golf courses (St James, Winding River, Sea Trail). However, immediately following these wet weather events and sometimes months later, there is no demand for reuse water to be used for irrigation because the courses are often already wet and cannot accept water on the fairways. When this occurs, staff are then limited to disposal on dedicated spray irrigation or infiltration basins that have been similarly “wetted” during these events. Exploring additional avenues for reuse water disposal to meet existing demands and to meet expansion needs is paramount to effectively treating and disposing of wastewater effluent. These may include ways to partner with agriculture and industrial sites along the existing effluent main corridors. Changes to development standards (to promote reuse water for irrigation) will be pivotal in ensuring disposal needs are met throughout the year regardless of weather. New development within reasonable proximity to the reuse system should install reuse piping during initial development.
- Sludge Disposal – Water and wastewater sludge is a by-product of the treatment process that has been put to beneficial use for years as a fertilizer and soil amendment. However, concerns with PFAS in the biosolids, fewer local sites to discharge to as the area urbanizes, additional competition from other utilities for available sites, protracted wet conditions due to Hurricanes, and annual rainfall in excess of typical values has made it difficult to dispose of wastewater sludge. Development of additional County-owned sites and storage facilities will be required in order to meet the needs of the additional sludge disposal required due to increased wastewater demands.
- Lead & Copper Rule – Implementing new regulatory requirements mandated by EPA to the Lead & Copper Rules will greatly increase monitoring requirements, staffing requirements, and funding needs. The EPA has mandated that within 3 years, an inventory database of utility-owned service lines and customer service line material will need to be established and made available on-line to the public and must include an interactive map. The data base will be required to be updated annually. Customers found to have lead

service lines or customer lines must be notified within 30 days of completion of the inventory. The materials of all utility-owned and/or customer-owned water service lines must be identified on the inventory. Lines that are known to be lead/copper must be replaced. If the material of a service line is unknown, the rule requires that it be treated as a lead service line, so an extensive verification process using installation records, construction records, plumbing permits, building/code enforcement records, utility specifications, tax records, and in some cases, visual inspection (digging it up) will be required. Although the rule requires the customer to bear the cost of replacing their own lead service lines, each utility is encouraged to offer to replace them at the customer's cost or offer funding (a loan) for the customer to have it replaced. Funding and loan program options will need to be researched to determine the best strategies and mechanisms. Compelling the property owner to pay for the replacement will be a challenge. During the annual sampling program, if a sample indicates high levels of lead, immediate notification, education, and additional sampling is required, along with follow-up sampling and assisting customers in "finding and fixing" their lead problem (even if no lead service lines are present). Public education in the form of web site FAQ's, public notices, emails, and annual mailers and/or fliers will be mandatory. Initial sampling will double what is required now and follow up sampling, where needed, is expected to triple. Utilities will also be responsible for sampling of public and private schools and childcare facilities. Additionally, each year the utility must replace 3% of the identified lead service lines in the inventory.

## Water Debt Service

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	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Principal	\$ 1,278,275	\$ 1,324,462	\$ 1,865,572	\$ 4,941,828	\$ 4,941,828	\$ 5,098,738
Interest	952,138	892,349	1,309,166	7,009,326	7,009,326	6,856,168
Other fees	6,646	1,120	2,870	4,000	4,000	4,000
<b>Total expenditures</b>	<b>\$ 2,237,059</b>	<b>\$ 2,217,931</b>	<b>\$ 3,177,608</b>	<b>\$ 11,955,154</b>	<b>\$ 11,955,154</b>	<b>\$ 11,958,906</b>

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.

Debt service increased \$3,752 or 0.03 percent due to the June 2020 issuance of Revenue Bonds for the construction of the Northwest Plant expansion and Reverse Osmosis Treatment which had a capitalized construction period with debt service payments beginning in 2023 at \$8,359,250.

## Wastewater Debt Service

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved Budget	FY 2023 Current Budget	FY 2024 Approved Budget
Principal	\$ 10,499,225	\$ 12,391,785	\$ 10,917,998	\$ 9,093,811	\$ 9,093,811	\$ 8,745,085
Interest	3,889,717	4,591,276	4,131,803	3,758,649	3,758,649	3,444,353
Other fees	110,058	11,318	10,833	18,500	18,500	18,500
<b>Total expenditures</b>	<b>\$ 14,499,000</b>	<b>\$ 16,994,379</b>	<b>\$ 15,060,634</b>	<b>\$ 12,870,960</b>	<b>\$ 12,870,960</b>	<b>\$ 12,207,938</b>
ARRA Stim Debt / Interest Subs	31,775	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 31,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 wastewater fund debt.

Debt service decreased by \$663,022 or 5.15 percent due to the final payments of the 2003 SRF in 2023 for the Northeast Plant and 2012C in early 2024 for the Northeast Plant.

# Schedule of Debt

## Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2023

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal & Interest	Principal	Principal & Interest	Principal	Principal & Interest
2024	5,098,738	11,954,904	8,745,084	12,189,433	13,843,822	24,144,338
2025	5,184,616	11,787,959	8,361,041	11,491,375	13,545,657	23,279,334
2026	5,424,017	11,770,266	8,617,972	11,440,288	14,041,989	23,210,554
2027	5,693,279	11,770,569	7,178,159	9,679,523	12,871,438	21,450,092
2028	5,598,421	11,393,219	7,453,017	9,655,964	13,051,438	21,049,183
2029	5,365,000	10,899,769	7,661,438	9,613,182	13,026,438	20,512,951
2030	5,635,000	10,903,869	5,916,436	7,544,784	11,551,436	18,448,653
2031	5,915,000	10,905,819	6,144,386	7,497,449	12,059,386	18,403,268
2032	5,910,000	10,607,569	2,589,386	3,644,715	8,499,386	14,252,283
2033	6,195,000	10,612,400	2,694,386	3,647,255	8,889,386	14,259,655
2034-2038	34,570,000	53,051,713	15,044,386	18,111,083	49,614,386	71,162,795
2039-2043	38,030,000	50,656,200	6,885,000	7,235,500	44,915,000	57,891,700
2044-2048	42,375,000	49,080,300	-	-	42,375,000	49,080,300
2049-2053	18,775,000	19,624,000	-	-	18,775,000	19,624,000
<b>Total Bonded Debt</b>	<b>189,769,071</b>	<b>285,018,555</b>	<b>87,290,689</b>	<b>111,750,552</b>	<b>277,059,760</b>	<b>396,769,107</b>



# CAPITAL IMPROVEMENT PLAN





## **Capital Budget Process**

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The County's long-term capital improvement plan involves a needs assessment, cost estimation and prioritization.

### **Comprehensive Master Planning**

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs are determined through an in-depth process of enrollment estimates, program evaluation, and costs. The Community College Board of Trustees presents the list of identified needs to the commissioners each year. The public 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 and various government partners review the enterprise capital needs and 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 to the County Manager and Finance Officer.

### **Project Prioritization**

Capital Improvement Plan meetings are held to evaluate project requests. Departments are required to identify and submit their requests to the review team which includes staff from Operations, Engineering, Finance, and Management. A recommendation based on Strategic Goals alignment, infrastructure needs, financial feasibility, and operating impacts are compiled into a preliminary Capital Improvement Plan which is submitted to the County Commissioners. This recommended plan, prioritized based on the below criteria, is presented during their annual Goal Setting and Budget retreat held in January/February of each year. Presentations are made to the commissioners for each capital need to be identified.

Projects are prioritized based on the following ranked goals:

1. Ensure life, safety, and 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 before June 30<sup>th</sup> 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 a 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 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 which are supported by water and Sewer system development fees (See Debt Service Sections for planned debt pages 185, 204, and 205).

In the Fiscal year 2024, transfer to governmental and school capital project funds from the general fund is \$11,286,608 and transfer to the wastewater capital projects fund from the wastewater fund is \$1,005,604.

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 AAA bond rating for general obligation and AA+ rating for limited obligation bonds, 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.

The Public Schools, Community College, and Brunswick County Airport are separate entities, and the capital project process is separate from the County but is included in the 5-Year Capital Improvement Plan.

## Capital Projects by Function

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Capital Projects by function included in the Capital Improvement Plan:

### Environmental Protection

#### Construction & Demolition Landfill Closure Project

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Operation Services Director	FY 2024 Costs:	\$8,158,467
Responsible Department:	Operation Services	FY 2025-2028 Costs:	\$2,485,888

**Project Description:**

The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. There are state regulations and requirements on closing a landfill. Dewberry Engineers 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 \$185,000 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete. This post closure cost estimate is required by the state, but as the MSW portion of the landfill has been closed since 1998, these costs are already built into the operating budget and should only increase with inflation. The county will transition from post closure care of the MSW portion into a new 30 year period of post closure care for the C&D portion at the time of closure.

**Justification:**

State requires closure of landfills no longer receiving waste. If the new transfer station is completed as expected in FY23, then the remaining landfill space can be reserved for future disaster debris needs. However, the state may require the partial closing of the landfill in the areas that have reached the ultimate permitted airspace.

**Impact if Cancelled or Delayed:**

The state will impose fines and violations.

**How Project Impacts Operating Budget:**

After discussions with the landfill engineers, Dewberry, it was decided to remove the increase to operating costs previously shown. This amount was previously shown as the state required an estimate for post closure costs with the annual requirement to update financial assurance documents. This post closure care has been occurring since the MSW section was closed and should not increase significantly with the phased closure of the remaining C&D sections. Post closure care consists of mowing, ground water monitoring, gas well monitoring, and maintenance/repair of slopes or leachate break throughs as needed.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Operating Costs	\$-	\$-	\$185,000	\$185,000	\$185,000

### Central Services

#### Covered Equipment Storage

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Operations Services Director	FY 2024 Costs:	\$85,388
Responsible Department:	Operation Services	FY 2025-2028 Costs:	\$939,263

**Project Description:**

The covered equipment storage facility would be a 4,500 sq ft carport type structure located in the Operation Services/Fleet Services area and shared by both departments. This was identified in the Brunswick County Government Complex Master Plan as part of the Maintenance Yard Improvements scheduled for Phase X, which is independent from other phases.

**Justification:**

Keeping equipment under cover offers more protection from the environment and allows the equipment to be serviced during bad weather. This would extend the life of the equipment and offers more protection to staff working on the equipment.

**Impact if Cancelled or Delayed:**

Equipment will continue to be stored in the open and limitations on servicing will be weather dependent as some large equipment does not fit into the current service bays.

**How Project Impacts Operating Budget:**

No utilities will be needed with the covered equipment storage facility; therefore, no additional operating costs are expected.

**Warehouse Mezzanine & Expansion**

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Operations Services Director	FY 2024 Costs:	\$51,000
Responsible Department:	Operation Services	FY 2025-2028 Costs:	\$3,049,983

**Project Description:**

The warehouse mezzanine would add 6,000 sq ft to the existing warehouse by adding a second floor and elevator inside the hi-bay area of the warehouse. The second phase is an expansion on the existing warehouse that will add 5,000 sq ft with a new ramp and covered loading dock. The current warehouse is 9,700 sq ft.

**Justification:**

The county always has a need for storage and the existing warehouse has been at capacity for many years now. These options would allow the county to significantly increase the storage capacity available.

**Impact if Cancelled or Delayed:**

The county will have to find additional storage for departments off site and possibly rent or purchase additional storage spaces.

**How Project Impacts Operating Budget:**

For the mezzanine and elevator phase additional electricity for the elevator is the only expected increase to the operating budget and it should be negligible and able to be absorbed. For the expansion, electrical cost should be the only increase to the operating budget.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Operating Costs	\$-	\$-	\$-	\$2,500	\$5,000

# Culture and Recreation

## Waccamaw Multiuse Facility Building

Project Type:	Capital Improvement	Prior 2024 Costs:	\$355,800
Project Manager:	Engineering Director	FY 2024 Costs:	\$4,644,200
Responsible Department:	Engineering	FY 2025-2028 Costs:	\$-

**Project Description:**

Design and construction of a single-story multiuse building adjacent to Waccamaw Park on an eight-acre parcel owned by Brunswick County. The building will house Brunswick Senior Resources, Brunswick County EMS, and Brunswick County Sheriff Office. The site has county water available. An onsite septic system will be required for the facility. The location is adjacent to Waccamaw Park and Waccamaw School.

**Justification:**

The Waccamaw community area is geographically distant from Highway 17 and Shallotte with limited facilities for the population and long response times of emergency services. This multiuse facility will provide the community with local offices of the sheriff and EMS thereby reducing emergency response times. The facility will also provide BSRI services such as meals, activities, counseling, etc. for the community.

**Impact if Cancelled or Delayed:**

Decreased level of service to the Waccamaw community

**How Project Impacts Operating Budget:**

This building will have reoccurring costs like utilities (water, power, phone, internet) and office supplies.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Operating Costs	\$-	\$37,500	\$38,500	\$39,500	\$40,500

## Smithville Park

Project Type:	Capital Improvement	Prior 2024 Costs:	\$44,500
Project Manager:	Parks & Recreation Director	FY 2024 Costs:	\$2,085,500
Responsible Department:	Parks & Recreation	FY 2025-2028 Costs:	\$-

**Project Description:**

Phase Three development will include existing soccer field turf improvements with irrigation and sport field lighting, existing baseball field turf improvements and irrigation system, trail & sidewalks, picnic shelter, fencing and improvements to existing parking lot, and Press boxes.

**Justification:**

This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) Records indicate that Smithville Park was constructed in 1984, making the park 37 years old. Such renovation would be a quality recreational use of a key component to our park infrastructure. Over the last couple of years staff has worked on adding items from phase two and three in house.

**Impact if Cancelled or Delayed:**

Park is presently operating and being maintained to a standard level.

**How Project Impacts Operating Budget:**

With the development of this project a part-time (999) staff will be needed to keep up with the grounds. There will also be additional normal operational costs for the reoccurring essential items: turf management products, toiletries and building supplies.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$12,000	\$12,000	\$12,000	\$12,000
Operating Costs	\$-	\$10,000	\$10,000	\$10,000	\$10,000

**Lockwood Folly Park**

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Parks & Recreation Director	FY 2024 Costs:	\$-
Responsible Department:	Parks & Recreation	FY 2025-2028 Costs:	\$3,800,000

**Project Description:**

After the planned 10-year land use/master plan in 2020, the county will move forward with park renovations. Currently planned is the Lockwood Folly Park, 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, this project will create a site-specific master plan with the use of additional land. The main aspect of this renovation is to upgrade some existing aging facilities and bring the park up to code regarding ADA compliance.

**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 (2020), which is the plan of the Parks & Recreation Staff. Records indicate that Lockwood Folly Park was constructed in 1976, making it the oldest park in the Brunswick County system at 45 years. A site analysis indicated that the park is well used, and the facilities need renovation. Lack of ADA compliance is a major issue in this park.

**Impact if Cancelled or Delayed:**

The list of park facilities that are well used and aging is growing fast. Lockwood Folly is the park showing the most wear. The greatest concern at this park is the condition of the above ground structures. (concession/restroom, picnic shelters and press boxes). Parking has become a big issue over the past couple of years with the growing population in that area. Their efficient operational lifespan has passed.

**How Project Impacts Operating Budget:**

With the development of this project a fulltime staff will be needed to help keep up with the grounds. There will also be additional normal operational costs for the reoccurring essential items: Fertilizations, turf management, toiletries and building supplies.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$-	\$-	\$40,000	\$40,000
Operating Costs	\$-	\$-	\$-	\$20,000	\$20,000

**Northwest District Park**

Project Type: Capital Improvement Prior 2024 Costs: \$-  
 Project Manager: Parks & Recreation Director FY 2024 Costs: \$-  
 Responsible Department: Parks & Recreation FY 2025-2028 Costs: \$5,690,000

**Project Description:**

Northwest District Park is one of the oldest parks in the system. It is by far one of the most used parks in the County and is kept in very good condition. Create a Site-Specific Master Plan and renovate Northwest District Park according to the plan.

**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 (2020), which is the plan of the Parks & Recreation Staff. Records indicate that Northwest District Park was constructed in 1986, making it one of the oldest parks in the Brunswick County system at 35 years. A staff 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:**

The list of park facilities that are well used and aging is growing fast. Northwest Park is showing the most wear. The greatest concern at this park is the condition of the above ground structures (concession/restroom, picnic shelters, playground, and press boxes). Their efficient operational lifespan has passed.

**How Project Impacts Operating Budget:**

With the development of this project a fulltime staff will be needed to help keep up with the grounds. There will also be additional normal operational costs for the reoccurring essential items: Fertilizations, turf management, toiletries and building supplies.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$-	\$-	\$40,000	\$40,000
Operating Costs	\$-	\$-	\$-	\$20,000	\$20,000

**Coastal Events Center/Fairgrounds Phase 1 & 2**

Project Type: Capital Improvement Prior 2024 Costs: \$-  
 Project Manager: Parks & Recreation Director FY 2024 Costs: \$-  
 Responsible Department: Parks & Recreation FY 2025-2028 Costs: \$300,000

**Project Description:**

The county purchased acreage on Highway 211 several years ago with plans to develop a coastal events center. One option is to develop the property for outdoor events with minimal supporting facilities for uses such as County fairs, Fresh Market, flea market or open area to hold big events.

**Justification:**

Over the past couple of years residents have requested open area space.

Impact if Cancelled or Delayed:  
None.

How Project Impacts Operating Budget:

With the development of this project a part-time (999) staff will be needed to keep up with the grounds. There will also be normal operations cost for the reoccurring essential items.

## Public Safety

### APS Adoption Center

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Sheriff	FY 2024 Costs:	\$50,000
Responsible Department:	Sheriff's Office	FY 2025-2028 Costs:	\$3,780,000

Project Description:

This project at the Animal Protective Services location on 429 Green Swamp Road in Supply will be the creation of a second building on the property, which will serve as the adoption center and primary building for employees and visitors/citizens/prospective animal adopters. The current building on the property will become the intake facility for the animals, where they can be evaluated by shelter staff and medical professionals prior to the adoption stage. The current building can also assist with any storage needs for the shelter.

Justification:

The justification for this project consists of three major factors:

1. The current building's size and condition warrant the need for additional renovations and mold mitigation, which is cost prohibitive for the County as populations continue to increase.
2. The current building's size and condition also warrant the need for additional buildings to provide safer housing in the event of a natural disaster or extended state of emergency requiring 24-7 coverage by shelter staff; and finally,
3. The current building's size provides a medical/health risk to animals due to the lack of a quarantine space, which also affects shelter business.

The current building on the property was built in 2001, and now that we're in 2022, the building is showing its age and issues. In the past couple of years, the building has undergone extensive repairs and renovations due to mold and other problems. We're told this work is just temporary and the mold issues will return. There are also lingering issues with the current building that will need to be addressed, including rusted siding, roof repairs, etc. In addition to the age and health concerns, the need for a second building was made evident during Hurricane Florence in 2018. The facility housed many animals and was part of several rescues mid-storm. The shelter staff stayed on premises throughout the duration of the event, some staying over a week. The current building on property is not large enough, does not have the resources and capabilities for this kind of response, and most importantly is not rated for hurricanes in a similar manner as our 911 Center. These safety concerns call for an additional building on property. Finally, the creation of a stand-alone adoption center will allow adoptable animals to be separated from ill/sick animals while providing a positive environment for evaluations, as well as healthier for animals, staff, and visitors. Age of building; overcrowding; inefficiencies in use of existing space; programming for current and future growth; existing chiller and cooling water tower are nearing end of life.

**Impact if Cancelled or Delayed:**

If the decision is made to not proceed, the County will continue to pay for the repairs and renovations to the areas affected by the ongoing moisture issues. This second building will allow us to remove the drywall and areas susceptible to excess moisture and mold in the first building, which will hopefully mitigate that issue for good. Repair focuses on the current building can then be narrowly focused to the issues that remain unaddressed (siding and roof). Without another building on site, and with the continued rising population, we could also see intake numbers rise to a point where tough decisions are having to be made with regard to unnecessary euthanasia. We've worked to surpass an 80% adoption/live release rate and don't want to see that slip.

**How Project Impacts Operating Budget:**

A second building at the location will have impacts on the operating budget in three ways: utilities and building maintenance, supplies and materials for operations within the building, and personnel to staff the building. We anticipate the need for (5) additional positions to help support both buildings at the location.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel	\$-	\$360,375	\$371,186	\$382,322	\$393,791
Operating Costs	\$-	\$69,308	\$71,387	\$73,529	\$75,734
Capital	\$-	\$45,000	\$46,000	\$47,000	\$48,000

**Brunswick County Maritime Center**

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Sheriff	FY 2024 Costs:	\$-
Responsible Department:	Sheriff's Office	FY 2025-2028 Costs:	\$3,590,000

**Project Description:**

This project will create a building and docks at existing County property on Dutchman Creek near Southport. The facility will allow for the Brunswick County Sheriff's Office, County partners, and other community partners to have a location to store, maintain, fuel, and preserve County assets, as well as office and meeting space for County and community meetings/initiatives/trainings. These County and community events will focus on education, outreach, and service to citizens of all ages in Brunswick County.

**Justification:**

The justification for this project consists of three major factors:

1. Brunswick County is 20% water, yet there is no facility like this for County water assets and other government partners' water assets. There is also no County-run fueling site for said water assets; therefore, fuel expenses for said assets are unable to utilize bulk purchasing discounts in a similar manner as vehicle fueling sites.
2. The Port of Wilmington, Military Ocean Terminal Sunny Point, and Duke Energy plant create additional and unique security needs with regard to water assets. This location provides a crucial resource for those locations and their major impacts to the economy and government.
3. There are numerous community and county programs/groups/initiatives that would benefit from a location such as this one, which brings a new level of service to the residents and visitors of Brunswick County that the County can provide.

**Impact if Cancelled or Delayed:**

If cancelled or delayed, this project could miss out on some potential funding sources via federal funds and/or grants, state funds and/or grants, and other funding sources that could assist the County and limit local taxpayer dollars. In addition, without this facility, the County will continue to not utilize some of its own land that can become a vital resource in the event of a hurricane or maritime disaster -- which has been a consistent occurrence every year.

**How Project Impacts Operating Budget:**

Similar to the BCSO Firing Range, this building will have reoccurring costs like utilities (water, power, phone, internet) and office supplies. This building would also need to be staffed with either volunteers or administrative staff to help facilitate, schedule, and plan events in the building.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel	\$-	\$-	\$-	\$63,654	\$65,564
Operating Costs	\$-	\$-	\$-	\$39,707	\$40,899

**Complex Buildings & Renovation**

Project Type:	Capital Improvement	Prior 2024 Costs:	\$-
Project Manager:	Engineering Director	FY 2024 Costs:	\$1,750,000
Responsible Department:	Engineering	FY 2025-2028 Costs:	\$31,128,275

**Project Description:**

Complex site and buildings analysis to produce an overall master plan of the county complex addressing vehicular and pedestrian ingress and egress, wayfaring signage, stormwater, parking, existing buildings evaluation, existing buildings roof analysis, space planning, and recommended building renovation and / or new construction.

**Justification:**

Evaluation of the existing county facilities to determine additional building and / or renovation needs to provide adequate office space for staff and programs and to replace functionally obsolescent buildings.

**Impact if Cancelled or Delayed:**

Staff overcrowding; lack of office space for new staff and/or new programs to serve the public; continuing depreciation of existing buildings; increased repair and maintenance of HVAC, plumbing, and electrical systems.

**How Project Impacts Operating Budget:**

At this time there are no impacts to the operating budget as the master plan study was completed in August of 2022 and accepted by the Board of Commissioners. No RFQ has been issued for any design and it is presently unknown which, or how many, initial buildings will be approved to start design on.

**Water Fund**

**NWWTP to Bell Swamp Transmission Improvements**

Project Type:	Water Main	Prior 2024 Costs:	\$-
Project Manager:	CIP Manager	FY 2024 Costs:	\$5,800,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$35,000,000

**Project Description:**

Water transmission project that will include two sections requiring route selection, design and installation. Section one is approximately 21,000 linier feet of 36" water main between the Maco Rd/Hwy 17 intersection and the Bell Swamp Ground Storage Tank. Section two will include installation of approximately 31,000 linier feet of 36" water main between 74/76 and the Maco Rd/Hwy 17 intersection.

**Justification:**

A pipeline will supply additional potable water from the Northwest WTP to the southern end of the county. The Brunswick County Northwest WTP is currently over 90% of capacity on the annual peak day and the transmission system is also beginning to reach its design capacity. This area was identified in the 2006 master plan as needing additional transmission capacity. The main will also provide a redundant system in the event of damage to the existing 30/36" potable water pipeline in this area. The proposed route is also expected to open additional area for development.

**Impact if Cancelled or Delayed:**

The southern portion of the county will experience more frequent and worsening periods of low water pressure and flow due to inadequate transmission capacity. The key 42"-36"-30" transmission main lacks redundancy in most locations. This project will help protect against system-wide outages by providing a redundant main.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Highway 87 Transmission System Improvements**

Project Type:	Water Main	Prior 2024 Costs:	\$-
Project Manager:	CIP Manager	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$2,500,000

**Project Description:**

The installation of 24,000' of 24" water main on Highway 87 between Bell Swamp Ground Storage Tank and Danford Road.

**Justification:**

A parallel pipeline will supply additional potable water from the Bell Swamp Ground Storage Tank/Booster Pump Station 8 East to the into the Southport/Oak Island/St. James/Sunset Harbor areas. This area was identified in the 2006 master plan as needing additional transmission capacity. The main will also provide a redundant system in the event of damage to the existing 24" potable water pipeline in this area.

**Impact if Cancelled or Delayed:**

Reduced system pressures in the Southport/Oak Island/St. James/Sunset Harbor areas and inability to meet customer demands.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

# Wastewater Fund

## Mulberry Branch Water Reclamation Plant Expansion – 0.75 MGD

Project Type:	Plant Capacity	Prior 2024 Costs:	\$2,682,000
Project Manager:	CIP Manager	FY 2024 Costs:	\$48,597,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$-

**Project Description:**

The treatment capacity of the Shallotte WWTP will be increased to accept 0.75 MGD of sewage flow from Southport into the West Brunswick Regional Wastewater System. Associated projects include new force main piping and upgrades to existing force main piping to convey the flow from Southport to the West Brunswick Regional Water Reclamation Facility.

**Justification:**

Satisfies an interlocal agreement with Southport to provide treatment of wastewater produced in Southport. This project facilitates the removal of the city's degraded WWTP that discharged into the Intra-coastal waterway and the city of Southport's entrance into the West Brunswick Regional Wastewater System.

**Impact if Cancelled or Delayed:**

Southport is currently leasing capacity in the West Brunswick Regional Wastewater System. If Southport exceeds their leased treatment capacity, doing so will infringe upon the treatment capacity that has been purchased by our regional partners. Southport may then be required to impose a moratorium on new connections while they seek a means of increasing their treatment capacity.

**How Project Impacts Operating Budget:**

Personnel - 1 operator & 1 mechanic; Operating - includes electricity, chemicals, lab supplies, generator fuel, contract services, and property & general liability. Capital - none outside of the capital costs already indicated for construction.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$90,000	\$90,000	\$90,000	\$90,000
Operating Costs	\$-	\$200,000	\$200,000	\$200,000	\$200,000

## Ocean Isle Beach Wastewater Treatment Plant Expansion-Rehab ARPA

Project Type:	Treatment Plant	Prior 2024 Costs:	\$5,314,733
Project Manager:	Project Coordinator	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$78,145,786

**Project Description:**

Increase treatment capacity of the plant by 2.0 mgd (from 1.05 MGD to 3.05 MGD). Add effluent disposal capacity via re-use force mains to golf courses and high-rate infiltration basins. PER will investigate effluent disposal for OIB and the West Brunswick WWTP including new disposal sites along Hwy 211 and the nuclear canal and sludge thickening and sludge storage and disposal facilities requirements. PER will also investigate a conjunctive re-use permit whereby there would be some direct discharge. The design and construction will immediately follow the

PER phase of the project. This project will need to have the Sea Trail Decommissioning and OIB Interconnection project done at the same time or prior.

**Justification:**

Required to meet wastewater needs in the southwestern part of the county.

**Impact if Cancelled or Delayed:**

Cancellation or delay of the project will result in peak flows exceeding plant capacities, NOVs, and a moratorium on construction.

**How Project Impacts Operating Budget:**

This expansion will allow all wastewater generated in the area to be treated without flow being transferred to the West Brunswick Regional WRF. This will result in increased costs at the OIB WTP.

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$-	\$-	\$-	\$95,000
Operating Costs	\$-	\$-	\$-	\$-	\$682,000

**Transmission Midway Road to West Brunswick Treatment Facility**

Project Type:	Transmission	Prior 2024 Costs:	\$-
Project Manager:	CIP Manager	FY 2024 Costs:	\$1,895,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$7,290,000

**Project Description:**

The project will construct 51,000' of 24" sewer force main to provide additional transmission capacity within the southeast sewer transmission system. The force main will be designed and constructed in two phases - Phase I will consist of approximately 21,000 linier feet of force main from Midway and 211 north along Midway Rd to Gilbert, then along Gilbert Rd west to Benton Rd. Phase II will consist of approximately 30,000 linier feet of force main along Gilbert Rd from the intersection of Benton Rd to Hwy 17.

**Justification:**

Satisfies an interlocal agreement with Southport to provide treatment of wastewater produced in Southport. This project facilitates the removal of the city's degraded WWTP that discharged into the Intra-coastal waterway and the city of Southport's entrance into the West Brunswick Regional Wastewater System.

**Impact if Cancelled or Delayed:**

Potential for sanitary sewer overflows at select hydraulically distant pump stations, increased system pressure and operational cost.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

## NC 211 R-5021 DOT Utility Relocation Southport – St. James

Project Type:	Utility Relocation	Prior 2024 Costs:	\$122,182
Project Manager:	Project Manager	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$529,516

### Project Description:

Utility relocation due to NCDOT widening road. County upsizing the line with the relocation to provide additional permitted capacity. County to pay "betterment" cost only. DOT to bear other costs, including reimbursing County for inspection. NCDOT has requested that project be performed by them (January 2019) so only construction cost will be Betterment Cost minus credits and reimbursable inspections cost in the amount of \$263,080.37.

### Justification:

Project initiated by NCDOT and higher cost to upsize line in the future for additional permitted capacity.

### Impact if Cancelled or Delayed:

Project initiated by NCDOT and higher cost to upsize line in the future for additional permitted capacity.

### How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

## SeaTrail Wastewater Treatment Plant Decommissioning and Ocean Isle Beach Connection

Project Type:	Utility Relocation	Prior 2024 Costs:	\$-
Project Manager:	Project Manager	FY 2024 Costs:	\$630,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$5,200,000

### Project Description:

Project to decommission the failing Sea Trail WWTP. The Sea Trail WWTP has reached the end of its useful life and is need of replacement. Staff investigation determined a more cost-effective solution is to decommission the existing plant and transfer flow to the OIB plant. This project must be done in conjunction with the OIB expansion project. The project will also include the connection of the OIB WWTP and the transfer pumpstation at the SeaTrail plant. Approximately 15,000 linear feet of 24" force main from the intersection of Old Georgetown Rd SW and Seaside Rd to approximately to the existing OIB WWTP

### Justification:

Required to meet wastewater needs in the southwestern part of the county.

### Impact if Cancelled or Delayed:

DEQ Notice of Violations due to pump station and WWTP failure.

### How Project Impacts Operating Budget:

The additional operating costs due to this project are minimal other than electrical costs for the new equipment. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

## West Brunswick Water Reclamation Facility Biosolids Processing Facility

Project Type:	Processing Facility	Prior 2024 Costs:	\$-
Project Manager:	Project Manager	FY 2024 Costs:	\$1,200,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$6,000,000

### Project Description:

Class "A" biosolids will be thickened by belt press or drum thickener to 20% solids at the West Brunswick Regional Water Reclamation Facility. The thickened biosolids will be transferred to a new storage facility, to be constructed at the West Brunswick Water Reclamation Facility site, and stored until conditions are suitable for land application.

### Justification:

Prolonged periods of wet weather make it necessary to store biosolids until conditions are favorable for land application. As the volume of wastewater treated continues to increase the volume of biosolids generated also continues to increase. The Biosolids Master Plan, completed in 2021, recommends a centralized processing facility to consolidate operations of processing equipment and manpower.

### Impact if Cancelled or Delayed:

Biosolids must be stored if conditions at land application sites are not favorable for disposal. If there is insufficient storage available, the excess must be trucked long distances to other localities and at considerable additional cost.

### How Project Impacts Operating Budget:

Personnel - one operator; Operating - electricity and polymer; Capital - wheeled loader (CAT 906).

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$-	\$18,500	\$37,000	\$37,000
Operating Costs	\$-	\$-	\$35,000	\$70,000	\$70,000
Capital	\$-	\$-	\$100,000	\$-	\$-

## Whiteville Road Force Main

Project Type:	Transmission Force Main	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$1,180,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$14,340,000

### Project Description:

Approximately 19,000 linear feet of 12" force main extending from Simmons Rd NW to Madison Country Rd NW along Whiteville Rd. transitioning to a 16" force main and continuing for approximately 30,000 linear feet southeast along Whiteville Rd. This project will bring sewer to this under-served area of Brunswick County. Construction is dependent upon receiving a grant.

### Justification:

This project will extend public sewer service into the Ash community and to the public school (K-8th grade) that serves this area of Brunswick County. Soils in the area may limit the extent to which the school's on-site wastewater disposal system can be expanded in the future. Also, this area is under-served; there is no public sewer in the area and soils are not conducive for on-site septic systems.

**Impact if Cancelled or Delayed:**

Inability to expand sewer into unsewered areas. Lack of public sewer will result in continuing failing septic systems and will limit the ability of the school to serve the needs of the local community.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Northeast Brunswick Regional Water Reclamation Facility 2.5 MGD Expansion**

Project Type:	Plant Capacity	Prior 2024 Costs:	\$-
Project Manager:	CIP Manager	FY 2024 Costs:	\$8,625,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$107,775,000

**Project Description:**

Expansion of the Northeast Wastewater Treatment Plant by 2.5 MGD to a rated capacity of 7.475 MGD to meet the treatment capacity needs of Leland and H2GO. The project will also include a study and design of transmission facilities upgrades needed to convey the additional flow to the treatment plant. The project will also include hurricane-safe space to allow personnel to remain at the plant to continue operations during severe weather.

**Justification:**

As the north end of the County continues to grow, H2GO has requested an additional 2.5 MGD of wastewater treatment capacity. The expansion will be funded by H2GO.

**Impact if Cancelled or Delayed:**

Moratoriums on new construction could be placed on the utilities by the NC DEQ.

**How Project Impacts Operating Budget:**

When the plant expansion is completed an additional five full-time employees will be required for 24/7 operation (overall plant capacity will exceed 5 MGD).

Operating Effect:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Personnel Costs	\$-	\$-	\$-	\$-	\$275,000
Operating Costs	\$-	\$-	\$-	\$-	\$682,000

**Northeast Force Main Transmission Main North**

Project Type:	Transmission	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$2,595,553
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$21,635,118

**Project Description:**

Construction of approximately 63,000 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off Rice Creek Parkway near Town Creek Elementary School. The Project will be designed as one project with two segments of construction. The first segment will be 15,000 linier feet of new 30" from

near the intersection of Mt. Misery Road and I 140 along I 140 to the intersection of I140 and US 74 and 39,000 linier feet 24" force main extending along I 140 and continuing south along US HWY 17 to the intersection of US HWY 17 and Town Creek. Segment two will continue south of Town Creek with approximately 9,000 linier feet 24" force main along US HWY 17 and tying to the existing 16" line at Rice Creek Parkway SE.

**Justification:**

The project will provide an interconnection between the Northeast WWTP and the county's five other wastewater treatment plants for better flow management and will be located within a new transmission water main easement. The project will increase system wide resiliency. The project will also expand service into currently unserved areas and provide additional capacity for the 74/76 Industrial Parks as well as the area north of Town creek.

**Impact if Cancelled or Delayed:**

Interconnection between the NWWTP and the County's five other wastewater treatment plants is needed for better flow management. Without this project, the NWWTP will remain isolated and the operational benefits and opportunities for additional development of vacant properties enabled by interconnection will not be realized.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Northeast Force Main Transmission Main South**

Project Type:	Transmission	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$420,047
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$2,489,682

**Project Description:**

Construction of approximately 63,000 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off Rice Creek Parkway near Town Creek Elementary School. The Project will be designed as one project with two segments of construction. The first segment will be 15,000 linier feet of new 30" from near the intersection of Mt. Misery Road and I 140 along I 140 to the intersection of I140 and US 74 and 39,000 linier feet 24" force main extending along I 140 and continuing south along US HWY 17 to the intersection of US HWY 17 and Town Creek. Segment two will continue south of Town Creek with approximately 9,000 linier feet 24" force main along US HWY 17 and tying to the existing 16" line at Rice Creek Parkway SE.

**Justification:**

The project will provide an interconnection between the Northeast WWTP and the county's five other wastewater treatment plants for better flow management and will be located within a new transmission water main easement. The project will increase system wide resiliency. The project will also expand service into currently unserved areas and provide additional capacity for the 74/76 Industrial Parks as well as the area north of Town creek.

**Impact if Cancelled or Delayed:**

Interconnection between the NWWTP and the County's five other wastewater treatment plants is needed for better flow management. Without this project, the NWWTP will remain isolated and the operational benefits

and opportunities for additional development of vacant properties enabled by interconnection will not be realized.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Sewage Lift Station Rehabilitation & Upgrades**

Project Type:	Collection System	Prior 2024 Costs:	\$-
Project Manager:	Deputy Administrator	FY 2024 Costs:	\$6,200,000
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$-

**Project Description:**

Rehabilitate and upgrade up to 11 major sewage lift stations (Brunswick Plantation Main, Winding River Main, Meadowlands #1, Sturgeon Creek, Winding River #2, Mercantile, Cedar Tree, Seaside Landing, St. James #2, Food Lion, Ocean Ridge Maintenance). These lift stations are listed in order of priority based on current condition and impact should the lift station become inoperable.

**Justification:**

Long retention times in the collection and transmission system cause corrosive gases to form. Over time the gases cause deterioration of structures, piping, and electrical gear. The concrete wetwell structures need to be repaired and receive a protective coating. Piping, pump supports, and deteriorated electrical gear and connections will be replaced. Upgrades will include addition of by-pass piping, flow meters and pressure monitors at several of the stations. The adequacy of existing pumps will be evaluated at the stations and will be replaced if they are no longer suitable for the anticipated future operating conditions.

**Impact if Cancelled or Delayed:**

Reduced effectiveness, efficiency, increased repair costs, and increased risk of failure/spill/NOV/fines.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Shalotte Wastewater Treatment Plant 1.5 MGD Expansion**

Project Type:	Plant Capacity	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$65,991,195

**Project Description:**

The treatment capacity of the Shalotte WWTP will be increased by 1.5 MGD. The Total after this expansion phase will be 2.75 MGD and will receive wastewater from the Expanded OIB WWTP and the Carolina Shores WWTP. This phased expansion will need to be complete by 2030 per the Master Plan.

**Justification:**

In order to handle the total wastewater flow for the southern portion of the County, a phased expansion approach is recommended for the various treatment facilities. Brunswick County’s existing wastewater system allows flow to be diverted from OIB WWTP to Shallotte or the West Brunswick WWTP, which will allow the County to avoid back-to-back expansions at OIB WWTP.

**Impact if Cancelled or Delayed:**

Expansion at either the OIB or the West Brunswick WWTP will be required. Expansion at either facility would require more staffing and for OIB would require 24-hour operations earlier than anticipated. Will also result in peak flows exceeding plant capacities, NOVs, and a moratorium on construction.

**How Project Impacts Operating Budget:**

Operating-includes electricity, chemicals, lab supplies, generator fuel, contract services, and property & general liability. Capital - none outside of the capital costs already indicated for construction. Completion of construction will occur beyond the planning period and there will be no increase in operating cost during the planning period.

**Longwood Road Force Main**

Project Type:	Transmission Force Main	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$14,956,200

**Project Description:**

Approximately 42,000 linier feet of 12" force main extending from the intersection of Long Rd NW and Whiteville Rd, continuing south along Longwood Rd NW until HWY 17 is reached. This project will provide sewer to this under-served area of Brunswick County. Construction is dependent upon receiving a grant.

**Justification:**

This project will extend public sewer service into the Ash community. Also, this area is under-served; there is no public sewer in the area and soils are not conducive for on-site septic systems.

**Impact if Cancelled or Delayed:**

Inability to expand sewer into unsewered areas. Lack of public sewer will result in continuing failing septic systems.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Enterprise Funded Low Pressure Main Extension**

Project Type:	Main Extension	Prior 2024 Costs:	\$-
Project Manager:	Project Coordinator	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$1,475,000

**Project Description:**

The Enterprise Funded Low Pressure Main Extension Program is used to expand the customer base by extending low pressure sewer into platted areas where staff has determined that the improvements may be done cost-effectively. Potential projects are ranked based on an established rating system.

**Justification:**

Several areas in the County were platted many years ago prior to sewer system availability and are not suitable for on-site wastewater treatment systems. This program opens these areas for development and provides a benefit to the utility by helping to maintain rate stability.

**Impact if Cancelled or Delayed:**

Reduction in rate stability and ability to develop platted lots where septic systems are not suitable.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**West Brunswick Wastewater Treatment Plant Influent Force main**

Project Type:	Transmission	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$3,024,000

**Project Description:**

Approximately 4,000 linear feet of 48" force main to be installed from approximately 600 linear feet southwest from the intersection of Benton Rd SE and HWY 17 along a utility easement to ultimately discharge into West Brunswick WWTP.

**Justification:**

This project is needed in part due to the Force Main Transmission Interconnection project to connect the NE WWTP to the other WWTP as well as the Bolivia Bypass project. It will also allow for future pipe projects that are needed as the County grows.

**Impact if Cancelled or Delayed:**

Decreased system pressures and reduced ability for growth within the County.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**Bolivia By-Pass Transmission Force Main**

Project Type:	Transmission	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$15,337,350

**Project Description:**

Construction of approximately 38,500 feet of 20" and 4000 feet of 24" transmission force main along the Route 17 By-Pass around Bolivia from Old Ocean Hwy (North of Bolivia) to the intersection of Route 17 and Benton Rd. (South of Bolivia).

**Justification:**

The project will provide additional capacity for upstream development.

**Impact if Cancelled or Delayed:**

Planned development will not be able to progress.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**NC 211 R-5021 DOT Utility Relocation St. James - Rivermist**

Project Type:	Utility Relocation	Prior 2024 Costs:	\$-
Project Manager:	Project Manager	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$3,890,000

**Project Description:**

The County obtained a 16" force main, from the City of Southport, that connects the Rivermist Pump Station to an existing County force main at St. James. This force main will be relocated during the NCDOT project to widen Route 211. To obtain increased transmission capacity, the County will pay betterment costs to upsize 20,674 l.f. of 16" force main to 24". County to pay "betterment" cost only. DOT to bear other costs.

**Justification:**

Relocation is 100% reimbursable by NCDOT other than force main upsize. Upsize cost is an economical means to obtain additional transmission capacity.

**Impact if Cancelled or Delayed:**

Project initiated by NCDOT and higher cost to upsize line in the future for additional permitted capacity.

**How Project Impacts Operating Budget:**

The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs but the cumulative amount for this specific project is de minimis. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

**West Brunswick Regional WRF 3.0MGD Expansion**

Project Type:	Treatment Plant	Prior 2024 Costs:	\$-
Project Manager:	Deputy Director	FY 2024 Costs:	\$-
Responsible Department:	Public Utilities	FY 2025-2028 Costs:	\$108,108,794

**Project Description:**

Increase treatment capacity of the plant by 3 million gallons per day (from 6.0 MGD to 9.0 MGD). The project will provide effluent disposal capacity and a hurricane-safe space to allow personnel to remain at the plant to continue operations during severe weather. The preliminary engineering report will include an evaluation of system effluent disposal options that will include reuse water discharge into a nuclear canal and properties along the Hwy 211 corridor.

**Justification:**

Required to meet anticipated future wastewater treatment needs of the regional partnership. Completion of the 0.75 MGD Mulberry Branch WRF (0.75 MGD Southport wastewater project) and the OIB WWTP expansion will provide additional capacity in the regional system, however, anticipated growth will require construction of additional treatment capacity to be completed in FY 33/34. Design of an addition to the West Brunswick plant should begin in FY 28; current time to go through the design, permitting, and construction of an expansion is estimated at 5 years min.

**Impact if Cancelled or Delayed:**

Cancellation or delay of the project will result in peak flows exceeding plant capacities, NOVs, and a moratorium on construction.

**How Project Impacts Operating Budget:**

There will be no increase in operating costs during the planning period because construction will not be completed until after the end of the planning period.

## Capital Improvement Plan

County Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
<u>Environmental Protection</u>							
C&D Landfill	\$-	\$8,158,467	\$2,485,888	\$-	\$-	\$-	\$10,644,355
Total Environmental Protection	-	8,158,467	2,485,888	-	-	-	\$10,644,355
<u>Central Services</u>							
Covered Equipment Storage	-	85,388	939,263	-	-	-	1,024,651
Warehouse Mezzanine & Expansion	-	51,000	566,000	248,398	2,235,585	-	3,100,983
Total Central Services	-	136,388	1,505,263	248,398	2,235,585	-	4,125,634
<u>Culture &amp; Recreation</u>							
Waccamaw Multiuse Facility Building	355,800	4,644,200	-	-	-	-	5,000,000
Smithville Park	44,500	2,085,500	-	-	-	-	2,130,000
Lockwood Folly Park Facilities	-	-	-	300,000	3,500,000	-	3,800,000
Northwest District Park	-	-	-	-	340,000	5,350,000	5,690,000
Coastal Events Center/County Fairgrounds	-	-	-	-	-	300,000	300,000
Total Culture & Recreation	400,300	6,729,700	-	300,000	3,840,000	5,650,000	16,920,000
<u>Public Safety</u>							
APS Adoption Center	-	50,000	3,780,000	-	-	-	3,830,000
Brunswick County Maritime Center	-	-	-	130,000	3,460,000	-	3,590,000
Total Public Safety	-	50,000	3,780,000	130,000	3,460,000	-	7,420,000
<u>General Government</u>							
Complex Buildings & Renovation	1,750,000	40,887,058	-	-	-	-	42,637,058
Total General Government	1,750,000	40,887,058	-	-	-	-	42,637,058
Total County Capital Improvement	2,150,300	55,961,613	7,771,151	678,398	9,535,585	5,650,000	81,747,047

County Capital  
Improvement Plan-Sources

Capital Reserve	\$855,800	\$53,258,167	\$2,485,888	\$-	\$-	\$-	\$56,144,355
Other	1,750,000	887,058	-	-	-	-	2,637,058
To be Determined	-	-	-	-	3,460,000	-	3,460,000
Pay-Go	-	1,816,388	5,285,263	678,398	6,075,585	5,650,000	19,505,634
<b>Total County Capital Improvement Plan Sources</b>	<b>\$2,150,300</b>	<b>\$55,961,613</b>	<b>\$7,771,151</b>	<b>\$678,398</b>	<b>9,535,585</b>	<b>\$5,650,000</b>	<b>\$81,747,047</b>

Education Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,000,000	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$25,550,948
Annual Tech. Proj.	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
Astroturf Replacement Cycle Set-Aside Yr. 1	247,500	82,500	82,500	82,500	82,500	82,500	660,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	4,893,076
New K-8 School North Area	-	-	100,000,000	-	-	-	100,000,000
Town Creek Elementary School Additions	10,500,000	-	-	-	-	-	10,500,000
Addition to North Brunswick High School	26,624,914	-	-	-	-	-	26,624,914
District Wide Athletic, Interior and Exterior Building Improvements	72,962,799	-	-	-	-	-	72,962,799
<b>Total Education Capital Improvement Plan-Projects</b>	<b>\$171,471,149</b>	<b>\$9,582,500</b>	<b>\$109,050,750</b>	<b>\$9,116,763</b>	<b>\$6,197,752</b>	<b>\$6,308,133</b>	<b>\$311,727,047</b>
<b>Education Capital Improvement Plan-Sources</b>							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$4,727,826	\$8,440,590	\$2,589,112	\$1,840,535	\$2,478,238	\$3,137,829	\$23,214,130
Ad Valorem for K-12 School Capital Outlay	1,054,674	1,141,910	1,174,469	1,201,761	1,229,458	1,257,514	7,059,786
Ad Valorem/Sales Tax Reserve Contingency	13,505,000	-	5,287,169	6,074,467	2,490,056	1,912,790	29,269,482
LOBs	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds	152,183,649	-	-	-	-	-	152,183,649
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$171,471,149</b>	<b>\$9,582,500</b>	<b>\$109,050,750</b>	<b>\$9,116,763</b>	<b>\$6,197,752</b>	<b>\$6,308,133</b>	<b>\$311,727,047</b>

Airport Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Airport Expansion Projects	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<b>Total Airport Capital Improvement Plan</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$6,435,000</b>
<b>Airport Capital Improvement Plan-Sources</b>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,000
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
<b>Total Airport Capital Improvement Plan-Sources</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$6,435,000</b>

Water Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Shalotte Water Transmission Main	\$6,123,000	\$-	\$-	\$-	\$-	\$-	\$6,123,000
Northwest Water Plant Low Pressure- Reverse Osmosis Advanced Treatment	168,221,390	-	-	-	-	-	168,221,390
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Industrial Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Navassa Water System Improvements	2,263,347	-	-	-	-	-	2,263,347
Hwy 74/76 Water – Mintz Dr. to Old Maco	105,000	-	-	-	-	-	105,000
FY16 Top 7 and Apollo Water Mains	9,063,285	-	-	-	-	-	9,063,285
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Utility Operations Center Expansion	1,620,600	-	-	-	-	-	1,620,600
NWWTP Raw Water Reservoir	1,000,000	-	-	-	-	-	1,000,000
Transmission Improvements- NWWTP to Bell Swamp	-	5,800,000	-	35,000,000	-	-	40,800,000
Highway 87 Transmission System Improvements	-	-	-	-	-	2,500,000	2,500,000
<b>Total Water Capital Improvement Plan</b>	<b>\$222,879,514</b>	<b>\$5,800,000</b>	<b>\$-</b>	<b>\$35,000,000</b>	<b>\$-</b>	<b>\$2,500,000</b>	<b>\$266,179,514</b>
<b>Water Capital Improvement Plan-Sources</b>							
Capital Reserve	\$20,710,730	\$-	\$-	\$-	\$-	\$-	\$20,710,730
Debt Proceeds	196,028,317	3,695,000	-	35,000,000	-	-	234,723,317
Grant	6,140,467	2,105,000	-	-	-	-	8,245,467
To be Determined	-	-	-	-	-	2,500,000	2,500,000
Pay Go	-	-	-	-	-	-	-
<b>Total Water Capital Improvement Plan-Sources</b>	<b>\$222,879,514</b>	<b>\$5,800,000</b>	<b>\$-</b>	<b>\$35,000,000</b>	<b>\$-</b>	<b>\$2,500,000</b>	<b>\$266,179,514</b>

Wastewater Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Navassa Sewer Improvements	\$2,852,818	\$-	\$-	\$-	\$-	\$-	2,852,818
Ocean Ridge Reclaimed Water Main	1,876,000	-	-	-	-	-	1,876,000
Sea Trail WWTP Improvements Ph 1	1,010,000	-	-	-	-	-	1,010,000
Mulberry Branch WRF	2,682,000	48,597,000	-	-	-	-	51,279,000
Ocean Isle Beach WWTP Expansion	5,314,733	-	6,100,000	72,045,786	-	-	83,460,519
Trans. Midway Rd to WB Treatment Facility	-	1,895,000	7,290,000	-	-	-	9,185,000
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	-	529,516	-	-	651,698
Sea Trail WWTP Decommissioning & OIB Connection	-	630,000	-	5,200,000	-	-	5,830,000
WBRWRF Biosolids Processing Facility	-	1,200,000	6,000,000	-	-	-	7,200,000
Whiteville Road Force Main	-	1,180,000	14,340,000	-	-	-	15,520,000
NE Bruns Reg WWTP Expansion FY23	-	8,625,000	-	107,775,000	-	-	116,400,000
NE FM Transmission Main-North	-	2,595,553	-	21,635,118	-	-	24,230,671
NE FM Transmission Main-South	-	420,047	-	-	2,489,682	-	2,909,729
Sewage Lift Station Rehab & Upgrades	-	6,200,000	-	-	-	-	6,200,000
Shalotte WWTP 1.5 MGD Expansion	-	-	7,332,355	-	58,658,840	-	65,991,195
Longwood Road Force Main	-	-	1,105,000	13,851,200	-	-	14,956,200
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
WB WWTP Influent Force Main	-	-	-	336,000	-	2,688,000	3,024,000
Bolivia By-Pass Transmission Force Main	-	-	-	1,704,150	-	13,633,200	15,337,350

NC-211 R-5021 DOT Relocation St. James to Rivermist	-	-	-	3,890,000	-	-	3,890,000
WBRWRF 3.0 MGD Expansion	-	-	-	-	-	13,513,599	13,513,599
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$13,857,733</b>	<b>\$71,342,600</b>	<b>\$42,167,355</b>	<b>\$227,161,770</b>	<b>\$62,233,552</b>	<b>\$30,029,799</b>	<b>\$446,792,779</b>
<b>Wastewater Capital Improvement Plan- Sources</b>							
Capital Reserve	\$3,282,880	\$468,446	\$-	\$-	\$-	\$-	\$3,751,326
Debt Proceeds	-	35,222,348	26,722,355	206,655,904	61,148,522	13,513,599	343,262,728
Grant	7,795,551	4,052,500	1,105,000	13,851,200	-	-	26,804,251
Other	2,779,302	27,769,306	-	1,704,150	-	13,633,200	45,885,958
To be Determined	-	-	14,340,000	-	-	-	14,340,000
Pay Go	-	3,830,000	-	4,950,516	1,085,000	2,883,000	12,748,516
<b>Total Wastewater Capital Improvement Plan-Sources</b>	<b>\$13,857,733</b>	<b>\$71,342,600</b>	<b>\$42,167,355</b>	<b>\$227,161,770</b>	<b>\$62,233,552</b>	<b>\$30,029,799</b>	<b>\$446,792,779</b>



Judge Ola M. Lewis Brunswick County Courthouse  
Operation Green Light for Veterans



# APPENDIX





## Brunswick County Facts

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
2013	112,685	4,133,337	36,680	48.8	12,201	9.10%
2014	115,479	4,422,547	38,297	49.2	12,416	6.90%
2015	118,372	4,825,859	40,769	50	12,240	7.10%
2016	121,479	5,279,266	43,458	50.9	12,290	5.80%
2017	124,921	5,649,899	45,228	51.9	12,401	4.80%
2018	129,199	6,099,266	47,208	52.8	12,425	5.00%
2019	133,610	6,452,646	48,295	53.8	12,363	5.30%
2020	137,530	6,979,323	50,748	54.7	12,444	8.30%
2021	140,411	7,983,893	55,361	55.5	11,963	6.10%
2022	143,549	n/a	n/a	56.3	12,484	5.10%
2023	146,824	n/a	n/a	56.6	12,844	4.20%

Source:

- (1) State Data Center; projection as of June 30, 2023; annual estimates previous nine years
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System (20<sup>th</sup> day ADM)
- (4) North Carolina Employment Security Commission

### Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2023		
		2022 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy	Utility	\$1,681,645,155	1	5.11%
Brunswick Electric Membership Corp.	Utility	219,357,113	2	0.67%
Archer Daniels Midland Co.	Food Manf.	121,492,371	3	0.37%
Red Mountain Timber Co LLC	Timber	59,335,876	4	0.18%
Funston Land & Timber LLC	Timber	58,088,866	5	0.18%
Bald Head Island Limited LLC	Developer	55,428,660	6	0.17%
Pacon Manufacturing	Manufacturing	40,136,495	7	0.12%
Wal-Mart Real Estate Business Trust	Retail	39,401,237	8	0.12%
D. R. Horton, Inc.	Construction	37,649,485	9	0.11%
Piedmont Natural Gas Co., Inc.	Utility	36,659,175	10	0.11%
Totals		\$ 2,349,194,433		7.14%

Source: Brunswick County Tax Department

**Principal Employers**

**Fiscal Year 2023**

**Percentage**

**of Total**

**County**

**Employment**

**Number**

**of**

**Employees**

**Rank**

**Type of**

**Business**

**Name of Employer**

Name of Employer	Type of Business	Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	2,036	1	3.48%
County of Brunswick	Local Government	1,255	2	2.15%
Wal-Mart	Retail Chain	873	3	1.49%
Food Lion LLC	Grocery Chain	695	4	1.30%
Novant Health	Medical Care Facility	653	5	1.12%
Duke/Progress Energy	Utility	650	6	1.11%
Victaulic	Manufacturing	503	7	0.86%
Lowe's Food	Grocery Chain	472	8	0.81%
Brunswick Community College	Education	370	9	0.63%
Lowe's Home Centers	Retail Chain	320	10	0.55%
Totals		7,827		14.64%

*Source:* NC Employment Security Commission; total County employment

## Financial Policies

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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 can evaluate the adequacy of the operating program and to establish the level of service to be rendered.
- The budget gives the County Manager, serving as the County Budget Officer, 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 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 and Director of Fiscal Operations will conduct informal budget work sessions to ensure 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 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 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 with a tax rate and fee schedule sufficient to support the formal expenditures and service policy levels of Brunswick County for the respective fiscal year.

## *II. PLANNING FOR THE FISCAL HORIZON*

As part of the yearly budget process, the Director of Fiscal Operations will provide a five-year planning document as a guide or tool to assist management in making sound decisions. It is based on information Financial Policies available at the time of the annual budget process regarding the County's General Fund, Water Fund, and Wastewater Fund.

## *III. 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.

## *IV. 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. However, the goal of the Board of County Commissioners is to maintain an unassigned General Fund Balance in the range of 27% to 35% of the General Fund expenditure budget to ensure adequate resources in the event of a natural disaster or to take advantage of opportunities.

## *V. REVENUE*

Brunswick County will estimate revenues in a realistic and conservative manner 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:

- 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 avoid 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.

#### *VI. 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:

- 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 period of the new fiscal year.
- Pay Scale and Merit Based Pay Plan: The annual market adjustment will be based on the Consumer Price Index December (CPI-U) reported each year in December. 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 of the new fiscal year.
- 401K Plan: A five (5) percent 401k contribution for all employees shall be given.
- Longevity: The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.
- Employee Benefit Package: Maintain a comprehensive benefit package for employees. The Employee Benefit Package shall be evaluated as needed.

#### *VII. DEBT MANAGEMENT*

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

- The limit for total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should not be in excess of 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.
- The maximum term for any debt incurred shall not exceed the useful life of the asset. The County will structure the bond issues with level principal amortization to minimize the interest cost over the life of the issue or level amortization to minimize sporadically high annual debt service costs.
- Brunswick County will make appropriations in the annual operating budget 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.

### *VIII. 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:

- 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 thirty thousand dollars (\$30,000).
- 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.

### *IX. BUDGET TRANSFER*

The County Manager/Budget Officer is hereby authorized to transfer appropriations within a fund under the following conditions:

- He/She may approve a transfer of appropriation between objects of expenditures within a department without limitations.
- He/She may approve a transfer of appropriation between departments within a fund up to thirty thousand dollars (\$30,000).
- He/She may not transfer any appropriation from the balance of the Regular Contingency appropriation without approval of the Board of Commissioners.
- He/She may transfer or expend the balance of the Emergency Contingency appropriation established by the Board of Commissioner in the budget ordinance between departments and funds with a report 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:

- 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.

- He/She may transfer an appropriation between and/or among object codes at the close of the fiscal year within a fund to allow for sufficient appropriation for actual and/or projected obligations and to prevent a legal violation of over-expenditure in a department.

#### X. 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.

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 ACFR.

## **Investment and Portfolio Policies**

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### **SCOPE**

This Investment and Portfolio 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.

### **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 judgement 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, misrepresentation, unanticipated market changes or imprudent actions.

### **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

#### 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  
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 annually review the approved Local Government Commission listing of financial institutions for current and continued investments. 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. In accordance with North Carolina General Statute 159-31(b) and the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on deposits at interest and savings certificates of deposit. The County shall utilize the pooling method of collateralization and shall use only banking institutions approved by the North Carolina Local Government Commission.

#### **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.

#### **INVESTMENT AND PORTFOLIO GUIDELINES**

The diversification of the portfolio will be managed with the following guidelines as well as emphasizing safety, liquidity, and yield.

#### 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.

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 (GOVERNMENT 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.

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.

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.

# County Budget Ordinances

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**BRUNSWICK COUNTY, NORTH CAROLINA  
APPROVED BUDGET ORDINANCE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

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, 2023 and ending June 30, 2024 and hereby levies ad valorem tax at the rate of forty-eight and one half cents (\$.3420) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2023.

**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	\$410,927
Administration	1,328,689
Human Resources	659,649
Communications	283,292
Finance	2,238,964
Tax Administration	5,810,013
Legal	805,786
Superior Judges Office	165,523
Clerk of Court	300,937
District Judges Office	1,000
Board of Elections	1,444,333
Register of Deeds	4,370,236
Information Technology	4,814,080
Fleet Services	1,934,852
Engineering	926,064
Operation Services	8,764,810
Non-Departmental	7,966,197
District Attorney's Office	13,000
Sheriff's Office	24,606,151
Law Enforcement Separation	314,047
Detention Center	14,267,091
Emergency Services	1,413,775
Emergency Medical Services	16,021,912
Building Inspections and Central Permitting	4,567,143
Fire Inspections	1,009,669
Rescue Squads	331,800
Central Communications Center	4,476,280
Sheriff Animal Protective Services	1,423,930

Transportation Agencies	161,000
Solid Waste	23,432,725
Environmental Protection Agencies	324,475
Planning and Community Development	1,721,966
Occupancy Tax	2,500,000
Cooperative Extension	707,581
Soil & Water	275,183
Economic Development Agencies	2,291,564
Veterans Services	439,777
Human Services Agencies	3,302,182
Brunswick County Schools	55,872,947
Brunswick Community College	5,515,700
Library	2,093,057
Parks and Recreation	4,394,462
Debt Service	15,093,267
Transfer to Other Funds	27,524,386
Contingency	<u>400,000</u>
<b>TOTAL EXPENDITURES - GENERAL FUND</b>	<b><u>\$256,720,422</u></b>

**2. REVENUES**

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

Ad Valorem Taxes	\$166,709,460
Local Option Sales Taxes	45,087,120
Other Taxes & Licenses	8,069,000
Unrestricted Intergovernmental	2,000,000
Restricted Intergovernmental	2,053,265
Permits & Fees	10,899,330
Sales and Services	9,453,286
Investment Earnings	2,643,855
Other Revenue	3,571,008
Fund Balance Appropriated	<u>6,234,098</u>
<b>TOTAL REVENUES - GENERAL FUND</b>	<b><u>\$256,720,422</u></b>

**B. PUBLIC HOUSING FUND**

**1. EXPENDITURES**

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

Public Housing-Section 8	<u>\$2,497,919</u>
<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,497,919</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$2,375,000
Sales and Services	3,100
Investment Earnings	500
Transfer from General Fund	<u>119,319</u>
<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,497,919</u></b>

**C. PUBLIC HEALTH FUND**

**1. EXPENDITURES**

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

Public Health	\$7,647,043
Environmental Health	<u>2,658,991</u>
<b>TOTAL EXPENDITURES - PUBLIC HEALTH FUND</b>	<b><u>\$10,306,034</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$2,810,028
Sales and Service	1,095,450
Other Revenue	45,000
Transfer from General Fund	<u>6,355,556</u>
<b>TOTAL REVENUES - PUBLIC HEALTH FUND</b>	<b><u>\$10,306,034</u></b>

**D. SOCIAL SERVICES FUND**

**1. EXPENDITURES**

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

DSS-Administration	<u>\$22,444,128</u>
<b>TOTAL EXPENDITURES - SOCIAL SERVICES</b>	<b><u>\$22,444,128</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$12,307,125
Sales and Service	374,100

Transfer from General Fund	<u>9,762,903</u>
<b>TOTAL REVENUES - SOCIAL SERVICES FUND</b>	<b><u>\$22,444,128</u></b>

**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, 2023 and ending June 30, 2024.

**A. EMERGENCY TELEPHONE SERVICE FUND**

**1. EXPENDITURES**

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

Emergency Telephone Service	<u>\$1,192,048</u>
<b>TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$1,192,048</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$498,026
Appropriated Fund Balance	<u>694,022</u>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$1,192,048</u></b>

**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>\$231,977</u>
<b>TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND</b>	<b><u>\$231,977</u></b>

**2. REVENUES**

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

Permits & Fees	\$171,000
Investment Earnings	10,000
Fund Balance Appropriated	<u>50,977</u>

<b>TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND</b>	<b><u>\$231,977</u></b>
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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, 2023 and ending June 30, 2024.

A.

WATER FUND

1. EXPENDITURES

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

Water Administration	\$4,771,340
Northwest Water Treatment Plant	7,142,080
211 Water Treatment Plant	2,618,194
Water Distribution Division	4,831,465
Lower Cape Fear Water and Sewer Authority - Reimbursement	690,363
Customer Service Division	1,951,110
Instrumentation/Electrical Division	2,153,062
Construction Division	3,183,651
Water Debt Service	<u>11,954,906</u>

**TOTAL EXPENDITURES - WATER FUND** **\$39,296,171**

2. REVENUES

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

Sales and Service	\$36,875,898
Other Revenue	1,027,233
Investment Earnings	650,000
Expendable Net Assets Appropriated	<u>743,040</u>

**TOTAL REVENUE - WATER FUND** **\$39,296,171**

B.

WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$2,352,042
Collection Division	4,713,925
Construction Division	3,660,130
Northeast Regional Wastewater	2,814,126
Southwest Regional Wastewater	1,120,814
West Regional Wastewater	4,356,176
Ocean Isle Beach Wastewater	708,119

Wastewater Debt Service	12,189,438
Transfer to Wastewater Capital Projects Reserve Fund	<u>1,005,604</u>

**TOTAL EXPENDITURES - WASTEWATER FUND** **\$32,920,374**

**2. REVENUES**

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

Sales and Services	\$30,733,374
Investment Earnings	485,000
Transfer from Wastewater Capital Projects Reserve Fund	<u>1,702,000</u>

**TOTAL REVENUES - WASTEWATER FUND** **\$32,920,374**

**IV. 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, 2023 and ending June 30, 2024.

**A. COUNTY CAPITAL PROJECT FUND**

**1. EXPENDITURES**

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

Covered Equipment Storage	\$85,388
Warehouse Mezzanine	51,000
Animal Adoption Center	<u>1,680,000</u>

**TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT FUND** **\$1,816,388**

**2. REVENUES**

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

Transfer from General Fund	<u>\$1,816,388</u>
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**TOTAL REVENUE – COUNTY CAPITAL PROJECT FUND** **\$1,816,388**

**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	\$547,500
School ½ Cent Sales Tax	<u>8,922,720</u>

**TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND** **\$9,470,220**

**2. REVENUES**

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

Transfer from General Fund	<u>\$9,470,220</u>
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**TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND** **\$9,470,220**

**C. 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	\$(782,000)
West Regional Capital & Replacement Fund	(880,000)
Ocean Isle Beach Capital & Replacement Fund	(40,000)
Project Designations	1,005,604
Transfer to Wastewater Fund	<u>1,702,000</u>

**TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$1,005,604**

**2. REVENUES**

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

Transfer from Wastewater Fund	\$ 1,005,604
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**TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$1,005,604**

**V. 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.

**VI.**

**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 \$4,543,092 for eleven months and \$4,543,081 for one month for a total of \$54,517,093.

(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 \$95,310 for eleven months and \$95,305 for one month for a total of \$1,143,715.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$547,500 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 \$10,620,675 estimated required local option sales tax reserve and \$1,000,000 in lottery proceeds less limited obligation debt service of \$2,697,955 related to Cedar Grove Middle School, Town Creek Elementary School, North Brunswick High School Addition and the Waccamaw multi-purpose facility for a transfer to the School Capital Project of \$9,470,220 for Categories I, II, and III Capital Outlay.

**VII.**

**BRUNSWICK COMMUNITY COLLEGE PROVISION**

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code and as mandated by G.S. 115D 32: Institutional Support/General Administration \$296,090 (130), Plant Operations \$2,330,902 (610), and Plant Maintenance \$1,473,723 (620).

(b) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code additional funding not mandated: Institutional Support/General Administration \$501,591 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$202,094 (510), and Capital Outlay \$221,300 (920).

(c) No more than 10% can be transferred between mandated purpose codes and no transfer of funds for non-mandated purpose codes without prior Board of Commissioners approval.

(d) One-twelfth (1/12) of the annual budgeted funds will be advanced to the college by the 15<sup>th</sup> of every month.

(e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Guarantee College Tuition Scholarship Program for administrative and marketing costs of \$50,000 paid in two equal installments on July 15<sup>th</sup> and January 15<sup>th</sup> and tuitions scholarships awarded not to exceed \$300,000 on a reimbursement expenditure basis.

**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 \$1,504.65. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,215.38. 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. Optional health and dental benefits will be offered in the same manner 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 \$159,387. 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 \$119,184. 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, Parks and Recreation Advisory Board, Board of Elections, Volunteer Agricultural District Board, Health and Human Services Board. The above compensation shall include all in County travel and expenses.

(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, 2023 and ending June 30, 2024 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, 2023.

## 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 2024 through 2028 is hereby adopted.

County Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
<u>Environmental Protection</u>							
C&D Landfill	\$-	\$8,158,467	\$2,485,888	\$-	\$-	\$-	\$10,644,355
Total Environmental Protection	-	8,158,467	2,485,888	-	-	-	\$10,644,355
<u>Central Services</u>							
Covered Equipment Storage	-	85,388	939,263	-	-	-	1,024,651
Warehouse Mezzanine & Expansion	-	51,000	566,000	248,398	2,235,585	-	3,100,983
Total Central Services	-	136,388	1,505,263	248,398	2,235,585	-	4,125,634
<u>Culture &amp; Recreation</u>							
Waccamaw Multiuse Facility Building	355,800	4,644,200	-	-	-	-	5,000,000
Smithville Park	44,500	2,085,500	-	-	-	-	2,130,000
Lockwood Folly Park Facilities	-	-	-	300,000	3,500,000	-	3,800,000
Northwest District Park	-	-	-	-	340,000	5,350,000	5,690,000
Coastal Events Center/County Fairgrounds	-	-	-	-	-	300,000	300,000
Total Culture & Recreation	400,300	6,729,700	-	300,000	3,840,000	5,650,000	16,920,000
<u>Public Safety</u>							
APS Adoption Center	-	50,000	3,780,000	-	-	-	3,830,000
Brunswick County Maritime Center	-	-	-	130,000	3,460,000	-	3,590,000
Total Public Safety	-	50,000	3,780,000	130,000	3,460,000	-	7,420,000
<u>General Government</u>							
Complex Buildings & Renovation	1,750,000	40,887,058	-	-	-	-	42,637,058
Total General Government	1,750,000	40,887,058	-	-	-	-	42,637,058
Total County Capital Improvement	2,150,300	55,961,613	7,771,151	678,398	9,535,585	5,650,000	81,747,047

County Capital  
Improvement Plan-Sources

Capital Reserve	\$855,800	\$53,258,167	\$2,485,888	\$-	\$-	\$-	\$56,144,355
Other	1,750,000	887,058	-	-	-	-	2,637,058
To be Determined	-	-	-	-	3,460,000	-	3,460,000
Pay-Go	-	1,816,388	5,285,263	678,398	6,075,585	5,650,000	19,505,634
Total County Capital Improvement Plan Sources	\$2,150,300	\$55,961,613	\$7,771,151	\$678,398	9,535,585	\$5,650,000	\$81,747,047

Education Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,000,000	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$25,550,948
Annual Tech. Proj.	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
Astroturf Replacement Cycle Set-Aside Yr. 1	247,500	82,500	82,500	82,500	82,500	82,500	660,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	4,893,076
New K-8 School North Area	-	-	100,000,000	-	-	-	100,000,000
Town Creek Elementary School Additions	10,500,000	-	-	-	-	-	10,500,000
Addition to North Brunswick High School	26,624,914	-	-	-	-	-	26,624,914
District Wide Athletic, Interior and Exterior Building Improvements	72,962,799	-	-	-	-	-	72,962,799
<b>Total Education Capital Improvement Plan-Projects</b>	<b>\$171,471,149</b>	<b>\$9,582,500</b>	<b>\$109,050,750</b>	<b>\$9,116,763</b>	<b>\$6,197,752</b>	<b>\$6,308,133</b>	<b>\$311,727,047</b>
<b>Education Capital Improvement Plan-Sources</b>							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$4,727,826	\$8,440,590	\$2,589,112	\$1,840,535	\$2,478,238	\$3,137,829	\$23,214,130
Ad Valorem for K-12 School Capital Outlay	1,054,674	1,141,910	1,174,469	1,201,761	1,229,458	1,257,514	7,059,786
Ad Valorem/Sales Tax Reserve Contingency	13,505,000	-	5,287,169	6,074,467	2,490,056	1,912,790	29,269,482
LOBs	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds	152,183,649	-	-	-	-	-	152,183,649
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$171,471,149</b>	<b>\$9,582,500</b>	<b>\$109,050,750</b>	<b>\$9,116,763</b>	<b>\$6,197,752</b>	<b>\$6,308,133</b>	<b>\$311,727,047</b>

Airport Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Airport Expansion Projects	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
Total Airport Capital Improvement Plan	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<b>Airport Capital Improvement Plan-Sources</b>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,00
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan-Sources	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000

Water Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Shalotte Water Transmission Main	\$6,123,000	\$-	\$-	\$-	\$-	\$-	\$6,123,000
Northwest Water Plant Low Pressure- Reverse Osmosis Advanced Treatment	168,221,390	-	-	-	-	-	168,221,390
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Industrial Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Navassa Water System Improvements	2,263,347	-	-	-	-	-	2,263,347
Hwy 74/76 Water – Mintz Dr. to Old Maco	105,000	-	-	-	-	-	105,000
FY16 Top 7 and Apollo Water Mains	9,063,285	-	-	-	-	-	9,063,285
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Utility Operations Center Expansion	1,620,600	-	-	-	-	-	1,620,600
NWWTP Raw Water Reservoir	1,000,000	-	-	-	-	-	1,000,000
Transmission Improvements- NWWTP to Bell Swamp	-	5,800,000	-	35,000,000	-	-	40,800,000
Highway 87 Transmission System Improvements	-	-	-	-	-	2,500,000	2,500,000
<b>Total Water Capital Improvement Plan</b>	<b>\$222,879,514</b>	<b>\$5,800,000</b>	<b>\$-</b>	<b>\$35,000,000</b>	<b>\$-</b>	<b>\$2,500,000</b>	<b>\$266,179,514</b>
<b>Water Capital Improvement Plan-Sources</b>							
Capital Reserve	\$20,710,730	\$-	\$-	\$-	\$-	\$-	\$20,710,730
Debt Proceeds	196,028,317	3,695,000	-	35,000,000	-	-	234,723,317
Grant	6,140,467	2,105,000	-	-	-	-	8,245,467
To be Determined	-	-	-	-	-	2,500,000	2,500,000
<b>Total Water Capital Improvement Plan-Sources</b>	<b>\$222,879,514</b>	<b>\$5,800,000</b>	<b>\$-</b>	<b>\$35,000,000</b>	<b>\$-</b>	<b>\$2,500,000</b>	<b>\$266,179,514</b>

Wastewater Capital Improvement Plan-Projects	Prior to FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Totals
Navassa Sewer Improvements	\$2,852,818	\$-	\$-	\$-	\$-	\$-	2,852,818
Ocean Ridge Reclaimed Water Main	1,876,000	-	-	-	-	-	1,876,000
Sea Trail WWTP Improvements Ph 1	1,010,000	-	-	-	-	-	1,010,000
Mulberry Branch WRF	2,682,000	48,597,000	-	-	-	-	51,279,000
Ocean Isle Beach WWTP Expansion	5,314,733	-	6,100,000	72,045,786	-	-	83,460,519
Trans. Midway Rd to WB Treatment Facility	-	1,895,000	7,290,000	-	-	-	9,185,000
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	-	529,516	-	-	651,698
Sea Trail WWTP Decommissioning & OIB Connection	-	630,000	-	5,200,000	-	-	5,830,000
WBRWRF Biosolids Processing Facility	-	1,200,000	6,000,000	-	-	-	7,200,000
Whiteville Road Force Main	-	1,180,000	14,340,000	-	-	-	15,520,000
NE Bruns Reg WWTP Expansion FY23	-	8,625,000	-	107,775,000	-	-	116,400,000
NE FM Transmission Main-North	-	2,595,553	-	21,635,118	-	-	24,230,671
NE FM Transmission Main-South	-	420,047	-	-	2,489,682	-	2,909,729
Sewage Lift Station Rehab & Upgrades	-	6,200,000	-	-	-	-	6,200,000
Shalotte WWTP 1.5 MGD Expansion	-	-	7,332,355	-	58,658,840	-	65,991,195
Longwood Road Force Main	-	-	1,105,000	13,851,200	-	-	14,956,200
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
WB WWTP Influent Force Main	-	-	-	336,000	-	2,688,000	3,024,000
Bolivia By-Pass Transmission Force Main	-	-	-	1,704,150	-	13,633,200	15,337,350

NC-211 R-5021 DOT Relocation St. James to Rivermist	-	-	-	3,890,000	-	-	3,890,000
WBRWRF 3.0 MGD Expansion	-	-	-	-	-	13,513,599	13,513,599
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Total Wastewater Capital Improvement Plan	\$13,857,733	\$71,342,600	\$42,167,355	\$227,161,770	\$62,233,552	\$30,029,799	\$446,792,779
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Wastewater Capital Improvement Plan- Sources							
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Capital Reserve	\$3,282,880	\$468,446	\$-	\$-	\$-	\$-	\$3,751,326
Debt Proceeds	-	35,222,348	26,722,355	206,655,904	61,148,522	13,513,599	343,262,728
Grant	7,795,551	4,052,500	1,105,000	13,851,200	-	-	26,804,251
Other	2,779,302	27,769,306	-	1,704,150	-	13,633,200	45,885,958
To be Determined	-	-	14,340,000	-	-	-	14,340,000
Pay Go	-	3,830,000	-	4,950,516	1,085,000	2,883,000	12,748,516
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Total Wastewater Capital Improvement Plan-Sources	\$13,857,733	\$71,342,600	\$42,167,355	\$227,161,770	\$62,233,552	\$30,029,799	\$446,792,779
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**XI. NEW OR CHANGED RATES AND FEES**

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
<b>Emergency Medical Services:</b>	
ALS NE A0426	\$453.56
ALS E A0427	718.11
BLS NE A0428	377.96
BLS E A0429	604.73
ALS 2 A0433	1,039.38
Specialty Care Transports A0434	1,228.37
BLS Treatment No Transports Fee	150.00
ALS Treatment No Transports Fee	200.00
Rural Mileage 18+ A0425	12.81
Rural Mileage A0425 1-17	19.22
ALS Disposables	Remove
BLS Disposables	Remove
Oxygen	Remove
IV Supplies	Remove
<i>Special Events/Standbys (excludes non-profit partners):</i>	
Ambulance with Two Personnel	165.00
QRV with One Paramedic	90.00
ATV with One Person	90.00
Extra Personnel per Person	55.00
<b>Building Inspections:</b>	
Triple Wide Manufactured Home	\$500.00
Building Minimum Fee – Minimal	100.00
Building Minimum Fee - Complex	300.00
<b>Fire Inspections:</b>	
<i>Fire Inspections Fees:</i>	
Initial Fire Inspection Under 1,500 square feet	\$75.00
Initial Fire Inspection 1,000 – 5,000 square feet	100.00
Initial Fire Inspection 5,000 – 10,000 square feet	125.00
Initial over 10,000 square feet	125.00 + 10.00/1,000 square feet
<i>Fire Plan Reviews:</i>	
Subdivision	250.00
Fire Hydrant Flow Test - Witness	100.00

Fire Plan Re-review(includes As-builts reviews and excessive project revisions of 3 or more separate revisions)	50.00 per review after 3 fire reviews
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**Health Department:**

10021 FNA w/o image	Remove
11200 Removal of skin	Remove
16000 Initial treatment of burns	Remove
16020 Dress/debris p-thick burn	Remove
19000 Drainage of breast lesion	Remove
20610 Drain/inject, joint bursa	Remove
56605 FP Biopsy of vulva/perineum	100.00
56605 Biopsy of vulva/perineum	100.00
57150 FP Treat vagina infection	Remove
57150 Treat vagina infection	Remove
57455 FP Biopsy of cervix w/scope	160.00
57455 Biopsy of cervix w/scope	160.00
57511 Cryocautery of cervix	160.00
58100 FP Biopsy of uterus lining	120.00
58100 Biopsy of uterus lining	120.00
69210 Remove impacted ear wax	55.00
76856 Us exam, pelvic, complete	Remove
82378 Carcinoembryonic antigen	17.00
83690 Assay of Lipase	6.00
84146 Assay of Prolactin	16.00
86787 FP Varicella/zoster antibody	15.00
86787 Varicella/zoster antibody	15.00
87462 COVID 19 PCR	100.00
87593 MPOX DNA test	81.00
87804 Rapid Flu	20.00
90611 Jynneos – MPOX (price not currently available)	-
90620 Meningococcal recombinant protein	225.00
90636 Hep a/hep b vaccine, adult im	130.00
90648 Hib vaccine, prp-t, im Act HIB	Remove
90651 Human Papillomavirus vaccine types	300.00
90657 Influenza virus vaccine, trivalent	Remove
90658 Influenza virus vaccine, trivalent	Remove
90660 Influenza virus vaccine, trivalent	Remove
90662 Influenza virus vaccine, split virus	70.00
90670 Pneumococcal conjugate vaccine, 13 valent	250.00
90671 Prevnar 15	240.00
90675 Rabies vaccine	395.00

90677 Pneumococcal Conjugate vaccine 20 valent	275.00
90681 Rotavirus vaccine, human, attenuated, 2	145.00
90682 Influenza virus vaccine, quadrivalent	70.00
90686 Influenza virus vaccine, quadrivalent	22.00
90694 FluAD (Flu vaccine 65 yrs and older)	72.00
90697 Diphtheria, tetanus toxoids, acellular	155.00
90698 Dtap-hib-ip vaccine, im	120.00
90707 Mmr vaccine, sc	100.00
90710 Mmrv vaccine, sc	290.00
90716 Chicken pox vaccine, sc	Remove
90675 Rabies vaccine im	395.00
90682 Influenza virus vaccine, quadrivalent	66.00
90694 FluAD (Flu vaccine 65 yrs and older)	67.00
90696 Diphtheria, tetanus toxoids, acellular	65.00
90698 Dtap-hib-ip vaccine, im	115.00
90702 Dt vaccine <7, im	65.00
90707 Mmr vaccine, sc	95.00
90710 Mmrv vaccine, sc	275.00
90713 Poliovirus, ipv, sc/im	45.00
90716 Chicken pox vaccine, sc	165.00
90733 Meningococcal vaccine, sc	Remove
90734 Meningococcal vaccine, im	Remove
90739 Hepatitis B 2 Step	150.00
90743 Hep b vaccine, adol, 2 dose, im	75.00
90750 Zoster (shingles) vaccine (HZV), recomb	190.00
91300 Pfizer 12yr+ primary series	130.00
91301 Moderna 12yr+ primary series	130.00
91304 Novavax 12yr+ primary series	130.00
91307 Pfizer 5-11yr primary series	130.00
91308 Pfizer 6m-4yr primary series dose 1-2	130.00
91309 Moderna 6-11yr primary series	130.00
91311 Moderna 6m-5yr primary series	130.00
91314 SARSCOV2 VAC BVL 25MCG/.25ML	130.00
91317 Pfizer 6m-4yr primary series dose 3	130.00
99408 Alcohol and/or substance (other than tobacco)	Remove
99409 Alcohol and/or substance (other than tobacco)	Remove
99412 Preventative counseling, group	Remove
99441 Telephone Evaluation & mgmt. service	55.00
99442 Telephone Evaluation & mgmt. service	90.00
99443 Telephone Evaluation & mgmt. service	125.00
G0145 Scr c/v cyto, thinlayer, rescr	Remove

G0396 Alcohol and/or substance (other than tobacco)	Remove
G0397 Alcohol and/or substance (other than tobacco)	Remove
H0049 Alcohol/drug screening	Remove
H0049 Alcohol/drug screening 15 min	Remove
J1050 FP Injection, medroxyprogesterone acetate	0.25
J7297 Levonorgestrel IUD 52mg 3yr	880.00
J7297 FP Levonorgestrel IUD 52mg 3yr	464.87
J7298 FP Mirena	248.64
J7300 FP Intraut copper contraceptive	295.12
J7307 FP Etonogestrel (contraceptive) implant	418.95
J7307 Etonogestrel (contraceptive) implant	1,170.00
S0280 Medical Home Program, comprehensive care	75.00
S0281 Medical Home Program, comprehensive care	165.00
T2041 Support broker waiver/15 min	Remove

**Water:**

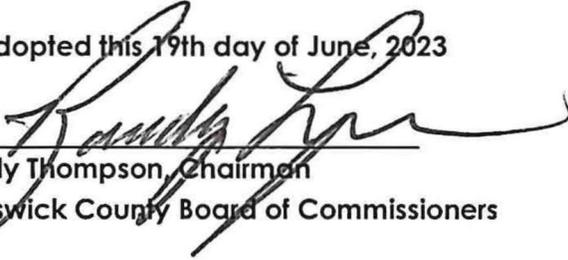
1" Meter Installation & Tap	\$3,200.00
2" Meter Installation & Tap	9,000.00
Meter Upgrade	1,000.00
1" Split-Service Irrigation Meter Installation	1,100.00
New 1" Meter Installation only	500.00
New 2" Meter Installation only	2,025.00
1" meter for well	1,000.00

**Wastewater:**

Residential Simplex Grinder Pump Station	\$7,000.00
Community Guardhouse Simplex Grinder Pump Station	7,000.00
4" Near-side Residential Gravity Service Tap	2,750.00

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

Adopted this 19th day of June, 2023



Randy Thompson, Chairman  
Brunswick County Board of Commissioners

Attest:



Daralyn Spivey, Clerk to the Board



# **American Rescue Plan Act (ARPA) Funding**

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## **Overview**

In response to the ongoing economic and public health emergency presented by the COVID-19 pandemic, the 117th Congress passed the American Rescue Plan Act (ARPA) to provide financial relief to the American people. The Legislation also established the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) to provide financial relief to municipalities across the country that experienced substantial drops in revenue because of the pandemic. Brunswick County has received a total of \$27,741,111 in ARPA funding. The County is required to fully implement and comply with ARPA Award Terms and Conditions and Uniform Guidance. To ensure compliance, the County has revised and adopted policies to conform with US Treasury's regulations for ARPA/CSLFRF funds.

## **Eligible Uses**

US Treasury established that ARPA/CSLFRF funds may be used for projects in the following categories, to the extent authorized by state law:

- Support public health response to the COVID-19 pandemic
- Address negative economic impacts in the community caused by the public health emergency
- Replace lost public sector revenue and utilizing funding to provide government services that may have been affected or reduced by the pandemic
- Provide premium pay for essential workers who worked to continue critical services during the pandemic
- Invest in water, sewer, and broadband infrastructure, provide access to clean drinking water, support wastewater and stormwater infrastructure, and expand access to broadband internet

The County's ARPA award will be invested in projects that ensure recovery from the pandemic and position ourselves and our community for strong growth in the years ahead.

## **Recommended Projects**

Commissioners approved a preliminary funding priority list for ARPA funds on September 2, 2021. Those priorities included:

- Water & Sewer Projects – Capital expansion and replacement projects
- Community Investment and Enhancement – Small Business Grants, Non-profit Grants, Housing and Weatherization program, Mental Health Grants, Lead & Copper Remediation, Parks & Recreation Improvement projects, Library Service Enhancements, and BCC parking lot improvements
- County Improvement Projects – Capital construction expense for new HHS building, IT improvements, Essential Worker compensation, Air purification system for County buildings
- Administrative Expenses – Administration and reporting expenses
- Set aside funds for Future Projects not yet determined

On May 16, 2022, after thoughtful planning, careful consideration, and using guidance provided from U.S. Treasury's Final Rule, County management recommended a preliminary list of projects deemed eligible in ARPA funding to address key priorities. Once the preliminary funding list was approved, each individual project will come back before the Board for final approval once additional detail, cost estimates, and program policies have been implemented.

The following projects have been presented to the Board for consideration, and were approved for funding using the ARPA Coronavirus Local Fiscal Recovery Funds:

**Premium Pay**

Department:	Funding:	Spent to Date:	FTEs:
County-wide	\$2,369,543	\$2,369,543	-

Purpose: Under the Final Rule, recipients of Coronavirus State and Local Fiscal Recovery Funds may use funds to retroactively provide premium pay to eligible employees who performed essential work during the COVID-19 emergency. The premium payment is in recognition of county staff who continued to support our community and provide essential services during a critical time when stay at home orders and social distancing measures were in effect and the county continued to be open to the public. Eligible full-time employees received a maximum payment of \$2,200, which was be pro-rated based on the number of months worked in a full-time position during the eleven-month period of April 1, 2020, through February 28, 2021. For each month that an eligible employee performed work they will receive \$200 for a maximum gross payment of \$2,200. The Human Resources Department, in coordination with the Finance Department, certified by position classification and employee interaction for qualification under ARPA guidelines.

**Trailwood Drive Force Main**

Department:	Funding:	Spent to Date:	FTEs:
Wastewater Fund	\$126,989	\$126,989	-

Purpose: Replace approximately 280 linear feet of 8” pressurized sewer line located at Trailwood Drive in the Town of St. James. The pipe installation was by horizontal directional drill method and replaced an existing 8” pipe installed above ground through a wet area near Trailwood Drive in St. James Planation.

**General Government Services (Revenue Replacement)**

Department:	Funding:	Spent to Date:	FTEs:
Sheriff’s Office	\$10,000,000	\$10,000,000	-

Purpose: To use the standard allowance of SLFRF funds on governments services responding to public safety concerns.

**Direct Administrative Costs**

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$150,000	\$79,072	-

Purpose: The County has incurred and will continue to incur significant personnel and operating costs associated with administration of the ARPA funds. Training, coordination, evaluation, monitoring, and approval functions have been and will continue to be required to maximize the use of the funds and the benefit to the County. County departments performing administrative functions includes Finance, Legal, and Management.

### Lead and Copper Program

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$1,400,000	\$58,304	1.0

Purpose: To support an Environmental Protection Agency (EPA) mandated requirement regulating lead and copper public drinking water systems. This regulation is known as the Lead and Copper Rule (also referred to as the LCR). In 1991, EPA published a regulation to control lead and copper in drinking water. Since 1991 the LCR has undergone various revisions, with major changes to the rule enacted in 2021. Brunswick County Public Utilities is required to be in full compliance with this regulation by October 16, 2024.

Regulation changes involve sampling requirements and procedures, record keeping, required remedial action including replacement of utility and customer service lines, and related public notifications and education. Project will support a full-time Lead and Copper Mitigation Program Manager and procure the services of an engineering firm, or consultant, specializing in creating and maintaining lead and copper service inventory databases; creating a public education and outreach plan and associated materials; tracking sampling requirements, frequency, and results; reviewing and optimizing corrosion control treatment plans; creating a lead service line find and fix plan; and creating a lead service line replacement plan.

### Southeast Area Improvements – St. James

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$1,930,279	\$42,658	-

Purpose: A joint project between Brunswick County and the Town of St. James, this project will upgrade drinking water transmission and distribution piping and may include additional water storage to help improve water pressures. The installation of transmission and distribution pipes will improve water pressure to safe levels and will prevent contamination caused by leaks or breaks in the pipes.

An engineering study would be performed to determine the necessary improvements and the order in which they should be made. Improvements may include an elevated water storage tank in the St. James/Middleton Road area to improve water pressures and to prevent microbiological contaminants from entering the public water system, additional transmission water mains, additional small diameter water mains within the development to address localized areas of low pressure, the addition of some hydrants, and pressure sustaining valves installed on the existing 24" potable water main on Highway 211.

### Ocean Isle Beach Wastewater Treatment Plant Centralization and Rehabilitation

Department:	Funding:	Spent to Date:	FTEs:
Wastewater Fund	\$4,942,733	\$42,375	-

Purpose: The project will provide centralized wastewater treatment and rehabilitate or replace existing wastewater treatment facilities. To regionalize wastewater treatment in the area, Brunswick County Public Utilities and the Town of Ocean Isle Beach have entered into an agreement whereby the town's aging wastewater treatment plant is conveyed to Brunswick County and the County will provide an additional 550,000 gpd of treatment capacity to meet the Town's existing permitted collection system tributary flows. Moreover, Brunswick County intends to decommission the aged, decrepit Sea Trail wastewater treatment steel package

plant system with an original design capacity of 500,000 gpd and re-route flow to the centralized, regional Ocean Isle Beach WWTP.

### Library Computers

Department:	Funding:	Spent to Date:	FTEs:
Library	\$72,800	\$-	-

Purpose: Replace 52 existing computer and monitor workstations that are at or beyond their useful lifespan within the Brunswick County Library system. These computers are available to the public for use during normal business hours at no cost. Current computers utilized at the library branches have traditionally been passed down from other County departments once they had reached the end of their useful life, resulting in computers running older software and not operate with high efficiency. Brunswick County libraries provide free broadband Internet access to all citizens of Brunswick County via public computers. Funding will provide effective service delivery to the public sector to aid in internet access for job applications, government funding assistance programs, academic resources and reduce IT help-desk service problems.

### EMS Ambulance

Department:	Funding:	Spent to Date:	FTEs:
EMS	\$900,000	\$-	-

Purpose: Purchase three ambulances for the Emergency Medical Services department that will be used to serve and transport the general public, and residents of Brunswick County. Ambulances were identified on US Treasury’s enumerated eligible use list as a measure to respond to the public health emergency for COVID-19 mitigation and prevention.

### AEDs in County Buildings

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$93,215	\$93,215	-

Purpose: Purchase of 54 Automated External Defibrillators (AEDs) with additional replacement pads, and battery packs to install throughout various county buildings, including parks, to help respond to emergency medical situations for staff and public.

### Restoring Pre-Pandemic Employment

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$5,400,000	\$5,400,000	50.22

Purpose: Under the increased flexibility of the final rule, SLFRF funding may be used to support a broader set of uses to restore and support public sector employment. One eligible use includes hiring up to a pre-pandemic baseline that is adjusted for historic underinvestment in the public sector. The County may use SLFRF funds to pay for payroll and covered benefits associated with the recipient, increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic baseline. Recipients may use SLFRF funds to cover payroll and covered

benefits through the period of performance; these employees must have begun their employment on or after March 3, 2021. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021, level.

Brunswick County's budgeted FTEs as of January 27, 2020, were 1,083. When applying the 7.5%, the County's adjusted Pre-Pandemic Baseline is 1,164. The budgeted FTEs as of March 3, 2021, were 1,114, allowing the County to add 50 positions with ARP money. The actual change in FTEs since March 3, 2021, as of December 31, 2022, is 102.

# **National Opioid Settlement Funding**

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## **Overview**

Since 2021, an estimated \$56 billion in national settlements with opioid companies has been announced by the State Attorney General’s Office. These settlements will help bring desperately needed resources to communities harmed by the opioid epidemic, including \$1.5 billion to North Carolina. The agreements resolve litigation over the role of companies in creating and fueling the opioid epidemic and require significant industry changes that will help prevent this type of crisis from occurring again.

A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used in our state. To maximize funds flowing to North Carolina communities on the front lines of the opioid epidemic, the MOA allocates 15 percent of settlement funds to the State and sends the remaining 85 percent to NC’s 100 counties and 17 municipalities. Brunswick County is estimated to receive \$13,725,155 over an eighteen-year period (2022-2038). To date, the County has received \$1,764,409 in National Opioid Settlement funding.

## **Eligible Uses**

In conjunction with the National Settlement Agreement, opioid settlement funds may support programs or services listed in Exhibit A and/or B of the Memorandum of Agreement (MOA) that serve persons with Opioid Use Disorder (OUD) or any co-occurring Substance Use Disorder (SUD) or mental health condition.

## **Recommended Projects**

On January 17, 2023, the Brunswick County Board of Commissioners adopted the use of Option A in the MOA consisting of the following strategies:

- Collaborative Strategic Planning
- Evidence-based Addiction Treatment
- Recovery Support Services
- Recovering Housing Support
- Employment-related Services
- Early Intervention
- Naloxone Distribution
- Post-overdose Response Team
- Syringe Service Program
- Criminal Justice Diversion Programs
- Addiction Treatment of Incarcerated Persons
- Reentry Programs

The following projects have been presented to the Board of Commwissioners for consideration, and were approved for funding using the National Opioid Settlement funds:

- DSS Clinician – Mental Health/Substance Abuse Clinician
- The Healing Place – Residential recovery housing services

DSS Clinician

Department:	Funding:	Spent to Date:	FTEs:
DSS	\$160,703	\$11,916	.5

Purpose: Provide mental health/substance abuse DSS Clinician for care navigation, clinical assessments, and crisis response for the parents and children involved with the Department of Social Services (DSS). Position will support Option A, Strategy 3 – Recovery Support Services and Strategy 6 – Early intervention of the NC Opioid Settlement MOA.

The Healing Place

Department:	Funding:	Spent to Date:	FTEs:
Health	\$240,900	\$0.00	-

Purpose: Provide Brunswick County residents with recovery housing support; Option A, Strategy 4 Recovery Housing of the NC Opioid Settlement MOA. Brunswick County is partnering with The Healing Place of New Hanover County to provide additional support for residential recovery services to individuals suffering from Opioid Use Disorder (OUD) and/or are mis-using opioid substances.

## Glossary

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**ABC (Alcohol Beverage Commission)** - the Commission works with its members to promote responsible alcohol sales through control, promote high levels of service, and generate revenue for North Carolina communities.

**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.

**Adopted Budget** - the budget as adopted by the Board of Commissioners and enacted on July 1 of the fiscal year.

**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.

**Allocate** - to set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

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

**Amortization** - Paying the principal amount of a debt issue through periodic payments either directly to bondholders or to a sinking fund for later payment to bondholders. Amortization payments include interest and any payment on principal.

**Annual Comprehensive Financial Report (ACFR):** Represents and reflects the County's financial operations and condition to the county's residents, its elected officials, management personnel, financial institutions, county bondholders, rating agencies, and all other parties interested in the financial affairs of the county. The ACFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

**Annualize** - taking changes that occurred mid-year and calculating their cost for a full year, to prepare an annual budget.

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

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

**ARPA:** American Rescue Plan Act, \$350 billion package from the Federal Government to state, local, and Tribal governments to support their response and recovery from the COVID-19 public health emergency.

**ARRA** - American Recovery and Reinvestment Act, commonly referred to as the stimulus or the Recovery Act.

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

**Assessment** - the total value of the real estate and personal property (excluding exempt property) as determined by tax assessors and used as a basis for levying taxes.

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

**Audit** - An annual systematic review of an organization's financial accounts by an independent body.

**Authority** - a public agency that performs a specific function and is usually financed by fees or service charges. The agency could be independent of the government but rely on the government for financial support.

**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 under 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.

**BCMS** – Brunswick County Management System building permitting system.

**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 Issue** - the sale of government bonds as a means of borrowing money.

**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, 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 (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 Message** - a written overview of the proposed budget from the County Manager to the Board of Commissioners that discusses the major budget items and the County's present and future financial condition.

**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.

**Business Plan** - a plan that identifies what a department wants to accomplish, how that organization is going to do it, the resources or costs it will require, and the measures to determine if the outcomes are accomplished.

**CADD** - Computer-Aided Drafting Design system.

**Calendar Year (CY)** - 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 Plan (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 life 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 that add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

**Cardiopulmonary Resuscitation (CPR)**: a technique used in an emergency such as a heart attack or drowning when someone's breathing or heartbeat has stopped.

**CARES Act** - Coronavirus Aid, Relief and Economic Security Act; \$2.2 trillion packages from the Federal Government to help businesses, workers, and health care systems negatively affected by the coronavirus.

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

**Clerk to the Board** - the Clerk to the Board of County Commissioners is the primary administrative assistant to the Board. The Clerk prepares and promulgates meeting agendas, maintains the County's official files, and coordinates the Commissioners' schedules.

**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.

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

**Coronavirus** - a family of viruses, some of which cause disease in people and animals, named for crownlike spikes on their surfaces.

**COVID-19** - Coronavirus Disease 2019, the disease observed in humans caused by the SARS-CoV-2 virus.

**Current Budget** - represents the budget of the fiscal year in which the county is presently operating.

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

**Debt** - money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

**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.

**Department Goal** - a strategic result or achievement that the department plans to obtain.

**Depreciation** - the decrease in value due to wear and tear of the property.

**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.

**Division** - a functional unit within a County department.

**Emergency Operations Plan (EOP)** - an internal plan that serves as a guide in event of an emergency.

**EM** – Emergency Management

**EMS** – Emergency Medical Services

**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.

**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.

**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.

**Excise Tax** - a tax, similar to a sales tax, imposed on the sale of a property.

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

**FEMA** – Federal Emergency Management Agency

**Fiscal Year (FY)** - twelve months 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.

**Fringe Benefits** - for budgeting purposes, fringe benefits include employer payments for items such as Social Security, Medicare, retirement, group health and life insurance, dental insurance, and workers compensation.

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

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

**Geographic Information Systems (GIS)** - 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 that 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 is backed by the full faith and credit of 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.

**Government Finance Officers Association (GFOA)** - the GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

**Governmental Funds** - funds that are used to account for those same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a current financial resources focus. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

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

**HR** - Human Resources Department.

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

**Information Technology (IT)** - the department of the County government in charge of technological support systems such as computers, applications, and telephones.

**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.

**IAAO** – International Association of Assessing Officers

**Investment Earnings** - Earnings earned, usually interest, on County investments.

**ITIL** – Information Technology Infrastructure Library

**Key Measures** - important performance indicators of workload, efficiency, or effectiveness identified by departments.

**KPI** – key performance indicator tying departmental objectives to key measures.

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

**Levy** - the amount of tax, service charges, and assessments imposed by a government.

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

**LPRO** – Low Pressure Reverse Osmosis

**LSLR** – Lead Service Line Replacement

**Major Funds** - represent the significant activities of the County and 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.

**Mandate** – A legislative command to a local government, generally through state statutes, to implement or discontinue a selected service or policy

**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.

**MGD** – Millions of Gallons per Day

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

**NCGS** – North Carolina General Statutes

**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.

**NCDOR** – North Carolina Department of Revenue

**NCPMA** – North Carolina Property Mappers Association

**NCTCA** – North Carolina Tax Collectors' Association

**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 an 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.

**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.

**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.

**Per Capita** – represents a given quantitative measure (e.g., spending, inspections, ambulance trips) per unit of population.

**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.

**Personal Income** - Income that is received by persons from all sources. It is calculated as the sum of salary and wage disbursements, supplements to wages and salaries, proprietor’s income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

**Personal Property** - all non-household personal value such as automobiles, boats, etc., and all noninventory business items such as equipment, vehicles, materials, and supplies.

**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.

**PSAP** - Primary public safety answering point

**QCT** – Qualified Census Tract

**Real Property Tax Base** - All land and buildings which are taxable.

**Revaluation** - a process by which all County property values are reviewed to assure they are of 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.

**Reserve** - an account used either to set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

**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 to specific revenue sources to repay these bonds. Revenue bonds do not require voter approval under state law.

**Revenues** - sources of income financing the operations of government.

**ROD** – Register of Deeds

**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 Assessment** - A levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those specific properties.

**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 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.

**Statute** - a law enacted by the state legislature.

**SCM** - Stormwater Control Measure

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

**Tax Levy** - the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**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.

**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.

**Taxing Authority** - when a legislative body has the legal ability to impose a tax on its citizens.

**Transfers In/Out** - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trend** - a pattern that emerges from multiple units of data over time.

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

**Unencumbered Balance** - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unincorporated Area** - the area of the county that is not part of any municipality.

**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.

**VSO** – Veterans Services Officer

**WIC** – Women, Infants and Children

**Working Capital** - the amount of current assets that are in excess of current liabilities. Used frequently to measure a firm's ability to meet current obligations.



## BRUNSWICK COUNTY FINANCE DEPARTMENT

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