County of Brunswick
FY 2017-2018 Adopted Budget


brunswickcountync.gov

County of Brunswick
Approved Budget

Fiscal Year 2017-2018

Board of County Commissioners
Frank Williams, Chairman
Randy Thompson, Vice Chairman
Pat Sykes, Member
J. Martin Cooke, Member
Mike Forte, Member

County Manager
Ann B. Hardy, CPA, MPA

Finance Department Staff
Julie A. Miller, CPA, Director of Fiscal Operations
Aaron C. Smith, CPA, Deputy Finance Director
Tiffany Rogers, Grants and Budget Specialist
Ingrid Oliver, Fixed Assets Coordinator
Ventzeslav Penev, Computer Information Specialist
Yvette Glenn, Fiscal Supervisor
Bill Noland, Cash and Investments Specialist
Christina Kennedy, Grants Specialist
Tanya Simpson, Fiscal Technician II
Debra Ormand, Fiscal Technician
Melissa Modafferi, Fiscal Technician

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

Brunswick County Vision, Mission and Core Values

Vision Statement

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

Mission Statement

The government of Brunswick County, North Carolina exists to promote and sustain a superior quality of life. In partnership with our communities, we pledge to deliver cost effective services in a personal, responsive, respectful and innovative manner, to our residents and visitors alike.

Core Values

Accountability
Customer Service / Trust
Dignity / Respect
Diversity
Environment
Integrity is Paramount
Professionalism
Safety
Stewardship of Public Resources
Teamwork

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Brunswick

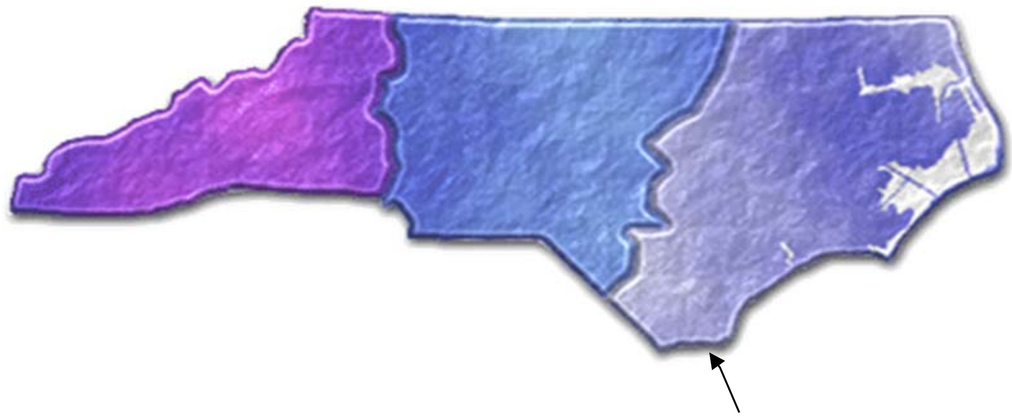
North Carolina

For the Fiscal Year Beginning

July 1, 2016

Executive Director

State of North Carolina



Brunswick County

Brunswick County

County Seat, Bolivia
Established March 9, 1764
Population 128,891 *(source: State Data Center est.)*
846 Square Miles

Brunswick County Profile

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the 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 128,891 which has grown over 26% since 2008. 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.

Factors Affecting Financial Condition

The information presented in the budget is best understood when it is considered from the broader perspective of the specific environment within which Brunswick County operates.

Local economy. Brunswick County in recent years has experienced significant growth in its permanent population. Current year growth in the County of 3.5% ranks number 1 in the state and number 30 in the country for growth as of July 2016. The permanent population grew at an average rate of approximately 2.9 percent annually over the last ten. In the past year, Brunswick County has experienced an increase in retail sales and tourism dollars as the economy improved. Since 2008, Brunswick County has had 34 new and expanded companies with over $144 million in new capital investment. Other activities include the creation of Brunswick Catch, a non-profit dedicated to increasing the awareness of local seafood to both wholesale and retail markets; the extension of utilities to our 2 mega sites, the International Logistics Park and the Mid-Atlantic Logistics Park; and the designation of both parks as North Carolina Certified Sites by the NC Department of Commerce.

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

Brunswick County Profile

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 picked up again with new shopping centers planned near St. James, Supply, and Leland and the infill of stores within centers in the southern part of the County. In the past year, residential construction has increased to levels experienced prior to the real estate bubble 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 represents 14%, health care and social assistance 12%, Government 9%, public administration 7%, construction 6%, administration and waste 6%, arts, entertainment and recreation 5%, utilities 4%, manufacturing 4%, professional 4%, and real estate 3%. Various other employment sectors make up the remaining 9%.

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

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

Carolina National Golf Course

TABLE OF CONTENTS Page

TABLE OF CONTENTS Page

TABLE OF CONTENTS Page

This page is intentionally left blank.

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

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

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

May 15, 2017

Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2017-2018 budget for Brunswick County for your review and consideration. County revenues are continuing to improve in all major categories producing adequate funding to maintain existing service levels and much needed program and service enhancements. Department heads submitted conservative and thoughtful budget requests that reflects the service priorities of the Board of Commissioners and the citizens of Brunswick County. This proposal, as a priority, continues to focus on employee retention and succession planning, public safety, economic development and the needs of a growing county with changing demographics.

January 1, 2015 is the most recent countywide revaluation of all real property and resulted in a 10% decrease in total county values. The next revaluation is scheduled for January 1, 2019. Required by NC General Statutes, the county calculated a revenue neutral tax rate of 48.50 cents for FY 2015-2016. The recommended budget includes no ad valorem tax rate change from the current 48.50 cents. The FY 2017-2018 budget proposal for all funds totals $233,383,307 which represents an increase of 3.9% over the budget adopted June 20, 2016. The general fund budget is balanced by utilizing a prudent fund balance appropriation of $3,418,233, net of the $1,461,600 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to $3,312,349 in FY 2016-2017.

The economic recovery continues to impact individuals, businesses and corporations, and all levels of government as the economy is expected to modestly grow. Nationally, new job growth fluctuates monthly and the March jobless rate was 4.5%. The average cost of a gallon of gasoline in North Carolina is higher than a year ago at $2.22 per gallon. Statewide leading economic indicators for March are: unemployment rate is down 0.2%, building permits are up 16.2%, manufacturing hours worked are down 1.0% and average weekly earnings are up $32.76. Locally, in March of 2017 home sales rose more than 41.3% compared to one year ago and sales dollars increased 40.4% in the first quarter of 2017 over first quarter of 2016 as reported by the Brunswick County Association of Realtors. In the current fiscal year through March 2017, countywide building permits issued for single family homes increased 13.7% and commercial permits issued decreased 10.0% compared to the same time last fiscal year. Brunswick County's unemployment rate is 5.8% compared to the State at 4.7% and United States at 4.5%.

Consistently ranking as one of the fastest growing counties in America, Brunswick County ranked 30th for 2016 national reporting and the top in the State for calendar year 2015. The State Data Center reported Brunswick County projected permanent population to be 128,891, up from the decennial census figure 107,431 indicating that people are still choosing Brunswick County as a place to live.

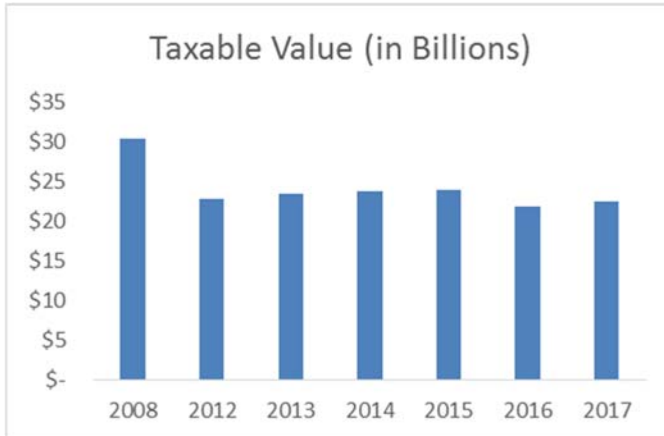
GOVERNMENTAL FUNDS

Revenues

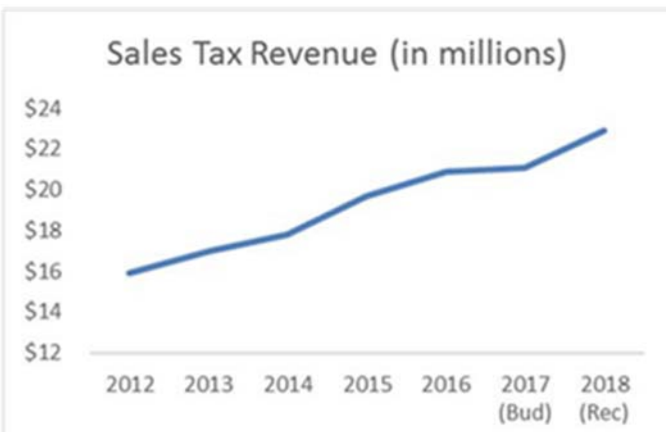
Revenue projections are continuing the upward trend. The total recommended general government budget is $185,728,479 which represents a 5.4% increase from FY 2016-2017. Property tax revenue is the primary source of governmental fund revenue, providing $117,785,618 or 63.4% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2017-2018, is $24,422,563,400 up by $769,475,183 or 3.2% above the base of $23,653,088,217 on which the FY 2016-2017 budget was based.

The total projected real property value for FY 2017-2018 is $23,172,563,400, which represents a 2.7% increase over the FY 2016-2017 real property base of $22,553,088,217. The motor vehicle base is projected to be $1,250,000,000 with an increase of 13.6% from the prior year base of $1,100,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of $6,062,500.

The total real property levy for FY 2017-2018 is calculated on a tax base of $23,172,563,400, the recommended tax rate of 48.50 cents, the FY 2015-2016 audited collection rate of 96.74%, and is projected to provide $108,723,118 in revenue. The total property tax revenue projection for both real property and motor vehicles is $114,785,618, which is $4,870,031 or 4.4% more than the original budget for FY 2016- 2017. The value of one cent on the tax rate is $2,366,714 as compared to $2,266,301 in the prior year. The county tax on a home valued at $250,000 would be $1,212.50 and the county tax on a vehicle with a value of $25,000 would be $121.25.



A major source of general governmental revenue is local option sales tax. The growth in sales tax revenue is greater than current year projections and the outlook for continued growth extends into the projection for FY 2017-2018. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be $17,399,014, which is $1,714,976 or 10.9% higher than the original budget of $15,684,038 for FY 2016-17. The portion of Articles 40 and 42 designated for schools is $5,549,310, which is $467,335 or 9.2% more than the current budget of $5,081,975. The increased sales tax is attributable to the general economic conditions within the county, expanded service tax base and the increase in the number of retail businesses locating within the county. The local portion of the sales tax is 2.00 cents and the state sales tax rate is 4.75 cents for a total of 6.75.



Projections for other revenue sources for FY 2017-2018 indicate moderate increases. Emergency Medical Services fee revenues will increase due to growth in transport services. Total EMS charges are projected to reach $3,800,000 with an additional $525,000 from Medicaid Cost Settlement revenue.

There is continued stability or improvements for other major general government revenue categories over prior years' projections as follows:

Revenue	FY 2015	FY 2016	FY 2017	FY 2018	% Change
Solid Waste Tipping Fees	$1,600,000	$1,600,000	$1,800,000	$2,100,000	+16.7%
Building Permits	$1,206,000	$1,708,000	$1,750,000	$1,950,000	+11.4%
Deed Stamp Excise Tax	$2,000,000	$2,200,000	$2,300,000	$2,800,000	+21.7%

The Sheriff continues to seek new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes no increase in revenue associated with federal inmates. State misdemeanant reimbursements are growing and projected to increase into the next year. The state misdemeanant projection for state inmates is $400,000, which is $200,000 or 100.0% more than the original budget for FY 2016-2017. There are no planned reimbursement revenues from other counties for housing inmates.

The restricted intergovernmental funds from the state and federal governments projected to total $17,885,358, which is decreased $639,656 or 3.5% from the prior fiscal year original budget of $18,525,014 due to pass through revenues from the state for daycare services. The recommended budget includes in the health fund an estimate of $635,000 of Medicaid Maximization funds to provide current year eligible services and utilizes $120,000 of the health reserve and vehicle funds.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of $4,879,833 for an increase of $1,567,484. This increase is due to escrow funds held by the county related to the Holden Beach Interlocal Agreement and the issuance of Special Obligation Bonds issued for beach nourishment in the amount $1,461,600. Taking the escrow fund requirement into consideration, this level of fund balance appropriation is consistent with the county's levels in prior years and is considered reasonable due to the county's FY 2015-2016 unassigned fund balance of $60.9 million that is 34.3% of expenditures and transfers to capital projects. In October of the current fiscal year, the county appropriated $7,190,579 of fund balance for pay go capital projects: Ocean Isle Beach Park, Nature Park at Holden Beach grant match, Calabash Senior Center, Supply Senior Center, playgrounds at Northwest and Lockwood Folly Parks, Cedar Grove Park soccer lights, and landfill closure reserve. In February 2017, an additional $1,079,666 in fund balance was appropriated for the Smithville Park renovation project. The county ended fiscal year 2016 with revenues greater than expenditures before transfers for projects of $18,381,684.

Expenditures

The recommended budget took into consideration three major focus areas:

1. Employee Retention, Recruitment and Succession Planning

- Scale adjustment recommendation of 2.0% to new hires and employees who are satisfactory performers.
- Recommendation of additional .65% to 1.0% merit to employees who are high performers.
- Recommendation of additional 1.05% to 1.35% merit to the county's highest performers in 2016-2017
- Maintain county employee, eligible dependent children and retiree health plan with no increase in employee premiums or reduction of benefits.

2. Public Safety

- Improve Emergency Medical Services Response times with an additional paramedic shift and ambulance during peak periods.
- Provide 11 additional deputy patrols as part of the three-year plan of 20 additional deputy patrols.

- Provide law enforcement officers and detention center officers with vests, equipment and training.
- Phase two of the replacement of the detention center security cameras.
- Recruit a Populations Manager for the Detention Center for cost savings.
- Provide Fire Department funding assistance with a countywide 25% fire fee increase and provide additional funds over the base fire funding level to assist departments experiencing significant operational challenges.
- Increased support in Code Administration with recruitment of a Deputy Code Administrator, Commercial/Residential Plans Examiner and a Flood Plain Administrator.

3. Meet the needs of a growing county with changing demographics

- Increase of 5.33% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem and sales taxes.
- Increase of 4.41% to Brunswick Community College to support existing programs and an additional $200,000 for the Foundation Grant providing tuition assistance.
- Increase of 25.9% to Brunswick Senior Resources to support program expansion related to new centers.
- Continue the county's commitment of $200,000 per year to shoreline protection with an additional $204,000 for dredging.
- Funding for the Courthouse addition and renovation project architectural services.
- Complete commitment for park improvements.
- Provide employees training, resources, and equipment to facilitate high service levels to citizens.
- Replace vehicles utilized beyond end of life.
- Continued funding for needed technology/computer software support.
- Maintain computer replacement program.
- Purchase needed grinder and screening equipment for yard debris at the landfill.

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 8.2% 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 2017-2018 per unit increased $0.14 to $12.13. Based on 87,705 units with a projected average increase in service locations of 1,992 the budget for countywide solid waste collection is $13,111,700 for an increase over the prior year of $509,811.

The construction and demolition tonnage received at the county landfill had an increase as of June 30, 2016 of 17.8% 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 Waste Industries for diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 50% of the waste from the landfill is currently $38 per ton or $676,000 per year. The current landfill closure reserve balance accumulated is $8.8 million and the total cost of closure is estimated at $9.1 million.

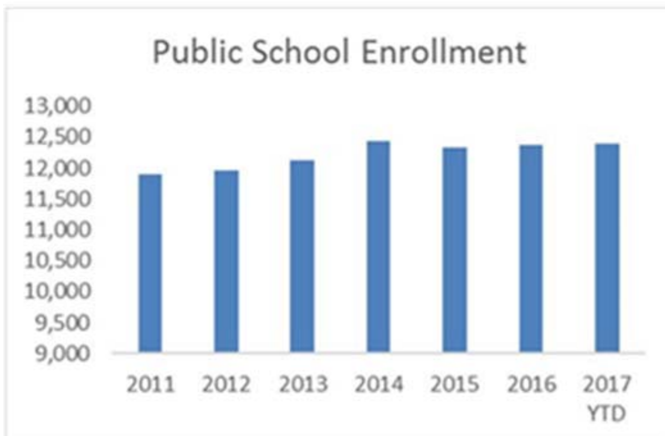
Waste Industries is providing curbside recycling services on a voluntary individual contract basis for which the costs are borne by the users through direct billing with no direct fiscal impact to Brunswick County. Waste Industries reports there are 31,772 county households using curbside recycling either voluntary or through their municipal services.

BUDGET MESSAGE

Brunswick County Public Schools

The County has a four-year funding agreement with the Brunswick County Board of Education through June 30, 2021. The terms of the agreement are substantially identical to prior agreements. The requirements are for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to pay debt service. The total recommended FY 2017-2018 school appropriation, in accordance with the funding agreement, is $38,081,491, which represents an increase of approximately 5.33 percent or $1,927,685 over the FY 2016-2017 approved budget. Under the terms of the agreement, 35.75%, or $37,298,995 will be used for current expense and 0.75% or $782,496 will be used for category 2 (furniture, fixtures and equipment) and category 3 capital outlay (vehicles and rolling stock). The schools are projected to receive $2,992,165 of local option sales tax proceeds, after subtracting $2,557,145 dedicated for school debt service, to be utilized for category 1 (improvements to buildings and grounds) annual needs. The estimated State lottery proceeds of $800,000 will be used for debt service in lieu of local option sales tax proceeds increasing the amount to be utilized for category 1 annual needs. The school's capital improvement plan includes the utilization of prior year ad valorem collections received pursuant to the funding agreement of $839,500 to aid in funding additional category 1 system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2017-2018 is $5,664,155. An additional $3,357,145 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 sales tax revenue dedicated to school capital under statute and lottery proceeds. Including the debt service, 38.1% or $43,745,646 of the County current year ad valorem property tax revenue is appropriated for k-12 public education purposes.



In FY 2015-2016, Brunswick County ranked 16th in the State of North Carolina for local funding of public schools based on per pupil expenditures. With State provided funding rank of 98th, federal funding rank of 62nd and local per pupil expenditures combined, Brunswick County ranked 52nd in the State in total for $8,849.04 expended per pupil.

Brunswick Community College

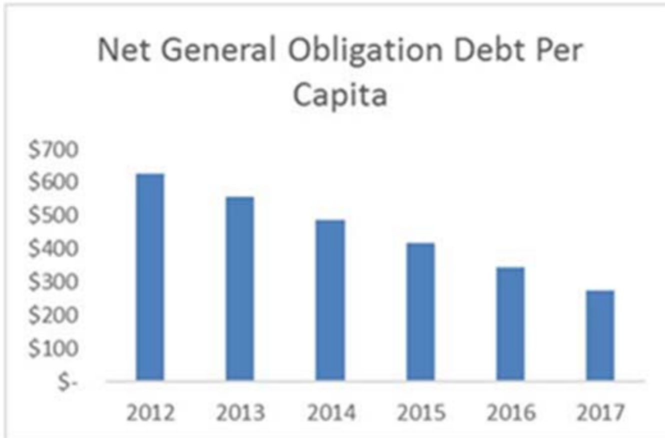
Brunswick Community College completed the Southport satellite campus improvements concluding all the college bond projects of the general obligation bond funded capital projects. The total General Obligation debt service for Brunswick Community College is $3,125,080.

The county and the college entered into an agreement to design and construct an Allied Health Building to house all health occupation programs on the main campus utilizing $2.85 million of NCConnect State Bond Funds and an additional $2.85 million of local funds. The former Early Childhood Education Center will be renovated and an addition will be constructed.

The recommended community college appropriation in FY 2017-2018 is $3,992,430 for reimbursable operating expenditures. Also, included in the budget is the k-12 school system use of facilities of $224,000. It is recommended to continue the college appropriation to funding at the purpose level and by reimbursement with any annual budget surplus to be placed in a reserve for college capital needs. The combined recommended change to the support for the community college totals an increase of $168,669 or 4.4%.

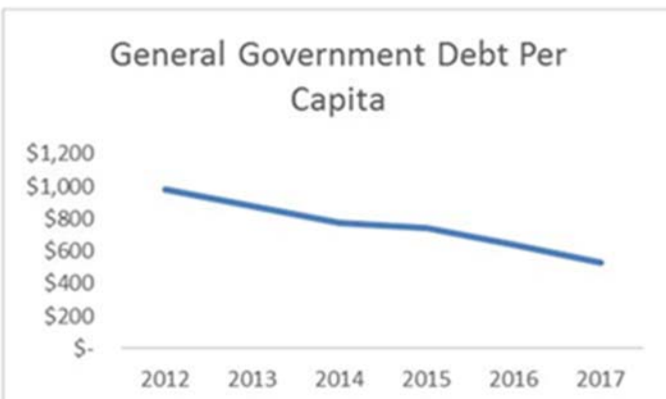
Included in the funding for the Brunswick Community College is funding for the Foundation Grant of $200,000 to assist with tuition and fees for qualified Brunswick County High School graduates.

Debt Service



In general, Brunswick County government is in a good position regarding capital facilities for general fund operations. There is adequate office space for the workforce, and excess capacity in the County Detention Center. Topping the list of needs are additional courtroom space and renovations and there are plans to study the need for Health and Human Services facility space needs.

In November 2016, the voters approved a $152 million general obligation bond issue to address the school capital needs of district wide maintenance and improvements that have been deferred 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 are 3 separate bond issues scheduled within the next 5 years with the first issue planned in July 2018.



The total general government debt service budget will be $13,818,449, which represents a decrease of $497,159 or 3.5% less than the debt service budget for the prior year. This decrease is mainly due to decreases in the annual amortization schedule.

The total principal payments on general fund debt are $11,210,001 with interest and service fee payments equaling $2,608,448.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of $4,246,208 to the health fund programs representing an increase of $358,909 mainly due to employee salary and benefits increases and increases for affordable housing initiatives.

The total contribution to the social services fund of $6,661,124 represents an increase from the current year appropriation of $312,521 mainly due to increases in employee costs and a portion of replacement vehicle and equipment costs.

Funding of $250,443 is recommended for county dedicated substance abuse and mental health services with the state agency Trillium and additional funding to support an onsite clinic.

The recommended appropriation to Brunswick Senior Resources, Inc. is $2,076,705, which is the 25.9% greater than the prior year. Due to the recent completion of the center in Leland, the purchase of the center in supply, and beginning the renovations of the newly acquired Calabash Center to be completed in January 2018 additional resources are required to support senior activities in the county.

Employee Benefits

The FY 2017-2018 budget recommendation includes a pay scale market adjust of 2.0% related to the December CPI index change from the prior year at a cost of approximately $1,180,300 and the additional funding of employee merit raises of 1% at an estimated cost of $590,200.

The County Health Insurance Fund contributions for employees and pre-65 retirees to the will increase 2.41% or $247,000 mainly due to cost trends for healthcare. Trending includes inflation, new more advanced/more expensive medical technology, aging population and pharmaceutical advances. It is recommended that there will be no plan design changes. Employees participating in the wellness program will receive coverage at no cost to the employee. Health coverage will be available to employees' eligible dependent children but will exclude employee spouses. County contribution to the health fund per employee increases to $9,162 from $8,820 or 3.9% in FY 2017-2018. The self-insured health plan is operating at close to 100.00% utilization with expected $1.5 million in reserves accumulated as of June 30, 2017. The sector that has experienced the highest claims is pre-65 retirees where claims have exceeded contributions. Specific stop loss insurance for individual claims exceeding $150,000 is in place to manage the risk associated with a self-insured plan.

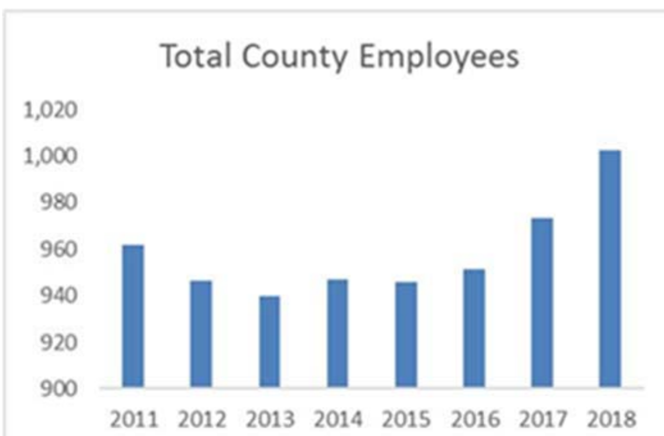
For the County to have an opportunity to achieve success under the self-insured plan, it is important for the County to expand opportunities for employee health awareness and lifestyle changes. Therefore, this budget includes a level of funding to continue the employee wellness clinic for all employees and eligible children. As an employee benefit, spouses are eligible to receive services at the wellness clinic.

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 increased activity due to the continued moderate 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.

Twenty-three new positions are recommended for general government. The general government recommended FTE increase is the addition of one Maintenance Assistant II in Operation Services, six Patrol Deputies effective July 1 and 5 additional Deputies effective Dec. 1 along with an Administrative Assistant I in the Sheriff's Office, a Population Manager in the Detention Center, four paramedics in Emergency Medical Services, one Deputy Code Administrator, one Commercial/Residential Plans Examiner, and one Flood Plain Administrator in Code Administration, an Environmental Health Specialist in Environmental Health, and a Social Work Supervisor III in Social Services Administration. The total cost of new positions added is $1,346,607.



As part of the County's goal to maintain a competitive pay plan per policy, 25% of budgeted positions were analyzed resulting in no recommended reclassifications.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling $1,262,709 at a flat annual rate of $60,129 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. This is the fourth year that the schools will reimburse the County at a flat rate that does not include charges for the summer months when school is not in session.

Three new positions are requested for the enterprise operations. The budget includes the recommendation of one Logistics and Asset Management Coordinator in Water Administration, one Distribution Mechanic in the Water Distribution Division, and one Wastewater Superintendent in the Wastewater Treatment facilities at a total cost of $198,016.

As part of the County's goal to maintain a competitive pay plan per policy, 25% of budgeted water and sewer positions are evaluated and there are no recommended positions to be reclassified in the Enterprise Fund.

These changes bring the total number of positions to 1002.78, of which 872.78 are associated with general government functions and 130 associated with the enterprise operations.

Capital Improvement Plan

The list of projects recommended for funding in FY 2017-2018 totals $2,253,750.

The culture and recreation component of the plan includes $1,000,000 for the Ocean Isle Beach Park and $479,500 for the Nature Park at Holden Beach. The general government component includes $774,250 for architectural services associated with the Courthouse Addition and Renovations.

The FY 2017-2018 Governmental Capital Improvement Plan funding sources as presented includes $1,592,750 of current year revenue transfers from the general fund of which $842,750 is contingent upon the June 30, 2017 audited financial results, $411,000 of grant funding and $250,000 of capital reserve funds. Since the five-year capital improvement plan represents a living document, some projects originally scheduled for the five-year timeframe have been deferred to later years.

Capital Outlay and Major Operating Expenditures

The recommended general government budget includes a total of $3,627,688 dedicated to capital outlay and major operating expenditures, an increase of $340,384 from the FY 2016-2017 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 a replacement backup appliance for MIS at $95,000, a tractor with mid-mount mower at $120,000 and tandem dump truck at $130,000 in Operation Services, 20 WatchGuard in-car cameras $106,900 and 12 replacement Dodge Chargers in the Sheriff's Office, year 2 of a 3 year jail security system phase-in at $125,000, a new ambulance at $170,000, an ambulance remount at $100,000, 11 cardiac monitors/defibrillators for EMS at $220,000, a regional radio 800Mhz and phase 2 of the technology project for central communications at $252,242, 4 additional Nissan Pathfinders for Code Administration at $116,934, a lease purchase for a grinder and screener in Solid Waste at $184,000 first year payment and 9 replacement cars for Social Services Administration at $225,000.

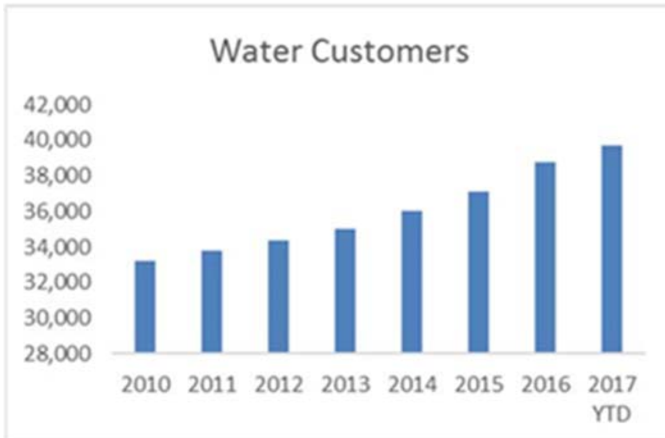
The Operation Services budget includes funding for repairs and maintenance to buildings including $50,000 for Building D remediation, $18,000for convenient site buildings, and $125,000 for an expansion of the Brivo building security system to additional buildings. The major operating budget includes the replacement of 128 desktop and laptop computers.

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 moderate growth. The County currently has 39,736 water retail customers and 16,371 sewer retail customers. Customer connections provide capital recovery fee revenue, which is a source dedicated to the retirement of debt service for system expansion projects.

BUDGET MESSAGE

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 FY 2015-2016 neighborhood water mains project consists of High Meadows Subdivision, Old Town Creek Road, Taft Road/Sea Wynd Subdivision, Country Meadows Subdivision, Ludlum Road, Russ Town Road, and Big neck/Mill Branch Road are currently under design. Apollo Street is under construction and the remaining projects are planned to be constructed in the next 3 years.

The County continues to make strategic capital improvements that will facilitate the utility systems meeting the long-term customer needs.

WATER FUND

Revenues

The total recommended water fund revenue budget for FY 2017-2018 is $21,795,819 which is slightly higher than the original budget for FY 2016-2017 appropriation of $20,904,207. New service connection predictions generate approximately $688,000 in capital recovery and $232,000 in transmission line fees. Tap fees will generate an additional $720,000.

No increase is being recommended in the retail water rates for base service charges based on meter size with the standard 3/4 inch meter at $12 per month and the usage rate of $3.05 per 1000 gallons. Total commercial and residential retail water sales are projected to be $8,694,000 or $1,994,000 for industrial, $5,000,000 for retail and $1,700,000 for irrigation. The monthly base service charges will produce $5,861,000.

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has continued to increase mainly due to growth in the County. The current wholesale rate is $2.74 per 1000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be in the $2.80 to $2.85 range based on the most current PPI. Assuming the rate of $2.83, wholesale water revenue is projected to provide $4,740,000.

Operating Costs

There were two new positions recommended for the water operations, a Logistics & Asset Management Coordinator and a Distribution Mechanic. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is unchanged at $1,157,442. The anticipated rate is $0.27 per thousand gallons. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursable basis. The operating budget for the Kings Bluff Pumping Station will increase by 15.1% to $309,668. The net increase is due to replacement of existing well and replace river water on pump cooling along with increases for employee salary and benefits.

Transfers to fund current and future capital projects are $2,615,503 and the budget includes no appropriation of net assets.

Capital Outlay

Some of the larger operating capital items for the water divisions include a skid steer with bucket and rotary broom $79,000, a covered storage building $140,000, the construction of a new production well $375,000, and an electric meter system $380,000. The total operating capital outlay for the water fund is $1,135,500.

Debt Service

Debt service in the water fund decreased $2,792 due to the annual amortization schedule. There are no new planned debt issues in the coming year. The total water fund debt service budget is $2,251,943.

Water Capital Improvement Plan

The water fund capital improvement plan includes projects for FY 2017-2018 at a total estimated cost of $15,455,000. The largest project is the NCDOT funded Hwy 211 Expansion with an estimated total cost of $8,910,000, funded through reimbursements from the state.

Other water system improvement projects to be funded from capital reserves and currently available revenues are Misc.-Gilbert Road and Bailey Road Project $1,400,000, Aquifer Storage $1,500,000, Sunset Harbor Water Main $50,000, FY16 Top 7 and Apollo Water Mains $1,260,000, Hwy 74/76 Water Main Phase 1, 2, 3, and 4 $735,000, LCFWSA Parallel Raw Water Main $850,000, and Northwest Water Plant Expansion-Phase 3 $750,000.

Waterline expansion projects currently under design in fiscal year 2017 for professional engineering design include Ludlum Road, Taft Road/Sea Wind II Subdivision, Country Meadows Subdivision, Old Town Creek Road, High Meadows Subdivision, Russ Town Road, Big Neck/Mill Branch Road, and Apollo Street. Apollo Street construction contract was awarded in FY 2017. The remaining projects are planned to be constructed with an estimated total cost $4,210,000 over 3 years starting in FY 2018.

The county and the Lower Cape Fear Water & Sewer Authority partners are conducting a preliminary engineering study to plan for the construction of a Raw Water Line to meet the long term needs of potable water in the region and provide a redundant source of raw water from the Cape Fear River. The county’s share of the Raw Water Line cost is projected to be $22.85 million with the construction to occur in 2020. The county is planning to expand the Northwest Water Treatment Plant related to the increased water capacity in 2020 at an estimated cost of $20.75 million.

SEWER FUND

The total recommended sewer fund budget for FY 2017-2018 is $26,246,795, representing a 5.1% increase or $1,277,941 over the FY 2016-2017 original budget.

Revenue

There is no increase in the current sewer retail rate structure that is projected to generate $9,300,000 or $95,025 more than the $9,204,975 projected in the original FY 2016-2017 budget.

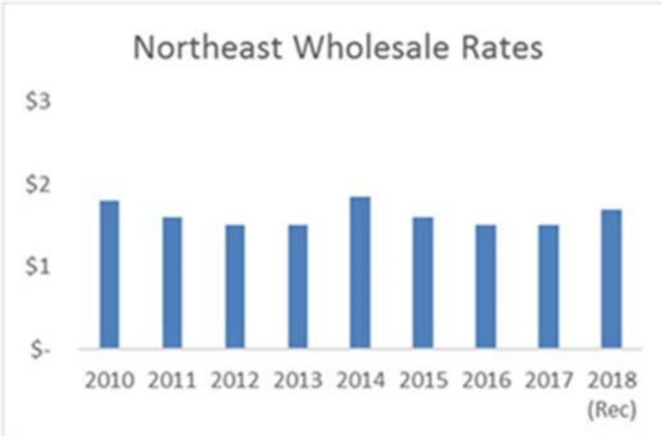
The number of new sewer connections is conservatively projected to be approximately 400. Sewer capital recovery fees are projected to generate $600,000 and sewer transmission capital recovery fees are projected to generate $200,000. Capital recovery fees provide funds for small capital projects and debt service retirement.

Operating Costs

A Wastewater Superintendent is the sole new position recommended for the sewer fund due to a retirement and reorganization.

BUDGET MESSAGE

The regional wastewater systems operated by the County continue to be successful in that the unit operational costs continue to stabilize or decrease as the plant flow increases.



The Northeast Regional Wastewater system has been in operation for 14 years. Based on an annual average daily flow of 1.7 MGD and an operational budget of $1,073,762, the wholesale rate for the Northeast participants will not increase from $1.50 per 1,000 gallons.

The recommended operating budget for the West Brunswick Regional Wastewater System is $4,199,672, up 40.8% mainly due to $1,265,000 in capital improvements for odor control and infiltration basin conversion. The average daily flow to the plant is estimated to be 3.4 MGD. The wholesale rate is recommended to remain steady at $2.20 per 1000 gallons.

Capital Outlay

Some of the larger capital outlay items for the sewer divisions include a pumper truck $155,000, odor control $265,000, infiltration basin conversion $1,000,000, effluent disposal improvements $300,000, and a replacement diesel pickup $48,000. Total capital outlay for wastewater departments is $2,286,600.

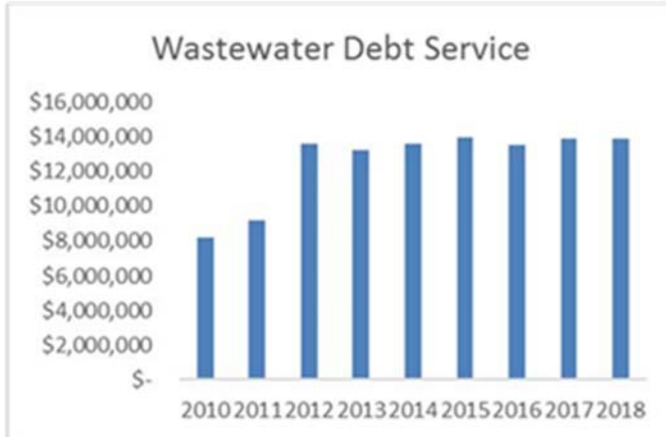
Sewer Fund Debt Service

The sewer fund debt service budget is substantial due to the development and expansion of collection systems and regional treatment and transmission infrastructure. The total debt service budget for FY 2017-2018 is $13,886,522 and has decreased $27,621 from FY 2016-2017 due to the annual amortization schedules. No new debt issues planned for FY 2017-2018.

The West Regional Wastewater participants are responsible for $5,546,882 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. The Town of Oak Island will contribute $2,866,717, the Town of Holden Beach will contribute $1,156,218, and the Town of Shallotte will contribute $498,947. Although not a participant in the West Regional System, the City of Southport will contribute $750,000 under the terms of an interim wastewater treatment agreement with the County. Ocean Isle Beach will contribute an additional $275,000.

The Northeast Regional Wastewater participants are responsible for $1,282,210 in debt service. The Town of Leland's contribution for the State Revolving Loan Fund debt for Phase I of the Northeast Regional Plant and a portion of the 2015 for the plant expansion debt. Debt service reimbursements from the Northeast Regional participants includes the Town of Navassa $94,020, the City of Northwest $26,462, and Brunswick Regional Water and Sewer (H2GO) $243,661.

and the Town of Shallotte will contribute $498,745. Although not a participant in the West Regional System, the City of Southport will contribute $750,000 under the terms of an interim wastewater treatment agreement with the County. Ocean Isle Beach will contribute an additional $275,000.



The Northeast Regional Wastewater participants are responsible for $1,286,355. The Town of Leland's contribution for the State Revolving Loan Fund debt for Phase I of the Northeast Regional Plant and a portion of the 2015 for the plant expansion debt. Debt service reimbursements from the Northeast Regional participants includes the Town of Navassa $94,022, the City of Northwest $26,506, and Brunswick Regional Water and Sewer H2Go $243,135.

Wastewater Capital Improvements

The wastewater capital improvement plan for FY 2017-2018 is $7,240,000 in total. The largest project is the NCDOT funded NC 211 R-5021 Utility Relocation with an estimated total cost of $5,940,000. Planned in FY 18 is the engineering and design of the Northeast Brunswick Regional WWTP expansion to begin construction in 2020 at a cost of $18.6 million. The cost of the expansion will be financed and shared by the participants based upon their treatment capacity allocation.

Conclusion

The outlook for FY 2017-2018 continues to be positive. If the modest growth projections occur, the County may continue to reduce the reliance on non-recurring funds to balance the general government operating budget and set aside reserve funds for pay as you go capital improvement projects. Significant progress has been made toward these goals due to some very proactive and strategic actions by the Board of Commissioners and staff to reduce expenditures. The County is encouraged to seek and explore alternative ways of doing business that will result in cost reductions while maintaining high service levels.

I would like to thank the staff for their dedication to conservative budgeting and efficient use of the county's resources. I am grateful to the Board of Commissioners for providing valuable direction during the development of the recommended budget. I look forward to working with you over the next several weeks to develop a final budget for FY 2017-2018 that will meet commissioner's goals of providing needed services at the lowest possible cost to taxpayers and ratepayers.

Respectfully Submitted,

Ann B. Hardy

Ann B. Hardy
County Manager

Guide to the Budget Document

Purpose

This budget document provides summary information for all public service programs provided by the county government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2018, representing the period from July 1, 2017 to June 30, 2018.

Processes and Methods

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

Budget Highlights

This section provides a summary of revenues and expenditures for the total county budget and an overview of revenue and expenditure highlights, personnel summary and a county organizational chart.

Operating Departmental Budget and Fund Summaries

This section provides summary information for expenditures, revenues, and staffing. The summary information provided includes FY 2016 actual results, FY 2017 approved and current budget as of June 30, 2017 and FY 2018 approved budget. A sample of the financial summary format is provided below. All budgeted county funds, departments, non-departmental and other agencies, are included within the sub-classifications of General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, Water and Wastewater. These sections contain a financial summary, brief narrative of the department's purpose, FY 2018 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Operating costs	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	$ -	$ -	$ -	$ -
Ad valorem taxes	-	-	-	-
Local option sales tax	-	-	-	-
Other taxes and licences	-	-	-	-
Unrestricted intergovernmental	-	-	-	-
Restricted intergovernmental	-	-	-	-
Permits and fees	-	-	-	-
Sales and service	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	-	-	-
Fund balance appropriated	-	-	-	-
Total revenues	$ -	$ -	$ -	$ -
Number of FTE's	-	-	-	-

Capital Improvement Plan
This section describes the capital planning and budgeting process, Fiscal Year 2018 appropriations and funding sources, and the county's five-year Capital Improvement Plan.

Appendix - Supplemental Information
This section includes statistical and supplemental data that describes Brunswick County, its community, population, financial policies, budget ordinances, and glossary.

Planning Process

Strategic Planning

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified in a shared process involving department heads, county management, agencies, citizens, and the county commissioners. 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 February, 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 early April. The strategic plan document identifies the following:

1. What the department wants to accomplish.
2. How it intends to achieve these accomplishments.
3. The costs and revenues associated with the programmatic goals and objectives.
4. The measures that determine whether outcomes are being achieved.

The strategic plan document assists management and the Board of Commissioners in defining priorities as a way to focus attention on the most important accomplishments that should be achieved over time. The county's leadership and management believe that a long-range approach to budgeting provides the foundation for effective annual operating budgets that support long-range goals and objectives.

In conjunction with the departmental business plans, as part of the short term and long-range planning efforts, the Board of Commissioners has identified long and short term goals in ten (10) major focus areas to pursue in the coming fiscal year:

Economic Development

- Collaborate with the Brunswick County Small Business Advisory Commission, Brunswick Community College Workforce Development Initiatives, Economic Development Department, the four Chambers of Commerce and the Tourism Development Authority to develop a friendly and positive business environment, employ an effective business expansion and retention effort, develop a targeted business/industry recruitment strategy and grow the tourism and hospitality industry while protecting our residential neighborhoods.

Education

- Review the multi-year local funding agreement with the Brunswick County Board of Education to provide for a quality education that prepares our children for college or the workforce.

Financial Stewardship

- Adopt a county budget for the (revenue-neutral) property tax rate, and maintain one of the lowest rates among counties in North Carolina with a population over 100,000.
- Employ a conservative budgetary philosophy and make strategic decisions on all fiscal matters in order to maintain the positive financial position and credit strength of the county; begin adopting a zero-based budgeting mentality wherever appropriate and feasible.

Planning Process

Environmental Stewardship

- Encourage and incentivize green development and construction to minimize the impact on natural resources while respecting and protecting private property rights.

Transportation

- Continue the supplemental financial support for the Brunswick Connector transit service provided by the Cape Fear Public Transportation Authority.

- Support BTS in continued development of rural transportation services, providing access to services and employment for rural residents.

- Support the efforts of the NCACC to oppose any transfer of responsibility for transportation funding from the state to counties.

Organizational Improvement / Development

- Embed a focus on exceptional customer service where it becomes part of the organizational culture.

- Provide all services in a way that recognizes and values diversity.

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

- Revise and implement policies, processes, procedures, programs focused on ensuring a high performing workforce.

- Encourage participation in the Employee Wellness Program to improve upon individual health of employees, improve productivity and reduce medical costs.

- Provide supervisory skill building and leadership training opportunities for all supervisory personnel and those with supervisory potential.

Infrastructure Development / Expansion

- Develop strategies for continued growth in the number of water and sewer customers by determining methods to increase the number of SAD projects, prioritizing county funded water and sewer mains and acquiring or merging existing private and/or public water and sewer systems.

- Enter into an agreement with Lower Cape Fear Water and Sewer Authority to obtain the raw water capacity to position the county for design and expansion of the Northwest Water Treatment Plant.

- Improve communication between the county and its wholesale water customers and utilities that contribute flow to the regional wastewater treatment plants.

- Explore methods to work with surrounding utilities to reduce operational costs.

Planning Process

Public / Mental Health

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

- Support the Trillium LME/MCO to operate a program for mental health, developmental disabilities, and substance abuse services as they transition to one of the four state entities.

- Continue to advocate for sufficient state/federal funding to adequately address MH/DD/SAS needs of our residents.

Community Development

- Investigate additional policy amendments and enhancements to provide tangible incentives to encourage the development of affordable single and multi-family housing opportunities.

- Enhance community appearance and protect property values through responsible zoning and code enforcement while recognizing the diversity of our county and respecting private property rights.

Technology

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

Budget Process

Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency funds are not required by State law to be budgeted. All capital project funds are budgeted under project ordinances spanning more than one fiscal year and are controlled by project. Project appropriations continue until the projects are complete. Budgeted current year transfers to the capital project funds from the general, water, and sewer operating funds are discussed in the Capital Improvement Plan section of this document.

County Manager's Recommended Budget

The annual operating budget process begins in January with the distribution of the budget calendar, budget forms and instructions to department heads and agencies. The budget calendar establishes the dates for submission of departmental requests, review and analysis of requests, budget work sessions and the public hearings that lead to final adoption of the budget.

To determine the appropriate funding levels, each department is provided line item detail with current and two previous year's information. Each request must relate to the organization's program goals and objectives in preparing cost estimates. Due to the current economic climate and the goal of the Board of Commissioners for no increase in the ad Valorem tax rate, department heads were advised to develop budget requests in providing high service levels within currently available resources. General Fund capital outlay, new positions and construction projects continue to be impacted by a moderate economic recovery. Departments charging user fees to recover costs associated with providing the service were encouraged to evaluate their user fee charges and provide an update with their budget request. Analysis for reducing services or a change in existing services were based on public need of providing the service, the impact of not providing the service or change in service levels, strategic alignment with the organization's goals and objectives, and actual costs associated with providing the service. The requests were received and compiled by the budget staff for departmental discussions. Department heads discussed strategies with the County Manager, who developed a recommended budget for final board approval.

Board of Commissioner's Approved Budget

After submission of the recommended budget by the County Manager, a legal notice was published in the media notifying that the recommended budget is available for public review and the time, date and place of the public hearing. Study sessions were held and as a result of these study sessions the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2018 budget occurred on June 5, 2016.

Budget Implementation

Once the budget is adopted, on July 1 it becomes the legal basis for the programs of each department of the county during the fiscal year. The County Manager is responsible for maintaining a balanced budget at all times. No department or other agency of the county government may spend more than approved and the appropriated amounts. Monitoring of departmental activities to ensure conformity with the adopted budget takes place throughout the year.

Amendments to the Budget

The County Manager is authorized to transfer budgeted amounts within a department without limitations and without a report to the Board. Authorization is given for transfers between departments of the same fund up to $5,000 with an official report presented to the Board of Commissioners. Revisions that alter the regular contingency budgeted and the total appropriations of any fund must be approved by the Board of Commissioners.

Budget Calendar for Fiscal Year 2018

Date of Action	Budget Procedure	Action By
12/12/2016	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
1/20/2017	Distribution of Goals and Budget Forms	Director of Fiscal Operations
2/13/2017	Preliminary Capital Improvement Forms Due to County Director of Fiscal Operations	Department Heads
2/13-2/28/2017	Compiled Preliminary Capital Improvement Plan Due to County Manager From Director of Fiscal Operations	County Manager
3/6/2017	Commissioners' Countywide Goal Workshop 9a.m. - 5 p.m.	County Manager
3/13/2017	Submit Goals and Budget Requests to Director of Fiscal Operations	Department Heads and Agency Officials
3/27/2017	Compile Department and Agency Budget Requests and Goals Due to County Manager from Director of Fiscal Operations	Director of Fiscal Operations
3/28-4/7/2017	Meet with Department Heads on Requested Budget and Goals	County Manager Director of Fiscal Operations
5/1/2017 & 5/3/2017	Commissioners' Goals and Budget Workshop 9 a.m. -5 p.m.	Board of County Commissioners County Manager Director of Fiscal Operations
5/15/2017	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 5, 2017 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/16/2017	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/16/2017	Submit legal notice for publication in media stating Recommended Budget submitted to the Board; copy available for public review; time, date, place of public hearing	Clerk to the Board of County Commissioners
6/1/2017	Study session on Recommended Budget at 1p.m. – 5 p.m. (cancelled)	Board of County Commissioners
6/5/2017	Public Hearing 6:00 p.m. Regular Meeting (budget adopted after consideration)	Board of County Commissioners
6/14/2017	Study session on Recommended Budget at 3 p.m. – 4 p.m. (cancelled)	Board of County Commissioners
6/19/2017	Adoption of Budget Ordinance (budget adopted 6/5/17 after public hearing)	Board of County Commissioners
7/1/2016 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

Budget Structure

The county's accounts are organized and operated on the basis of funds and account groups. Each fund is considered an independent fiscal entity. County resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. All of the funds of the county can be divided into three categories: Governmental Funds, Proprietary Funds, and Agency Funds. Governmental Fund types include the General Fund and the Special Revenue Funds. The Proprietary Fund type includes the Enterprise Funds and the Internal Service Funds. The Agency Funds are used to account for the assets the county holds on behalf of others.

All funds included in the annual budget document are appropriated and accounted for based upon its functional area of one of the following: General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, and Cost of Service. Funds not requiring appropriations at the beginning of the fiscal year such as Agency Funds are excluded from the budget document. Multi-year funds such as the Grant and Capital Projects Funds are discussed but financial information for these project funds is not included.

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

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

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

Major internal service funds included in this document are the Workers' Compensation Fund and Health Insurance Fund.

General Fund

The general fund is the principal fund of the county and is used to account for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in other funds. It is funded principally by property and sales taxes. Debt service payments for general long-term debt are accounted for in the General Fund.

Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. County maintained special revenue funds are the Emergency Telephone System Fund and Register of Deeds Technology Enhancement Fund.

Enterprise Fund

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The county maintains enterprise funds for water operations and wastewater (sewer) operations.

Internal Service Fund

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

Budget Structure

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

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

Basis of Budgeting and Accounting

Basis of Budgeting

All funds of the county are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statute 159-26 [c]. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for un-matured principal and interest on general long-term debt, which are recognized when due).

The county maintains encumbrance accounts under which purchase orders, contracts and other commitments are reserved against available appropriations.

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the Proprietary Fund. The fund is the level of budgetary control for Special Revenue Funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Director of Fiscal Operations may approve changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for capital projects or continuing programs, funds authorized by purchase order (ordered and not received) and grant funds which 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 Comprehensive Annual Financial Report (CAFR). The accounting records for the county's enterprise and internal service funds are reported on a full accrual basis of accounting. The full accrual basis of accounting, recognizes revenues in the period earned and expenses in the period incurred. The financial statements present the status of the county's finances on the basis of generally accepted accounting principles (GAAP).

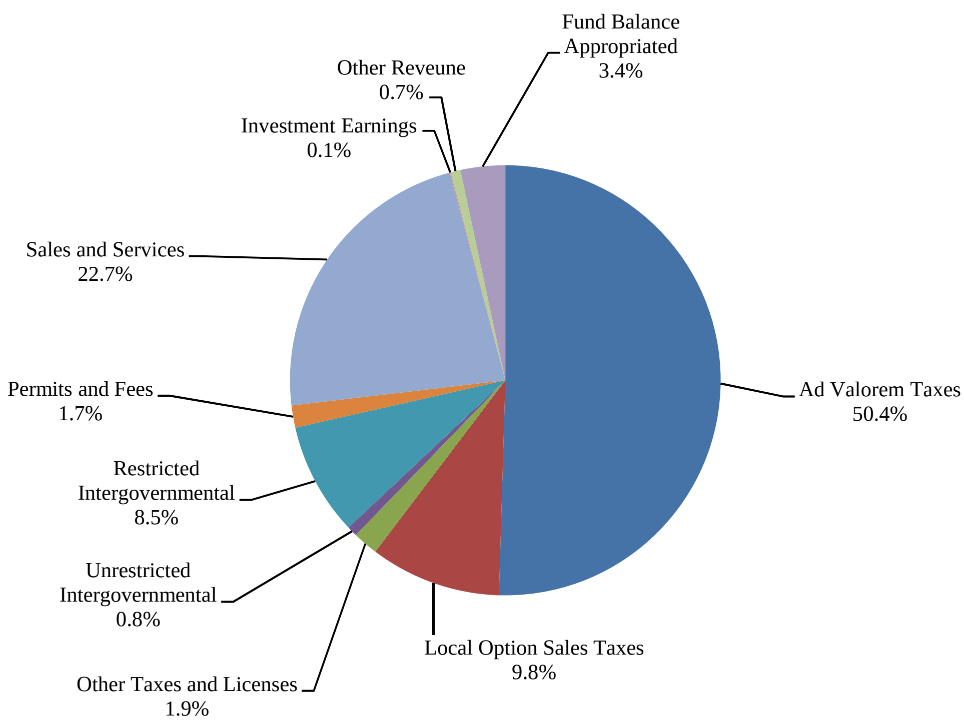
Total Revenues by Fund

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
General Fund	$ 181,475,075	$ 176,151,019	$ 195,147,622	$ 185,728,479
Special Revenue Funds:				
Emergency Telephone System	861,018	710,611	1,260,611	782,423
Grant Project Fund	661,323	-	425,063	-
Register of Deeds Technoloy Enhancem	141,596	209,789	209,789	209,791
Enterprise Funds:				
Water	22,220,991	23,182,578	25,055,437	21,749,919
Wastewater	26,122,382	24,968,854	28,013,649	26,246,795
Internal Service Fund:				
Workers' Compensation Fund	621,007	955,000	1,405,000	980,000
Health Insurance Fund	11,439,004	11,916,700	11,916,700	12,204,568
Total Revenues	243,542,396	238,094,551	263,433,871	247,901,975
Less transfer from other Funds	(1,373,915)	(622,350)	(922,405)	(1,380,000)
Total Revenues all Funds, Net of transfers	$ 242,168,481	$ 237,472,201	$ 262,511,466	$ 246,521,975

Total Revenues by Source (all funds)

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Ad Valorem Taxes	$ 116,180,734	$ 113,415,587	$ 115,820,515	$ 117,785,618
Local Option Sales Taxes	20,944,326	20,766,013	21,908,433	22,948,324
Other Taxes and Licenses	4,956,253	3,842,000	4,561,200	4,448,000
Unrestricted Intergovernmental	2,409,442	1,313,000	3,016,300	1,813,000
Restricted Intergovernmental	21,980,871	20,339,183	22,009,527	19,733,697
Permits and Fees	4,280,299	3,732,194	4,049,813	3,906,654
Sales and Services	55,952,468	50,857,747	52,523,119	53,014,967
Investment Earnings	165,047	136,200	136,240	156,300
Other Reveune	15,299,041	14,549,857	15,656,524	14,893,402
Fund Balance Appropriated	-	8,520,420	22,829,795	7,822,013
Total Revenues	242,168,481	237,472,201	262,511,466	246,521,975
Total Revenues Excluding Internal Service Funds	$ 230,108,470	$ 224,600,501	$ 249,639,766	$ 233,337,407

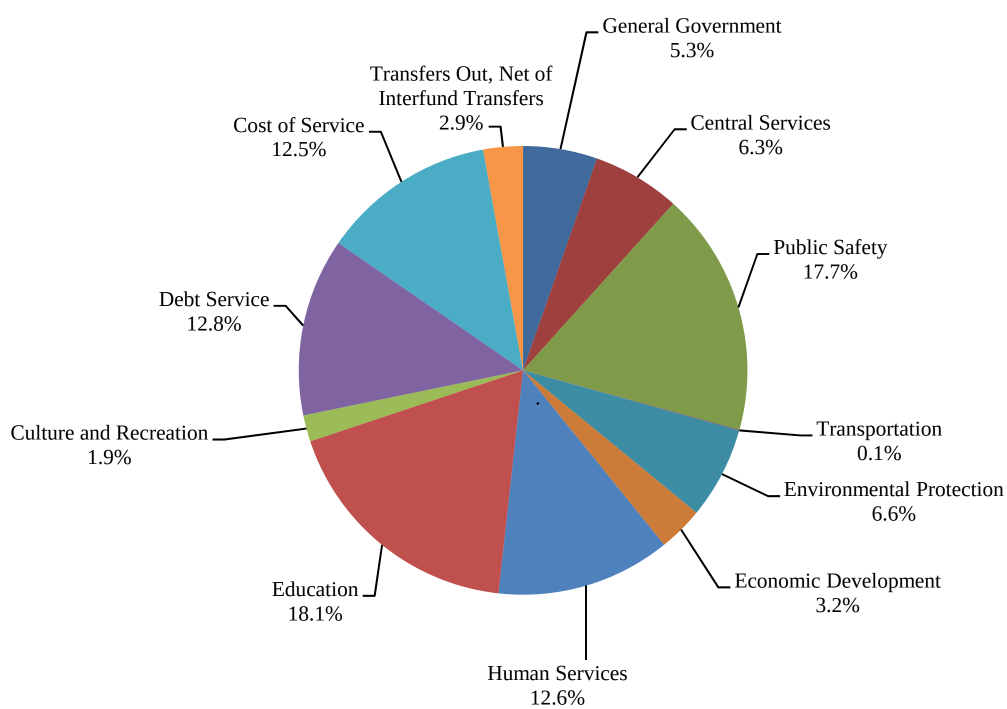
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

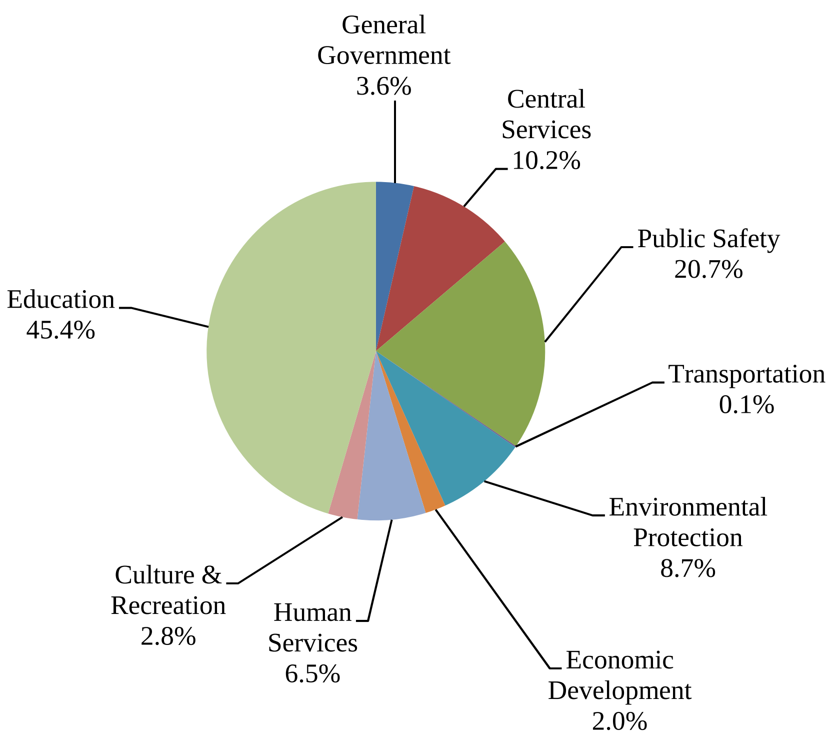
	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
General Government	$ 11,094,536	$ 11,838,085	$ 12,210,790	$ 12,462,153
Central Services	14,019,519	15,356,870	16,722,891	14,792,753
Public Safety	36,077,101	37,592,227	40,310,260	41,069,556
Transportation	340,204	153,850	385,188	154,730
Environmental Protection	14,162,219	14,800,328	14,992,904	15,391,281
Economic Development	5,978,964	5,699,867	6,400,984	7,542,060
Human Services	26,531,689	28,800,921	29,742,835	29,356,850
Education	38,148,499	39,977,567	40,022,567	42,273,921
Culture and Recreation	3,842,141	4,327,666	5,051,368	4,434,525
Debt Service	30,446,980	30,484,486	30,488,486	29,956,914
Cost of Service	37,032,232	39,988,529	43,401,237	42,427,314
Transfers Out, Net of Interfund Transfers	16,651,670	8,451,805	22,781,956	6,659,918
Total Operating Expenditures	$ 234,325,754	$ 237,472,201	$ 262,511,466	$ 246,521,975
Total Operating Expenditures Excluding Internal Service Funds	$ 222,902,300	$ 224,600,501	$ 249,189,766	$ 233,337,407

Total Expenditures (Excluding Internal Service Funds)



2017 Approved Tax Levy Distribution

	2017 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	**$ 4,269,094**	**0.0181**	**$ 0.036**	**3.6%**
Central Services	**11,663,130**	**0.0493**	**0.102**	**10.2%**
Public Safety	**23,723,764**	**0.1002**	**0.207**	**20.7%**
Transportation	**124,612**	**0.0005**	**0.001**	**0.1%**
Environmental Protection	**9,971,978**	**0.0421**	**0.087**	**8.7%**
Economic Development	**2,239,762**	**0.0095**	**0.020**	**2.0%**
Human Services	**7,483,056**	**0.0316**	**0.065**	**6.5%**
Culture & Recreation	**3,207,554**	**0.0136**	**0.028**	**2.8%**
Education	**52,102,668**	**0.2201**	**0.454**	**45.4%**
Total	**$ 114,785,618**	**0.4850**	**$ 1.000**	**100%**



General Fund – Changes in Fund Balance

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2017 Actual Estimated*	*FY 2018 Approved Budget*
Revenues:					
Ad Valorem Taxes	$116,180,734	$ 113,415,587	$115,820,515	$ 119,820,026	$117,785,618
Local Option Sales Taxes	20,944,326	20,766,013	21,908,433	22,464,392	22,948,324
Other Taxes and Licenses	4,956,253	3,842,000	4,561,200	5,087,399	4,448,000
Unrestricted Intergovernmental	2,409,442	1,313,000	3,016,300	3,498,931	1,813,000
Restricted Intergovernmental	20,320,218	19,483,064	20,728,385	21,014,352	18,831,896
Permits and Fees	3,864,656	3,545,194	3,862,813	4,093,338	3,727,654
Sales and Services	10,380,809	9,194,259	9,656,631	10,723,116	10,022,889
Investment Earnings	102,528	85,000	85,000	181,510	100,000
Other Reveune	2,304,469	1,194,553	1,788,783	2,100,400	1,171,265
Total Revenues	181,463,435	172,838,670	181,428,060	188,983,464	180,848,646
Expenditures:					
General Government	10,757,337	11,628,296	11,676,001	10,935,991	12,252,362
Central Services	14,019,519	15,356,870	16,722,891	14,771,649	14,792,753
Public Safety	34,764,682	36,881,616	38,964,875	37,691,780	40,287,133
Transportation	340,204	153,850	385,188	379,803	154,730
Environmental Protection	14,162,219	14,800,328	14,992,904	14,671,053	15,391,281
Economic Development	5,635,190	5,699,867	6,385,695	5,541,664	7,542,060
Human Services	26,531,689	28,800,921	29,742,835	27,729,000	29,356,850
Education	38,148,499	39,977,567	40,022,567	40,022,567	42,273,921
Culture and Recreation	3,842,141	4,327,666	5,051,368	4,792,096	4,434,525
Debt Service	14,880,271	14,315,608	14,319,608	14,319,355	13,818,449
Cost of Service	-	-	-	-	-
Total Expenditures	163,081,751	171,942,589	178,263,932	170,854,958	180,304,064
Revenues over (under) Expenditures	18,381,684	896,081	3,164,128	18,128,506	544,582
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Discount on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of Capital Asset	11,640	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	(14,404,200)	(4,208,430)	(16,883,690)	(16,883,690)	(5,424,415)
Total Other Financing Sources (Uses)	(14,392,560)	(4,208,430)	(16,883,690)	(16,883,690)	(5,424,415)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,989,124	(3,312,349)	(13,719,562)	1,244,816	(4,879,833)
Fund balance, beginning of the year	68,375,763	72,364,887	72,364,887	$ 72,364,887	73,609,703
Fund balance, end of year	$ 72,364,887	$ 69,052,538	$ 58,645,325	$ 73,609,703	$ 68,729,870

Special Revenue Funds – Changes in Fund Balance

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2017 Actual Estimated*	*FY 2018 Approved Budget*
Revenues:					
Ad Valorem Taxes	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	1,489,881	710,611	1,135,634	1,135,673	782,423
Permits and Fees	140,518	147,000	147,000	156,779	159,000
Sales and Services	-	-	-	-	-
Investment Earnings	1,775	1,200	1,240	3,453	1,300
Other Reveune	-	-	-	-	-
Total Revenues	1,632,174	858,811	1,283,874	1,295,905	942,723
Expenditures:					
General Government	337,199	209,789	534,789	402,317	209,791
Central Services	-	-	-	-	-
Public Safety	1,312,419	710,611	1,345,385	575,263	782,423
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	343,774	-	15,289	35,616	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Total Expenditures	1,993,392	920,400	1,895,463	1,013,196	992,214
Revenues over (under) Expenditures	(361,218)	(61,589)	(611,589)	282,709	(49,491)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	31,763	-	-	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	31,763	-	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(329,455)	(61,589)	(611,589)	282,709	(49,491)
Fund balance, beginning of the year	1,933,480	1,604,025	1,604,025	1,604,025	1,886,734
Fund balance, end of year	$ 1,604,025	$ 1,542,436	$ 992,436	$ 1,886,734	$ 1,837,243

Enterprise Funds – Changes in Fund Balance

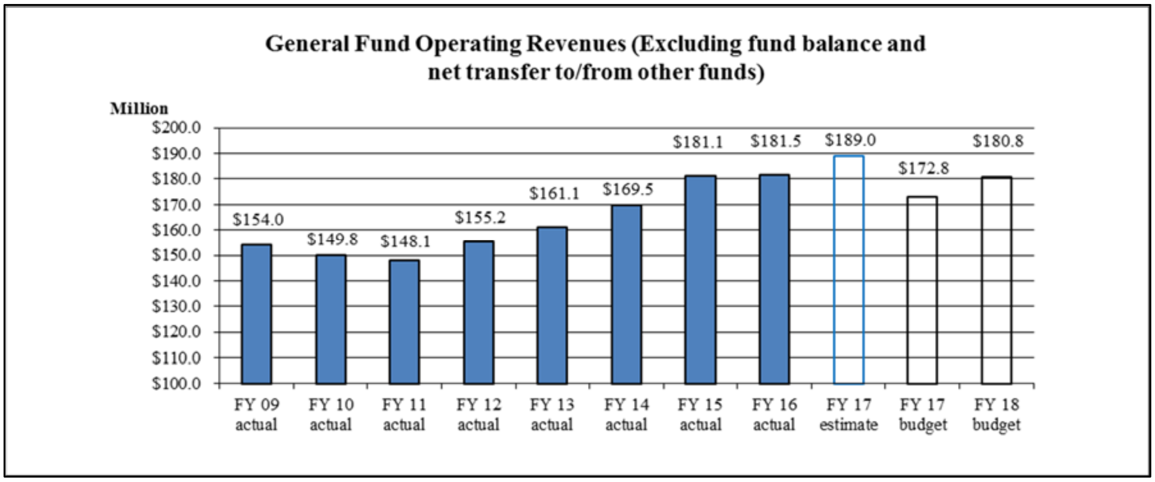
	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2017 Actual Estimated*	*FY 2018 Approved Budget*
Revenues:					
Ad Valorem Taxes	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	170,772	145,508	145,508	316,163	119,378
Special Assessments	275,125	40,000	40,000	498,079	20,000
Permits and Fees	-	-	-	-	-
Sales and Services	45,571,659	41,663,488	42,866,488	47,079,471	42,992,078
Investment Earnings	55,633	50,000	50,000	90,293	55,000
Other Reveune	928,032	483,604	996,041	1,035,051	537,569
Total Revenues	47,001,221	42,382,600	44,098,037	49,019,057	43,724,025
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	15,566,709	16,168,878	16,168,878	16,166,123	16,138,465
Cost of Service	25,608,778	27,116,829	30,079,537	26,809,909	29,242,746
Total Expenditures	41,175,487	43,285,707	46,248,415	42,976,032	45,381,211
Revenues over (under) Expenditures	5,825,734	(903,107)	(2,150,378)	6,043,025	(1,657,186)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Contingency	-	-	-	-	-
Transfer from other funds	1,342,152	622,350	922,405	922,405	1,380,000
Transfer to other funds	(3,621,385)	(4,865,725)	(6,820,671)	(6,820,671)	(2,615,503)
Total Other Financing Sources (Uses)	(2,279,233)	(4,243,375)	(5,898,266)	(5,898,266)	(1,235,503)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,546,501	(5,146,482)	(8,048,644)	144,759	(2,892,689)
Expendable Net Position, beginning of the yea	37,353,407	40,899,908	40,899,908	40,899,908	41,044,667
Expendable Net Position, end of year	$ 40,899,908	$ 35,753,426	$ 32,851,264	$41,044,667	$ 38,151,978

Internal Service Funds – Changes in Fund Balance

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2017 Actual Estimated	FY 2018 Approved Budget
Revenues:					
Ad Valorem Taxes	$ -	$ -	$ -	$ -	$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	5,111	-	-	10,024	-
Other Reveune	12,054,900	12,871,700	12,871,700	13,179,668	13,184,568
Total Revenues	12,060,011	12,871,700	12,871,700	13,189,692	13,184,568
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	11,423,454	12,871,700	13,321,700	11,848,493	13,184,568
Total Expenditures	11,423,454	12,871,700	13,321,700	11,848,493	13,184,568
Revenues over (under) Expenditures	636,557	-	(450,000)	1,341,199	-
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	636,557	-	(450,000)	1,341,199	-
Expendable Net Assets, beginning of the year	2,602,928	3,239,485	3,239,485	3,239,485	4,580,684
Fund balance, end of year	$ 3,239,485	$ 3,239,485	$ 2,789,485	$ 4,580,684	$ 4,580,684

Revenue Highlights

General fund operating revenues in FY 2018 are projected to increase approximately 4.6 percent above FY 2017 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 65.2 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 property is projected to increase 3.3% from the FY 17 estimated value. The property tax rate and base is comprised of the following:

Estimated Property Tax Base (in thousands)

Fiscal Year	2014	2015	2016	2017	2018
Real Property	$ 21,965,710	$ 22,175,643	$ 20,139,880	$ 20,533,056	$ 21,157,063
Public Service	$ 1,223,000	$ 1,276,741	$ 1,296,691	$ 1,480,032	$ 1,500,500
Motor Vehicles	$ 925,000	$ 925,000	$ 1,000,000	$ 1,100,000	$ 1,250,000
Personal Property	$ 589,000	$ 530,000	$ 483,881	$ 540,000	$ 515,000
Total Estimated Property Tax Base	$ 24,702,710	$ 24,907,384	$ 22,920,452	$ 23,653,088	$ 24,422,563
Property Tax Rate	.4425	.4425	.4850	.4850	.4850

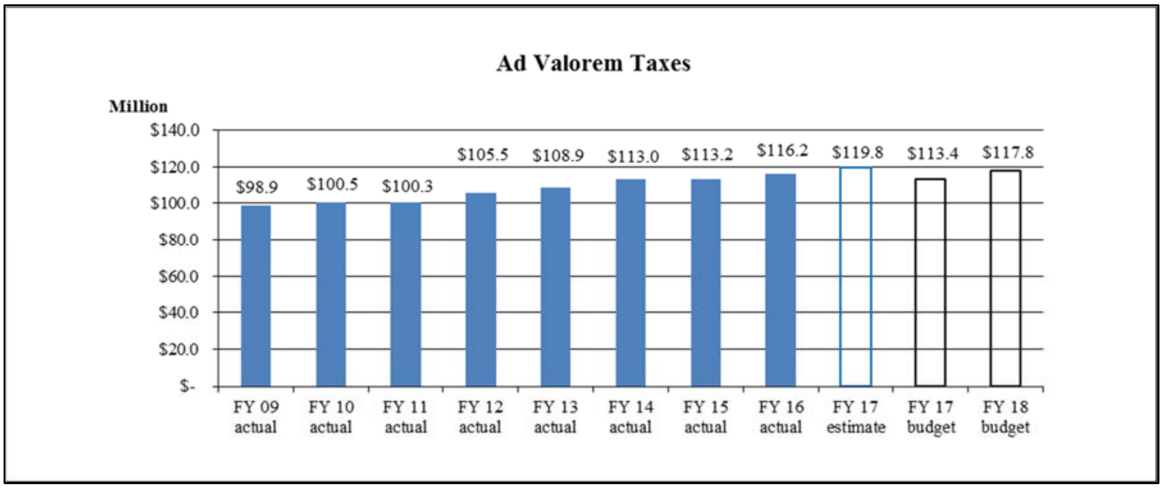
Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real property occurred in FY 2015.

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

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

Revenue Highlights

Ad valorem tax revenue is projected to increase by $4,370,031 (3.85%) over the previous year's tax levy mainly due to an improving real property collection rate as well as growth in the economy. One cent on the general fund property tax rate generates approximately $2,366,714 with a collection rate of 100.0% for motor vehicles and 96.7% for real property.



Sales Tax

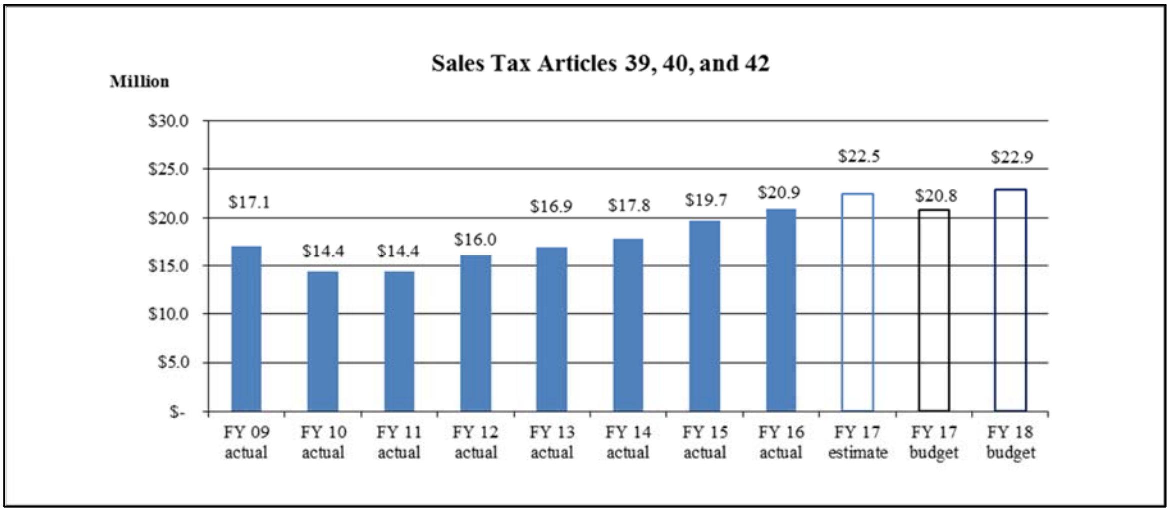
The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2018 is estimated to be $22.9 million representing an increase from the approved budget for FY 2017. This 10.51% increase is attributable to the increased tax base to include tax receipts for services, the improved economy and the growth in new retail businesses locating within the county. There are three statutory authorizations for sales tax as shown in the following table:

Sales Tax

Sales Tax	FY 14 Actual	FY 15 Actual	FY 16 Actual	FY 17 Estimated	FY 18 Budget
Article 39 (1cent)	$ 7,574,126	$ 8,260,987	$ 8,727,014	$ 9,302,638	$ 9,581,330
Article 40 (1/2 cent)	$ 5,274,487	$ 5,898,786	$ 6,319,219	$ 6,791,631	$ 6,886,082
Article 42 (1/2 cent)	$ 5,010,418	$ 5,538,538	$ 5,896,609	$ 6,367,361	$ 6,480,912
Total Sales Tax	$17,832,031	$19,698,311	$20,942,842	$22,461,630	$22,948,324

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 be the county's allocation percentage set by state statute. Brunswick County's allocated percentage is zero.

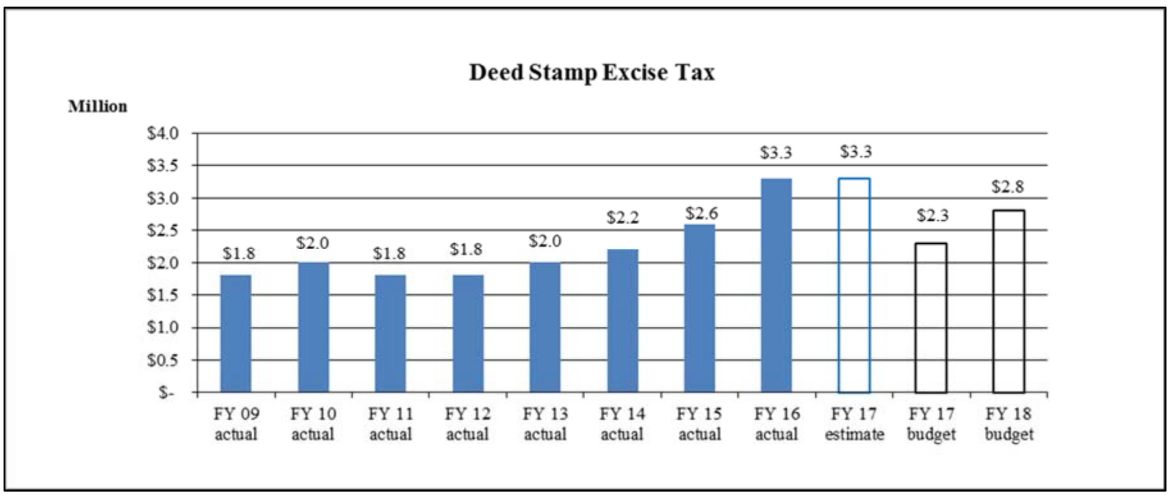
Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in article 39, state statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of 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.



Other Taxes and Licenses

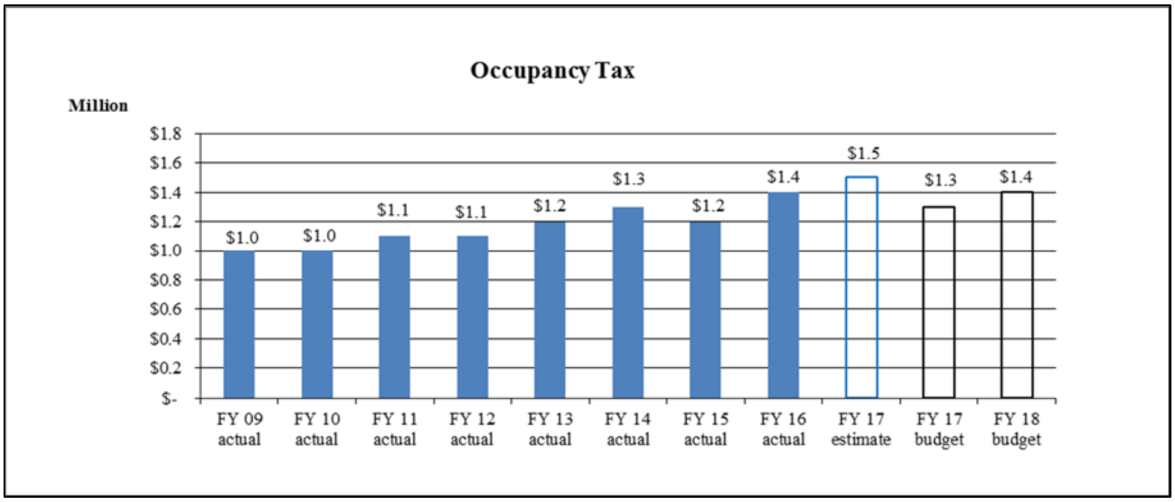
The majority of other taxes and licenses revenue is from Real property excise tax which is required by State statutes to be collected on transfers of real property and from 1% Occupancy Tax collections.

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. Economic recovery in real estate sales is indicating moderate growth and the FY 18 approved budget is $0.5 million over the FY 17 approved budget.



Revenue Highlights

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 18 is $1,400,000.



Unrestricted Intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for unfortified wine local governments receive 62% of the tax proceeds. The amount of revenue budgeted for FY 18 is the same as the prior year approved budget of $248,000.

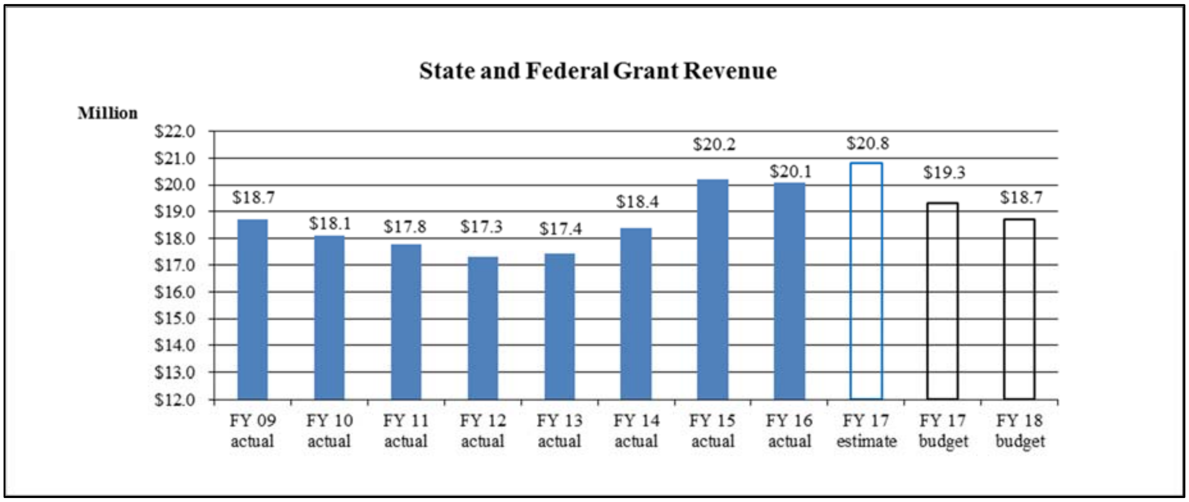
Jail fees are expected to remain consistent in comparison to the prior year's approved budget generating approximately $65,000 in revenue for FY 2018.

Medicaid Hold Harmless receipts from the State are a result of the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the county share of Medicaid over three years, with the final components of the relief swap occurring in 2009-10. To help the state absorb the additional Medicaid cost, counties relinquished a half cent of their local sales tax. The Medicaid relief swap includes a "hold harmless" provision that guarantees each county will benefit in Medicaid relief every year in perpetuity. The current year minimum relief benefit is $125,000. 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 2018, the county is expecting to receive $1,500,000 in Medicaid Hold Harmless receipts.

Revenue Highlights

Restricted Intergovernmental

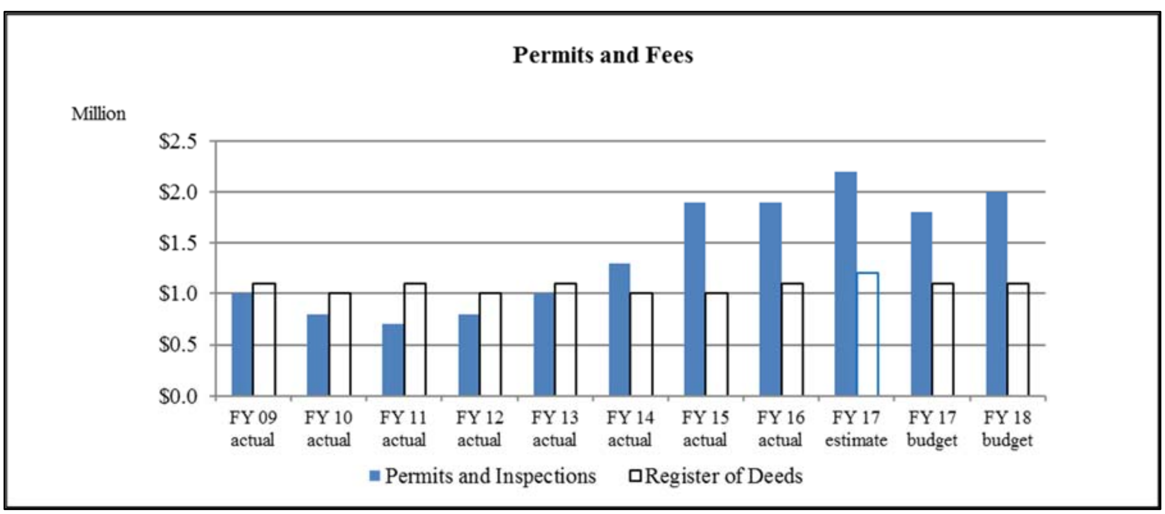
The majority of the Restricted Intergovernmental revenue source is State and federal grants received by the county mainly to support human services, economic and physical development and public safety. These revenue sources are dependent upon actions by the legislative bodies of state and federal government, as well as program administrators. The total FY 2018 budgeted Restricted Intergovernmental revenues of $18.7 million is a 3.3 percent decrease compared to the approved budget for FY 2017. Any increases in State and federal grants were offset by a $3.5 million expenditure reduction due to the State moving to a direct pay system for day care providers.



Permits and Fees

Building permits and inspections are expected to generate revenues of $2,000,000 in FY 2018 which is an increase from the prior year original budget of 13.6%. The county is experiencing moderate recovery in the number of residential and commercial building permits issued countywide.

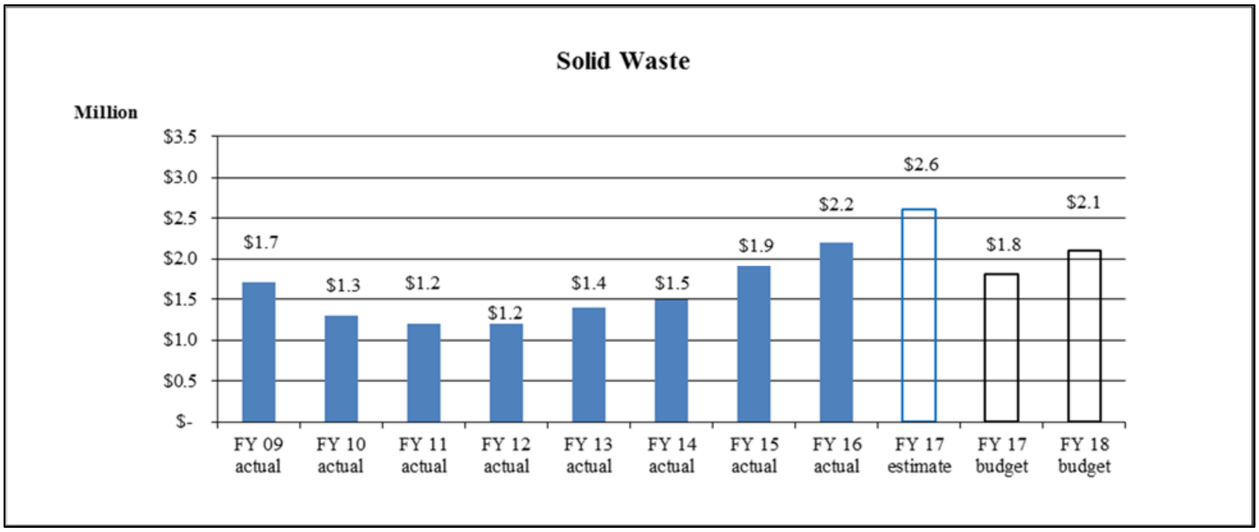
The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected increase in FY 2018 over last year's budget is 0.5% for a total of $1,119,500 in revenue.



Revenue Highlights

Sales and Service

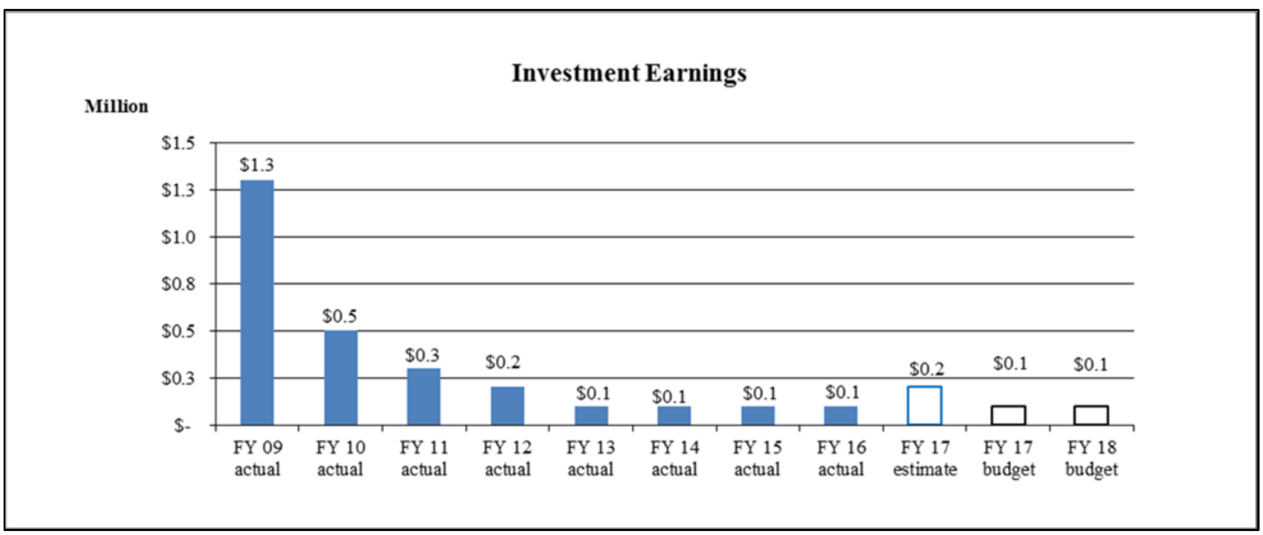
Solid waste fees of $2,100,000 for the county's construction and demolition landfill are expected to increase 16.7 percent in comparison with the FY 2017 approved budget.



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 2017 are $3.8 million, up 2.4 percent from the prior year approved budget.

Investment Earnings

Earnings on investments continue to be low due to the low short-term interest rates, but are expected to remain consistent to FY 17 at $100,000.



Transfers from Other Funds

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

Revenue Highlights

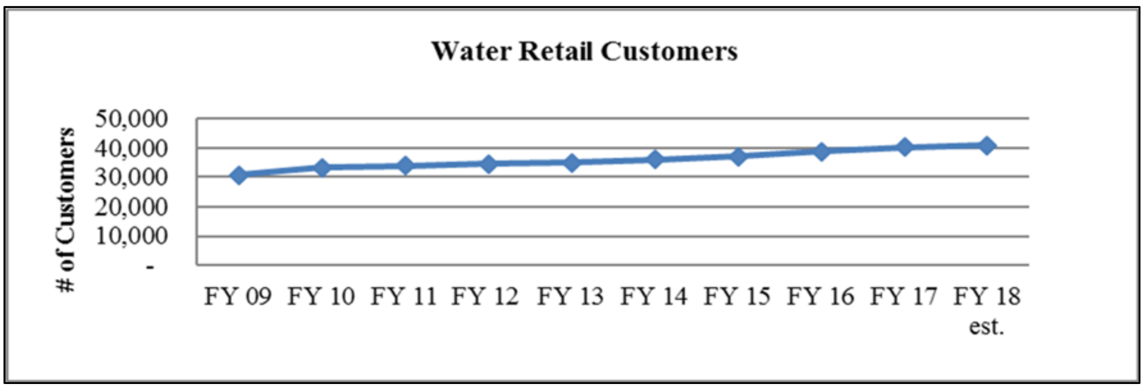
Fund Balance Appropriated

Fiscal Year 2018 includes a fund balance appropriation in the general fund of $3,418,233 net of the $1,461,600 in escrow funds held for the Holden Beach sound nourishment project. This is $105,884 increase over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at $56.0 million is projected to be 30.2% of $185.3 million of budgeted expenditures and transfers to the reserves in FY 2018.

Enterprise Fund Revenues:

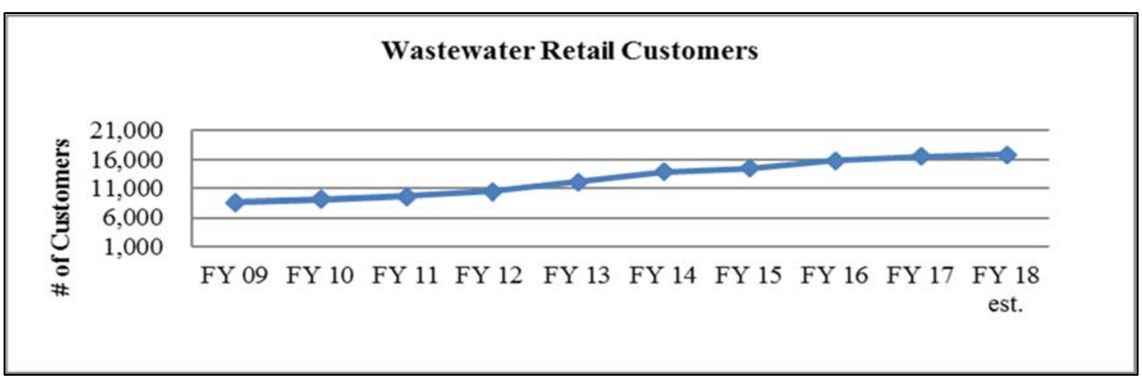
Water Fund

Total projected revenue in the Water Fund is $21,749,919 without an appropriation of expendable net assets. Revenues are expected to increase 4.0% from the prior year approved budget mainly due to new customer growth. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Fiscal year 2018 approved PPI rate is $2.82 per 1,000 gallons which is an eight cent increase from the prior year. Expected growth in FY 2018 is approximately 800 new retail customers generating $920,000 in capital recovery and transmission fees which are a funding source for system expansion and debt service. The expected number of retail water customers at the end of FY 18 is 40,901.



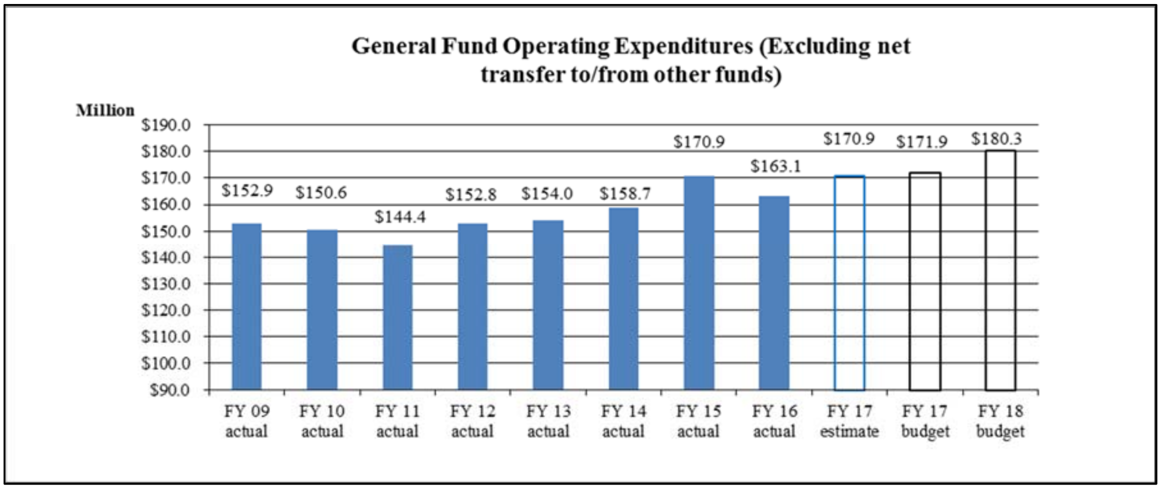
Wastewater Fund

Total projected revenue in the Wastewater Fund is $21,974,106 net of an appropriation of expendable net assets of $2,892,689 and the transfer from the capital and replacement project funds of $1,380,000. Retail wastewater sales are projected to be $9,300,000 which is a 1.0% ($95,025) increase over FY 2017 mainly due to new customers. Expected growth from current sewer service areas is 300 new retail customers generating $800,000 in capital recovery and transmission fees to be used for sewer system expansions and to retire debt service on sewer system projects. The expected number of retail wastewater customers at the end of FY 18 is 16,879.



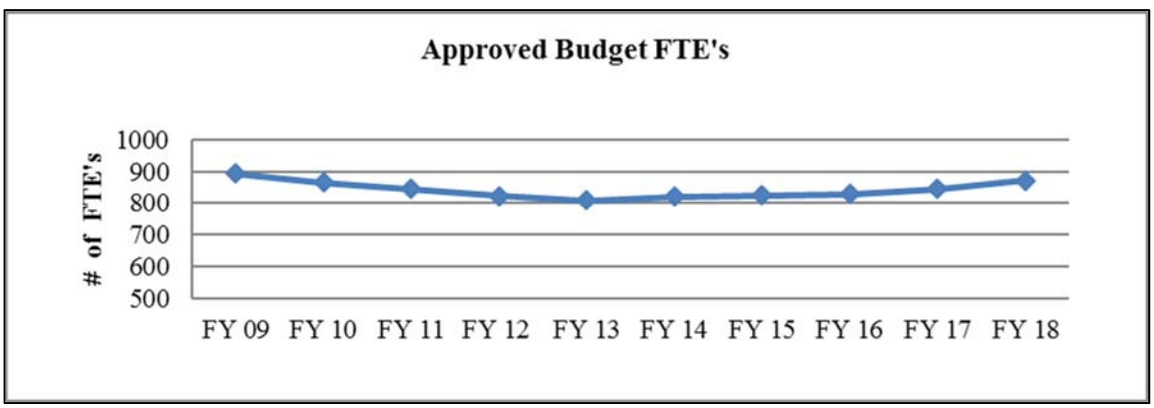
Expenditure Highlights

General fund operating expenditures in FY 2018 are projected to increase approximately 4.9 percent to $180.3 million above FY 2017 approved budget from uses other than transfers to other funds.



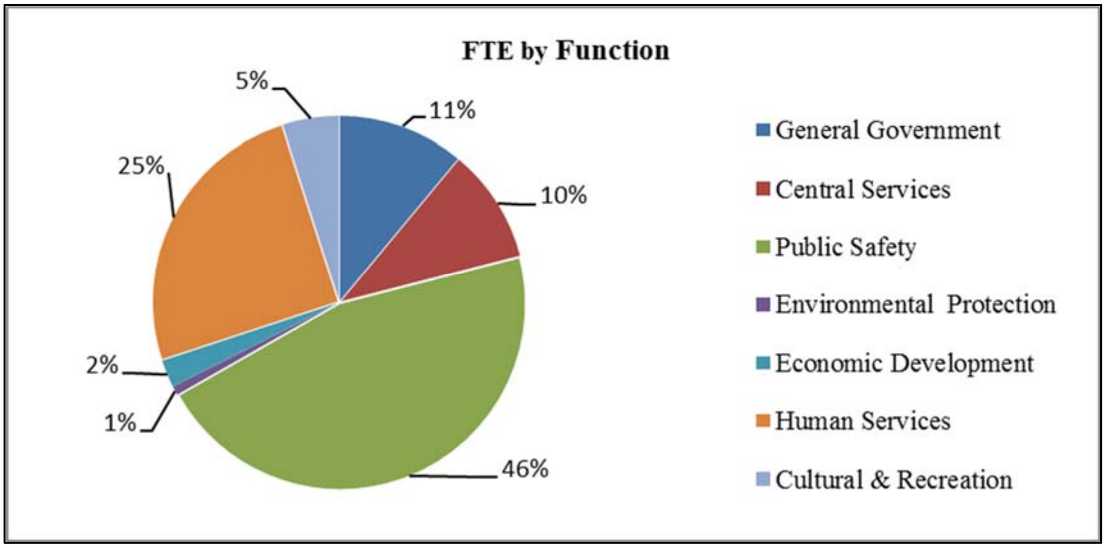
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2018 is $68.2 million. Due to the economic recovery and increased workloads an additional 23 FTE's were added in various departments of the county: one Maintenance Assistant II in Operation Services, six Patrol Deputies effective July 1 and five additional Deputies effective Dec. 1 along with an Administrative Assistant I in the Sheriff's Office, a Population Manager in the Detention Center, four paramedics in Emergency Medical Services, one Deputy Code Administrator, one Commercial/Residential Plans Examiner, and one Flood Plain Administrator in Code Administration, an Environmental Health Specialist in Environmental Health, and a Social Work Supervisor III in Social Services Administration.. The total FTE budget for general government operations is 871.78 FTE's.



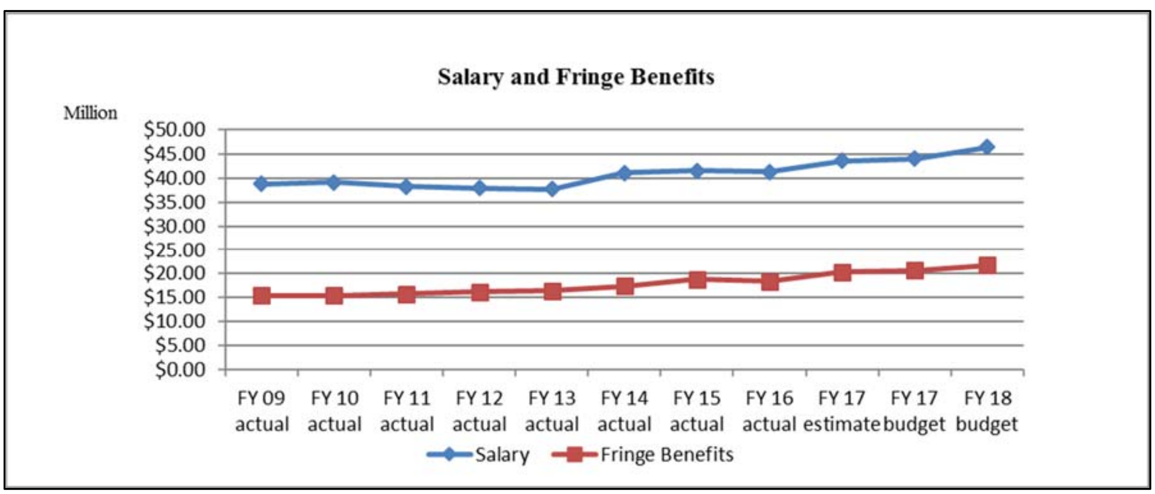
The approved FY 2018 FTE's in the General Fund by function is General Government 96, Central Services 87, Culture and Recreation 43, Economic Development 20.8, Environmental Protection 7, Human Services 219, and Public Safety 399 for a total FTE budget of 871.8. Fiscal Year 2018 percentage of the total approved Full Time Equivalent Units by function is illustrated on the following page:

Expenditure Highlights



Compensation is adjusted annually in July and is based on performance. The FY 2017-2018 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 2% and up to 1.35% merit raises to eligible employees.

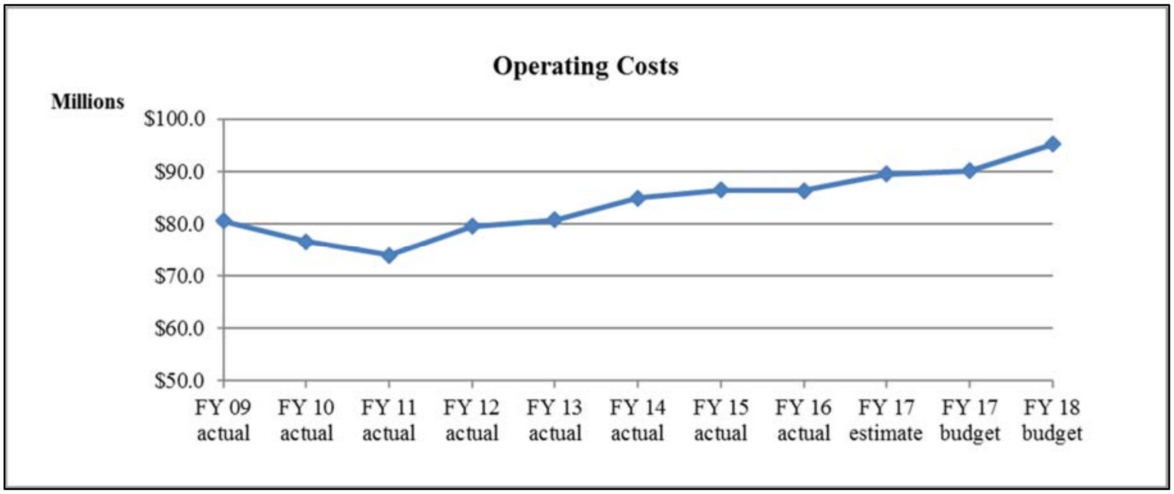
Overall personnel costs increased $3.4M (5.3%) from the FY 2017 approved budget of $64.8M to $68.2M in FY 2018. Salary and fringe benefits represent 37.8 percent of the general fund operating budget. FY 2018 will be the seventh full year of the transition to being self-insured with the group health insurance. The increase in the county contributions to the health fund per employee went to $9,162 from $8,820 in FY 2017-2018. The county contributes to a group health and dental insurance plan of approximately $11.3 million (includes contributions for retired employees), Local Government Retirement System of 7.5% (0.25 increase) for general employees and 8.25% (0.6 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling $5.7 million. Total fringe benefits budgeted for FY 2018 in the general fund are $21.8 million which represents a $1.1 million or 5.1 percent increase over the prior year budget mainly due to the increase in the county contribution for health insurance and the increase in FTEs.



Expenditure Highlights

Operating Costs

Total operating costs budgeted in the general fund are $95.1 million which is a 5.65 percent ($5.1 million) increase compared to the prior year budget and is 52.8 percent of the total general fund approved operating budget of $180.3 million before transfers to other funds. Operating costs include all costs except capital outlay items that cost $5,000 or greater, personnel costs, and debt service.



Some of the decreases/increases are noted in the following programs for FY 2018 as compared to the FY 2017 approved budget:

Operating Costs by Function

Function	FY 2017 Budget	FY 2018 Budget	Dollar Change	Percentage Change
General Government	$ 4,137,222	$ 4,618,113	$ 480,891	11.6%
Central Services	$ 5,556,458	$ 5,375,458	$ (180,674)	-3.3%
Public Safety	$ 7,729,409	$ 7,770,551	$ 41,142	0.5%
Transportation	$ 153,850	$ 154,730	$ 880	0.6%
Environmental Protection	$ 14,300,908	$ 14,810,247	$ 509,339	3.6%
Economic & Physical Development	$ 4,171,323	$ 6,143,333	$ 1,972,010	47.3%
Human Services	$ 12,731,076	$ 12,661,600	$ (69,476)	-0.5%
Education	$ 39,977,567	$ 42,273,921	$ 2,296,354	5.7%
Cultural & Recreational	$ 1,294,826	$ 1,336,746	$ 41,920	3.2%

- General Government – One of the most significant changes is in the tax department's computer software budget which increased $169,967 to fund a decision to change tax software or upgrade the current software. The tax department also has an increase in professional services of $130,000 to cover revaluation appraisers to assist with commercial properties and an increase in contract services of $43,000 to cover DMV processing fees. Register of Deeds excise tax increased $245,000 due to the increase in budgeted deed stamp excise tax collections.

Expenditure Highlights

- Central Services – The change is mainly due to the decreased amounts budgeted for repair & maintenance of equipment and buildings from the prior year's Operation Services Budget. The budget decreased from fiscal year 2017's original budget of $1,014,000 to $467,000 for repair and maintenance and is an estimate of normal repairs as well as HVAC replacements on various county buildings. In addition, the Operation Services budget increased $130,000 for electricity due to the addition of new facilities across the county. Equipment less than $500 decreased $139,943 in Management Information Services budget due to the new phone system purchase in the prior year. Property and General Liability Insurance increased $138,119 for the county's governmental operations.
- Public Safety – The Sheriff's Office budget increased $93,600 for motor fuels, equipment less than $500, and firing range operations. The main increase in the Detention Center budget was for food of $35,000. An increase of $48,400 was also included in Emergency Services for medical supplies and motor fuels due to projected increases in emergency medical activity. Offsetting the public safety increases is a $257,273 decrease in the county supplemental funding for fire and rescue services resulting from the 25% increase in the fire fees charged to property owners for all service districts in which receipts are 100% remitted to the municipal and volunteer fire departments providing fire and rescue services in those districts.
- Environmental Protection – Contracted services for solid waste pickup increased 4.0% or $509,811. The increase is mainly due to approximately 166 new services added each month for curbside pickup and the increase in the construction and demolition transfer cost due to increased tonnage and a 50% transfer goal. Per contract the rate per household increased fourteen (14) cents from 11.99 to 12.13 based on the March 2017 CPI-U index.
- Economic and Physical Development – The increase is mainly due to an Interlocal Agreement with Holden Beach for Special Obligation Bonds issued for beach nourishment and requiring an annual appropriation for debt service in the amount of $1,461,600. The amount received from Holden Beach and held in escrow is equivalent to that year's annual debt service for the life of the debt issue. An additional $204,000 for dredging projects above the county's continued commitment of $200,000 per year to shoreline protection. Amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority increased $100,000.
- Human Services – The overall decrease is mainly due to decreases in social services. Client transportation decreased to $450,000 which is a decrease of $150,000 based on patterns of need. Another major Social Service decrease is in Subsidized Child Care in the amount of $565,673. This is a result of the State budget estimates for FY 17/18 as well as the program is projected to move into NC FAST in the next year decreasing payments made by the county and direct payment to the provider. The increase of $140,000 in Foster Care along with smaller increases in Special Assistance and Brunswick Family Assistance expense resulted in a net social service decrease of $661,142. The FY 2018 county contribution to health services programs is $4,246,208 and to social services is $6,661,124 for a combined total of $10,907,332.
- Education – The total FY 2017-2018 school appropriation, in accordance with the funding agreement, is $38,081,491 which represents an increase of approximately 5.3 percent or $1,927,685 over the FY 2016-2017. Under the terms of the agreement, 35.75%, or $37,298,995 will be used for current expense and 0.75% or $782,496 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 2017-2018 increased 4.4% to $3,992,430 for purpose level funding. Additional funding for the Brunswick Community College is a county contribution of $200,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees and books.

Expenditure Highlights

Capital Outlay

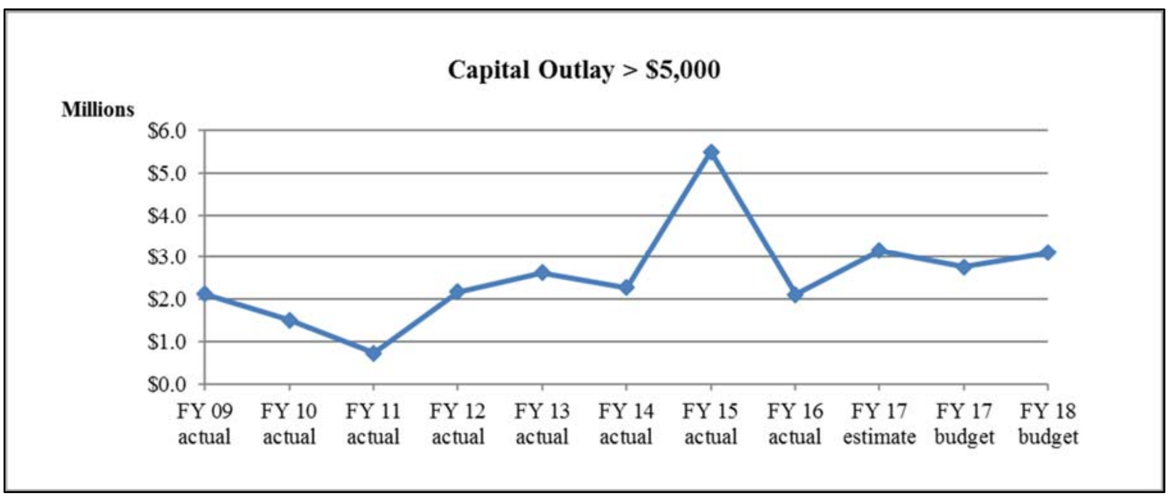
Purchases of vehicles and equipment that exceed $5,000 represent 1.7 percent of the general fund budget for a total of $3,100,687 which is an increase of 11.9% in comparison to FY 2017 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget
Vehicles	$ 898,654	$ 454,180	$ 695,315	$ 1,397,391	$ 1,306,450
Equipment	$ 866,405	$ 1,069,747	$ 1,016,000	$ 1,377,412	$ 1,743,875
Improvements	$ 90,000	$ 92,550	$ -	$ -	$ 122,112

Included in the public safety budget are fourteen replacement patrol cars for a total of $378,534. Other vehicle purchases include a replacement small SUV for the Service Center at $25,000, a replacement truck for Engineering at $31,000, a replacement ½ ton pickup and tandem dump truck for operations services totaling $160,000, 2 replacement undercover vehicles for the Sheriff's Office totaling $57,177, a replacement transport van for Dentation Center at $35,000, a replacement supervisor vehicle for Emergency Medical Services at $38,000, one replacement and four additional trucks for code administration totaling $146,167, two replacement trucks for Animal Protective Services totaling $60,572, a replacement truck for Solid Waste at $30,000, a replacement ¾ ton pickup for Parks and Recreation at $35,000, four replacement vehicles for Family Health totaling $85,000 and nine replacement cars for the Department of Social Services totaling $225,000.

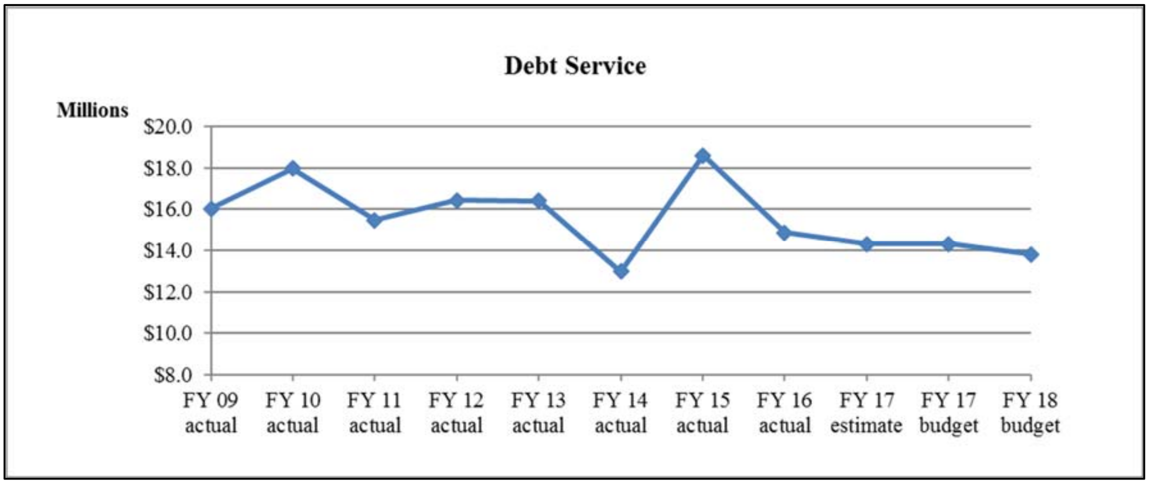
Significant equipment purchases include a backup appliance for MIS ($95,000), a tractor with mid-mount mower for Operation Services ($120,000), twenty in car cameras for Sheriff's Office ($106,900), year 2 of the Jail security system phase-in ($125,000), one new ambulance ($170,000) and an ambulance remount for Emergency Medical Services ($100,000), a regional radio for Central Communications Center ($99,646), phase 2 of the Central Communications technology project ($152,596), tub grinder and screener for yard debris removal ($507,000), a parks are recreation lighting system ($40,000) and Z track mower ($44,000).



Expenditure Highlights

Debt Service

The debt service payments of principal and interest on debt obligations for major government facilities, including the public schools and community college for FY 2018 is $13,818,449, a 3.47% decrease under FY 2017 mainly due to amortizations. Debt service is 7.6% of the total operating expenditures of $180.3 million (See General Debt Service section page 143 for more detail).



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling $19,134,416 is a slight increase from the FY 2017 approved budget due to personnel and capital related expenses. Personnel related expenditures increased $259,000 to $6.4 million or 4.0% over the prior year approved budget. In FY 2018, two additional positions were approved, one for a Logistics and Asset Management Coordinator in Administration and one for a Distribution Mechanic in the Water Distribution Division. Increases for the 2% market adjustment and up to a 1.35% merit were also approved. Capital outlay increased $481,590 from the prior fiscal year. Included in capital outlay purchases is a covered storage building ($140,000), construction of a new production well ($350,000), and meter additions to the electric meter system ($380,000). The approved budgeted transfer to the water capital projects fund is $2,615,503 for pay go water tank and waterline projects. Debt service decreased $2,792 due to amortizations.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of $26,246,795 are projected to increase 5.1% or $1,277,941 over the prior year approved budget. Personnel related expenditures increased $214,480 to $3,691,491 or 6.2%. Personnel expenditures increased mainly due to the 2% market adjustment, up to a 1.35% merit raise, and the approval of a Wastewater Superintendent position. The downward change in operating expenditures is mainly due to the decrease in repairs and maintenance equipment costs mostly related to pump repairs and drip irrigation pond repairs. Debt service decreased $27,621 or 0.2% due to amortizations. Some of the larger items included in capital outlay were a 400 pumper truck ($155,000), odor control ($265,000), an infiltration basin conversion ($1,000,000), effluent disposal improvements ($300,000), and one new truck ($48,000).

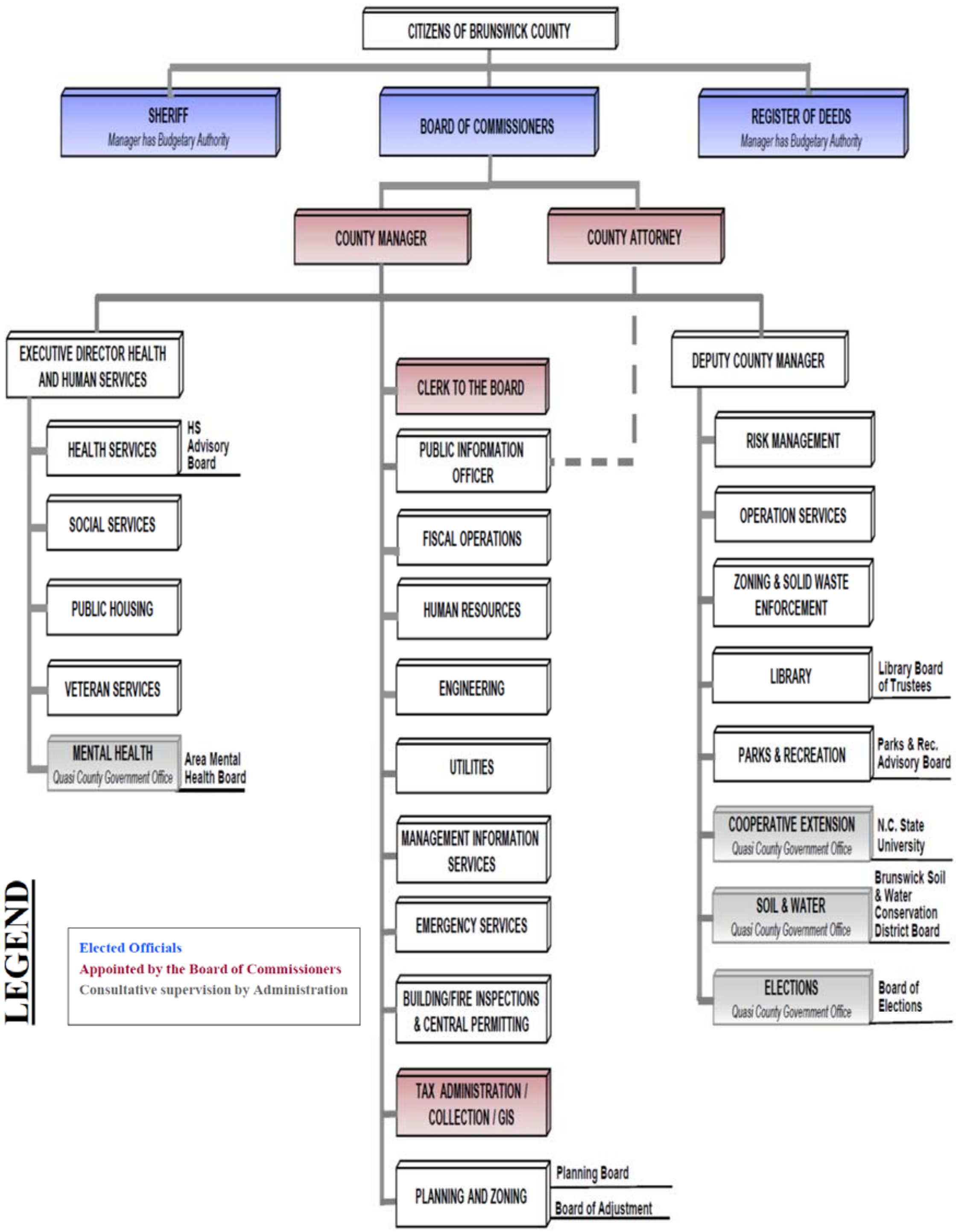
Personnel Summary (FTE) by Department

	FY 2016 Actual Budget	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
General Fund:				
Governing Body	1.00	1.00	1.00	1.00
County Administration	4.00	6.00	6.00	6.00
Human Resources	7.00	6.00	6.00	6.00
Finance	11.00	11.00	11.00	11.00
Tax Administration	47.00	47.00	47.00	47.00
Legal	3.00	3.00	3.00	3.00
Board of Elections	5.00	6.00	6.00	6.00
Register of Deeds	16.00	16.00	16.00	16.00
Computer Services - MIS	14.00	15.00	15.00	15.00
Service Center	13.00	13.00	13.00	13.00
Engineering	5.00	5.00	5.00	5.00
Operation Services	53.00	53.00	53.00	54.00
Sheriff’s Office	137.00	144.00	148.00	162.00
Detention Center	86.00	80.00	81.00	82.00
Emergency Services	5.00	5.00	5.00	3.00
Emergency Medical Services	76.00	80.00	80.00	84.00
Code Administration	19.00	19.00	20.00	24.00
Central Communications Center	32.00	34.00	33.00	32.00
Sheriff Animal Protective Services	12.00	12.00	12.00	12.00
Solid Waste	7.00	7.00	7.00	7.00
Planning	8.00	8.00	8.00	6.00
Cooperative Extension	8.00	8.45	8.45	8.78
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	3.00	3.00	3.00	3.00
Library	17.00	17.00	17.00	17.00
Parks & Recreation-Administration	9.00	9.00	9.00	9.00
Parks & Recreation-Parks & Ground Maintenance	13.00	17.00	17.00	17.00
Total General Fund	614.45	628.45	633.45	652.78
Public Housing Fund:				
Public Housing - Administration	3.00	3.00	3.00	3.00
Total Public Housing Fund	3.00	3.00	3.00	3.00

Personnel Summary (FTE) by Department

	FY 2015 Actual Budget	*FY 2016 Approved Budget*	*FY 2016 Current Budget*	*FY 2017 Approved Budget*
Public Health:				
Family Health Personnel	47.08	47.08	47.08	47.08
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
WIC-Client Services	10.00	9.00	9.00	9.00
Environmental Health	14.00	15.00	15.00	16.00
Total Public Health	72.08	72.08	72.08	73.08
Social Services:				
DSS-Administration	142.92	141.92	141.92	142.92
Total Social Services	142.92	141.92	141.92	142.92
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1.00	1.00	1.00	1.00
Total ROD Technology Enhancement Fund	1.00	1.00	1.00	1.00
Water Fund:				
Water Administration	7.00	7.00	9.00	12.00
Northwest Water Treatment Plant	13.50	13.50	13.50	12.50
211 Water Treatment Plant	10.00	10.00	10.00	10.00
Water Distribution Division	25.00	27.00	25.00	25.00
LCFWSA - Reimbursement	1.50	1.50	1.50	1.50
Customer Service Division	11.00	12.00	12.00	12.00
Instrumental/Electrical Division	9.00	10.00	9.00	9.00
Total Water Fund	77.00	80.00	80.00	82.00
Wastewater Fund:				
Wastewater Administration	1.70	1.70	1.70	2.70
Wastewater Collection Division	23.00	24.00	24.00	24.00
Northeast Regional Wastewater	3.20	3.20	3.20	3.20
Southwest Regional Wastewater	4.05	4.05	4.05	4.05
West Regional Wastewater	11.25	11.25	11.25	11.25
Ocean Isle Beach Wastewater	2.80	2.80	2.80	2.80
Total Wastewater Fund	46.00	47.00	47.00	48.00
Total All Funds	**956.50**	**973.45**	**978.45**	**1002.78**

County Organizational Chart



General Fund Revenue Summary

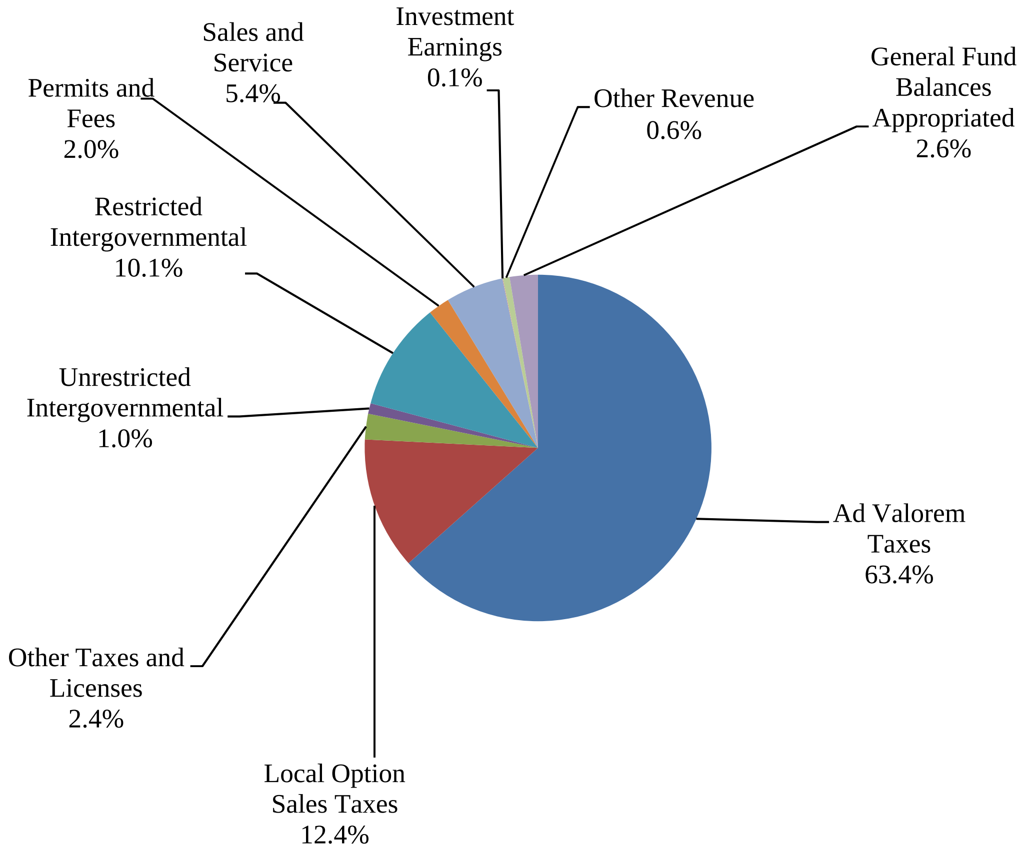
	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*	*Change from FY 2017 Budget*
Ad Valorem Taxes:					
Taxes	$ 114,986,405	$ 112,715,587	$ 115,120,515	$ 117,085,618	3.9%
Penalties and interest	1,194,329	700,000	700,000	700,000	0.0%
Ad Valorem Taxes Subtotal	116,180,734	113,415,587	115,820,515	117,785,618	3.9%
Local Option Sales Taxes:					
Article 39 and 44 (1%)	8,728,498	8,586,330	9,239,158	9,581,330	11.6%
Article 40 (1/2%)	6,319,219	6,325,470	6,425,470	6,886,082	8.9%
Article 42 (1/2%)	5,896,609	5,854,213	6,243,805	6,480,912	10.7%
Local Option Sales Taxes Subtotal	20,944,326	20,766,013	21,908,433	22,948,324	10.5%
Other Taxes and Licenses:					
Scrap tire disposal fee	170,116	160,000	160,000	160,000	0.0%
Deed stamp excise tax	3,272,417	2,300,000	2,869,200	2,800,000	21.7%
Solid Waste Tax	47,721	45,000	45,000	48,000	6.7%
White goods disposal tax	59,775	37,000	37,000	40,000	8.1%
Local Occupancy Tax	1,406,224	1,300,000	1,450,000	1,400,000	7.7%
Other Taxes and Licenses Subtotal	4,956,253	3,842,000	4,561,200	4,448,000	15.8%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	1,948,487	1,000,000	2,699,000	1,500,000	50.0%
Beer and Wine Tax	269,014	248,000	248,000	248,000	0.0%
Jail fees	191,941	65,000	69,300	65,000	0.0%
Unrestricted Intergovernmental Subtotal	2,409,442	1,313,000	3,016,300	1,813,000	38.1%
Restricted intergovernmental:					
State and federal revenue	20,076,739	19,325,014	20,570,335	18,685,358	-3.3%
ARRA restricted federal	7,583	6,050	6,050	4,538	-25.0%
Court facility fees	160,007	140,000	140,000	130,000	-7.1%
Payments in Lieu of taxes	4,209	-	-	-	na
ABC education requirement	6,687	-	-	-	na
ABC law enforcement services	4,776	2,000	2,000	2,000	0.0%
State drug tax	60,217	10,000	10,000	10,000	0.0%
Restricted Intergovernmental Subtotal	20,320,218	19,483,064	20,728,385	18,831,896	-3.3%
Permits and Fees:					
Building permits	1,944,352	1,750,000	1,996,001	1,950,000	11.4%
Register of Deeds	710,747	750,000	750,000	750,000	0.0%
Inspection fees	7,364	10,000	10,000	50,000	400.0%
Concealed Handgun Permit	197,451	127,470	194,735	130,000	2.0%
Other permit and fees	1,004,742	907,724	912,077	847,654	-6.6%
Permits and Fees Subtotal	3,864,656	3,545,194	3,862,813	3,727,654	5.1%

General Fund Revenue Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget	Change from FY 2017 Budget
Sales and Services:					
Solid waste fees	2,162,436	1,800,000	1,940,000	2,100,000	16.7%
School Resource officer reimbursement	1,160,000	1,179,000	1,179,000	1,262,709	7.1%
Rents	15,582	13,930	13,930	13,930	0.0%
EMS charges	3,675,570	3,710,000	3,710,000	3,800,000	2.4%
Public health user fees	781,807	709,744	709,811	779,500	9.8%
Sheriff Animal Service Protective Service fees	89,192	70,000	70,000	130,000	
Social services fees	67,967	57,000	57,000	65,400	14.7%
Public housing fees	40,382	100,860	100,860	43,800	-56.6%
Tax collection fees	228,678	200,000	200,000	228,000	14.0%
Other sales and services	1,509,688	744,950	1,067,255	953,450	28.0%
Register of Deeds	303,968	305,445	305,445	314,500	3.0%
Marriage License	52,767	58,980	58,980	55,000	-6.7%
Recreation services	292,772	244,350	244,350	276,600	13.2%
Sales and Services Subtotal	10,380,809	9,194,259	9,656,631	10,022,889	9.0%
Investment Earnings	102,528	85,000	85,000	100,000	17.6%
Other Revenue:					
Tax refunds-sales and gas tax	2,582	1,100	1,100	1,100	0.0%
ABC bottle taxes	55,353	42,000	42,000	45,000	7.1%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	59,999	4,300	28,139	8,500	97.7%
Other revenues	2,162,535	1,123,153	1,693,544	1,092,665	-2.7%
Other Revenue Subtotal	2,304,469	1,194,553	1,788,783	1,171,265	-1.9%
Fund Balance Appropriated	-	3,312,349	13,719,562	4,879,833	47.3%
Total Operating Revenues	181,463,435	176,151,019	195,147,622	185,728,479	5.4%
Other Financing Sources (Uses)					
Sale of capital asset	11,640	-	-	-	na
Total Other Financing Sources	11,640	-	-	-	na
Transfers from Other Funds	-	-	-	-	na
Total Revenue	$ 181,475,075	$ 176,151,019	$ 195,147,622	$ 185,728,479	5.4%

General Fund Revenue Summary

	FY 2018 Approved	% of Total	FY 2017 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	$ 117,785,618	63.4%	$ 113,415,587	64.4%	3.9%
Local Option Sales Taxes	22,948,324	12.4%	20,766,013	11.8%	10.5%
Other Taxes and Licenses	4,448,000	2.4%	3,842,000	2.2%	15.8%
Unrestricted Intergovernmental	1,813,000	1.0%	1,313,000	0.7%	38.1%
Restricted Intergovernmental	18,831,896	10.1%	19,483,064	11.1%	-3.3%
Permits and Fees	3,727,654	2.0%	3,545,194	2.0%	5.1%
Sales and Service	10,022,889	5.4%	9,194,259	5.2%	9.0%
Investment Earnings	100,000	0.1%	85,000	0.0%	17.6%
Other Revenue	1,171,265	0.6%	1,194,553	0.7%	-1.9%
General Fund Balances Appropriated	4,879,833	2.6%	3,312,349	1.9%	47.3%
Total Revenues	$ 185,728,479	100%	$ 176,151,019	100%	5.4%



General Fund Expenditure Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget	Change from FY 2017 Budget
General Government:					
Governing Body	$ 269,070	$ 299,078	$ 299,078	$ 285,236	-4.6%
County Administration	540,450	729,394	729,394	772,795	6.0%
Human Resources	531,755	473,757	473,757	480,484	1.4%
Finance	1,438,252	1,383,206	1,433,464	1,449,804	4.8%
Tax Administration	3,571,468	4,021,219	4,024,235	4,495,796	11.8%
Legal Department	490,513	575,176	575,176	581,075	1.0%
Court Facilities	228,572	309,779	287,208	256,955	-17.1%
Board of Elections	825,209	946,181	946,183	760,302	-19.6%
Register of Deeds	2,862,048	2,490,506	2,907,506	2,769,915	11.2%
Contingency	-	400,000	-	400,000	0.0%
General Government Subtotal	10,757,337	11,628,296	11,676,001	12,252,362	5.4%
Central Services:					
Management Information Systems	2,574,253	2,977,006	2,993,188	2,631,443	-11.6%
Service Center	1,123,579	1,305,079	1,305,079	1,249,398	-4.3%
Engineering	582,659	596,521	596,521	598,443	0.3%
Operation Services	6,406,543	6,739,169	7,348,029	6,612,449	-1.9%
Non-Departmental	3,332,485	3,739,095	4,480,074	3,701,020	-1.0%
Central Services Subtotal	14,019,519	15,356,870	16,722,891	14,792,753	-3.7%
Public Safety:					
District Attorney	123,559	123,000	53,000	53,000	-56.9%
Sheriff Department	13,121,279	13,908,705	14,954,741	15,501,625	11.5%
Detention Center	7,529,446	7,932,463	8,087,392	8,344,553	5.2%
Emergency Medical Service	8,108,428	8,677,119	9,145,671	9,542,120	10.0%
Public Safety Agencies:					
Fire Departments	594,726	783,663	783,663	640,990	-18.2%
Rescue Squads	426,811	432,100	492,100	318,500	-26.3%
Code Administration	1,451,134	1,566,222	1,886,218	2,192,747	40.0%
Central Communications	2,357,960	2,348,874	2,358,449	2,572,784	9.5%
Sheriff Animal Protective Services	1,051,339	1,109,470	1,203,641	1,120,814	1.0%
Public Safety Subtotal	34,764,682	36,881,616	38,964,875	40,287,133	9.2%
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	97,000	97,000	97,000	97,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	29,350	29,350	29,350	30,230	3.0%
Brunswick Transit System	186,354	-	231,338	-	na
Transportation Subtotal	340,204	153,850	385,188	154,730	0.6%
Environmental Protection:					
Solid Waste	13,964,322	14,577,359	14,769,935	15,164,312	4.0%
Environmental Protection Agencies:					
Forestry	197,897	222,969	222,969	226,969	1.8%
Brunswick County Beach Consortium	-	-	-	-	na
Environmental Protection Subtotal	14,162,219	14,800,328	14,992,904	15,391,281	4.0%

General Fund Expenditure Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*	*Change from FY 2017 Budget*
Economic Development:					
Planning	582,404	997,879	1,132,006	687,123	-31.1%
Cooperative Extension	499,149	556,298	608,797	557,478	0.2%
Soil and Water Conservation	202,877	218,946	223,348	229,869	5.0%
Public Housing Section 8	2,362,680	2,426,078	2,426,078	2,376,990	-2.0%
Economic Development	263,363	-	-	425,000	na
Brunswick County Occupancy Tax	1,406,223	1,300,000	1,474,000	1,400,000	7.7%
Other:					
Dredging Projects	101,828	-	140,000	-	na
Shoreline Protection	216,666	200,666	381,466	1,865,600	829.7%
Economic Development Subtotal	5,635,190	5,699,867	6,385,695	7,542,060	32.3%
Human Services:					
Health:					
Administration	3,489,520	3,773,035	3,780,853	4,039,831	7.1%
Communicable Diseases	287,787	411,250	413,400	413,700	0.6%
Adult Heath Maintenance	140,299	426,898	435,898	554,298	29.8%
Senior Health	70,959	73,145	73,768	75,688	3.5%
Maternal and Child Health	1,025,688	1,125,302	1,166,492	1,126,603	0.1%
Environmental Health	1,391,703	1,499,196	1,523,036	1,571,915	4.9%
Social Services:					
Administration	12,316,293	13,631,681	14,273,986	13,674,088	0.3%
Title III - In Home Care	-	-	-	-	na
Medical Assistance	3,508	20,000	20,000	20,000	0.0%
Aid to the Blind	5,039	5,910	5,910	5,910	0.0%
Adoption Assistance	223,792	280,000	280,000	280,000	0.0%
SAA Eligibility	178,583	225,000	225,000	200,000	-11.1%
SAD Eligibility	261,662	225,000	225,000	270,000	20.0%
Adoption Promotion Fund	38,347	-	81,899	-	na
Foster Care	614,438	810,000	810,000	950,000	17.3%
State Foster Home	201,885	335,000	335,000	335,000	0.0%
Special Assistance	800	1,800	1,800	1,800	0.0%
Day Care	4,045,601	4,111,727	4,111,727	3,546,054	-13.8%
Veteran Services	185,140	195,977	198,977	215,258	9.8%
Human Services Agencies:					
Trillium Health Resources	250,443	-	-	-	na
Brunswick Senior Resources, Inc.	1,620,918	1,650,000	1,650,000	2,076,705	25.9%
Lower Cape Fear Hospice	50,000	-	-	-	na
Providence Home	15,000	-	16,000	-	na
Juvenile Crime Prevention Grant	114,284	-	114,089	-	na
Human Services Subtotal	26,531,689	28,800,921	29,742,835	29,356,850	1.9%

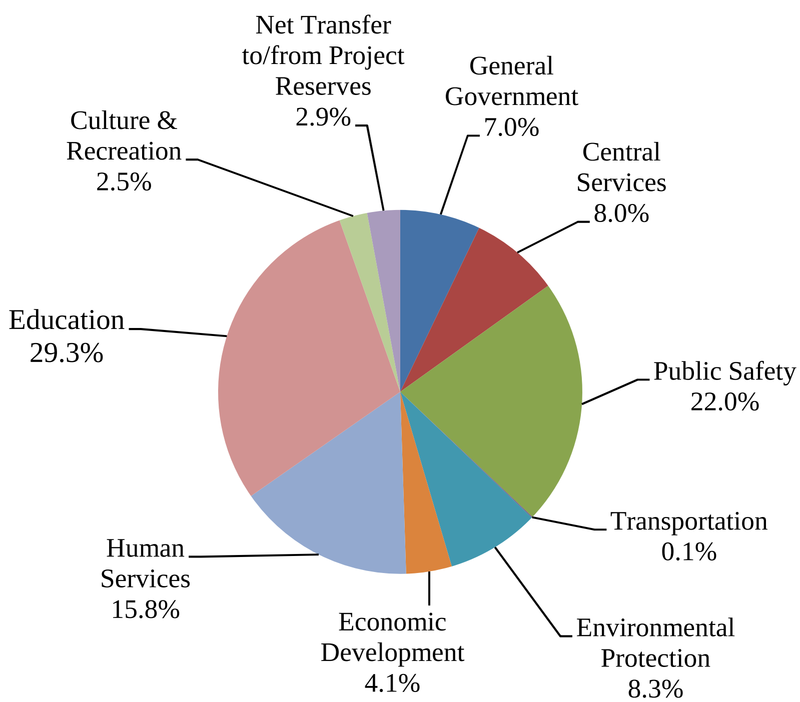
General Fund Expenditure Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*	*Change from FY 2017 Budget*
Education:					
Brunswick County Schools	34,499,762	36,153,806	36,153,806	38,081,491	5.3%
Brunswick Community College	3,648,737	3,823,761	3,868,761	4,192,430	9.6%
Education Subtotal	38,148,499	39,977,567	40,022,567	42,273,921	5.7%
Culture and Recreation:					
Brunswick County Library	1,205,232	1,333,430	1,344,032	1,336,624	0.2%
Parks and Recreation	2,636,909	2,994,236	3,707,336	3,097,901	3.5%
Culture and Recreation Subtotal	3,842,141	4,327,666	5,051,368	4,434,525	2.5%
Debt Service:					
Principal retirement	11,470,000	11,295,001	11,295,001	11,210,001	-0.8%
Interest and fees	3,410,271	3,020,607	3,024,607	2,608,448	-13.6%
Debt Service Subtotal	14,880,271	14,315,608	14,319,608	13,818,449	-3.5%
Total Operating Expenditures	163,081,751	171,942,589	178,263,932	180,304,064	4.9%
Transfer to other funds	14,404,200	4,208,430	16,883,690	5,424,415	28.9%
Total Expenditures	$ 177,485,951	$ 176,151,019	$ 195,147,622	$ 185,728,479	5.4%

General Fund Expenditure Summary

	FY 2018 Approved	% of Total	FY 2017 Approved	% of Total	% Change From Prior Year
General Government	$ 13,254,662	7.0%	$ 12,670,696	7.2%	4.6%
Central Services	14,792,753	8.0%	15,356,870	8.7%	-3.7%
Public Safety	40,780,183	22.0%	37,390,066	21.2%	9.1%
Transportation	154,730	0.1%	153,850	0.1%	0.6%
Environmental Protection	15,391,281	8.3%	14,800,328	8.4%	4.0%
Economic Development	7,542,060	4.1%	5,699,867	3.2%	32.3%
Human Services	29,356,850	15.8%	28,800,921	16.4%	1.9%
Education	54,420,301	29.3%	52,299,628	29.7%	4.1%
Culture & Recreation	4,611,244	2.5%	4,770,363	2.7%	-3.3%
Net Transfer to/from Project Reserves	5,424,415	2.9%	4,208,430	2.4%	28.9%
Total Expenditures	$ 185,728,479	100%	$ 176,151,019	100%	5.4%

Note: Debt Service dollars are included by function



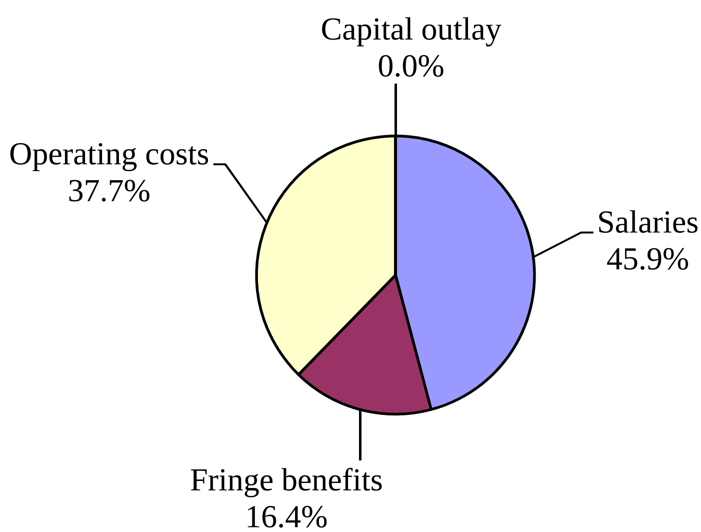
This page is intentionally left blank.

General Government Budget Summary

Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 5,167,350	$ 5,516,574	$ 5,475,856	$ 5,621,062
Fringe benefits	1,761,072	1,951,000	1,945,048	2,013,187
Operating costs	3,784,413	4,137,222	4,231,597	4,618,113
Capital outlay	44,502	23,500	23,500	-
Total expenditures	$ 10,757,337	$ 11,628,296	$ 11,676,001	$ 12,252,362
Other taxes and licences	3,272,417	2,300,000	2,869,200	2,800,000
Unrestricted intergovernmental	118,372	92,000	92,000	50,000
Restricted intergovernmental	160,007	140,000	140,000	130,000
Permits and fees	942,191	910,000	910,000	952,392
Sales and service	585,413	564,425	564,425	597,500
Investment earnings	382	-	-	-
Other revenue	29,617	46,000	46,000	48,000
Total revenues	$ 5,108,399	$ 4,052,425	$ 4,621,625	$ 4,577,892
Number of FTE's	94.0	96.0	96.0	96.0

General Government
Approved Expenditures
FY 2018



Board of Elections

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 449,424	$ 521,071	$ 521,071	$ 454,324
Fringe benefits	94,250	128,588	128,590	127,791
Operating costs	281,535	273,022	273,022	178,187
Capital outlay	-	23,500	23,500	-
Total expenditures	$ 825,209	$ 946,181	$ 946,183	$ 760,302
Permits and fees	62,892	-	-	65,392
Total revenues	$ 62,892	$ -	$ -	$ 65,392
Number of FTE's	5.0	6.0	6.0	6.0

Department Purpose

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

Goals and Objectives

Goal: Prepare for the adoption and acquisition of a new voting system. Our current voting system will be decertified as of September 1, 2019 as it does not produce an “individual paper document that bears marks made by the voter” as required by Session Law 2015-103.

Objectives:

- Test Model DS200 ballot tabulators during the 2017 Municipal Election.
- Purchase three Model DS200 tabulators for implementation in the 2018 Primary Election to tabulate absentee, curbside, and provisional ballots.

FY 17/18 Projected Cost – $26,400
Projected Recurring Annual Cost - $795 annual license and maintenance fees

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Number of registered voters	85,000	91,667	95,000	98,040
Number of elections held	1 General	3 Municipal, Presidential Preference Primary, & Second Primary	1 General	3 Municipal, Primary, & Second Primary
Number of ballots cast	41,197	50,441	68,729	38,800
Number of new registrations processed	4,500	9,542	9,500	6,000
Number of information changes processed	4,000	5,845	8,000	5,000
Number of verification cards sent	20,000	30,098	25,000	20,000
Number of NCOA mailings sent	2,400	1,670	2,100	2,000
Number of confirmation cards sent	13,000	2,695	7,600	2,500
Number of no contact mailings sent	10,617	-	5,467	-
Number of inactive voters removed	3,266	-	3,018	-
Efficiency Measures				
Registered voters per FTE	17,000	18,333	15,833	16,340
Ballots cast per FTE	8,239	10,088	11,454	4,150
New registrations processed per FTE	900	1,908	1,583	1,000
Information changes processed per FTE	800	1,169	1,333	833
Verification cards sent per FTE	4,000	6,019	4,166	3,333
NCOA mailings sent per FTE	480	334	350	333
Confirmation cards sent per FTE	2,600	539	1,266	416
No contact mailings sent per FTE	2,123	-	911	-
Inactive voters removed per FTE	653	-	503	-
Effectiveness Measures				
Election results released to the public and media prior to 11:00 on election night	Yes	Yes	Yes	Yes

County Administration

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 413,338	$ 539,537	$ 539,537	$ 574,332
Fringe benefits	111,201	162,613	162,613	173,479
Operating costs	15,911	27,244	27,244	24,984
Capital outlay	-	-	-	-
Total expenditures	$ 540,450	$ 729,394	$ 729,394	$ 772,795
Number of FTE's	4.0	6.0	6.0	6.0

Department Purpose

The Administration Office is comprised of the County Manager, Deputy County Manager, Executive Assistant and Public Information 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 citizens as efficiently as possible.

Goals and Objectives

Goal: Continue to instill a Culture of Customer Responsiveness, Respect and Trust.

Objectives:
- Provide support to intergovernmental partners and stakeholders in a timely responsive manner.
- Support staff in carrying out their mission, by modeling a collaborative and positive climate.
- Continue to enhance mutual trust through openness to best serve the citizens of Brunswick County.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Goal: Reinforce a Culture of Organizational Customer Responsiveness.

Objectives:
- Provide continuing leadership training to department leaders.
- Provide customer service training and situational awareness to staff at all levels.
- Develop and implement measurable customer service response guidelines for initial responses and for follow-up.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Goal: Enhance and Improve Public Information.

Objectives:
- Assist in the coordination of the new county websites.
- Maintain information list serves.
- Continue to provide the public timely and relevant information.
- Evaluate cost effective methods to engage citizen participation.
- Continue developing tools to assist the public in inquiry about transacting business with the county.
- Utilize new and changing technology to increase the quality and efficiency of communications with county residents.
- Finish and implement American Sign Language project with State partners, enabling more effective communication with our deaf and hard of hearing residents during emergencies.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Goal: Review and Revise Employee Safety Manual.

Objectives:
- Evaluate safety manual and analyze for compliance related updates.
- Develop standard protocols that can be applied in a variety of occupational settings.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Goal: Provide Countywide E-Training and Education

Objectives:
- Evaluate safety manual and analyze for compliance related updates.
- Develop standard protocols that can be applied in a variety of occupational settings.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Training Provided	n/a	n/a	15	15
Property Safety Audits	n/a	n/a	6	12
Efficiency Measures				
Modified Duty Assignments	n/a	n/a	11	-
Loss Development Analysis	n/a	n/a	3	4
Effectiveness Measures				
Lost Time Accidents	n/a	n/a	12	15
Worker’s Compensation Program Audits	n/a	n/a	1	2

Court Facilities

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 150	$ -	$ -	$ 150
Fringe benefits	8	-	-	11
Operating costs	228,414	309,779	287,208	256,794
Capital outlay	-	-	-	-
Total expenditures	$ 228,572	$ 309,779	$ 287,208	$ 256,955
Restricted intergovernmental	160,007	140,000	140,000	130,000
Unrestricted intergovernmental	118,372	92,000	92,000	50,000
Permits and fees	135,591	134,000	134,000	102,000
Investment earnings	382	-	-	-
Total revenues	$ 414,352	$ 366,000	$ 366,000	$ 282,000
Number of FTE's	-	-	-	-

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

Finance

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 741,539	$ 747,379	$ 748,814	$ 769,712
Fringe benefits	236,880	249,277	249,038	259,942
Operating costs	459,833	386,550	435,612	420,150
Capital outlay	-	-	-	-
Total expenditures	$ 1,438,252	$ 1,383,206	$ 1,433,464	$ 1,449,804
Number of FTE's	11.0	11.0	11.0	11.0

Department Purpose

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

Goals and Objectives

Goal: Create a continuous learning environment in the county to improve services that are provided by Fiscal Operations.

Objectives:
- Facilitate communication with individual departments and analyze results in order to identify points of collaboration and methods to streamline/improve county wide financial processes and services.

FY 17/18 Projected Cost - $0
Projected Recurring Annual cost - $0

Goal: Improve efficiency and effectiveness of fiscal operations thru continued review of current processes and implementation of new technology.

Objectives:
- Research and Implement technology solutions for vendor payments to reduce redundancy and increase effectiveness.

- Analyze processes in the Utility Customer Service Department to ensure effective use of current technology and tools available to enhance billing, collections, reporting and customer service.

FY 17/18 Projected Cost - $0
Projected Recurring Annual cost - $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Effectiveness Measures				
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
Maintain or upgrade bond ratings	Maintain	Maintain	Maintain	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

Governing Body

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 184,016	$ 190,407	$ 185,582	$ 190,893
Fringe benefits	30,645	47,421	42,970	32,493
Operating costs	54,409	61,250	70,526	61,850
Capital outlay	-	-	-	-
Total expenditures	$ 269,070	$ 299,078	$ 299,078	$ 285,236
Number of FTE's	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 to the Board, appointed to provide support to the board. The responsibilities of the Board of Commissioners include setting the county tax rate, adopting the budget each year, 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 provides numerous services such as recording minutes of county commissioner meetings, retention of historical minutes, retention of ordinances, posting of public notices of meetings, maintaining 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.

Goals and Objectives

Goal: Pursue Education and Training.

Objectives:

- Clerk to the Board - Obtain certification as a NC Certified County Clerk by completing the Clerks' Certification Institute through UNC-School of Government.
- Pursue additional training offered by the North Carolina Clerks Association in conjunction with the UNC -School of Government.
- Pursue scholarships to offset costs.

FY 17/18 Projected Cost - $3,000
Projected Recurring Annual cost - $0

Goal: Restructure Board Appointments.

Objectives:

- Seek Board approval to adjust all term expirations to June 30 to align with the end of the fiscal year, taking into consideration any statute/bylaw requirements.
- Prepare letters to all affected board members notifying them of their new term expiration.
- After initial alignment, strive to ensure all vacancies are filled prior to the second meeting in June of each year
- Notify appointees of their appointment prior to June 30.

FY 17/18 Projected Cost - $3,000
Projected Recurring Annual cost - $0

Human Resources

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 385,177	$ 337,931	$ 337,931	$ 343,443
Fringe benefits	138,862	121,875	121,875	126,106
Operating costs	7,716	13,951	13,951	10,935
Capital outlay	-	-	-	-
Total expenditures	$ 531,755	$ 473,757	$ 473,757	$ 480,484
Number of FTE's	7.0	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..

Goals and Objectives

Goal: Review and Refine Personnel Policies.

Objectives:

- Evaluate the current Personnel Manual and analyze policies for appropriate updates.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Goal: Countywide Training & Education.

Objectives:

- Provide training on supervisor skills and customer service to enhance employee development.

FY 17/18 Projected Cost - $2,000
Projected Recurring Annual Cost - $0

Goal: Encourage participation in the county's Wellness Program.

Objectives:

- Provide education and wellness incentives.
- Continue to encourage and monitor participation in the on-site clinic for utilization and cost containment of health insurance costs.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Goal: On-going Compensation Analysis.

Human Resources

Objectives:

- Continue to work with County Administration and departments to maintain appropriate compensation and address staffing needs.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
New Hire Orientation	12	12	12	12
Supervisor Training	0	0	2	2
Customer Service Training	0	0	2	2
Efficiency Measures				
Health Ins: Funding vs Claims Utilization (includes Admin Fees)	111%	99%	90%	95%
Effectiveness Measures				
% Employee Turnover rate including Retirees	9.8%	10%	11.5%	12%
% Employee Turnover rate excluding Retirees	6.7%	7.4%	7.5%	8%
% Employee Turnover rate excluding Retirees and Involuntary Separations	5.0%	3.6%	5%	5%

Legal Department

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 281,448	$ 295,043	$ 296,915	$ 302,476
Fringe benefits	83,675	86,433	86,953	89,899
Operating costs	125,390	193,700	191,308	188,700
Capital outlay	-	-	-	-
Total expenditures	$ 490,513	$ 575,176	$ 575,176	$ 581,075
Permits and fees	26,635	20,000	20,000	25,000
Total revenues	$ 26,635	$ 20,000	$ 20,000	$ 25,000
Number of FTE's	3.0	3.0	3.0	3.0

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 is committed to providing the county with cost effective legal services of the highest quality.

Goals and Objectives

Goal: Create a more efficient contract review process.

Objective:
- Implement an electronic process for submission, routing, and review of contracts.
- Develop standard contract terms that are adaptable to different situations.

FY 17/18 Projected Cost - unknown – gathering information
Projected Recurring Annual Cost - unknown – gathering information

Goal: Provide support to Department of Economic Development and Planning.

Objective:
- Develop standard terms for performance agreements for future economic development ventures.

FY 17/18 Projected Cost -$0
Projected Recurring Annual Cost –$0

Goal: To enhance collection efforts with the tax office in the coming year.

Objective:
- Work with tax department to establish workload of foreclosure cases.

- Increase amount of tax revenue collected by legal department efforts.

FY 17/18 Projected Cost -$0
Projected Recurring Annual Cost –$0

Goal: Promote departmental learning and growth.

Objective:

- Encourage staff to undertake activities and participate in organizations that strengthen and demonstrate departmental commitment to growth and professionalism.
- Conduct regular staff meetings to improve knowledge of tasks and expectations.
- Provide in-service training for county departments as requested.
- Add Legal Assistant to assist with workload.

FY 17/18 Projected Cost - $45,000 for new position
Projected Recurring Annual Cost – $45,000

Register of Deeds

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	622,708	669,598	630,398	686,570
Fringe benefits	274,210	294,262	289,462	305,319
Operating costs	1,965,130	1,526,646	1,987,646	1,778,026
Capital outlay	-	-	-	-
Total expenditures	$ 2,862,048	$ 2,490,506	$ 2,907,506	$ 2,769,915
Other taxes and licenses	3,272,417	2,300,000	2,869,200	2,800,000
Permits & fees	710,747	750,000	750,000	750,000
Sales & services	356,735	364,425	364,425	369,500
Total revenues	$ 4,339,899	$ 3,414,425	$ 3,983,625	$ 3,919,500
Number of FTE's	16.0	16.0	16.0	16.0

Department Purpose

The Brunswick County Register of Deeds Office provides numerous services to the working community and general public. These services include but not limited to recording documents, recording maps, issuing marriage licenses, certifying documents, administering oaths, providing copies of recorded documents, and executing passport applications. The Brunswick County Register of Deeds Office is bound by North Carolina General Statutes and by law, the Register of Deeds is charged with the integrity, completeness, accuracy, and safekeeping of the public records. It is the mission of the Brunswick County Register of Deeds Office to preserve the integrity of these records and make them more accessible to the public.

Goals and Objectives

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

Objectives:

- By using our office staff to perform this task an outside vendor would not have to be hired.

FY 17/18 Projected Cost -$0
Projected Recurring Annual Cost –$0

Goal: To preserve and restore Vital Record’s certificates. These items have become brittle and are deteriorating.

Objectives:

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

FY 17/18 Projected Cost -$56,000
Projected Recurring Annual Cost –$0

Register of Deeds

Goal: To index real estate documents dating from 1764-1952, allowing the computerization of real estate records dating back over 200 years.

Objectives:

- Once again by using our office staff to perform this indexing task an outside vendor would not have to be hired. This would give the staff and public a better means of researching documents.

FY 17/18 Projected Cost -$0
Projected Recurring Annual Cost –$0

Goal: To restore maps that are currently stored in outdated and damaged hanging sleeves.

Objectives:

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

FY 17/18 Projected Cost -$56,000
Projected Recurring Annual Cost –$0

Key Programs, Objectives and Measures

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Estimated***	***FY 17/18 Projected***
Workload (output) Measures				
Total number of recorded instruments	34,071	35,517	36,500	36,550
Total number of recorded Births	502	470	494	500
Total number of recorded Deaths	1,015	1,014	1,020	1,025
Total number of recorded Marriages	946	916	900	920
Passport applications accepted	1,069	1,400	1,450	1,475
Efficiency Measures				
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 customer	1-2	1-2	1-2	1-2
Number of Full Time Employees	16	16	16	16

Tax Administration

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 2,089,550	$ 2,215,608	$ 2,215,608	$ 2,299,162
Fringe benefits	791,341	860,531	863,547	898,147
Operating costs	646,075	945,080	945,080	1,298,487
Capital outlay	44,502	-	-	-
Total expenditures	$ 3,571,468	$ 4,021,219	$ 4,024,235	$ 4,495,796
Permits & fees	6,326	6,000	6,000	10,000
Other revenue	29,617	46,000	46,000	48,000
Sales & services	228,678	200,000	200,000	228,000
Total revenues	$ 264,621	$ 252,000	$ 252,000	$ 286,000
Number of FTE's	47.0	47.0	47.0	47.0

Department Purpose

The Mission of 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 fellow employees that fulfill this mission. We value their effective teamwork, excellence, dependability, accuracy, productivity, plus their caring and positive attitude. We encourage the personal and professional growth of our team members. We strive to be leaders within our profession and lead by example.

Goals and Objectives

Goal: Increase Revenue to the county.

Objectives:

- Diligently work to collect outstanding prior year taxes.
- Diligently work to collect current year taxes. Increase current year collection rate percent yearly.
- Increase enforcement actions including establishing the Debt set-off program which attaches state income tax returns and lottery winnings.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Tax Administration

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

Objectives:

- Continue to improve county online GIS mapping site. Ensuring the site is intuitive and more functional with different internet browsers.
- Continue the development of the online mapping tools and other GIS website enhancements.
- Assist various departments in understanding the Utilization of GIS tools through ESRI vendor presentations and providing technical assistance / support.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Goal: Accurately assign values to all property types in Brunswick County.

Objectives:

- Review and process all building permits timely and accurately.
- Review each parcel under appeal and work diligently to resolve any issues.
- Continue the review and audit of exemption and land-use properties to ensure compliance with requirements of the NC General Statutes.
- Ensure all personal and business property is listed and valued properly.
- Establish a business listing audit program.
- Discover and assess unlisted property within Brunswick County.
- Work with NCVTS to continue to improve the listing and valuation of Motor Vehicles.
- Working on the 2019 revaluation. Reviewing sales data and building costs.

FY 17/18 Projected Cost - $25,000
Projected Recurring Annual Cost - $25,000 - $100,000

Goal: Review and Pursue implementation of Tax Billing and Collection software.

Objectives:

- Review and Select a new Tax Software system to enhance the billing and collection processes.

FY 17/18 Projected Cost - $500,000 (may be split over two years)
Projected Recurring Annual Cost - $150,000

Key Programs, Objectives and Measures

Key Performance Measures:	***FY 14/15 Actual***	***15/16 Actual***	***FY 16/17 Estimated***	***FY 17/18 Projected***
Workload (output) Measures				
Permits reviewed	5,412	8,628	16,128	20,000
New construction reviewed	1,627	2,038	2,075	2,200
Property Sales reviewed	6,581	6,778	7,478	7,800
Efficiency Measures				
Collection rate	95.7	96.2	96.8	97.0

Contingency

Department Summary

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Current Budget	FY 2017 Approved Budget
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Operating costs	-	400,000	-	400,000
Capital outlay	-	-	-	-
Total expenditures	$ -	$ 400,000	$ -	$ 400,000
Number of FTE's	-	-	-	-

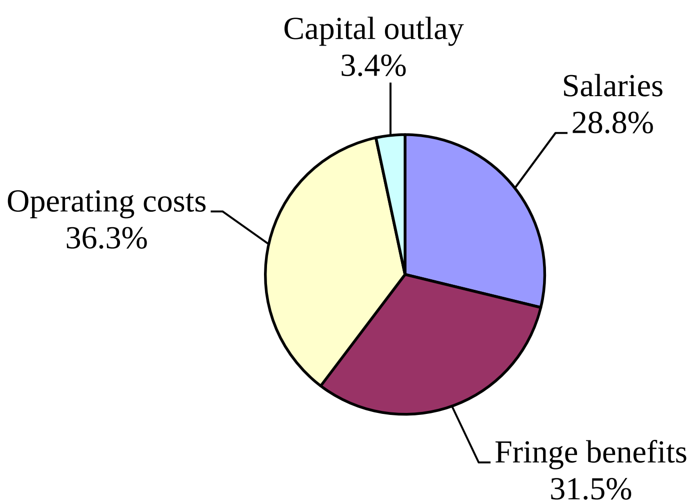
Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2018 is less than 1 percent of the General Fund appropriation.

Central Services Budget Summary

Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 3,803,470	$ 4,111,992	$ 4,115,738	$ 4,259,127
Fringe benefits	3,890,558	4,697,218	4,667,598	4,662,842
Operating costs	5,578,392	5,556,458	6,910,973	5,375,784
Capital outlay	747,099	991,202	1,028,582	495,000
Total expenditures	$ 14,019,519	$ 15,356,870	$ 16,722,891	$ 14,792,753
Restricted intergovernmental	140,213	190,000	190,000	160,000
Permits and fees	74,388	40,000	40,000	34,250
Sales and service	115,022	55,000	55,000	30,000
Other revenue	168,996	115,000	115,000	26,000
Total revenues	$ 498,619	$ 400,000	$ 400,000	$ 250,250
Number of FTE's	85.0	86.0	86.0	87.0

Central Services
Approved Expenditures
FY 2018



Engineering

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 337,801	$ 365,751	$ 365,751	$ 370,682
Fringe benefits	107,907	118,570	118,570	122,431
Operating costs	83,378	81,200	82,200	74,330
Capital outlay	53,573	31,000	30,000	31,000
Total expenditures	$ 582,659	$ 596,521	$ 596,521	$ 598,443
Permits & fees	74,238	40,000	40,000	33,500
Total revenues	$ 74,238	$ 40,000	$ 40,000	$ 33,500
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

County Engineering provides professional engineering services in the areas of capital project management; plan review and approval for water, sewer, and stormwater infrastructure; plat map review and approval; and field inspections of water, sewer, and stormwater utilities installation. We also investigate drainage complaints, perform annual stormwater control measures (SCM) inspections, and calculate all non-residential water and sewer capital recovery fees. The county engineering design manual, technical specifications, and standard details are maintained and updated by county Engineering with input from the Public Utilities Department.

The county Stormwater Engineer administers the stormwater ordinance within the unincorporated areas of Brunswick County and also for the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James and Sunset Beach via interlocal agreement.

Our mission is to assist our customers, protect public health and safety, preserve our natural resources, and help promote sustainable economic development within our county. We strive to advance the joint interests of all citizens of Brunswick County in accordance with our guiding vision and principles and all local and state regulations.

Goals and Objectives

Goal: Provide professional engineering services to our internal and external customers.

Objectives:

- Maintain sufficient professional staff to provide exceptional service to all customers.
- Provide continuing education opportunities to staff for professional licensure and certification.
- Encourage staff professional development with regards to technical, business, and communication skills.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Goal: Encourage the use of Low Impact Development (LID) techniques for new development and redevelopment within the county to minimize impacts on our natural environment and promote economic development.

Engineering

Objectives:

- Work with Planning & Economic Development to revise rules and regulations in the UDO.
- Work with Code Administration to revise and administer the Flood Damage Prevention Ordinance.
- Continue to represent Brunswick County as a board member on the Lower Cape Fear Stewardship Development Coalition.
- Participate with the Coastal Federation on programs and education as they become available.

FY 17/18 Projected Cost – $500
Projected Recurring Annual Cost –$500

Goal: Assist with improving the county electronic permitting system for the issuing of building and stormwater permits.

Objectives:

- Provide ongoing engineering and stormwater input via staff attendance at Central Permitting Committee meetings to improve and enhance the system.
- Work with county IT staff on full implementation of the Stormwater Permitting Module within the permitting system and the Stormwater Application on the department I-Pads for field work.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Goal: Continue to maintain the Brunswick County Stormwater Ordinance and Stormwater Management Manual.

Objectives:

- Continue to maintain the Brunswick County Stormwater Ordinance and Stormwater Management Manual.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 13/14 Actual*	*FY 14/15 Actual*	*FY 15/16 Estimated*	*FY 16/17 Projected*
Workload (output) Measures				
# of stormwater plan reviews	65	65	70	75
# of stormwater permits issued (3)	45	47	50	55
# of annual SCM inspections performed (1) (3)	154	175	185	195
# of customer inquiries answered (2) (3)	500	400	450	500
# of non-residential water and/or sewer				
capital recovery fees calculated (3)	85	45	45	50
# of water and/or sewer dedications completed	12	13	20	15
Efficiency Measures				
Revenue from stormwater permits	$35,700	$56,863	$20,000	$22,000
Average revenue per stormwater permit	$793	$793	$400	$400
Revenue from SCM field inspections	$12,625	$11,150	$7,000	$7,500
Average revenue per SCM field inspection	$82	$65	$38	$38
Utility system value increase from water and/or sewer system dedication	$1,590,870	$3,085,924	$3,693,857	$2,500,000
Average utility system value increase from water and/or sewer system dedication	$132,572	$237,379	$184,692	$166,667
Effectiveness Measures				
Utility system value increase per engineering FTE	$318,174	$617,184	$738,771	$500,000

* SCM = Stormwater Control Measure

**Inquiries include water, sewer, stormwater, drainage, permitting, fees, water taps, sewer taps, water availability, sewer availability, plat maps, building permits, Rural Sewer Program, and general inquiries

Management Information Systems

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 881,749	$ 1,006,794	$ 1,006,794	$ 1,053,266
Fringe benefits	290,989	336,417	336,417	354,052
Operating costs	932,008	1,124,593	1,162,593	1,129,125
Capital outlay	469,507	509,202	487,384	95,000
Total expenditures	$ 2,574,253	$ 2,977,006	$ 2,993,188	$ 2,631,443
Other revenue	30,095	20,000	20,000	20,000
Total revenues	$ 30,095	$ 20,000	$ 20,000	$ 20,000
Number of FTE's	14.0	15.0	15.0	15.0

Department Purpose

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

Goals and Objectives

Goal: To continue to implement and develop the Brunswick County Central Permitting Software for improved services to our citizens and provide access to the general public for obtaining and/or scheduling permits through our website.

Objectives:

- Develop further integration between BCMS and GIS for auto-population of data and customized maps.
- Continue to enhance BCMS and integration with other departments including environmental health.
- Create public facing portions to BCMS to enhance public access, interaction and capabilities.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Goal: To continue to seek out opportunities to assist county departments with all aspects of technology.

Objectives:

- Collaboratively analyze work processes with Public Utility staff and assist in selection of an inventory software solution and its implementation
- Collaboratively work with EMS, Parks & Rec., Utilities, etc. with evaluating ISP providers/bandwidth contracts, make recommendations, and incorporate changes to provide higher bandwidth speeds with cost reductions.

- Collaboratively work with the Sheriff's Office, Parks & Rec., Utilities, etc. to expand the county network to satellite locations for device management/service, phone system connectivity, etc.
- Integration between the new phone system features and applications to process calls and streamline caller interaction more efficiently.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Goal: Continue to enhance/improve the computer network, processes and applications being utilized by the County workforce and the public.

Objectives:

- Evaluate and expand the county telephone system to satellite locations to reduce cost in monthly and long distance service as well as streamline how calls are answered and routed.
- Pursue more cloud-based solutions – smaller hardware footprint, less cost, & secure/stable backup & drive.
- Implement phase 1 of 2 year plan to upgrade the county's network infrastructure to provide a more stable infrastructure, higher speeds and capacity, and redundancy.

FY 17/18 Projected Cost – Telephone System Expansion $52,000, Cloud based solutions $25,000, Network infrastructure $190,000 Year 1 (2017/18) and $150,000 Year 2 (2018/19)
Projected Recurring Annual Cost – $25,000 for phone system and $25,000 cloud-based solutions

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Total # of trouble calls with response	1,789	1,895	1,727	1,900
Total # of computers/tablets/etc. supported	820	835	850	865
Total # of software support calls	493	300	219	180
Total # of requests for phone related support	622	511	468	700
Efficiency Measures				
Average time for completion of work orders (hours)	69.6	105	85	50
Effectiveness Measures				
Total # of systems six years old < seven	125/0*	125/0*	124/0*	95/0*

*Numbers fluctuate due to system replacement dates (bios date). The goal is to have no system older than 6 years old by the date of the last replacement rolled out for that budget year.

Operation Services

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 1,995,161	$ 2,125,882	$ 2,129,628	$ 2,215,541
Fringe benefits	838,201	900,757	903,599	951,902
Operating costs	3,383,026	3,421,530	3,946,664	3,121,506
Capital outlay	190,155	291,000	368,138	323,500
Total expenditures	$ 6,406,543	$ 6,739,169	$ 7,348,029	$ 6,612,449
Restricted intergovernmental	140,213	190,000	190,000	160,000
Sales & services	82,639	25,000	25,000	-
Permits & fees	150	-	-	750
Other revenue	17,585	-	-	-
Total revenues	$ 240,587	$ 215,000	$ 215,000	$ 160,750
Number of FTE's	$ 53	$ 53	$ 53	$ 54

Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction, Grounds, Housekeeping, Vector Control, and Water Management. The Building Maintenance division is responsible for repair and maintenance of all county owned buildings, as well as the shipping/receiving operation of the county warehouse and the sign shop. The Housekeeping division is responsible for the cleaning of all county Government Center buildings and floor maintenance of county owned buildings located off the main site. The Grounds division is responsible for the maintenance of county government center grounds, flowerbeds, landscaping, green house and mowing of grass. The Construction division is responsible for performing construction type work requiring heavy equipment operation for all county departments. The Vector Control division is responsible for larviciding mosquito problem areas and mosquito spraying, as well as, educating the public and municipalities on mosquito programs. The Water Management division is responsible for all snagging, drainage, and ditching projects.

Goals and Objectives

Goal: To improve customer service and appearance of the BC Government Center, while reducing liability and wear on county, employee, and public vehicles by re-paving the main circle drive in 5 one-year phases. The first, second, third phase of this project were completed during FY15, FY16 and FY17. Patching asphalt is a temporary and costly repair, this goal proposes to remove existing pavement, redo the road base and apply new asphalt paving to create a "new" paved surface. This approach will spread the cost of paving the circle over 5 years and will in effect provide a new road.

Objectives:

- County to cut and remove existing asphalt paving and purchase and place new base rock material and contractor will pave/install new asphalt layer.
- County could possibly reserve enough rock product from future concrete crushing events at the landfill and potentially reduce the cost.

FY 17/18 Projected Cost - $64,000
Projected Recurring Annual Cost - $64,000

Operation Services

Goal: Increase the productivity, effectiveness and efficiency of the vector control staff by expanding the beaver management program.

Objectives:

- Continue with a beaver bounty of $40.
- Increase the program capacity from 300 to 375 beavers annually.

FY 17/18 Projected Cost - $3,000
Projected Recurring Annual Cost - $3,000

Goal: Increase the productivity, effectiveness and efficiency of staff by formalizing a written maintenance program for the Caw Caw Swamp Watershed with an in-house written maintenance standard operating procedure (SOP) that is reviewed by the United States Army Corps of Engineers Regulatory Branch.

Objectives:

- Create a written maintenance SOP for the Caw Caw Watershed. Defining maintenance responsibilities for the 16.5 miles of the watershed including affected municipalities and subdivisions.
- Develop an inspection schedule and a set of base line data showing the current status of the watershed. This will facilitate any FEMA related repair needs in a post hurricane situation.
- Implement a tracking system using the current Operation Services work order system to show work completed by the county with respect to annual maintenance activities.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	76,804	81,082	75,695	76,895
Square footage of buildings maintained per FTE for the Housekeeping Division (not including floor maintenance)	22,475	21,504	21,504	21,504
Square footage of floors maintained per FTE for the Housekeeping division (Only CA II's)	128,948	106,214	111,656	114,056
Number of requests for temporary Vector Control per 1000 population	4.13	7.60	5.07	3.72
Number of requests for temporary Vector Control per FTE	97.8	225	150	110
Number of constructions projects completed	359	366	340	355
Number of Water Management Projects approved	10	8	3	10
Feet ditched or snagged by Water Management	27,024	9,851	4,100	6,000
Efficiency Measures				
Percentage of Operation Services Work Requests completed within 30 days	82%	78%	87%	82%
Effectiveness Measures				
Cost of all Vector Control/Water Management services per acre of county served	3.22	4.73	4.5	4.0
Cost of Housekeeping services per square foot of buildings cleaned	3.11	2.23	2.14	2.14
Percentage of Brunswick County acres treated with larvicide for Vector Control	0.05%	.065%	.067%	.07%

Service Center

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 588,759	$ 613,565	$ 613,565	$ 619,638
Fringe benefits	225,120	239,964	239,964	247,560
Operating costs	275,836	291,550	308,490	336,700
Capital outlay	33,864	160,000	143,060	45,500
Total expenditures	$ 1,123,579	$ 1,305,079	$ 1,305,079	$ 1,249,398
Sales & services	32,383	30,000	30,000	30,000
Other revenue	121,316	95,000	95,000	6,000
Total revenues	$ 153,699	$ 125,000	$ 125,000	$ 36,000
Number of FTE's	13.0	13.0	13.0	13.0

Department Purpose

The Service Center Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,252 pieces of rolling stock for Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

Goals and Objectives

Goal: Increase productivity, efficiency and safety by installing GPS fleet tracking equipment on county-owned vehicles excluding Sheriff's Office and Emergency Medical Services' vehicles. This equipment will provide managers with speeds of departmental vehicles, locations, idle times, and diagnostic alerts. GPS fleet tracking equipment generally provides a reduction in fuel usage, reduces speeding, minimizes idle times and increases productivity. This goal was implemented over a two-year period and the first phase of implementation was completed during FY17.

Objectives:

- Installation of GPS tracking on 188 county-owned vehicles.
- Begin GPS tracking services on these vehicles.

FY 17/18 Projected Cost - $41,075 (equipment and software)
Projected Recurring Annual Cost – $20,868

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Number of county vehicles and trailers maintained	801	837	856	875
Number of county equipment pieces maintained	420	428	431	435
Number of rolling stock maintained per FTE	136	149	151	153
Number of non-county vehicles maintained		73	73	73
Efficiency Measures				
Average mileage of vehicle at replacement	203,000	200,424	201,216	201,000
Effectiveness Measures				
Average cost of vehicle/equipment maintained	1,409	1,200	1,205	1,300

Non-Departmental Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	2,428,341	3,101,510	3,069,048	2,986,897
Operating costs	904,144	637,585	1,435,026	714,123
Capital outlay	-	-	-	-
Total expenditures	$ 3,332,485	$ 3,739,095	$ 4,480,074	$ 3,701,020
Other revenue	-	-	-	-
Total revenues	$ -	$ -	$ -	$ -

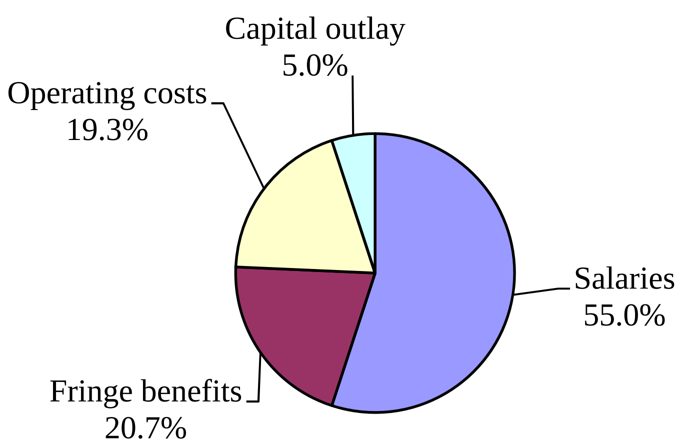
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ 19,456,845	$ 20,368,620	$ 21,096,908	$ 22,164,710
Fringe benefits	6,969,361	7,554,421	7,727,096	8,329,185
Operating costs	7,215,409	7,729,409	8,494,074	7,770,551
Capital outlay	1,123,067	1,229,166	1,646,797	2,022,687
Total expenditures	$ 34,764,682	$ 36,881,616	$ 38,964,875	$ 40,287,133
Unrestricted intergovernmental	135,209	15,000	19,300	15,000
Restricted intergovernmental	507,539	110,075	267,371	106,000
Permits and fees	2,366,162	2,094,614	2,409,005	2,319,382
Sales and service	6,243,141	5,577,500	5,908,660	5,951,209
Other revenue	1,022,849	670,553	967,587	727,065
Total revenues	$ 10,274,900	$ 8,467,742	$ 9,571,923	$ 9,118,656
Number of FTE's	367.0	374.0	379.0	399.0

Public Safety
Approved Expenditures
FY 2018



Central Communications Center

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 1,350,481	$ 1,508,540	$ 1,509,443	$ 1,472,422
Fringe benefits	521,260	594,440	602,387	584,734
Operating costs	181,574	188,600	198,049	215,521
Capital outlay	304,645	57,294	48,570	300,107
Total expenditures	$ 2,357,960	$ 2,348,874	$ 2,358,449	$ 2,572,784
Other revenue	25,000	20,000	21,628	-
Total revenues	$ 25,000	$ 20,000	$ 21,628	$ -
Number of FTE's	32.0	34.0	33.0	32.0

Department Purpose

Brunswick County Communications Center serves as the main hub for all 911 emergency calls and handles dispatching of all emergency responder units. It also serves as the county Emergency Operations Center during major incidents such as hurricanes.

Goals and Objectives

Goal: To improve access for citizens to emergency services in a timely and efficient manner and maintain state of the art technology within the 911 Call Center.

Objectives:

- Improve safety and comply with FAA Federal Regulations for tower lighting by replacing tower strobe systems.
- Provide funding to repair and replace non-Viper radio antennae throughout the county to improve backup radio communication.
- Begin Phase II of the Call Center Technology Project to include installation of wall monitors for use during natural disasters and/or critical incidents for up to date communication of emergency response teams. This will provide real-time information to command center staff to coordinate relief efforts and disseminate information to the public. Purchase yearly subscription to PSAware for 30 personnel.

FY 17/18 Projected Cost - $469,478
Projected Recurring Annual Cost – $0

Code Administration

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 991,537	$ 1,043,487	$ 1,238,137	$ 1,351,504
Fringe benefits	348,213	375,485	426,559	497,242
Operating costs	92,546	103,250	117,087	197,834
Capital outlay	18,838	44,000	104,435	146,167
Total expenditures	$ 1,451,134	$ 1,566,222	$ 1,886,218	$ 2,192,747
Permits & fees	1,951,866	1,770,000	2,016,001	2,071,000
Other revenues	500	-	-	-
Total revenues	$ 1,952,366	$ 1,770,000	$ 2,016,001	$ 2,071,000
Number of FTE's	19.0	19.0	20.0	24.0

Department Purpose

Brunswick County Code Administration incorporates building inspections, central permitting and code enforcement into one department. By combining the efforts of these three agencies, processes have been developed that streamline the enforcement of state building codes, and state and local ordinances. These processes include online permitting applications, enhanced customer service training for property technicians, electronic plan review systems and cross training of building inspectors and code enforcement officials. Qualified building officials inspect new buildings and structures for compliance with the North Carolina State Building Codes. These officials also investigate violations of the county minimum housing ordinance, unified development ordinance and portions of the solid waste ordinance. From more efficient permitting systems to uniform enforcement of building codes and ordinances, the Brunswick County Code Administration Department serves the development and quality of life needs for our citizens.

Goals and Objectives

Goal: Develop an incentive program to encourage full-time inspectors to obtain multi-trade standard certifications.

Objectives:
- Schedule required classroom exams to obtain standard certificates.
- Appropriate funds for exam fees and associated travel expense.
- Initiate merit increases for inspectors' certifications in building, electrical, mechanical, plumbing: $1000 – Per Level I Certificate, $1500 – Per Level II Certificate, $2500 – Per Level III Certificate.

FY 17/18 Projected Cost - $18,000
Projected Recurring Annual Cost-Depends on inspector ability.

Goal: Continued emphasis toward improving community appearance and protecting property values.

Objectives:
- Utilize available viewing technology for expedient location of dump sites.

- Efficient utilization of current software reporting program with the addition of notebooks for enforcement personnel.
- Develop vital policy and procedures manual specific to Code Enforcement to establish consistent processes.
- Improve inter-departmental communications and understanding of participants' contributions.
- Meet quarterly with all development departments to enhance communication and work out issues.

FY 17/18 Projected Cost - $8,250
Projected Recurring Annual Cost-$0

Goal: Develop a more customer friendly atmosphere while implementing the regulations for issuance of permits.

Objectives:
- Utilize the Interactive Voice Response (IVR) feature on the new department telephone system to allow customer scheduled inspections.
- Develop policy and procedures manual to standardize permitting processes and invoke a more professional atmosphere.
- Reduce multiple contacts with customer to reduce permitting time and improve customer service.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost-$0

Key Programs, Objectives and Measures

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Estimated***	***FY 17/18 Projected***
Workload (output) Measures				
Total Building Permits	13,492	11,437	14,500	15,000
Inspections	30,672	36,230	38,410	40,000
Inspections per inspector per day	25	24	22	19
Code Enforcement cases	440	583	650	700

District Attorney

Department Summary

	FY 2015 Actual	*FY 2016 Approved Budget*	*FY 2016 Current Budget*	*FY 2017 Approved Budget*
Salaries	$ -	$ -	$ -	$ -
Fringe benefits	-	-	-	-
Operating costs	123,559	123,000	53,000	53,000
Capital outlay	-	-	-	-
Total expenditures	$ 123,559	$ 123,000	$ 53,000	$ 53,000
Number of FTE's	-	-	-	-

Department Purpose

The county's contribution to the District Attorney's office is $53,000 in FY 2018. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims; but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

A program within the District Attorney's office is the 13th District Teen Court. Teen Court is an early intervention community resource for first-time juvenile offenders. It seeks to reduce recidivism by holding juveniles responsible for their actions through community-based sentencing options. These offenders will be sentenced by a jury of their peers and will have the opportunity to clear their record. Objectives include a training program for peer attorneys and other required courtroom personnel, youth involvement and partnerships with local schools and other community youth programs.

Detention Center

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 3,971,538	$ 3,926,166	$ 4,050,526	$ 4,132,113
Fringe benefits	1,501,472	1,521,116	1,529,985	1,625,753
Operating costs	2,038,950	2,326,395	2,348,830	2,360,397
Capital outlay	17,486	158,786	158,051	226,290
Total expenditures	$ 7,529,446	$ 7,932,463	$ 8,087,392	$ 8,344,553
Unrestricted intergovernmental	135,209	15,000	19,300	15,000
Restricted intergovernmental	13,626	5,000	5,000	10,000
Sales & service	1,221,136	600,000	888,525	800,000
Permits & fees	34,385	30,000	30,000	-
Other revenues	73,266	48,000	50,800	48,000
Total revenues	$ 1,477,622	$ 698,000	$ 993,625	$ 873,000
Number of FTE's	86.0	80.0	81.0	82.0

Department Purpose

North Carolina General Statute's 153A-218 authorizes a county to establish, maintain and operate a local confinement facility. N.C. General Statute 162-22 provides that the Sheriff has the care and custody of the Detention Center. The Sheriff's Office is also responsible for courthouse security as well as inmate movement for judicial purposes. On average there are approximately 300 inmates in the Detention Center who receive jail services. Brunswick County Detention is also a participant in the Federal Inmate Detention program.

Goals and Objectives

Goal: Maintain facility to provide safe and secure environment for individuals incarcerated or awaiting court appearances.

Objectives:

- Fund new Inmate Population Manager position to maintain an efficient timeline for inmate court appearances to decrease housing costs and Detention population.
- Purchase a replacement van and insert for inmate transports.
- Replace two washers and two dryers that have been in service since 2005.
- Install access control points on north and south gate entrances.
- Replace control monitor board.

FY 17/18 Projected Cost - $172,335
Projected Recurring Annual Cost - $61,535

Emergency Services

Department Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ 4,782,845	$ 4,978,081	$ 5,176,570	$ 5,309,178
Fringe benefits	1,580,897	1,726,940	1,757,637	1,848,369
Operating costs	1,473,802	1,635,098	1,763,175	1,699,473
Capital outlay	270,884	337,000	448,289	685,100
Total expenditures	$ 8,108,428	$ 8,677,119	$ 9,145,671	$ 9,542,120
Restricted intergovernmental	57,417	35,000	139,459	53,000
Permits & fees	48,629	50,000	50,000	-
Sales & service	3,702,489	3,718,000	3,718,000	3,808,000
Other revenues	648,590	535,000	700,000	610,000
Total revenues	$ 4,457,125	$ 4,338,000	$ 4,607,459	$ 4,471,000
Number of FTE's	81.0	85.0	85.0	87.0

Department Purpose

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

Goals and Objectives

Goal: Provide the citizens of Brunswick County with quality, cost-effective and efficient regional Fire and Rescue protection and Emergency Medical Services that meet National Standards.

Objectives:

- Select a team to review the 2017 countywide fire peer review and determine what recommendations will best serve the county.
- Develop an action plan to implement the recommendations.
- Employee a Fire Services Administrator to coordinate and oversee the recommended enhancements.
- Ensure the public is engaged and has timely information regarding the recommended changes.
- Continue to enhance cooperation and coordination between the county and volunteer units and among volunteer units.

FY 17/18 Projected Cost – $148,000
Projected Recurring Annual Cost – $93,400

Goal: To continue to enhance the county warning system for dangerous flooding by partnering with the National Weather Service, North Carolina Emergency Management, and the United States Geological Survey to install and maintain two monitored stream gauges throughout flood vulnerable areas of Brunswick County starting with the Caw Caw Swamp area.

Emergency Services

Objectives:

- Work with partners to determine optimal locations for stream gauges in county. Likely locations will be: Persimmon road at Persimmon Swamp, Highway 17 at Shingletree Swamp.
- Apply for Mitigation funding from Hurricane Matthew Recovery funds to fund installation of all gauges (Savings of $88,000).
- Develop Memorandums of Understanding between all parties for installation and maintenance of stream gauges.
- Contract with appropriate authorities for stream gauge installation.
- Begin building data set for gauge historical data.

FY 17/18 Projected Cost – $88,000 ($44,000 per stream gauge) if no Mitigation funding
Projected Recurring Annual Cost – $15,000

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

Objectives:

- Respond to 90% of all emergency calls in less than 12 minutes.
- Add an additional 24 hour per day ambulance at Leland Fire Station 2 (Westport) to augment increasing call volume for that area.
- Add additional unit hours to the Boiling Spring Lakes ambulance to make 24 hours a day.
- Maintain an average UHU of .25 with the anticipated increase in call volume in the coming year.
- Focus on time dependent emergencies such as Stroke, Trauma and ST Elevation Myocardial Infarction (STEMI), ensuring that scene times are less than 15 minutes for 90% of all calls.
- Train 1,000 bystanders in hands only CPR.
- Train 75% of all supervisors and assistant supervisors as Ambulance Strike Team Leaders.
- Train 100% of all employees to the Ambulance Strike Team Responder Level.

FY 17/18 Projected Cost – $850,000 offset by $300,000 to 400,000 in increased transport revenue.
Projected Recurring Annual Cost – $550,000

Goal: Improve capability to assess and treat time sensitive cardiac emergencies prior to arriving at the hospital.

Objectives:

- Begin replacement of the current cardiac monitors, which are almost at their 10th year of life. Looking to replace 50% in FY2018 and forecast 50% in FY2019.
- Provide training to all personnel on the use of the new monitors.
- Provide compatible automatic external defibrillators to the 22 fire departments to make a seamless transition of care from first responders to EMS.

FY 17/18 Projected Cost – $220,000
Projected Recurring Annual Cost – $0

Goal: Retrofit one ambulance to be able to transport bariatric patients.

Objectives:

- To provide safe transport to our bariatric patients.

- Reduce the potential of injury related to moving and lifting bariatric patients.

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Number of EMS Dispatches	20,089	17,671	18,200	19,670
Number of EMS Transports	12,971	10,606	10,995	11,800
Number of Completed Fire Inspections	1,207	1,460	1,200	1,600
Number of EOC Activations	2	3	2	2
Number of Public Information Functions	6	12	12	12
Efficiency Measures				
EMS Emergency Response Time Compliance	72%	73%	74%	76%
EMS Dispatch Unit Hour Utilization	.28	.29	.26	.27
EMS Transport Unit Hour Utilization	.18	.19	.15	.17
EMS Cost Per Unit Hour	$114.00	$104.41	$111.61	$114.38
Percentage of ES Funding from General Fund	47%	49%	49%	59%
Effectiveness Measures				
Total EMS Revenue Collected	$4,656,000	$4,030,280	4,168,000	4,588,000
Total FMO Revenue Collected	$47,235	$41,802	$50,550	$50,000
Cash Collected per EMS Transport	$358.00	$380.00	$379.11	$350.00
Cash Collected per FMO Inspection	$39.13	$28.63	$42.13	$31.25

Sheriff’s Animal Protective Services

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 582,288	$ 555,507	$ 566,412	$ 546,714
Fringe benefits	224,499	218,637	222,697	222,618
Operating costs	244,552	224,522	301,826	277,190
Capital outlay	-	110,804	112,706	74,292
Total expenditures	$ 1,051,339	$ 1,109,470	$ 1,203,641	$ 1,120,814
Restricted intergovernmental	1,895	3,375	3,375	-
Sales & services	89,192	70,000	70,000	70,000
Other revenues	89,530	67,053	67,053	69,065
Total revenues	$ 180,617	$ 140,428	$ 140,428	$ 139,065
Number of FTE's	12.0	12.0	12.0	12.0

Department Purpose

The Brunswick County Sheriff’s Office Animal Protective Services Unit is designed to decrease the overpopulation of domestic pets through spay-neuter programs and education and to find homes for adoptable pets. Units respond daily to calls for service and assist the public with walk-in services at the shelter.

Goals and Objectives

Goal: Increase animal adoptions, promote vaccination awareness and reduce feral animal population through spay and neutering programs and community education.

Objective:

- Increase funding for contract services that covers spay and neutering costs.
- Replace cage/box inserts in vehicles for animal transports.
- Increase funding for building repair to maintain a clean facility that promotes adoptions and reduces the spread of disease.

FY 17/18 Projected Cost – $78,580
Projected Recurring Annual Cost - $38,000

Sheriff’s Office

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 7,778,156	$ 8,356,839	$ 8,555,820	$ 9,352,779
Fringe benefits	2,793,020	3,117,803	3,187,831	3,550,469
Operating costs	2,038,889	1,912,781	2,436,344	2,007,646
Capital outlay	511,214	521,282	774,746	590,731
Total expenditures	$ 13,121,279	$ 13,908,705	$ 14,954,741	$ 15,501,625
Restricted intergovernmental	434,601	66,700	119,537	43,000
Permits & fees	331,282	244,614	313,004	248,382
Sales & service	1,230,324	1,189,500	1,232,135	1,273,209
Other revenues	185,963	500	128,106	-
Total revenues	$ 2,182,170	$ 1,501,314	$ 1,792,782	$ 1,564,591
Number of FTE's	137.0	144.0	148.0	162.0

Department Purpose

The Brunswick County Sheriff’s Office serves as a multi-function agency serving the citizens of Brunswick County. Our agency is comprised of 17 different divisions with 5 operating budgets. Our goal through the collective efforts of each division is to provide superior service to our residents in Brunswick County. A few of these services include administrative staff that provide customer service within our main office and two operating sub stations located in the North and South end of our county, our Patrol Division which answers calls for service, traffic control, funeral escorts, contract services, mental transports, traffic enforcement, business checks and many other functions, our Civil Division handles services of all court processes, Warrants Division serves all criminal process, Court Bailiffs provide court room security, Detective Division conducts all criminal investigations, Drug Enforcement works with our community to combat the illegal narcotics distribution. There are a number of other Divisions within the Sheriff’s Office that provide vital functions through being actively involved with community service. A key component of our agency is the large volunteer core we currently have serving which saves tens of thousands of tax payer dollars every year. These volunteers assist with community events, and administrative functions within our agency where needed.

Goals and Objectives

Goal: To provide efficient, timely, and quality service to Brunswick County citizens while maintaining officer safety.

Objectives:
- Increase deputy workforce by ten new patrol deputies, decrease response time to critical calls and incidents, and ensure officer safety.
- Update 20 patrol car cameras with Watch Guard Cameras.
- Purchase 25 ballistic vests to replace outdated vests and 10 additional vests for new patrol deputies.
- Purchase replacement K-9 dog.

FY 17/18 Projected Cost – $900,271
Projected Recurring Annual Cost - $543,261

Other Agencies – Fire and Rescue

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Fire Departments	$ 594,726	$ 783,663	$ 783,663	$ 640,990
Rescue Squads	426,811	432,100	492,100	318,500
Total expenditures	$ 1,021,537	$ 1,215,763	$ 1,275,763	$ 959,490
Number of FTE's	-	-	-	-

The fire departments that are located within Brunswick County use the Fire Fee monies and funding from the ad valorem taxes to provide fire suppression services within each community. A recent fire study was completed and it was determined additional funding was needed to provide the required level of service. For FY 2018, legislation was passed to increase fire fees 25% county wide. 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 provide additional services such as Rescue, Medical First Responder, Ambulance/EMS, Water Rescue and Fire Prevention and Inspection, but this is on a limited basis within only a few departments.

Brunswick County expends approximately $320,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County are to provide first responder services for emergency responses, transport of non-emergency patients to the emergency department, and rescue and extrication services countywide.

Transportation Budget Summary

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Brunswick Transit System	$ 186,354	$ -	$ 231,338	$ -
Cape Fear Regional Jetport	97,000	97,000	97,000	97,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	29,350	29,350	29,350	30,230
Total expenditures	$ 340,204	$ 153,850	$ 385,188	$ 154,730
Restricted intergovernmental	186,354	-	231,338	-
Total revenues	$ 186,354	$ -	$ 231,338	$ -
Number of FTE's	-	-	-	-

Brunswick Transit System, Inc. is a non-profit organization with the mission of providing safe, reliable, efficient transportation services for residents of Brunswick County. They operate a fleet of 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.

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

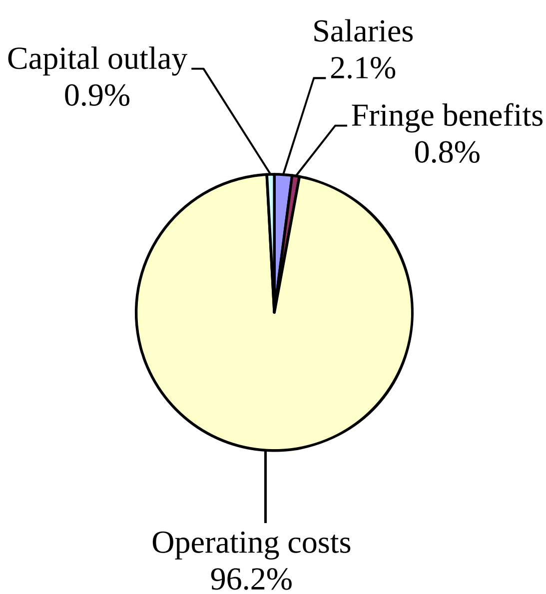
This page is intentionally left blank.

Environmental Protection Budget Summary

Department Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ 293,605	$ 300,570	$ 300,570	$ 317,162
Fringe benefits	116,502	123,150	123,150	129,872
Operating costs	13,752,112	14,300,908	14,493,484	14,810,247
Capital outlay	-	75,700	75,700	134,000
Total expenditures	$ 14,162,219	$ 14,800,328	$ 14,992,904	$ 15,391,281
Other taxes and licences	277,612	242,000	242,000	248,000
Restricted intergovernmental	14,696	4,166	7,045	10,428
Permits and fees	100	-	-	-
Sales and service	2,222,240	1,830,000	1,970,000	2,120,000
Other revenue	1,715	5,000	5,000	45,000
Total revenues	$ 2,516,363	$ 2,081,166	$ 2,224,045	$ 2,423,428
Number of FTE's	7.0	7.0	7.0	7.0

Environmental Protection
Approved Expenditures
FY 2018



Solid Waste

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 293,605	$ 300,570	$ 300,570	$ 317,162
Fringe benefits	116,502	123,150	123,150	129,872
Operating costs	13,554,215	14,077,939	14,270,515	14,583,278
Capital outlay	-	75,700	75,700	134,000
Total expenditures	$ 13,964,322	$ 14,577,359	$ 14,769,935	$ 15,164,312
Other taxes and licenses	277,612	242,000	242,000	248,000
Restricted intergovernmental	14,696	4,166	7,045	10,428
Permits & fees	100	-	-	-
Sales & services	2,222,240	1,830,000	1,970,000	2,120,000
Other revenues	1,715	5,000	5,000	45,000
Total revenues	$ 2,516,363	$ 2,081,166	$ 2,224,045	$ 2,423,428
Number of FTE's	7.0	7.0	7.0	7.0

Department Purpose

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

Goals and Objectives

Goal: Maintain quality of life and customer service to Brunswick County residents by revamping our yard waste program. Option 1: Purchase a tub grinder so landfill staff can grind our yard debris on a regular basis. Purchase a screener and dye machine to create a marketable mulch. Option 2: Purchase a firebox to reduce the stockpile of vegetative debris and free up space within the permitted compost facility.

Objectives:

- Free up space within the permitted compost facility.
- Eliminate having to contract grinding, screening and hauling services. The cost of these services has increased significantly.

FY 17/18 Projected Cost – Option 1: $502,500 (Prof. Ser. – Yard Debris line can be eliminated for an increase of $422,500); Option 2: $152,500 (Prof. Ser – Yard Debris line can be eliminated for an increase of $65,500) Projected Recurring Annual Cost – Option 1: $20,000 (Prof. Ser. – Yard Debris line can be eliminated $80,000 for a decrease of $60,000); Option 2: $10,000 (Prof. Ser. – Yard Debris line can be eliminated $80,000 for a decrease of $70,000)

Goal: To improve Brunswick County Recycling Centers by educating residents on recycling procedures and county ordinances.

Solid Waste

Objectives:

- Receive approval for the 2017 Community Waste Reduction and Recycling Grant submitted to the North Carolina Department of Environmental Quality that will allow us to place educational kiosks at each recycling center. Contamination, illegal dumping and littering are all issues that we are trying to eliminate.

FY 17/18 Projected Cost - $10,000, $5,000 pending grant approval and $5,000 county funds.
Projected Recurring Annual Cost - $0

Goal: To expand the Brunswick County Electronics Recycling program by adding collections to the Brunswick County Convenient Sites.

Objectives:

- Purchase four, 5x10 utility trailers for collection of televisions and other electronics. The trailers would be staged at each site and hauled to the landfill for recycling, by county staff, on a weekly basis.
- Purchase four tarps that will be used to cover the loads as they are hauled to the landfill.

FY 17/18 Projected Cost - $6,000
Projected Recurring Annual Cost -$0

Goal: Maintain quality of life and customer service to Brunswick County residents by developing policies and procedures for post-storm debris management.

Objectives:

- Evaluate models to determine immediate actions and priorities needed post-storm.
- Weigh the costs and benefits of these policies and procedures.
- Determine the need for curbside collection of storm debris and activation of debris management contracts.
- Determine the need for temporary debris management site activation.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost -$0

Goal: Maintain quality of life and customer service to Brunswick County residents by adding collections of ionizing smoke detectors to the Brunswick County Landfill and Convenient Sites.

Objectives:

- Purchase smoke alarm recycling kits to keep at all Brunswick County Convenient Sites an Landfill for collection of ionizing smoke alarms which contain the radiation Americium 241.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost -$0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Tonnage of all material received at the landfill per 1,000 population.	1,097.58	1,121.09	1,228.63	1,302.35
Tonnage of recyclables received per 1,000 population.	201.43	217.63	222.21	231.16
Tonnage of all material received at the landfill per FTE.	21,739.46	28,352.38	25,893.40	30,036.34
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	36.23%	29.60%	32.29%	35.20%

Environmental Protection Other Agencies

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Forestry	$ 197,897	$ 222,969	$ 222,969	$ 226,969
Total expenditures	$ 197,897	$ 222,969	$ 222,969	$ 226,969
Number of FTE's	-	-	-	-

Department Purpose

In FY 2018, Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

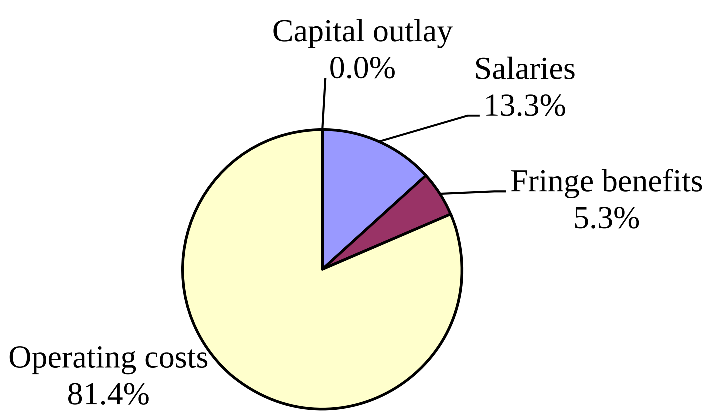
This page is intentionally left blank.

Economic & Physical Development Budget Summary

Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 1,099,049	$ 1,105,975	$ 1,147,855	$ 1,002,001
Fringe benefits	382,769	422,569	426,455	396,726
Operating costs	4,104,515	4,171,323	4,811,385	6,143,333
Capital outlay	48,857	-	-	-
Total expenditures	$ 5,635,190	$ 5,699,867	$ 6,385,695	$ 7,542,060
Restricted intergovernmental	3,780,052	3,620,275	3,817,148	3,746,275
Permits and fees	60,153	42,530	45,758	43,580
Sales and service	40,373	100,760	100,760	43,700
Investment earnings	8	-	-	-
Other revenue	729	700	3,066	700
Total revenues	$ 3,881,315	$ 3,764,265	$ 3,966,732	$ 3,834,255
Number of FTE's	22.5	22.5	22.5	20.8

Economical and Physical Development
Approved Expenditures
FY 2018



Cooperative Extension

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 290,542	$ 312,294	$ 350,614	$ 301,981
Fringe benefits	102,947	137,190	140,122	141,864
Operating costs	105,660	106,814	118,061	113,633
Capital outlay	-	-	-	-
Total expenditures	$ 499,149	$ 556,298	$ 608,797	$ 557,478
Restricted intergovernmental	47,453	-	46,873	-
Permits & fees	22,502	21,180	24,408	22,180
Other revenues	710	-	2,366	-
Total revenues	$ 70,665	$ 21,180	$ 73,647	$ 22,180
Number of FTE's	8.5	8.5	8.5	8.8

Department Purpose

NC Cooperative Extension uniquely addresses timely and prioritized issues facing Brunswick County with expert information in our fields of study. Our strengths are most evident as we work strategically to develop our local economy, strengthen families and conserve our natural resources. To make positive impacts in our county, we regularly assess local needs, process feedback from clients, utilize an advisory leadership council of local stakeholders, and work together as a highly qualified, effective and efficient staff that deeply cares about the future of Brunswick County. Enacted by Federal legislation in 1914 and funded through federal, state, local and private sources, Cooperative Extension brings the knowledge of our national Land Grant University system to residents and visitors with a century behind us and a promising future ahead.

Goals and Objectives

Goal: Create a Farmland Preservation Plan to support the Brunswick Vision plan, Planning Department efforts, the Voluntary Agricultural District, local natural resources, and the $54M Agricultural Industry in Brunswick County.

Objectives:

- Utilize state specialists and local staff to create a working plan that supports the preservation and conservation of agricultural lands as open space and a natural resource with great economic value in production or otherwise.
- Leverage the talents of internship students and industry professionals to produce a quality plan.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Goal: Enhance county services to residents and communities through contractual agreements with non-profit and community agency service providers.

Cooperative Extension

Objectives:

- Identify key opportunities for community groups to better serve Brunswick County residents in ways that align with the Brunswick Vision, County Core Values, and Commissioner Goals/Focus Areas.

FY 17/18 Projected Cost - $4,500
Projected Recurring Annual Cost - $4,500

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Face to face contacts	22,346	17,271	22,000	22,500
Number of educational courses	161	141	160	170
Number of local advisory stakeholders	44	47	49	50
Efficiency Measures				
Master Gardener Volunteer Hours	6,843	7,509	7,500	7,550
4-H Volunteer Hours	12,284	10,936	11,250	11,400
FCS Volunteer Hours	525	193	250	275
Effectiveness Measures				
Number of VAD farms	199	200	203	208
Renewed pesticide, waste, & Septic certificates	386	389	390	392
Pounds of Pesticide disposed	3,201	2,000	2,400	2,600
Number./lbs of pesticide containers recycled	1,100	2,000	1,500	1,600
Number of passing ServSafe students	114	86	120	90

Economic Development

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 111,585	$ -	$ -	$ -
Fringe benefits	38,933	-	-	-
Operating costs	63,988	-	-	425,000
Capital outlay	48,857	-	-	-
Total expenditures	$ 263,363	$ -	$ -	$ 425,000
Other revenues	143,262	-	-	-
Total revenues	$ 143,262	$ -	$ -	$ -
Number of FTE's	-	-	-	-

In FY 2018, to streamline and optimize the positive impact of economic development efforts that will lead to the advancement of Brunswick County's economy, the Brunswick County Economic Development Foundation (Nonprofit) will become the lead economic development organization for Brunswick County eliminating the need for a separate county department. The public/private nonprofit model will intentionally engage 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 2018 budget is $425,000.

Planning

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 375,961	$ 510,760	$ 510,760	$ 399,016
Fringe benefits	123,048	174,648	174,685	137,487
Operating costs	83,395	312,471	446,561	150,620
Capital outlay	-	-	-	-
Total expenditures	$ 582,404	$ 997,879	$ 1,132,006	$ 687,123
Restricted intergovernmental	-	-	7,000	-
Permits & fees	36,880	20,850	20,850	20,900
Other revenues	10	600	600	600
Total revenues	$ 36,890	$ 21,450	$ 28,450	$ 21,500
Number of FTE's	8.0	8.0	8.0	6.0

Department Purpose

The department promotes preservation of the community's natural and man-made assets through the implementation of the policies and regulations adopted by the Board of Commissioners. The department works closely with other county departments and applicable outside organizations to ensure quality development through the proper and timely review and approval of development.

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

Goals and Objectives

Goal: Provide high quality, results oriented customer service.

Objectives:

- Continue providing positive atmosphere of friendly service and solutions-oriented partnership with customers.
- Maintain responsive and timely review of development proposals and applications.
- Enhance collaborative efforts toward improving the project design, review and approval procedures.
- Promote quality development by increasing awareness of the flexibility and other incentives available.in the UDO to meet project needs through Project Planning Sessions and similar means.
- Refine departmental webpage for ease of use and relevancy.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Goal: Support transportation planning activities to promote vital system improvements.

Objectives:

- Pursue the update of the Brunswick County Comprehensive Transportation Plan with NCDOT and the RPO.

- Monitor and engage in NCDOT's annual Transportation Improvement Program through three transportation planning organizations and NCDOT staff.
- Provide ongoing participation and support to three transportation planning organizations, including representation on the Technical Coordinating Committees.
- Work collaboratively with municipalities, NCDOT, property owners and others on transportation related issues, plans and projects.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Goal: Perform specialized planning activities.

Objectives:

- Coordinate Shoreline Protection activities with State, Federal and local government and agencies.
- Provide ongoing technical assistance to Economic Development activities including preparation of responses to RFI's.
- Monitor implementation of the Brunswick County Trail Plan through development review, development of elements of the Trail Plan, and ecotourism promotion.
- Work with the county GIS staff toward making mapping more accessible and adding helpful applications.
- Work with the county GIS staff toward making mapping more accessible and adding helpful applications.
- Pursue improvements to internet service for households and businesses through partnerships with service providers and others.
- Provide planning and other technical assistance to the administration, county departments, the community and others.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezonings Processed	14	10	15	16
Avg. # of Rezonings Process w/in 60-90 days	14	9	13	16
Avg. # of Rezonings Process w/in 90-120 days	0	1	2	0
# of Conditional Zonings	0	2	3	2
# of Rezonings <5 Acres	4	4	3	4
# of Rezonings 5 – 49.99 Acres	6	6	12	10
# of Rezonings 50 – 99.99 Acres	2	0	0	1
# of Rezonings >100 Acres	2	0	0	1
Most Requested Rezonings				
# of Rezonings to R-7500	3	1	2	1
# of Rezonings to R-6000	2	0	2	1
# of Rezonings to MR-3200	0	0	0	1
# of Rezonings to C-LD	6	6	8	10
# of Rezonings to Other	3	3	1	3
# of Rezonings Amended by Staff	4	2	4	2
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	1	0	0	0
# of Land Use Plan Amendments Processed	11	5	6	8
% of Land Use Plan Amendments Approved	100%	100%	100%	100%
% of Land Use Plan Amendments Denied	0%	0%	0%	0%
Total # of Major Subdivisions & PDs Requested	2	5	7	8
Total # of Units (SF & MF) Approved	714	6,474	1,343	1,500
% of Major Subdivisions & PDS Approved	100%	100%	100%	100%
Total # of Campgrounds Requested	1	0	0	1
Total # of Campground Units	56	0	0	50
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	202.06	2,270.58	659.15	750
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	356	348	384	370
Commercial Application Reviews[1]	580	547	640	770
Residential Application Reviews[2]	3,674	4,067	4,212	4,600
Commercial Site Plan Revenue	$9,950	$5,850	$6,848	$8,239
Board of Adjustment (BOA) Case Preparation	19	13	6	10
Avg. # of BOA Cases Processed per Month	1.59	1.09	.50	.84

[1] Effective 10-16-13 new permitting system. As a result, numbers represent all comm. apps. including, but not limited to building structures and signs as well as other planning jurisdictions.
[2] Effective 10-16-13 all residential site plans and apps. including other planning jurisdictions are included as well as accessory structures and homes.

Public Housing

Department Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ 183,890	$ 135,038	$ 137,238	$ 147,863
Fringe benefits	65,541	54,068	54,548	58,147
Operating costs	2,113,249	2,236,972	2,234,292	2,170,980
Capital outlay	-	-	-	-
Total expenditures	$ 2,362,680	$ 2,426,078	$ 2,426,078	$ 2,376,990
Restricted intergovernmental	2,296,147	2,290,000	2,290,000	2,316,000
Sales & services	40,373	100,760	100,760	43,700
Investment earnings	8	-	-	-
Other revenues	9	100	100	100
Total revenues	$ 2,336,537	$ 2,390,860	$ 2,390,860	$ 2,359,800
Number of FTE's	3.0	3.0	3.0	3.0

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.

Goals and Objectives

Goal: Improve customer service.

Objectives:

- Conducting annual customer service surveys to obtain client feedback regarding services.
- Continue cross training public housing staff on rules and regulations.
- Identify trainings for staff.
- Continue to collaborate with community partners to enhance Section 8 Housing program.
- Conduct landlord workshops to increase number of low income rental units in the county.
- Create an electronic listing of known available Section 8 housing choices for clients.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost - $0

Goal: Enhance use of Housing Pro.

Objectives:

- Implementation of electronic document management system – scan current files into system.
- Continue to train and implement full use of custom payment module to increase accuracy and efficiency.
- Continue to utilize new reports offered in Housing Pro to monitor work and participation rates.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost - $0

Public Housing

Goal: Increase/Improve Participation rate.

Objectives:

- Increase HUD participation rate by 6% this fiscal year by ensuring all available slots remain full.
- Research and prepare for implementation of bi-annual and tri-annual reviews.
- Attend trainings to enhance staff program knowledge.
- Continue to attend community meeting on homelessness.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost - $0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Voucher Issuance – New	117	65	85	85
Voucher Issuance – Move	22	31	50	50
Annual Review Changes	338	360	325	360
Interim Changes	123	209	190	225
Reinspections	243	159	175	225
Initial Inspections	99	79	110	110
Efficiency Measures				
Annual Inspections per FTE	471	495	420	420
Effectiveness Measures				
HAP Contracts – New	60	42	60	75
HAP Contracts – Move	19	20	25	40

Soil and Water

Department Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ 137,071	$ 147,883	$ 149,243	$ 153,141
Fringe benefits	52,300	56,663	57,100	59,228
Operating costs	13,506	14,400	17,005	17,500
Capital outlay	-	-	-	-
Total expenditures	$ 202,877	$ 218,946	$ 223,348	$ 229,869
Restricted intergovernmental	30,229	30,275	30,275	30,275
Permits & fees	771	500	500	500
Total revenues	$ 31,000	$ 30,775	$ 30,775	$ 30,775
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

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

Goals and Objectives

Goal: Provide training for employees.

Objectives:
- Improve knowledge of on-going district programs and improve customer service.
- Enhance conservation education programs with public and private schools.
- New employee to begin process of becoming a certificated NC Environmental Educator and attend training to improve skills related to district programs.

FY 17/18 Projected Cost - $1,500
Projected Recurring Annual Cost - $1,500

Goal: Utilize the new USDA-NRCS Bolivia Field Office full-time position to improve agency relations.

Objectives:
- Increase program participation from agricultural producers in NC Agriculture Cost.
- Share Program and USDA/NRCS Programs.
- Provide a more prompt response time on USDA request.
- New federal employee to attend all applicable training opportunities to enhance skills.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Goal: Address operational condition of NC Farm Bureau No-Till Drill.

Soil and Water

Objectives:

- Provide service of no-till drill in a timely matter by decreasing repair down time.
- Get estimate costs for repairs on currently owned drill/Cost Estimate of new drill.
- Compare cost of new drill purchase or repairs of current equipment.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost – $0

Key Programs, Objectives and Measures

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Estimated***	***FY 17/18 Projected***
Workload (output) Measures				
Cost Share Fund Received	52,458	50,992	44,154	77,000
Conservation Planned Acres	1,063	1,085	1,000	2,000
Participation in Environmental Education	2,635	3,075	3,500	4,000
Number of Citizens Assisted	1,457	1,349	1,500	1,500
Program Funds Allocated	51,704	39,361	75,000	77,000
Conservation Applied Acres	2,432	1,814	5,600	2,500

Economic Development Other

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Dredging projects	$ 101,828	$ -	$ 140,000	$ -
Shoreline protection-Oak Island	166,666	166,666	166,666	
Shoreline protection-Holden Beach	-	-	130,800	1,461,600
Reserve for shoreline protection and dredging	50,000	34,000	84,000	404,000
Total expenditures	$ 318,494	$ 200,666	$ 521,466	$ 1,865,600
Restricted intergovernmental	12,500	-	-	-

Department Purpose

In FY 2018, funds in the amount of $1,865,000 were budgeted for shoreline protection and dredging projects. Included is $1,461,600 to meet the requirements related to the Holden Beach Interlocal Agreement for beach nourishment and the county's continued commitment of $200,000 per year to shoreline protection with an additional $204,000 for dredging projects.

Brunswick County Occupancy Tax

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Operating costs	$ 1,406,223	$ 1,300,000	$ 1,474,000	$ 1,400,000
Total expenditures	$ 1,406,223	$ 1,300,000	$ 1,474,000	$ 1,400,000
Restricted intergovernmental	1,406,223	1,300,000	1,474,000	1,400,000
Total revenues	$ 1,406,223	$ 1,300,000	$ 1,474,000	$ 1,400,000
Number of FTE's	-	-	-	-

The county, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority ("TDA"). The TDA is a discretely presented component unit of the county. The TDA, which provides a financial benefit to the county, was established to receive the proceeds of the room occupancy tax levied pursuant to Session Law 1997-364. The proceeds are transferred to the TDA who is authorized to spend these proceeds to promote travel, tourism and conventions within the county. The Occupancy Tax Department has been used to account for these proceeds.

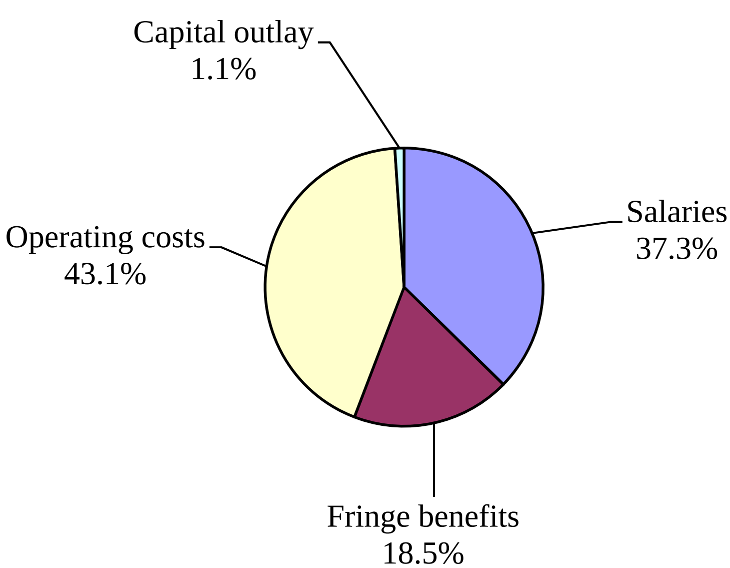
This page is intentionally left blank.

Human Services Budget Summary

Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 9,599,334	$ 10,597,117	$ 10,615,153	$ 10,959,913
Fringe benefits	4,583,950	5,182,993	5,166,370	5,425,337
Operating costs	12,305,178	12,731,076	13,668,677	12,661,600
Capital outlay	43,227	289,735	292,635	310,000
Total expenditures	$ 26,531,689	$ 28,800,921	$ 29,742,835	$ 29,356,850
Restricted intergovernmental	15,726,721	15,780,498	16,573,433	15,137,655
Permits and fees	67,967	57,000	57,000	65,400
Sales and service	781,807	709,744	709,811	779,500
Other revenue	27,936	7,800	35,508	57,000
Fund balance appropriated	-	166,000	166,000	120,000
Total revenues	$ 16,604,431	$ 16,721,042	$ 17,541,752	$ 16,159,555
Number of FTE's	218.0	217.0	217.0	219.0

Human Services
Approved Expenditures
FY 2018



Health Services

Department Summary

		FY 2016 Actual		FY 2017 Approved Budget		FY 2017 Current Budget		FY 2018 Approved Budget
Salaries	$	3,457,153	$	3,656,369	$	3,674,215	$	3,842,598
Fringe benefits		1,499,193		1,688,209		1,671,586		1,794,893
Operating costs		1,406,383		1,898,248		1,978,746		2,059,544
Capital outlay		43,227		66,000		68,900		85,000
Total expenditures	$	6,405,956	$	7,308,826	$	7,393,447	$	7,782,035
Restricted intergovernmental		2,478,258		2,545,783		2,608,629		2,591,327
Sales & services		781,807		709,744		709,811		779,500
Other revenues		21,385		-		21,708		45,000
Fund balance appropriated		-		166,000		166,000		120,000
Total revenues	$	3,281,450	$	3,421,527	$	3,506,148	$	3,535,827
Number of FTE's		72.1		72.1		72.1		73.1

Department Purpose

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

Goals and Objectives

Goal: Implement Clinic practice management improvements.

Objectives:

- Ensure accurate and complete coding, billing, and documentation practices for all clinics. (target: 99% first pass pay rate).
- Implement 2 schedules for Child Health clinics—one for sick visits and one for comprehensive health check screenings. This will ensure each provider is working up to their capacity and provide two revenue streams. (Target: 20 sick visits/day; 8 health check screenings/day).
- Provide open access scheduling for Maternal Health and Family Planning, decreasing patient wait time and ensuring no patient is turned away due to lack of an appointment.
- Conduct BCCCP breast exams in-house using enhanced role nurses, eliminating the need to use contract staff and providing quicker appointment times for clients.
- Conduct periodic clinic observations and assess for best practice clinic patient flows.
- Enact post-partum and newborn health screenings.
- Ensure optimal clinic scheduling and coverage.
- Create access to Medicaid IMC for Family Planning Medicaid screenings, thus creating a payer source for a significant portion of FP clients.
- Downgrade vacant PHN Supervisor position to Lead PHN (Child Health) and upgrade PHN to Lead PHN (Family Planning) to create consistency among programs.
- Upgrade LPN position to RN position to better meet the demands of clinic services and create an additional potential revenue stream.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost – $0

Health Services

Goal: Maintain local Health Department accreditation.

Objectives:

- Develop new or revise existing policies to meet accreditation standards.
- Review and ensure compliance with all accreditation benchmarks and activities.
- Designate QA Specialist duties to existing staff to ensure consistent, accurate adherence to all accreditation standards.

FY 17/18 Projected Cost –$0
Projected Recurring Annual Cost -$0

Goal: Revise quality improvement plan.

Objectives:

- Establish CQI Team and conduct regular meetings.
- Learn the principles and practices of CQI.
- Select and complete at least one new CQI project per FY.

FY 17/18 Projected Cost – $2,000
Projected Recurring Annual Cost –$0

Goal: Continue to Market Agency Services.

Objectives:

- Continue to leverage social media, such as our agency Facebook page and Twitter accounts, to increase awareness.
- Continuously improve and update information on the agency webpage.
- Continuously update and refresh data displayed in lobbies via Outcome Health.
- Investigate advertising on billboards and other area media via state funding.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost –$0

Goal: Improve and enhance customer service.

Objectives:

- Providing excellent customer service is a core value of BCHS. Continue to implement, review, and analyze customer service satisfaction surveys to evaluate services provided.
- Provide yearly customer service training/in-service to staff.
- Hire and train (1) Environmental Health Specialist to maintain consumer demand and State/Federal mandates.

FY 17/18 Projected Cost – $62,000
Projected Recurring Annual Cost –$60,000

Goal: Increase and enhance Community Mental Health/Substance Abuse partnerships and services.

Health Services

Objectives:

- Identify stakeholders that offer mental health and substance abuse services in Brunswick County and the surrounding area.
- Establish protocols to connect clients with providers for in-patient and out-patient services as needed.
- Partner with local mental health entity to establish a mental health/substance abuse outpatient clinic on the government complex.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost –$0

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY17/18 Projected*
Workload (output) Measures				
WIC Vouchers Issued Per FTE	2,592	2,484	2,326	2,468
BCCCP Patients Screened Per FTE	270	285	260	260
Child Health Patients Seen Per FTE	746	736	950	975
Efficiency Measures				
Percentage of onsite applications completed within two weeks	98%	98%	67%	75%
Percentage of Recommended Immunizations recorded into State Registry	99%	99%	99%	99%
Effectiveness Measures				
County Health Outcomes Ranking of 100 Counties	34	36	45	40

Other Health Services

Trillium Health Service

Trillium is a local public agency that provides access and oversight of services for mental health, intellectual/developmental disabilities and substance use disorders, and affiliated programs. Trillium is committed to the maintenance of a collaborative relationship with organizations across Southeastern North Carolina to improve the lives of the individuals they serve.

The county FY 18 approved budget includes $250,443 for services provided by Trillium and funding is included in the department summary for Health Services.

Social Services

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 6,017,102	$ 6,812,907	$ 6,812,907	$ 6,976,135
Fringe benefits	3,034,988	3,442,168	3,442,168	3,571,351
Operating costs	8,837,858	9,167,308	9,891,512	8,510,366
Capital outlay	-	223,735	223,735	225,000
Total expenditures	$ 17,889,948	$ 19,646,118	$ 20,370,322	$ 19,282,852
Restricted intergovernmental	13,117,272	13,232,715	13,832,715	12,544,328
Permits & fees	67,967	57,000	57,000	65,400
Other revenues	6,551	7,800	13,800	12,000
Total revenues	$ 13,191,790	$ 13,297,515	$ 13,903,515	$ 12,621,728
Number of FTE's	142.9	141.9	141.9	142.9

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.

Goals and Objectives

Goal: To improve service delivery.

Objectives:
- Continue to enhance training program for new and current staff members.
- Continue to identify training needs and provide subsequent training to all economic service staff on NC FAST.
- Continue to collaborate with community partners enhancing the programs to support older youth in Foster Care as they transition to independent living.
- Continue to expand the number and diversity of foster homes located in Brunswick County.
- Continue to enhance staff customer service skills by sending staff to appropriate trainings (customer service, data entry, program specific and supervisory trainings).
- Continue to conduct annual customer satisfaction surveys for all sections within Social Services.
- Continue to recognize staff though Employee of the Quarter recognition.
- Hire an additional Social Work Supervisor to be in compliance with child welfare policy supervisor to staff ratio, ensuring that social workers receive adequate staffing time a supervisor due to the increased complexity of child welfare cases.

FY 17/18 Projected Cost: $30,000
Projected Recurring Annual Cost - $28,000

Goal: To continue to monitor case files in all sections of the department in order to continue to improve audit results, identify error trends and identify training needs.

Social Services

Objectives:

- Quality Assurance Supervisors will review records monthly using State audit for economic service and social work programs. A report will be submitted monthly to Director.
- Program Administrators will ensure that training is provided to staff for which error trends have been identified.
- Continue to collaborate with BCC on providing IMC training program to new staff and individuals interested in working for Social Services (IMC training certificate).
- Ensure files are complete.
- Ensure documentation is complete and accurate.
- Identify staff training needs.
- Improve State and Federal audit results, ensure agency meets quality standards.

FY 17/18 Projected Cost: $0
Projected Recurring Annual Cost - $0

Key Programs, Objectives and Measures

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Estimated***	***FY 17/18 Projected***
Workload (output) Measures				
Child Support Agent Caseload	360	360	360	360
Child Support Collections	$6,885,860	$6,621,068	$6,465,221	$6,500,000
Food Stamp Recipients– Monthly Average	8,264	8,075	7,839	7,603
Medicaid Recipients – Monthly Average	15,399	21,492	21,355	21,218
Food Stamp Applications – Annually	5,902	4,836	5,313	5,396
Adult Medicaid Application – Annually	1,622	1,836	1,983	2,202
Family and Children Medicaid Applications – Annually	3,465	4,337	4,449	4,561
Medicaid Transportation Trips - Annually	20,260	31,029	35,300	36,000
Efficiency Measures				
Food Stamp Processing Time in Days	**	12	11	10
Adult Medicaid Application Processing Time (MAD 90 Day Standard)	**	**	51	50
Adult Medicaid Application Processing Time (non-MAD 90 Day Standard)	**	**	31	30
Family and Children Medicaid Application Processing Time (45 Day Standard)	**	**	31	30
Child Protective Services – Initiated Reports Timely	97%	97%	95%	95%
Child Protective Services – Completed Reports Timely	81%	76%	80%	80%
Effectiveness Measures				
Adult Medicaid Processing Percent Timeliness (90% or better)	**	**	97%	97%
Family and Children Processing Percent Timeliness (90% or better	**	**	95%	95%
Foster Care: 2 or Fewer Placements (NC = 87%)	84%	93%	93%	93%
Reunification: Reunited within 12 months (NC = 52%)	77%	43%	50%	50%
Maltreatment: repeated within 6 months (NC = 6.5%)	2%	2%	2%	2%

*** = data is unavailable due to transition to NC FAST*

Veterans Services

Department Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Salaries	$ 125,079	$ 127,841	$ 128,031	$ 141,180
Fringe benefits	49,769	52,616	52,616	59,093
Operating costs	10,292	15,520	18,330	14,985
Capital outlay	-	-	-	-
Total expenditures	$ 185,140	$ 195,977	$ 198,977	$ 215,258
Restricted intergovernmental	1,907	2,000	2,000	2,000
Total revenues	$ 1,907	$ 2,000	$ 2,000	$ 2,000
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The County Veterans Service Department advises local veterans, and their dependents, of their rights and entitlements under various Federal and State laws, counsels them, and actively assists them by filling out the necessary applications and required forms, obtaining documents and affidavits, and forwarding same to the U.S. Department of Veterans Affairs. Work is generated through inquiries concerning veterans' benefits or through action of the service officer in seeking out those who need, and may be entitled to, assistance. The work is complex and exacting due to the numerous State and Federal laws involved and the regulations by which they are administered. These laws cover many and varied benefits including compensation, pension, insurance, death benefits, medical care, loan guaranty, and education.

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

Goals and Objectives

Goal: Improve customer service by increasing access to services for Health and Human Service clients.

Objectives:

- Locate additional office space in the county to provide enhanced services for veterans closer to the Veteran Services Outreach Clinic.

FY 17/18 Projected Cost – $0
Projected Recurring Annual Cost - $0

Goal: Expand public awareness of the Veterans Service Office.

Objectives:

- Give presentations to local organizations to include area assisted living facilities and nursing homes, to promote awareness of Federal and State benefits available to veterans and their eligible dependents.
- Continue to partner with the Brunswick County VA Outreach Clinic in Supply, to promote awareness of our office.
- Update website.

- Create new ads to be published in the two local newspapers concerning veteran's benefits.

FY 17/18 Projected Cost - $1,000
Projected Recurring Annual Cost - $1,000

Goal: Increase Federal and State benefits received by eligible veterans and their dependents in Brunswick County.

Objectives:

- Continue to send out Next of Kin letters to the families of deceased veterans to ensure they are aware of and receive any benefit they may be eligible to receive.
- Contact veterans who receive permanent and total service-connected ratings from the VA to inform them of the additional benefits they and their dependents may be eligible to receive based on their new rating.
- Contact by letter, each newly discharged eligible veteran who lives in Brunswick County, within 5 days of receipt of their DD-214 from the State.

FY 17/18 Projected Cost - $200
Projected Recurring Annual Cost - $200

Goal: Enhance and improve customer service.

Objectives:

- File as many fully developed claims to the VA as possible.
- Continue to add new names to Veterans Contact Group so more people will receive the important updates and information sent out concerning veterans.
- When possible, file claims electronically to the VA.
- Hire and train an Assistant Veterans Service Officer to help with the increased workloads from filing fully developed claims and electronic claims, as well as to provide a smooth transition to clients when the current VSO retires in August 2018.

FY 17/18 Projected Cost - $57,000
Projected Recurring Annual Cost - $54,500

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Total in-person contacts	2,161	1,986	1,800	2,200
Total telephone calls	6,850	6,487	6,056	7,000
Emails/faxes	2,275	2,274	2,048	2,100
New clients added to Vims	374	350	350	400
Forms generated using Vims	3,037	3,189	2,010	3,000
Records edited in Vims	4,048	3,718	3,700	4,000
Letters sent to recently discharged veterans	44	15	10	15
Letters sent to Next of Kin regarding benefits	N/A	N/A	150	170
Veterans Group Email Notifications sent	5	9	10	12
Benefit Presentations Given	9	7	7	12
Effectiveness Measures				
Compensation & Pension expenditures paid by VA in Brunswick County	$53,127,000	$55,565,000	$56,000,000	$57,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	$3,532,000	$3,106,000	$3,200,000	$3,250,000
Insurance & Indemnities paid by VA in Brunswick County	$1,306,000	$1,163,000	$1,200,000	$1,250,000
Medical care expenditures paid by VA in Brunswick County	$19,047,000	$23,214,000	$24,000,000	$25,000,000
Grand total of all expenditures paid by the VA in Brunswick County (including medical care)	$77,012,000	$83,048,000	$84,000,000	$85,000,000

Note: The VA gives their expenditures based on the calendar year. The figures shown for our FY 14/15 are VA’s 2014 calendar year and our FY 15/16 is the VA’s 2015 calendar year. The 2016 figures are generally not available until May or June of the following year.

Human Services Other Agencies

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Brunswick Sr Resources	$ 1,620,918	$ 1,650,000	$ 1,650,000	$ 2,076,705
Juvenile Crime Prevention Council	7,000	-	7,000	-
Lower Cape Fear Hospice	50,000	-	-	-
JCPC Coastal Horizons	57,484	-	58,124	-
JCPC Teen Court	49,800	-	48,965	-
Providence Home	15,000	-	16,000	-
Total expenditures	$ 1,800,202	$ 1,650,000	$ 1,780,089	$ 2,076,705
Restricted intergovernmental	129,284	-	130,089	-
Total revenues	$ 129,284	$ -	$ 130,089	$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2015, the county changed from contributions to several non- profits agencies to a fee for service on a contractual basis. Brunswick County contributions to non-profit agencies to support human service efforts in FY 18 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. Increased funding form $1.650,000 to $2,076,705 in FY 2018 is mainly to support the recent openings of additional or improved facilities/senior centers in the county.

This page is intentionally left blank.

Education

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Brunswick Community College	$ 3,648,737	$ 3,823,761	$ 3,868,761	$ 4,192,430
Brunswick County Schools	34,499,762	36,153,806	36,153,806	38,081,491
Total expenditures	$ 38,148,499	$ 39,977,567	$ 40,022,567	$ 42,273,921
Other revenue	224,000	224,000	482,267	224,000
Total revenues	$ 224,000	$ 224,000	$ 482,267	$ 224,000
Number of FTE's	-	-	-	-

Brunswick Community College

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Brunswick Community College	$ 3,648,737	$ 3,823,761	$ 3,868,761	$ 4,192,430
Total expenditures	$ 3,648,737	$ 3,823,761	$ 3,868,761	$ 4,192,430
Other revenue	224,000	224,000	482,267	224,000
Total revenues	$ 224,000	$ 224,000	$ 482,267	$ 224,000
Number of FTE's	-	-	-	-

Description

Brunswick Community College is a tax-supported, public, nonprofit school under the control of a Board of Trustees. It was established by the North Carolina Legislature in July 1979 under provisions of the General Statutes of North Carolina, Chapter 115-A, passed by the Legislature in 1963. It is supervised by the North Carolina Community College System and the North Carolina State Board of Community Colleges. Brunswick Community College was chartered as Brunswick Technical Institute. On May 1, 1979, the General Assembly passed a bill to permit technical institutes to change their names to technical colleges with the approval of the Board of Trustees and the Brunswick County Board of Commissioners. On October 5, 1979, the Board of Trustees, with the approval of the Brunswick County Board of Commissioners, voted unanimously to change the name of the institution to Brunswick Technical College. The College received its initial accreditation from the Southern Association of Colleges and Schools in 1983. In 1988, the College's name was changed to Brunswick Community College to reflect statewide changes in community colleges.

Mission

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

Goals:

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

Brunswick Community College

Brunswick Community College has completed all buildings and renovations funded by the $30 million bond referendum passed by Brunswick County voters in November 2004 as follows:

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

- A 150-seat event space was completed in FY 09 as an addition to the BCC Odell Williamson Auditorium to offer flexible performance space that is well suited for banquets, receptions, and to support community programs. The project also expanded the back-stage space of the auditorium.

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

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

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

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

The county and the college entered in to an agreement to design and construct an Allied Health Building 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 local funds. The former Early Childhood Education Center will be renovated and an addition will be constructed.

Brunswick County Schools

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Brunswick County Schools	$ 34,499,762	$ 36,153,806	$ 36,153,806	$ 38,081,491
Total expenditures	$ 34,499,762	$ 36,153,806	$ 36,153,806	$ 38,081,491
Number of FTE's	-	-	-	-

Description

The Brunswick County Board of Education, a local education agency empowered by the North Carolina General Statutes, has responsibility and control over all activities related to public school education in Brunswick County, North Carolina. The Brunswick County School System serves all of Brunswick County including Ash, Bald Head Island, Boiling Spring Lakes, Calabash, Caswell Beach, Holden Beach, Leland, Oak Island, Ocean Isle Beach, Shallotte, Southport, Sunset Beach, and Supply. The school system ranks 29 in student membership out of 115 school districts in the state. For 2016-2017 Brunswick County School System served over 12,373 students from kindergarten through 12th grade in 9 elementary schools, 5 middle schools, 3 high schools, 1 early college high school and 1 alternative school. The school system and all 19 schools are fully accredited by AdvancED, which is the governing agency for Southern Association of Colleges and Schools. The school system has over 1,773 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 800 regular classroom teachers, not including media specialists, counselors, psychologists, and other supporting certified staff.

The Brunswick County Board of Education is the basic level of government exercising oversight responsibility and control over all activities related to public school education in Brunswick County. Because its members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters, the board is recognized as a separate government reporting entity, as defined by the Government Accounting Standards Board (GASB). The school system received funding from County, State, and Federal government sources and must comply with the requirements of those funding entities.

Since 1995, with the exception of FY 11, the Board of Commissioners and the Board of Education have entered into funding agreements for period of one to three years to provide operating funds to the school system based upon a percentage of ad valorem taxes assessed by the county. The board appropriated $38,081,491 to the school system in FY 18 under the terms of the agreement.

In 2017-2018, Brunswick County Schools expects membership of 12,591, level from the 2016-2017 student average daily membership.

During the 2016-2017 school year, 1,093 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 118 students for the 2017-2018 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 2018, the county ad valorem funded operating budget to the school system is $37,298,995 which is an increase of $1,888,075 or 5.4% over the prior year amount of $35,410,920. Debt service for the county schools for FY 2018, funded by ad valorem revenue totals $5.7 million and funded by local option sales tax and NC Education Lottery totals $3.3 for a total of $9.0 million. The School System was allocated $3,182,894 for the annual capital improvement plan dedicated to small capital improvement projects and $1,700,000 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for K-12 schools of $2,818,456, $782,496 of current year ad valorem taxes appropriated under the funding agreement, and $1,281,942 of prior year collections of ad valorem taxes.

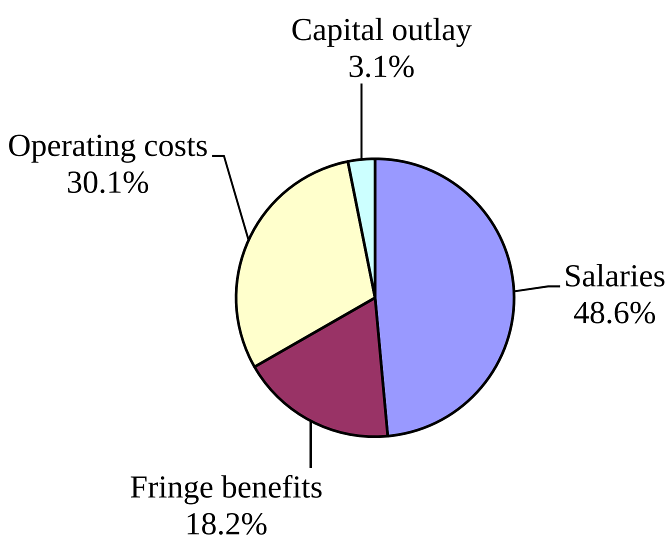
This page is intentionally left blank

Cultural and Recreational Budget Summary

Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 1,911,803	$ 2,097,918	$ 2,097,918	$ 2,152,734
Fringe benefits	683,899	774,422	774,422	806,045
Operating costs	1,141,224	1,294,826	1,355,839	1,336,746
Capital outlay	105,215	160,500	823,189	139,000
Total expenditures	$ 3,842,141	$ 4,327,666	$ 5,051,368	$ 4,434,525
Restricted intergovernmental	139,960	130,000	130,000	135,000
Sales and service	316,948	264,350	264,350	301,600
Other revenue	65,710	31,500	31,500	31,500
Total revenues	$ 522,618	$ 425,850	$ 425,850	$ 468,100
Number of FTE's	39.0	43.0	43.0	43.0

Cultural and Recreational
Approved Expenditures
FY 2018



Library

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 684,964	$ 725,546	$ 725,546	$ 743,196
Fringe benefits	277,363	296,684	296,684	308,328
Operating costs	242,905	287,200	297,802	285,100
Capital outlay	-	24,000	24,000	-
Total expenditures	$ 1,205,232	$ 1,333,430	$ 1,344,032	$ 1,336,624
Restricted intergovernmental	139,960	130,000	130,000	135,000
Sales and service	24,176	20,000	20,000	25,000
Other revenue	32,068	31,500	31,500	31,500
Total revenues	$ 196,204	$ 181,500	$ 181,500	$ 191,500
Number of FTE's	17.0	17.0	17.0	17.0

Department Purpose

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

Goals and Objectives

Goal: Adult residents of Brunswick County will find outstanding resources for Lifelong Learning at the Library, with a focus on their preferences and requests.

Objectives:

- Provide more copies of best-sellers (“real” books and eBooks) with shorter waiting time by expanding the book-leasing plan.
- Offer more adult programming to meet public interest, including speakers, music, movies, and Lifelong Learning classes.
- Advertise eResources (NC-LIVE, electronic books, Homegrown eBooks, genealogy resources).
- Organize a Heritage Room for consolidated local history collection at Harper Library.
- Open new meeting room at Hickmans Crossroads Library.
- Form partnership between Leland Library and new Senior Center for better services to older citizens.
- “Weed” all book collections to make space for new titles, to give a neat appearance, and to make materials easier to shelve and locate.

FY 17/18 Projected Cost – $0 (Lease books offset by request for less book-purchasing money.)
Projected Recurring Annual Cost - $70,000 for lease books.

Goal: Children will find entertaining Early Learning opportunities at the Library.

Library

Objectives:

- Advertise and teach the use of NC Kids Digital Library (downloadable books for PreK-4th grade)
- Promote the joy of reading with parents and children reading together.
- Include vocabulary building, music, and poetry in each regular storytime.
- Provide collections of donated children's books to other agencies' waiting rooms.
- Model story-telling techniques for caregivers.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Key Programs, Objectives and Measures

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Estimated***	***FY 17/18 Projected***
Workload (output) Measures				
Total items circulated	567,922	486,870	560,000	600,000
Uses of electronic equipment	98,256	89,650	100,000	100,000
Door count	255,466	262,026	290,000	300,000
Registered card holders	58,432	56,341	62,000	65,000
Program attendance	16,776	20,132	30,000	30,000
Efficiency Measures				
Cost per service hour	19.40	22.38	25.00	25.00
Effectiveness Measures				
Maximum waiting time	10 wks.	12 wks.	12 wks.	8 wks.
Satisfaction	85%	85%	90%	95%
New card registrations	4,127	4,261	4,100	4,500

Parks and Recreation

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 1,226,839	$ 1,372,372	$ 1,372,372	$ 1,409,538
Fringe benefits	406,536	477,738	477,738	497,717
Operating costs	898,319	1,007,626	1,058,037	1,051,646
Capital outlay	105,215	136,500	799,189	139,000
Total expenditures	$ 2,636,909	$ 2,994,236	$ 3,707,336	$ 3,097,901
Restricted intergovernmental	9,500	-	7,000	-
Other revenue	33,642	-	-	-
Sales and service	292,772	244,350	244,350	276,600
Total revenues	$ 335,914	$ 244,350	$ 251,350	$ 276,600
Number of FTE's	22.0	26.0	26.0	26.0

Department Purpose

The Parks & Recreation Department is comprised of 5 Divisions: Administration, Athletics, Senior Programs, Marketing & Community Events, and Special Populations. Article 18, 160A-352 (NC Recreation Enabling Act) declares the public good and general welfare of the citizens require adequate recreation programs, that the creation, establishment, and operation of parks and recreation programs and facilities is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster and provide these facilities and programs for all its citizens. The mission of the Department is to efficiently provide quality and safe recreation facilities and programs that establish quality of life for Brunswick County residents.

Goals and Objectives

Goal: Completion of planned development projects. (Administration)

Objectives:

- Construction management of Smithville Park, including final punch list and grand opening.
- Project bidding and construction management of Ocean Isle Beach Park.
- Annual update of Parks and Recreation Strategic Plan in collaboration with Brunswick County Parks and Recreation Advisory Board by February 2018.
- Consistent search and application for grant/external funding for future park development.

FY 17/18 Projected Cost – $11,167,966
Projected Recurring Annual Cost - $135,000

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

Objectives:

- Coordinate and implement a new co-sponsored summer camp (Camp Brunswick) with The Town of Leland, The Town of Shallotte, and Cooperative Extension for kids ages 6-11 occurring in July through August. (Community Events)

- Continue cosponsored programs with Communities In Schools to offer The Little Princess Ball to the citizens of Brunswick County. Ball is held currently at 3 locations with attendance over 450. Continue to offer The Free Concerts and Movies Series (8 locations currently). (Community Events)
- Monitor and grow contracted programs which include; shag, water fitness, pickleball clinics, tennis lessons. Continue to foster relationships with other towns, BSRI, Cooperative Extension to access indoor space for programming. (Community Events)
- Expand baseball program to incorporate Dixie Majors 18 and under League into all 3 County High Schools as a replacement for defunct American Legion. (Athletics)
- Continue to offer programs, trips, and recreational opportunities at more optimal days/times to serve those who are over 50 but not yet retired and still working full-time. (Senior 50+ Programs)
- Offer affordable opportunities to residents age 50+ that encourage healthy aging, physical activity, mental wellness, and social interaction. (Senior 50+ Programs)
- Offer more year-round recreational opportunities which highlight sanctioned Senior Games events to increase participation and further awareness of Brunswick County Gator Senior Games & SilverArts. (Senior 50+ Programs)
- Provide instruction and recreation opportunities in traditional golf that incorporates local golf facilities and instructional sources, including The First Tee of Brunswick County. (Special Populations)
- Provide instruction and recreation opportunities in traditional disc golf that incorporates the necessary equipment, experienced volunteers from the community and local facilities. (Special Populations)
- Provide recreation opportunities in hiking & nature interpretation that incorporates local parks, volunteers and hands-on learning opportunities. (Special Populations)

FY 17/18 Projected Cost – $21,350
Projected Recurring Annual Cost - $21,350

Goal: To improve appearance of the parks, protect safety of employees and create a safer and better environment for citizens to enjoy.

Objectives:

- Implement an effective chemical and fertilization schedule of parks as well as seasonal mowing programs, to include school athletic facilities.
- Implement a year-round maintenance plan for athletic facilities which includes a winterization plan, pre-emergent application, routine top dressing, laser grading and soil material balance.
- Perform a routine schedule of safety inspections for parks, playgrounds, maintenance equipment and community buildings.
- Develop an effective plan of tracking projects associated with school maintenance man hours and equipment hours.
- Develop an inventory of all equipment, create a service/replacement schedule and track usage.
- Gain greater knowledge in turf maintenance, field maintenance, tree care and other related park maintenance topics.
- Require park supervisors to attend educational workshops hosted by the North Carolina Recreation and Park Association.

FY 17/18 Projected Cost - $500
Projected Recurring Annual Cost - $500

Key Programs, Objectives and Measures

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Estimated*	*FY 17/18 Projected*
Workload (output) Measures				
Number of community involvements (Staff)	310	313	320	320
Amount of grant dollars received	$5,000	$350,000	$616,000	$5,000
Number of recreation programs offered	499	504	500	520
Number of new programs offered	21	29	30	30
Number of community Co-Ops/Partners	391	354	400	400
Number of community buildings rented/paid	193	397	438	460
Number of FTE's per park	1.08	.93	1.21	1.21
Number of PTE's per park	1.18	.79	.50	.50
Number of acres per FTE	99.8	105.08	80.35	80.35
Number of hours spent on school maintenance	2,414	1,690	1,700	1,700
Efficiency Measures				
Number of volunteer hours	19,799	25,135	25,500	26,000
Effectiveness Measures				
Number of work related injuries	0	0	0	0
Number of work days lost to injury	0	0	0	0
Number of work orders processed	277	73	80	80
Number of park inspections conducted	624	3	3	3

Debt Service

Debt Service Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Bond principal	$ 11,470,000	$ 11,295,001	$ 11,295,001	$ 11,210,001
Bond interest	3,405,871	3,014,607	3,014,607	2,598,448
Bond fees and issuance costs	4,400	6,000	10,000	10,000
Total expenditures	$ 14,880,271	$ 14,315,608	$ 14,319,608	$ 13,818,449
ARRA Stim Debt / Interest Subs	7,583	6,050	6,050	4,538
Total revenues	$ 7,583	$ 6,050	$ 6,050	$ 4,538

Debt Service Expenditures by Function

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Education	$ 12,794,383	$ 12,322,061	$ 12,322,061	$ 12,146,380
Public safety	530,300	508,450	508,450	493,050
Culture & recreation	461,210	442,697	442,697	176,719
General government	1,094,378	1,042,400	1,046,400	1,002,300
Total expenditures	$ 14,880,271	$ 14,315,608	$ 14,319,608	$ 13,818,449
ARRA Stim Debt / Interest Subs	7,583	6,050	6,050	4,538
Total revenues	$ 7,583	$ 6,050	$ 6,050	$ 4,538

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.

Voters approved a $152 million bond referendum as requested by the Board of Education for 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. School planned debt includes the first of three issues in FY 2019 of $52.95 million with additional planned debt issues in FY 2021 and FY 2023.

Included in the Five-Year Capital Improvement Plan: In FY 2019, an $11 million debt issue is planned for additional Courthouse space to address the crowded conditions during public peak courtroom uses. In FY 2021, a $3.8 million debt issue is planned for the Health and Human Services Building to improve efficiencies in use of the existing building and consider co-locating other functions.

Advanced Refundings: On April 18, 2013, the county issued $12,680,000 series 2013A general obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of $14,890,792 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2013. The reacquisition price was higher than the net carrying amount of the old debt by $20,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next seven years by $367,730 in a net economic gain of $329,415.

On April 18, 2013, the county issued $3,940,000 series 2013B general obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of $3,976,500 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2013.The reacquisition price was higher than the net carrying amount of the old debt by $325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next three years by $55,678 in a net economic gain of $51,136.

On April 29,2015, the county issued $4,620,000 series 2015B Limited Obligation Bonds to refund current debt service payments of $4,765,697 of certificates of participation. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was higher than the net carrying amount of old debt by $50,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is same as the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next three years by $178,694 in net economic gain of $162,067.

The county issued Limited Obligation Bonds at the end of FY 15 for the North Brunswick High School classroom additions and the Waccamaw School gym/multi-purpose facility of $10,515,000 and debt service payments to begin in FY 16 from revenue sources of NC Education Lottery Proceeds and Article 40 and 42 Sales Tax Legislated for K-12 Schools.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of June 2017, the county obtained the following bond ratings:

- Moody’s
  - General Obligation Bonds Aa2
  - Limited Obligation Bonds Aa3
  - Revenue Bonds Aa3
- Standard & Poor’s
  - General Obligation Bonds AA+
  - Limited Obligation Bonds AA
  - Revenue Bonds AA-
- Fitch
  - General Obligation Bonds AA+
  - Limited Obligation Bonds AA
  - Revenue Bonds AA-

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2017, the outstanding governmental activities principal indebtedness of the county totals $68,700,000. The budget for governmental activities debt service payments for fiscal year 2018 totals $13,818,449.

Debt Management

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

Debt Service

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

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

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

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities
June 30, 2018

Bond and LOB's Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2018	9,777,788	12,146,378	1,432,212	1.662.068	11,210,000	13,808,446
2019	9,431,299	11,447,596	1,638,701	1,829,814	11,070,000	13,277,411
2020	9,361.848	11,041,879	1,598,152	1,743,866	10,960,000	12,785,745
2021	9,110,498	10,462,030	689,502	782,814	9,800,000	11,244,844
2022	5,701,596	6,657,508	688,404	750,936	6,390,000	7,408,444
2023	3,307,729	4,028,330	417,271	450,213	3,725,000	4,478,544
2024	2,578,278	3,145,570	416,722	429,224	2,995,000	3,574,794
2025	2,225,000	2,704,544	-	-	2,225,000	2,704,544
2026	2,220,000	2,620,394	-	-	2,220,000	2,620,394
2027	2,215,000	2,531,544			2,215,000	2,531,544
2028-2032	4,320,000	4,976,788	-	-	4,320,000	4,976,788
2033-2037	1,570,000	1,671,063	-	-	1,570,000	1,671,063
Total Bonded Debt	61,819,036	73,433,623	6,880,964	7,648,935	68,700,000	81,082,558
Total Long-Term Debt	61,819,036	73,433,623	6,880,964	7,648,935	68,700,000	81,082,558

Legal Debt Margin

Computation of Legal Debt Margin
June 30, 2017

Assessed value of taxable property	$24,253,679,564
	x 0.08
Debt limit- 8 percent of assessed value	$ 1,940,294,365
Gross debt:	
Total bonded debt	$ 126,364,991
Total limited obligation bonds	33,350,000
Total capital leases	35,167,210
Gross debt	194,882,201
Less: water and sewer bonds	123,072,201
Total amount of debt applicable to debt limit (net debt)	$ 71,810,000
Legal debt margin	$ 1,868,484,365

This page is intentionally left blank.

Emergency Telephone System Fund

Fund Summary

	FY 2016 Actual	*FY 2017 Approved Budget*	*FY 2017 Current Budget*	*FY 2018 Approved Budget*
Operating costs	$ 495,388	$ 710,611	$ 710,611	$ 730,673
Capital outlay	693,448	-	550,000	51,750
Total expenditures	$ 1,188,836	$ 710,611	$ 1,260,611	$ 782,423
Restricted intergovernmental	659,435	710,611	710,611	782,423
911 Center Consolidation Grant	189,187	-	-	-
Investment earnings	633	-	-	-
Fund balance appropriated	-	-	550,000	-
Transfer from general fund	11,763	-	-	-
Total revenues	$ 861,018	$ 710,611	$ 1,260,611	$ 782,423

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of $0.60 for each connection. Providers, both wire line and wireless, will collect these fees and remit them to the North Carolina 911 Board for administration. Funds must be used to maintain or enhance the county's 911 system. The majority of funds pay for the processing of 911 calls, while the remaining funds are used for system improvements.

In FY 2016, Brunswick County completed the new 911 Center facility with $2,100,000 in grant funding received from the North Carolina 911 Board. The primary purpose of this grant was to facilitate consolidation of the Oak Island PSAP with Brunswick County to establish one primary PSAP and to maximize the overall efficiency of 911call-taking, correct and expeditious dispatch of 911 calls to the appropriate emergency response agencies, support interoperability for emergency operations across the county, and to meet or exceed 911 Board standards pertaining to 911 operations.

Register of Deeds Technology Enhancement Fund

Fund Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 58,661	$ 59,591	$ 59,591	$ 61,833
Fringe benefits	19,880	20,973	20,973	21,958
Operating costs	44,998	109,225	109,225	106,000
Capital outlay	-	20,000	20,000	20,000
Total expenditures	$ 123,539	$ 209,789	$ 209,789	$ 209,791
Permits and fees	140,518	147,000	147,000	159,000
Investment earnings	1,078	1,200	1,200	1,300
Fund balance appropriated	-	61,589	61,589	49,491
Transfer from general fund	-	-	-	-
Total revenues	$ 141,596	$ 209,789	$ 209,789	$ 209,791
Number of FTE's	1.0	1.0	1.0	1.0

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

Water Fund

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 4,169,327	$ 4,483,762	$ 4,514,075	$ 4,619,624
Fringe benefits	1,669,718	1,922,222	1,951,123	2,045,360
Operating costs	7,798,494	8,282,224	8,929,859	8,361,989
Capital outlay	1,959,673	1,373,910	1,689,920	1,855,500
Debt service	2,021,274	2,254,735	2,254,735	2,251,943
Transfer to other funds	1,450,000	4,865,725	5,715,725	2,615,503
Total expenditures	$ 19,068,486	$ 23,182,578	$ 25,055,437	$ 21,749,919
Sales and service	21,748,171	20,455,103	20,885,103	21,244,250
Investment earnings	32,493	25,000	25,000	30,000
Other revenue	440,327	424,104	853,835	475,669
Fund balance appropriated	-	2,278,371	3,291,499	-
Total revenues	$ 22,220,991	$ 23,182,578	$ 25,055,437	$ 21,749,919
Number of FTE's	77.00	80.00	80.00	82.00

Department Purpose

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

Goals and Objectives

Administration Division

Goal: Implement programs and policies to enhance financial stability and provide strong leadership to meet the needs of the utility as it grows.

Objectives:
- Identify and develop key staff members to take on additional responsibility to meet the needs of the utility as it grows.
- Replace Caswell Beach meters with AMI Sensus meters.
- Identify and implement methods to maximize utilization at treatment plants.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Water Distribution Division

Goal: Improve system operation through added efficiencies and preventive maintenance.

Water Fund

Objectives:

- Replace approximately 650 meters in Caswell Beach with AMI Sensus meters for more efficient reading.
- Evaluate and begin repair program for 24” through 48” valves. Perform operation and maintenance on all system blow-off valves.
- Perform fire hydrant evaluation and begin maintenance and painting of any hydrants found deficient.
- Evaluate and perform required right of way maintenance on transmission system alignments.

FY 17/18 Projected Cost - $418,110
Projected Recurring Annual Cost - $38,110

Water Treatment Divisions

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

Objectives:

- Complete the Hwy 211 WTP clearwell and sludge handling facilities.
- Construct new well at the Hwy 211 WTP to maintain raw water capacity.
- Rehabilitate filters at Hwy 211 WTP to meet water quality requirements.
- Install and monitor turbidity meter at Hwy 211 WTP.
- Participate in the Area Wide Optimization Program sponsored by NC DENR.

FY 17/18 Projected Cost - $500,000
Projected Recurring Annual Cost - $0

Key Programs, Objectives, and Measures

Water Distribution Division

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Projected*	*FY 17/18 Estimated*
Workload (output) Measures				
Miles of water lines maintained	1,018	1,029	1,047	1,060
Increase in domestic water services	1,144	1,657	740	1,000
Increase in irrigation services	547	734	520	600
Number of AMI meters maintained	39,935	46,572	48,400	50,500
Number of utility locate tickets processed		13,854	15,100	16,400

Northwest Water Treatment Plant

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Projected*	*FY 17/18 Estimated*
Workload (output) Measures				
Total gallons treated (billion gallons)	3.905	3.850	4.050	4.100
Efficiency Measures				
Number of days with NTU less than .2	365	365	363	365
Effectiveness Measures				
Cost per 1,000 gallon	$1.04	$1.03	$1.04	$1.04

NC 211 Water Treatment Plant

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Projected***	***FY 17/18 Estimated***
Workload (output) Measures				
Total gallons treated (billion gallons)	1.151	1.200	1.200	1.200
Efficiency Measures				
Number of days with NTU less than .2	180	180	180	365
Effectiveness Measures				
Cost per 1,000 gallon	$1.48	$1.65	$1.81	$1.81

Kings Bluff Pump Station

Key Performance Measures:	***FY 14/15 Actual***	***FY 15/16 Actual***	***FY 16/17 Projected***	***FY 17/18 Estimated***
Workload (output) Measures				
Total gallons pumped (million gallons)	8,839	8,830	9,050	9,100
Efficiency Measures				
Number of outages	6	8	4	5
Effectiveness Measures				
Cost per 1,000 gallon	$0.026	$0.025	$0.026	$0.026

Wastewater Fund

Department Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Salaries	$ 2,248,379	$ 2,454,670	$ 2,485,560	$ 2,583,419
Fringe benefits	896,778	1,022,341	1,024,446	1,108,072
Operating costs	5,692,646	6,108,300	7,032,294	5,622,182
Capital outlay	1,173,763	1,469,400	2,452,260	3,046,600
Debt service	13,545,435	13,914,143	13,914,143	13,886,522
Transfer to Other Funds	2,171,385	-	1,104,946	-
Total expenditures	$ 25,728,386	$ 24,968,854	$ 28,013,649	$ 26,246,795
Restricted intergovernmental	170,772	145,508	145,508	119,378
Sales and service	23,823,488	21,208,385	21,981,385	21,747,828
Investment earnings	23,140	25,000	25,000	25,000
Other revenue	762,830	99,500	182,206	81,900
Fund balance appropriated	-	2,868,111	4,757,145	2,892,689
Transfer from Other Funds	1,342,152	622,350	922,405	1,380,000
Total revenues	$ 26,122,382	$ 24,968,854	$ 28,013,649	$ 26,246,795
Number of FTE's	46.00	47.00	47.00	48.00

Department Purpose

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

Goals and Objectives

Administration

Goal: Implement programs and policies to enhance financial stability and provide strong leadership to meet the needs of the utility as it grows.

Objectives:

- Identify and develop key staff members to take on additional responsibility to meet the needs of the utility as it grows.
- Identify and design low cost wastewater treatment expansions to increase availability of sewer service and increase customer growth for rate stabilization.
- Begin design on Northeast WWTP expansion to meet wastewater needs of participants.
- Replace Caswell Beach meters with AMI Sensus meters.
- Identify and implement methods to maximize utilization at treatment plants.

FY 17/18 Projected Cost –$0
Projected Recurring Annual Cost - $0

Wastewater Fund

Wastewater Collections Division

Goal: Provide additional preventive maintenance to reduce infiltration and inflow into the sewer collection system.

Objectives:
- Perform systematic gravity smoke testing to identify sources of inflow and make repairs.
- Install manhole flow restrictors in gravity manholes to reduce inflow.

FY 17/18 Projected Cost – $30,000
Projected Recurring Annual Cost – $30,000

Wastewater Treatment Division

Goal: Reduce long-term effluent disposal maintenance costs at the West Brunswick WRF.

Objectives:
- Implement recommendations from the Public Utilities Forest Management Plan to minimize maintenance; encourage healthy growth; minimize fire, disease, and insect hazards; and maximize harvest revenue.
- Implement recommendations of PER to convert high maintenance drip irrigation areas to infiltration.

FY 17/18 Projected Cost – $1,100,000 (participant cost)
Projected Recurring Annual Cost – $30,000 (maintenance savings)

Goal: Provide adequate treatment and transmission capacity at the Northeast WRF.

Objectives:
- Develop standard provisions that indicate when and how expansions will occur and who will pay the costs.
- Construct the needed improvements to provide the required capacity.

FY 17/18 Projected Cost - $18,600,000 (participant cost)
Projected Recurring Annual Cost – $0

Instrumentation and Electrical Division

Goal: Improve communication between the county and utilities that contribute flow to the regional wastewater treatment plants. Explore methods to work with surrounding utilities to reduce operational costs.

Objectives:
- Proactively communicate with partnered utilities about flow meter issues and calibrations. Address concerns quickly with partnered utilities and customer service billing department.
- Partner with utilities during flow meter calibrations to reduce pump station downtime and overhead cost for flow meter calibrations.

FY 17/18 Projected Cost - $0
Projected Recurring Annual Cost - $0

Key Programs, Objectives, and Measures

Wastewater Collections Division

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Projected*	*FY 17/18 Estimated*
Workload (output) Measures				
Feet of sewer lines maintained (Gravity, Force Main, Effluent)	3,026,851	3,119,715	3,153,435	3,200,000
Feet of vacuum sewer maintained	95,105	107,859	109,907	109,907
Number of county maintained sewer pump stations	145	154	158	159
Number of grinder pumps installed	268	293	300	325
Effectiveness Measures				
Feet of gravity sewer cleaned	65,280	66,760	67,658	68,000

Instrumentation and Electrical

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Projected*	*FY 17/18 Estimated*
Workload (output) Measures				
Number of RTU sites maintained	239	241	245	248
Number of generators maintained	188	190	192	195
Efficiency Measures				
Work orders per FTE	260	265	275	280
Effectiveness Measures				
Average hours to complete work order	8	7.8	7.5	7.2

Wastewater Treatment Division

Key Performance Measures:	*FY 14/15 Actual*	*FY 15/16 Actual*	*FY 16/17 Projected*	*FY 17/18 Estimated*
Workload (output) Measures				
Number of plants operated	6	6	6	6
Total gallons treated (MG)	2,103	2,148	2,256	2,431
Efficiency Measures				
Cost per 1,000 gallons	$2.03	$2.20	$2.29	$2.39
Effectiveness Measures				
Percentage of DMR compliance	98	98	99	99

Water Debt Service

Debt Service Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Principal	$ 1,039,032	$ 1,146,446	$ 1,146,446	$ 1,179,150
Interest	979,131	1,104,289	1,104,289	1,068,793
Other fees	3,111	4,000	4,000	4,000
Total expenditures	$ 2,021,274	$ 2,254,735	$ 2,254,735	$ 2,251,943
Total revenues	$ -	$ -	$ -	$ -

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.

In 2015, the county issued revenue bonds in the amount of $12,000,000 for the Northwest Water Plant Expansion-Phase 2 ($8,200,000) and Danford Road and Duke Energy Canal Water Mains ($3,800,000).

Included in the Five-Year Capital Improvement Plan is a $42 million debt issue in FY 2020: Increased water demands of our retail customer, wholesale customers, and industrial customers requires the expansion of the capacity of the Northwest Water Treatment Plant from 24 mgd to 36 mgd and 14 miles of 54" or 60" raw water main from the LCFWSA King's Bluff Pump Station to the ground storage tank in Northwest. The raw water main will also provide a redundant system in the event of damage to the existing raw water pipeline.

Current Refunding: On May 27, 2015, the county issued $15,500,000 series 2015 enterprise revenue refunding bonds to refund current debt service payments of $20,026,847 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by $4,325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is two years more than the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next thirteen years by $809,671 in a net economic gain of $644,706.

Wastewater Debt Service

Debt Service Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Principal	$ 9,200,137	$ 9,564,227	$ 9,564,227	$ 9,840,550
Interest	4,319,122	4,331,416	4,331,416	4,027,472
Other fees	26,176	18,500	18,500	18,500
Total expenditures	$ 13,545,435	$ 13,914,143	$ 13,914,143	$ 13,886,522
ARRA Stim Debt / Interest Subs	170,772	145,508	145,508	119,378
Total revenues	$ 170,772	$ 145,508	$ 145,508	$ 119,378

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

The county assumed interest-free debt in FY 16 for Caswell Beach SRF in that amount of $1.2 million. The county issued debt in FY 15 to finance the Ocean Isle Beach wastewater treatment plant improvements, Pump Station and 14" sewer force main in the amount of $4.2 million. The county issued debt in FY 12 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility in the amount of $9.68 million for a 10-year term. Majority of the debt issued for the Northeast capacity expansion will be serviced by user fees assessed to the participant wholesale customers based on their additional capacity.

Included in the Five-Year Capital Improvement Plan is a $18.6 million debt issue in FY 2020: As the north end of the county continues to grow, participants in the Northeast Brunswick Regional Water Reclamation Facility will need additional wastewater treatment and transmission capacity. The expansion would be funded by those participant wholesale customers who need the capacity.

Current Refunding: On May 27, 2015, the county issued $15,500,000 series 2015 enterprise revenue refunding bonds to refund current debt service payments of $20,026,847 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by $4,325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is two years more than the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next thirteen years by $809,671 in a net economic gain of $644,706.

Advanced Refunding: On May 27, 2015, the county issued $35,050,000 series 2015 enterprise revenue advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of $41,370,594 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by $1,090,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next fourteen years by $1,778,319 in a net economic gain of $1,359,670.

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2017

	Water		Wastewater		Total	
Bonded Debt Fiscal Year Ended June 30	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2018	1,179,148	2,247,939	9,840,547	13,868,011	10,019,695	16,115,950
2019	1,220,860	2,241,925	10,014,489	13,703,397	11,235,349	15,945,322
2020	1,280,111	2,236,311	10,366,455	13,690,307	11,646,566	15,926,618
2021	1,338,307	2,225,547	10,747,655	13,679,850	12,085,963	15,905,397
2022	1,403,577	2,215,024	9,201,904	11,734,794	10,605,482	13,949,819
2023	1,414,332	2,142,866	7,296,547	9,517,895	8,710,879	11,660,761
2024	1,486,037	2,147,567	6,912,344	8,857,914	8,398,381	11,005,481
2025	1,390,151	1,983,078	6,479,185	8,161,139	7,869,336	10,144,217
2026	1,429,017	1,955,916	6,666,535	8,083,780	8,095,552	10,039,696
2027	1,493,279	1,950,968	5,181,721	6,322,438	6,675,000	8,273,406
2028-2032	4,073,421	5,628,994	18,686,579	21,041,587	22,760,000	26,670,581
2033-2037	3,135,000	3,974,963	1,025,000	1,299,663	4,160,000	5,274,625
2038-2042	2,200,000	2,378,000	720,000	778,400	2,920,000	3,156,400
Total Bonded Debt	23,043,240	33,329,098	103,138,961	130,739,175	126,182,201	164,068,273

This page is intentionally left blank

Internal Service Funds

Worker's Compensation Fund Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Workers' Compensation	$ 497,961	$ 955,000	$ 1,405,000	$ 980,000
Total expenditures	$ 497,961	$ 955,000	$ 1,405,000	$ 980,000
Workers' Compensation Premium	617,496	955,000	955,000	980,000
Investment earnings	3,511	-	-	-
Appropriated fund balance	-	-	450,000	-
Total revenues	$ 621,007	$ 955,000	$ 1,405,000	$ 980,000

Health Insurance Fund Summary

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Current Budget	FY 2018 Approved Budget
Health Insurance Claims	$ 10,925,493	$ 11,916,700	$ 11,916,700	$ 12,204,568
Total expenditures	$ 10,925,493	$ 11,916,700	$ 11,916,700	$ 12,204,568
Health Insurance Premiums	11,437,404	11,916,700	11,916,700	12,204,568
Investment earnings	1,600	-	-	-
Total revenues	$ 11,439,004	$ 11,916,700	$ 11,916,700	$ 12,204,568

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

In FY 2009-10, the county elected to become self-insured for workers' compensation insurance and established an internal services fund. The county charges a premium to all operating departments based on a percentage of wages paid. Claims and administrative costs are paid from the fund and the balance retained in the fund. The recommended reserve for the fund is $2.5 million and the county plans reach its recommended reserve level. The current reserve balance is $1,858,611.

In FY 2011-2012, the county elected to become self-insured for employee health insurance. An internal services fund was established in FY 2010-2011 with an initial contribution to begin establishing a reserve. Claims and administration costs will be paid from the fund and the balance retained in the fund. There were no plan changes for FY 2017-2018. The employee group health insurance schedule of benefits continues to offer no employee premium for those participating in the annual health risk screening, dependent coverage and includes no available coverage for employee spouses. The county contributions to the health fund per employee increased to $9,162 from $8,820 in FY 2017-2018. The current estimated reserve balance is $2,722,077.

This page is intentionally left blank

Capital Budget Process

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

Comprehensive Master Planning

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs 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 to develop recommendations to submit to the commissioners. During the capital budget process department heads seek input from their staff and the public to identify capital needs. Department heads research costs and provide preliminary project cost estimates of the projects to the County Manager and Finance Officer.

Project Prioritization

The needs from all stakeholders are compiled into a preliminary Capital Improvement Plan which is submitted to the County Commissioners during their annual Goal Setting and Budget retreat held in January/February of each year. Presentations are made to the commissioners for each capital need identified.

Projects are prioritized based on the following ranked goals:

1. Ensure life, safety, and basis environmental concerns.
2. Maintain the integrity of current capital assets.
3. Improve existing facilities and infrastructure to meet emerging needs and higher service levels.
4. Addition of new facilities according to approved master plans for schools, community college and enterprise operations.

After input from the commissioners and the public, the Capital Improvement plan is refined and updated. The County Manager presents a recommended capital improvement plan to the Board of Commissioners when the budget message is delivered at a regularly scheduled board meeting. The recommended capital improvement plan is then reviewed and discussed at the board budget workshop. Further refinements are made to the plan. The revised plan is then submitted for approval to the Board of Commissioners at a regularly scheduled board meeting prior to June 30th of each year. The approved Capital Improvement Plan becomes the working multi-year plan for the county's capital improvements.

Funding

The county utilizes pay-as-you-go and debt financing to fund the capital plan. The county's policy is to maintain general fund balance no lower than 20%. Within that parameter, the county uses pay as you go funding to finance smaller general government capital projects. The county uses excess ad valorem collections over amounts budgeted accumulated and sales tax to fund school capital projects. Water and sewer capital recovery fees and retail sales revenue are used for pay as you go funding for enterprise fund capital projects. The county uses debt to fund projects with costs beyond the reach of the currently available funding streams (See Debt Service Sections for planned debt pages 143, 157, and 158).

Capital Budget Process

In Fiscal year 2018, transfer to governmental and school capital project funds from the general fund is $5,424,415, transfer to the water capital projects fund from the water fund is $2,615,503, and transfer to the wastewater capital projects fund from the wastewater fund is $0.

The majority of the county's general government debt is for education and has been approved by the citizens through bond referenda. Some general government and education debt has been funded through private bank placements and limited obligation bond financing. The County obtains state revolving loans and issues revenue bonds to finance enterprise (water and wastewater) capital projects. Given the county's AA+ bond rating for general obligation and AA rating for limited obligation bond, the interest rates incurred on the debt are very favorable. The cost of the capital is then spread over multiple years so that current and future taxpayers share the cost and benefits of the facilities.

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

Capital Projects by function included in the Capital Improvement Plan:

Environmental Protection

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	C&D Landfill Closure	FY 2018 Costs:	$ -
Project Category:	Environmental Protection	FY 2019-2022 Costs:	$ 9,072,500
Project Type:	Capital Improvement	Project Manager:	Operation Services Director
		Responsible Department:	Operation Services

Project Description:

The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2019. 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 $133,333 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete.

Justification:

State requires closure of landfills no longer receiving waste.

Impact if Cancelled or Delayed:

State will impose fines and violations.

Culture and Recreation

County of Brunswick	Capital Project Request Report	For FY 2015 Capital Planning	
		Prior 2018 Costs:	**$ 3,792,250**
Project Title:	Nature Park at Holden Beach	**FY 2018 Costs:**	**$ 479,500**
Project Category:	Culture & Recreation	**FY 2019-2022 Costs:**	**$ 350,000**
Project Type:	Capital Improvement	**Project Manager:**	Parks & Recreation Director
		Responsible Department:	Parks & Recreation

Project Description:

The county recently purchased land for a passive recreational waterfront/access park. A master plan would be the first step in planning the facilities and making the county eligible to apply for grants. County staff recieved a public access grant to help fund the initial infrastructure. The items that will be in the first phase (Boardwalk along the Atlantic Intracoastal Waterway and the Marsh Inlet, Pavilion (with restroom facility), Signage, Gravel Access Road and Parking Lots, Site Preparation).

Justification:

Holden Beach property was purchased in 2014. Rated as the #8 project on the Parks & Recreation Strategic Plan (2017), which is the plan of the Parks & Recreation Advisory Board.

Impact if Cancelled or Delayed:

Park is presently not open to the public.

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	**$ 4,850,000**
Project Title:	Ocean Isle Beach Park	**FY 2018 Costs:**	**$ 1,000,000**
Project Category:	Culture & Recreation	**FY 2019-2022 Costs:**	**$ -**
Project Type:	Capital Improvement	**Project Manager:**	Parks & Recreation Director
		Responsible Department:	Parks & Recreation

Project Description:

A new site specific master plan for development of Phase 2 of Ocean Isle Beach Park (40 acres). Ocean Isle Beach Phase 2 development will include 4 new lighted and irrigated baseball fields, Press box restroom/concession building, 6 pickleball courts with lights, 2 basketball court with lights, 2 picnic shelter, dog park, walking/jogging trail, 3 fitness stations, parking 180+/- spaces, infrastructure (water, sewer, road, power, storm), entrance roadway improvements.

Justification:

This project was included in the recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2017), which is the plan of the Parks & Recreation Advisory Board. Ocean Isle Beach Park- Phase 1 was opened to the public in August 2010. The park has been incredibly popular and heavily used.

Impact if Cancelled or Delayed:

Park is presently operating and being maintained to an above standard level.

Culture and Recreation continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	**$ 5,929,666**
Project Title:	Smithville Park	**FY 2018 Costs:**	**$ -**
Project Category:	Culture & Recreation	**FY 2019-2022 Costs:**	**$ -**
Project Type:	Capital Improvement	**Project Manager:**	Parks & Recreation Director
		Responsible Department:	Parks & Recreation

Project Description:

Create a Site Specific Master Plan and renovate Smithville Park according to the plan. Phase One development will include 3 new lighted and irrigated baseball fields, restroom/concession building, 8 new tennis courts (4 lighted), 4 pickleball courts with lights, 1 pickleball court with lights, 1 picnic shelter, parking 330 +/- spaces, infrastructure (water, sewer, road, power, storm). Phase Two development will include existing soccer field improvements, irrigation system for existing baseball field, multi-sport field, trail & sidewalks and picnic shelter estimated at $2,851,552. Phase Three will include dog park, batting cages, picnic shelter and improvements to existing parking lot estimated at $1,993,614. Please note that playground was grant funded and press box was added to Phase One development.

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 (2017), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Smithville Park was constructed in 1984, making the park 28 years old. A 2010 site analysis indicated that the park is well used and the facilities are in dire need of renovation. Such renovation would be a quality recreational use of a key component to our park infrastructure.

Impact if Cancelled or Delayed:

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

Public Safety

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Fire Services Training Center	**FY 2018 Costs:**	$ -
Project Category:	Public Safety	**FY 2019-2022 Costs:**	**$ 3,200,000**
Project Type:	Capital Improvement	**Project Manager:**	Engineering Project Manager
		Responsible Department:	Engineering

Project Description:

County wide training facility for fire and rescue training.

Justification:

Regular training is required to meet certification and standards. Facility will improve and provide consistant training throughout the county. Cost savings for in county training versus travelling outside the county.

Impact if Cancelled or Delayed:

Upkeep of multiple centers and lack of training.

Human Services

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Health and Human Services Building Renovations	**FY 2018 Costs:**	$ -
Project Category:	General Government	**FY 2019-2022 Costs:**	**$ 3,810,000**
Project Type:	Capital Improvement	**Project Manager:**	Engineering Project Manager
		Responsible Department:	Engineering

Project Description:

Health and Human Services Building is in need of space. A study will be conducted to analyze crowded conditions and best use of current facilities. Also consideration of other functions to co-locate to improve efficiencies in use of the existing building.

Justification:

Evalution of the existing Health and Human Services facility use to improve space use and efficiencies

Impact if Cancelled or Delayed:

Continued overcrowding.

General Government

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Courthouse Renovations	**FY 2018 Costs:**	$ 774,250
Project Category:	General Government	**FY 2019-2022 Costs:**	$ 10,225,750
Project Type:	Capital Improvement	**Project Manager:**	Engineering Project Manager
		Responsible Department:	Engineering

Project Description:

Courthouse spaces need study underway to analyze crowded conditions during public peak courtroom uses. Also consideration of other functions to co-locate to improve efficiencies in use of the existing building. Study scheduled to be completed in early March 2017.

Justification:

Evalution of the existing courthouse use to improve space use and efficiencies.

Impact if Cancelled or Delayed:

Continued overcrowding with potential unsafe conditions.

Water

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ 240,954
Project Title:	NCDOT Hwy 211 Expansion	FY 2018 Costs:	$ 8,910,000
Project Category:	Capital Improvement	FY 2019-2022 Costs:	$ -
Project Type:	Water Main Relocation	Project Manager:	Public Utilities Director
		Responsible Department:	Public Utilities

Project Description:

Utility relocation due to NCDOT widening road 30 feet.

Justification:

100% reimburseable by NCDOT

Impact if Cancelled or Delayed:

Project initiated by NCDOT

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	**$ 115,000**
Project Title:	Misc Water Projs - Gilbert Rd	**FY 2018 Costs:**	**$ 1,340,000**
Project Category:	Capital Improvements	**FY 2019-2022 Costs:**	**$ -**
Project Type:	Main Extensions	**Project Manager:**	Public Utilities Director
		Responsible Department:	Public Utilities

Project Description:

This project would provide funding for construction of 16" water main on Gilbert Road from its present terminus near Goose Marsh subdivision to the existing 16" water main in Midway Road. Small projects that need to be constructed or to provide match for grants from the Rural Center.

Justification:

Impact if Cancelled or Delayed:

Water continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ 9,600
Project Title:	Misc Water Projs - Bailey Road Project	FY 2018 Costs:	$ 60,000
Project Category:	Capital Improvements	FY 2019-2022 Costs:	$ -
Project Type:	Main Extensions	Project Manager:	Public Utilities Director
		Responsible Department:	Public Utilities

Project Description:

This project would provide funding for construction of water main to provide better circulation for water quality purposes near the Old Shallotte Water Tank.

Justification:

This project will provide better circulation for water quality purposes near the Old Shallotte Water Tank. Bailey project is being designed and constructed as part of the 74/76 Water Main Extension Project for cost savings due to the timing of the two projects.

Impact if Cancelled or Delayed:

If delayed this project will have increased costs due to being a stand alone project.

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ 488,114
Project Title:	Aquifer Storage	FY 2018 Costs:	$ 1,500,000
Project Category:	Capital Improvements	FY 2019-2022 Costs:	$ -
Project Type:	Water Storage	Project Manager:	Utilities Director
		Responsible Department:	Utilities

Project Description:

The proposed study would determine the feasibility of aquifer storage and recovery in Brunswick County. Aquifer storage and recovery is used by utilities nationwide to reduce peak demand, for water treatment plant capacity, to provide redundency in the case of a raw water emergency, and can be used to minimize transmission system improvements. If determined to be feasible, phase 2 of the project would be actual testing of wells and their recovery.

Justification:

The IBT Certificate requires the County to study methods to reduce the peak demand flows that increse the amount of interbasin transfer. Aquifer storage and recovery along with effluent reuse are methods that have been shown in other areas to reduce the peak water treatment demands. ASR will provide additional finished water capacity, system redundancy, and limit transmission system upgrades in the southwest area.

Impact if Cancelled or Delayed:

If ASR is not implemented, transmission system upgrades will be required in the southwest area of the system in out year at cost of $3.5 million. (15,900 LF of 24" DIP @ $200/LF; Could use PVC since redundant line)

Water continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	**$ 250,000**
Project Title:	Southeast Area Improvements	**FY 2018 Costs:**	**$ -**
Project Category:	Capital Improvement	**FY 2019-2022 Costs:**	**$ 1,850,000**
Project Type:	Elevated Storage	**Project Manager:**	Water Project Manager
		Responsible Department:	Public Utilities

Project Description:

This project will construct improvements in the southeast area of the water system. Improvements may include an elevated water storage tank (500,000 gallon minimum) in the St. James/Sunset Harbor/Middleton Road area, a pressure sustaining valve on the 24" potable water main between the 211 water treatment plant and Long Beach Road, minor plant improvements to increase pressure output, and the construction of 12"/16" mains. The scope of the actual project will depend on the evaluation of conditions once the Middleton Road water main, Gilbert Road water mains, and new 211 clearwell projects are completed.

Justification:

Improvements are needed to provide improved pressure and fireflow in the St. James/Sunset Harbor during the morning peak season flow period.

Impact if Cancelled or Delayed:

Continued lower pressure and reduced fire flow within the St. James/Sunset Harbor area during morning peak usage periods in the peak season (summer).

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	**$ 515,000**
Project Title:	FY16 Top 7 and Apollo Water Mains	FY 2018 Costs:	**$ 1,260,000**
Project Category:	Capital Improvements	FY 2019-2022 Costs:	**$ 2,435,000**
Project Type:	Water Mains	Project Manager:	Engineering Director
		Responsible Department:	Engineering

Project Description:

Design and construction of new water mains for Ludlum Road, Taft Road / Sea Wind II Subdivision, Old Town Creek Road, Country Meadows Subdivision, High Meadows Subdivision, Russtown Road, Mill Branch Road, and Apollo Street. Apollo Street will be built in FY17 with the remaining water main construction to be spread over FY2018-20.

Justification:

Increased level of service to the community with new water main construction; improved system hydraulics; increased customer base along with increased revenue.

Impact if Cancelled or Delayed:

Decreased level of service to the community; decreased system hydraulics; decreased customer base along with decreased revenue.

Water continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ 765,000
Project Title:	Hwy 74/76 Water Main Phase 1, 2, 3 & 4	FY 2018 Costs:	$ 735,000
Project Category:	Capital Improvement	FY 2019-2022 Costs:	$ 2,090,000
Project Type:	Water Main Extension	Project Manager:	Eng Dir/Proj. Manager
		Responsible Department:	Utilities

Project Description:

Phase 2 is the Design and permitting of a 12-inch water transmission main from the existing 12-inch water main on Malmo Loop Road to an industrial facility on 74/76. Phase 3 will extend the 12-inch water main from the industrial facility to the existing dead end 12-inch water main on Old Maco Road East. Phase 4 consists of approximately 12,700 feet of 16" main that will provide fireflow and potable water service from the existing main at the intersection of Sandy Creek Drive/Hwy 74/76 to the County Industrial Parks on 74/76 at the Brunswick/Columbus County line.

Justification:

Phase 2 and 3 completes a significant portion of new water main needed to supply adequate pressure and flow for industry at the County Industrial Parks on Hwy. 74/76, and improves the water system hydraulics, pressure, and flow on the Hwy. 74/76 corridor. Phase 4 provides the final portion of the main to provide service to the County Industrial Parks and may provide an emergency interconnection with the Columbus County water system.

Impact if Cancelled or Delayed:

Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks which may affect county economic development; decreased water system hydraulics.

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	LCFWSA Parallel Raw Water Main	FY 2018 Costs:	$ 850,000
Project Category:	Capital Improvement	FY 2019-2022 Costs:	$ 22,000,000
Project Type:	Water Plant	Project Manager:	Director/CFPUA
		Responsible Department:	Utilities

Project Description:

14 miles of 54" or 60" raw water main from the LCFWSA King's Bluff Pump Station to the ground storage tank in Northwest. Design cost not to exceed 1.7 million initially split between Brunswick County and CFPUA. The 2015 construction cost for 60" DIP is estimated at 59.8 million (66 million future escalation). The current pipeline allocation is 54 mgd and the parallel main will bring the LCFWSA system up to around 96 mgd. CFPUA has a separate pipeline able to convey 10 mgd. (The safe yield of the river is 106 mgd; allocated at 53 mgd to CFPUA and 53 mgd to LCFWSA.) A possible allocation of the new 42 mgd capacity is 20 mgd CFPUA (total 43 mgd), 8 mgd Pender (total 14 mgd), 14 mgd BC (38 mgd total). LCFWSA industry customers have 1 mgd of existing capacity.

Justification:

A parallel pipeline will supply additional raw water to meet the future potable water needs of the County. The Brunswick County NWWTP is currently over 90% of capacity on the annual peak day. Similarly, the CFPUA and Pender County will need additional raw water to meet long term potable water needs. The main will also provide a redundant system in the event of damage to the existing raw water pipeline.

Impact if Cancelled or Delayed:

No redundant source if existing pipeline is damaged. Water restrictions or water outages possible if not constructed by 2021.

Water continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Sunset Harbor Road	FY 2018 Costs:	**$ 50,000**
Project Category:	Transmission	FY 2019-2022 Costs:	**$ 380,000**
Project Type:	Water Main	Project Manager:	Water Project Manage
		Responsible Department:	Public Utilities

Project Description:

The installation of 5100' of 12" PVC water main on Sunset Harbor Road between highway 211 and Roger Bacon Academy.

Justification:

The project would eliminate a dead end water main on Sunset Harbor Road, improving water quality, increasing fireflow, and increasing pressures to a nearby school and the general Sunset Harbor area.

Impact if Cancelled or Delayed:

Continued low pressure and reduced fire flow on Sunset Harbor Road.

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Northwest Water Plant Expansion-Phase 3	FY 2018 Costs:	**$ 750,000**
Project Category:	Capital Improvement	FY 2019-2022 Costs:	**$ 20,000,000**
Project Type:	Capacity Expansion	Project Manager:	Utilities Director
		Responsible Department:	Public Utilities

Project Description:

Phase 3 will complete the expansion of the capacity of the Northwest Water Treatment Plant from 24 mgd to 36 mgd. The project consists of construction of a new filters, rapid mix basins, yard piping, sitework, a chlorine building addition, residual solids handling, and recycle improvements.

Justification:

The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.

Impact if Cancelled or Delayed:

Water restrictions, outages, and construction moratoriums.

Sewer

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	
Project Title:	Sandy Creek Sewer Bypass	FY 2018 Costs:	$ 75,000
Project Category:	Transmission	FY 2019-2022 Costs:	$ -
Project Type:	Force Main	Project Manager:	Project Manager
		Responsible Department:	Utilities

Project Description:

The proposed project would extend the existing Sandy Creek Sewer force man approximately 700 feet and connect the the existing 10" sewer force main downstream of the meter. This would eliminate th Sandy Creek flow from passing through a portion of the City of Northwest Sewer System.

Justification:

The existing Sandy Creek sewer flow passes through a portion of the City of Northwest's sewer system. The proposed project would allow the Sandy Creek Flow to bypass the Northwest system and elminate the need for an Intlerocal Agreement and payment to the City of Northwest.

Impact if Cancelled or Delayed:

Continued Interlocal Agreement and payment to the City of Northwest.

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ 160,636
Project Title:	NC 211 R-5021 NCDOT Utility Relocation	FY 2018 Costs:	$ 5,940,000
Project Category:	Capital Improvement	FY 2019-2022 Costs:	$ -
Project Type:		Project Manager:	Assist Public Utilities Director
		Responsible Department:	Public Utilities

Project Description:

Utility relocation due to NCDOT widening road 30 feet. County upsizing the line with the relocation to provide additional permitted capacity.

Justification:

Relocation is 100% reimbursable by NCDOT and upsizing the line will provide additional permitted capacity at a lower cost to the county.

Impact if Cancelled or Delayed:

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

Sewer continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ 72,323
Project Title:	Miscellaneous Wastewater Projects	FY 2018 Costs:	$ 100,000
Project Category:	To Be Determined	FY 2019-2022 Costs:	$ -
Project Type:	Main Extensions	Project Manager:	Engineering Director
		Responsible Department:	Engineering

Project Description:
This project will provide funding for grant matches in order to construct small to medium size sewer projects.

Justification:
To provide funding for matching grants in the event that the County is able to apply for matching grants for wastewater projects.

Impact if Cancelled or Delayed:
Lack of ability to apply for matching grants and low interest loans for potential sewer projects; decreased level of service to the public.

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Northeast Brunswick Regional WWTP Expansion	FY 2018 Costs:	$ 1,100,000
Project Category:	Sewer	FY 2019-2022 Costs:	$ 17,500,000
Project Type:	Plant Capacity	Project Manager:	Sewer Project Manager
		Responsible Department:	Public Utilities

Project Description:
Expansion of the Northeast Wastewater Treatment Plant by 1 million gpd ($13 million) and the corresponding transmission system upgrades ($4.5 million) to meet the treatment capacity needs of Leland, Navassa, & H2GO.

Justification:
As the north end of the County continues to grow, Participants in the Northeast Regional WWT Facility will need additional wastewater treatment and transmission capacity. The expansion would be funded by those who need the capacity and based on current demands/allocations this would likely included Leland, Navassa, & H2GO.

Impact if Cancelled or Delayed:
Moratoriums on new construction could be placed on the utilities by the NC DEQ.

Sewer continued

County of Brunswick	Capital Project Request Report	For FY 2018 Capital Planning	
		Prior 2018 Costs:	$ -
Project Title:	Enterprise Funded Main Extension	**FY 2018 Costs:**	$ 100,000
Project Category:	Collection	**FY 2019-2022 Costs:**	$ 600,000
Project Type:	Main Extension	**Project Manager:**	Public Utilities Director
		Responsible Department:	Utilities

Project Description:

The proposed project would construct wastewater collection systems in areas where residents have requested service and it is determined to be cost effective to construct a wastewater collection system.

Justification:

A number of areas in the County are not suitable for on-site wastewater treatment systems. The proposed project would constructed wastewater collection systems where the Board determines a need for the project and determines that the wastewater collection system can be constructed cost effectively.

Impact if Cancelled or Delayed:

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Environmental Protection							
C&D Landfill Closure	$ -	$ -	$ 3,841,382	$1,968,012	$3,263,106	$ -	$ 9,072,500
Total Environmental Health	-	-	3,841,382	1,968,012	3,263,106	-	9,072,500
Culture & Recreation							
Brunswick Center at Leland	2,908,000	-	-	-	-	-	2,90,000
Brunswick Center at Calabash	2,385,000	-	-	-	-	-	2,385,000
Brunswick Center at Supply	975,000	-	-	-	-	-	975,000
Nature Park at Holden Beach	3,792,250	479,500	300,000	-	-	-	4,621,750
Ocean Isle Beach Park	4,850,000	1,000,000	-	-	--	--	5,850,000
Smithville Park Improvements	5,929,666	-	-	-	-	-	5,929,666
Total Culture & Recreation	20,839,916	1,479,500	350,000	-	-	-	22,669,416
Public Safety							
Sheriff's Firing Range	2,594,200	-	-	-	-	-	2,594,200
Fire Services Training Center	-	-	-	-	-	3,200,000	3,200,000
Total Public Safety	2,594,200	-	-	-	-	3,200,000	5,794,200
Human Services							
Health and Human Services Renovations	-	-	-	310,000	3,500,000	-	3,810,000
Total Human Services	-	-	-	310,000	3,500,000	-	3,810,000
General Government							
Courthouse Renovations	-	774,250	10,225,750	-	-	-	11,000,000
Total General Government	-	774,250	10,225,750	-	-	-	11,000,000
Economic Development							
Avalon Subdivision Improvement	3,922,845	-	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	4,197,430	-	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	$27,631,546	$2,253,750	$14,417,132	$2,278,012	$6,763,106	$3,200,000	$56,543,546
County Capital Improvement Plan-Sources							
Capital Reserve	$18,894,106	$250,000	$3,841,382	$1,968,012	$3,263,106	$ -	$28,216,606
Debt Proceeds	-	-	10,225,750	310,000	3,500,000	-	14,035,750
Grant	900,500	411,000	300,000	-	-	-	1,611,500
Pay-Go	3,531,250	1,592,750	50,000	-	-	3,200,000	8,374,000
Total: County Capital Improvement Plan Sources	$27,631,546	$2,253,750	$14,417,132	$2,278,012	$6,763,106	$3,200,000	$56,543,546

Capital Improvement Plan

Education Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Education Capital Improvement Plan: Projects							
Annual Capital Outlay Budget for Categories 1, 2, 3	$3,300,384	$3,182,894	$3,262,466	$3,344,028	$3,427,628	$3,513,319	$16,730,334
Annual Technology Projects	1,619,992	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	7,700,000
New Town Creek Middle School	2,000,000	-	22,500,000	-	-	-	22,500,000
Lincoln Elmentary School 6 Classroom Addition	300,000	-	3,700,000	-	-	-	3,700,000
Town Creek Elementary 6 Classroom Addition	175,000	-	2,225,000	-	-	-	2,225,000
West Brunswick High 12 Classroom Addition	-	-	400,000	-	4,850,000	-	5,250,000
North Brunswick High 12 Classroom Addition	-	-	400,000	-	4,850,000	-	5,250,000
Waccamaw School K-2 Building Replacement	-	-	150,000	-	3,170,000	-	3,320,000
New Early College & CTE Building	-	-	-	-	1,500,000	-	1,500,000
District Wide Athletic, Interior and Exterior Building Improvements	925,000	-	23,410,000	-	32,514,000	-	55,924,000
BCC Allied Health Building Expansion & Renovation	-	5,714,328	-	-	-	-	5,714,328
Total: Education Capital Improvement Plan Uses	$8,320,376	$10,597,222	$57,547,466	$4,844,028	$51,811,628	$5,013,319	$129,813,662
Education Capital Improvement Plan: Sources							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	2,288,412	2,818,456	3,044,846	3,276,295	3,514,039	3,755,263	16,408,899
Ad Valorem Designated for K-12 School Capital Outlay	742,886	782,496	802,058	822,110	842,663	863,729	4,113,056
Ad Valorem Reserve Contingency	1,889,078	1,281,942	915,562	745,622	570,927	394,327	3,908,379
BOE Debt Proceeds(Bond Referendum 2016)	3,400,000	-	52,785,000	-	46,884,000	-	99.669.000
BCC Connect NC Bond	-	2,857,328	-	-	-	-	2,857,328
BCC to be Determined	-	2857,000	-	-	-	-	2,857,000
Total Education Capital Improvement Plan Sources	$8,320,376	$10,597,222	$57,547,466	$4,844,028	$51,811,628	$5,013,319	$129,813,662
Airport Capital Improvement Plan: Uses							
Airport Expansion Projects	672,500	672,500	672,500	1,072,500	1,072,500	1,072,500	3,908,443
Grant Reimbursements to County	400,000	400,000	400,000	-	-	-	1,200,000
Total Airport Capital Improvement Plan Uses	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$5,362,500
Airport Capital Improvement Plan:Sources							
Discretionary Allocation	922,500	922,500	922,500	922,500	922,500	922,500	4,612,500
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	750,000
Total Airport Capital Improvement Plan Sources	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$5,362,500

Capital Improvement Plan

Water Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Water Capital Improvement Plan: Uses							
211 Plant Improvements	$3,850,000	$ -	$ -	$ -	$ -	$ -	$3,850,000
Northwest Water Plant Phase 1 & 2	20,483,168	-	-	-	-	-	20,483,168
Middleton Road Water Main	1,132,700	-	-	-	-	-	1,132,700
Carolina Shores North	60,000	-	-	-	-	-	60,000
NCDOT Hwy 211 Expansion	240,954	8,910,000	-	-	-	-	9,150,954
Misc-Gilbert Road and Bailey Road Project	124,600	1,400,000	-	-	-	-	1,524,600
Aquifer Storage	488,114	1,500,000	-	-	-	-	1,988,114
Sunset Harbor Road	-	50,000	380,000	-	-	-	430,000
FY16 Top 7 and Apollo Water Mains	515,000	1,260,000	1,310,000	1,125,000	-	-	4,210,000
Hwy 74/76 Water Main	765,000	735,000	190,000	1,900,000	-	-	3,590,000
LCFWSA Parallel Raw Water Main	-	850,000	-	22,000,000	-	-	22,850,000
NW Water Plant Expansion Phase 3	-	750,000	-	20,000,000	-	-	22,850,000
Southeast Area Improvements	250,000	-	-	1,850,000	-	-	2,100,000
Total Water Capital Improvement Plan	$27,909,536	$15,455,000	$1,880,000	$46,875,000	$ -	$ -	$92,119,536
Water Capital Improvement Plan: Sources							
Capital Reserve	7,122,055	4,410,000	-	-	-	-	11,532,055
Debt Proceeds	20,046,527	-	-	42,000,000	-	-	62,046,527
Grant	500,000	1,500,000	190,000	1,900,000	-	-	4,090,000
Other Reimbursement	240,954	8,910,000	-	-	-	-	9,150,954
Pay Go	-	635,000	1,690,000	2,975,000	-	-	5,300,000
Total Water Capital Improvement Plan Uses	$27,909,536	$15,455,000	$1,880,000	$46,875,000	$ -	$ -	$92,119,536

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	**Prior to FY 2018**	**FY 2018**	**FY 2019**	**FY 2020**	**FY 2021**	**FY2022**	**Total**
Wastewater Capital Improvement Plan: Uses							
Carolina Shores SAD	$2,051,000	$ -	$ -	$ -	$ -	$ -	$2,051,000
Palm Cove SAD (30)	291,466	-	-	-	-	-	291,466
2016 Enterprise Funded Main Extension	870,500	-	-	-	-	-	870,500
Sandy Creek Sewer Bypass	75,000	-	-	-	-	-	75,000
NC 211 R-5021 NCDOT Utility Relocation	160,636	5,940,000	-	-	-	-	6,100,636
Miscellaneous Wastewater Projects	72,323	100,000	-	-	-	-	172,323
Enterprise Funded Main Extension	-	100,000	600,000	-	-	-	700,000
NE Brunswick Regional WWTP Expansion	-	1,100,000	-	17,500,000	-	-	18,600,000
Total Wastewater Capital Improvement Plan	$3,520,925	$7,240,000	$600,000	$1,100,000	-	-	$28,860,925
Wastewater Capital Improvement Plan: Sources							
Capital Reserve	3,360,289	1,050,000	600,000	-	-	-	5,010,289
Debt Proceeds	-	1,100,000	-	17,500,000	-	-	18,600,000
Other (Participants and NCDOT Reimb)	160,636	5,090,000	-	-	-	-	5,250,636
Pay Go	-	-	-	-	-	-	-
Total Wastewater Capital Improvement Plan Uses	$3,520,925	$7,240,000	$600,000	$1,100,000	-	-	$28,860,925

Brunswick County Facts

Demographic Statistics

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
2008	102,275	3,101,372	30,324	45.0	11,599	6.1%
2009	105,226	3,394,034	32,255	47.7	11,841	11.0%
2010	108,181	3,347,269	30,941	47.7	11,739	10.2%
2011	110,361	3,405,071	30,854	48.0	11,969	10.3%
2012	112,682	3,574,233	31,720	48.4	12,026	10.3%
2013	115,752	3,756,974	32,457	48.8	12,201	9.1%
2014	119,661	3,924,028	32,793	49.3	12,416	6.9%
2015	123,535	4,204,982	34,039	49.6	12,240	7.1%
2016	125,712	4,457,288	35,456	49.9	12,290	5.8%
2017	128,891	n/a	n/a	50.1	12,401	4.8%

Source:

(1) State Date Center; projection as of June 30, 2017; annual estimates previous nine years

(2) Bureau of Economic Analysis; figures are for prior calendar year

(3) Brunswick County School System (20th day ADM)

(4) North Carolina Employment Security Commission

Brunswick County Facts

Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2017 2016 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	$ 1,283,576,355	1	5.29%
Brunswick Electric Membership Corp.	Utility	184,506,553	2	0.76%
Archer Daniels Midland Co.	Industry	118,512,466	3	0.49%
Funston Land & Timber LLC	Timber	86,092,241	4	0.35%
Bald Head Island Ltd.	Developer	83,238,124	5	0.34%
Red Mountain Timber Co LLC	Timber	70,388,485	6	0.29%
CPI USA North Carolina , LLC	Utility	45,376,748	7	0.19%
Wal-Mart Real Estate Business Trust	Retail	41,271,212	8	0.17%
Piedmont Natural Gas Co. Inc.	Utility	32,255,307	9	0.13%
CP Brunswick LLC	Developer	26,714,957	10	0.11%
Totals		$ 1, 971,932,448		8.12%

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

		Fiscal Year 2017		
Name of Employer	**Type of Business**	**Number of Employees**	**Rank**	**Percentage of Total County Employment**
Brunswick County Board of Education	Education	2,004	1	3.80%
County of Brunswick	Local Government	1,055	2	2.00%
Duke Power (formerlyProgress Energy)	Utility	895	3	1.70%
Wal-Mart Associates	Retail Chain	866	4	1.64%
Brunswick Novant Medical	Medical Care Facility	725	5	1.37%
Food Lion LLC	Grocery Chain	650	6	1.23%
Lowe's Food	Grocery Chain	481	7	0.91%
Brunswick Community College	Education	474	8	0.90%
Dosher Memorial Hospital	Medical Care Facility	317	9	0.60%
McAnderson's Inc.	Restaurant Chain	310	10	0.59%
Totals		7,777		14.74%

Source: NC Employment Security Commission; total County employment

Financial Policies

Brunswick County's financial and budgetary policies provide the basic framework for the overall fiscal management of the County. These policies guide the Board of Commissioners and the County Manager as they make decisions to ensure resources are maintained at the highest level and are available to meet the community's ever changing needs. The following policies reflect the County's commitment to continued fiscal strength and are related to the adoption and implementation of the annual budget.

I. THE ANNUAL BUDGET SYSTEM AS A PROCESS

The purpose of the Annual Operating Budget System is to clarify and standardize the procedures to be followed in requesting budget appropriations for the coming fiscal year. All operating departments of Brunswick County will use these standardized procedures.

An operating budget is a financial document of intended expenditures that provides a detailed operating plan expressing purpose, programs and activities, and an estimate of the cost of implementing them related to available revenue.

Some of the more tangible values of a properly prepared budget are as follows:

- The Board of County Commissioners has the opportunity to evaluate the adequacy of the operating program and to establish the level of service to be rendered.
- The budget gives County Administration an opportunity to explain its management program in carrying out the policies of the Board of County Commissioners.
- During the preparation of the budget, the County Manager/Budget Officer has an opportunity to review organizational methods and procedures, to initiate improvements, and to become aware of problems requiring further study.
- The budget provides the department(s) an opportunity to justify program operations, or propose changes in service, and to recommend revisions in organization and methods.
- The budget is a plan that requires annual review and reflects improvements in operating procedures.

Upon completion and submission of budget requests by departments and agencies, the following will occur:

- The County Manager/Budget Officer and Director of Fiscal Operations will conduct informal budget work sessions to insure that budget requests adequately and equitably represent the department's needs. Revenues for the coming fiscal year are estimated. The benefits and costs are evaluated and priorities are established in terms of revenue available.
- Budget conferences are held with each department or agency, the County Manager/Budget Officer, and Director of Fiscal Operations, as needed. Each budget request is evaluated and appropriate revisions are made to reflect the most efficient use of County funds to provide necessary and desirable services.
- The recommended budget is prepared and presented by the County Manager/Budget Officer to the Board of County Commissioners for its consideration.
- The Board of County Commissioners study sessions are held as needed to determine whether the expenditure and services levels are in accordance with the general fiscal policies of the Board.
- The Board of County Commissioners adopts a budget ordinance as the formal expenditures and service policy level of Brunswick County for the respective fiscal year.

II. CAPITAL IMPROVEMENT PLAN AS A PROCESS

Brunswick County recognizes the need for capital improvement planning. The Board of County Commissioners and County Administration may revise from time to time the capital improvement plan as deemed necessary to meet the changing needs of the County.

The County shall update the Capital Improvement Plan annually, beginning in January with updates to be finalized by June in any given fiscal year. This update will, therefore, reflect changes and priorities on an annual basis.

III. FISCAL POLICIES

Brunswick County's Annual Budget Ordinance shall be balanced in accordance with the Local Government Budget and Fiscal Control Act (NCGS 159-13 (a)).

Brunswick County*'s* Annual Budget Ordinance shall be adopted by July 1 (NCGS 159-13 (a)).

A reserve for contingency shall not exceed five (5) percent of the total of all other appropriations in the same fund.

Brunswick County will maintain general working capital and reserves to provide a sufficient cash flow for financial needs at all time and offset significant economic downturns.

Financial priority will be given to basic County services, which provide the maximum level of services to the most citizens, in the most cost effective manner, with consideration given to all costs, including economic, fiscal and social.

In order to accommodate these policies, the Board of County Commissioners shall maintain an unassigned General Fund Balance equal to at least twenty percent (20%) of the General Fund expenditure budget.

The Policy of the Board of County Commissioners is to maintain a combined Enterprise Fund undesignated surplus of expendable net assets of at least 40% of the total budget year's water-wastewater combined expenditure budget.

IV. REVENUE

Brunswick County will estimate revenues in a realistic and conservative manner in order to minimize the adverse impact of revenue shortfall.

Brunswick County will use a cost of service approach where possible, which results in user fees, rates and customer charges being sufficient to cover the cost of providing services. Each year, user fees, rates and charges will be reviewed for adjustment to cost of service levels.

The County issued revenue bonds in the Enterprise Funds under a Trust Estate with a Pledge of Net Revenues. Brunswick County policy is to establish a structure of rates and fees before each budget year and maintain a rate during the budget year that will exceed debt coverage tests of the Trust. The tests are performed as follows:

- Operating Revenues and Investment Earnings less Operating Expense Net of Depreciation provides Net Revenue available for debt service. Net Revenue available for debt service is added to 20% of the Surplus Account (expendable net assets) to arrive at Net Revenues plus 20% of Surplus Account per rate covenant.
- Senior debt service is added to subordinate debt service to arrive at Total Debt Service. Total Debt Service is added to 20% of Senior debt service to arrive at total Adjusted Debt Service.
- Coverage Test 1 is the ratio of Adjusted Net Revenues divided by Adjusted Debt Service for a minimum ratio of 1 time.
- Coverage Test 2 is the ratio of Net Revenues/Total Debt Service for a minimum ratio of 1 time.

Brunswick County will aggressively collect property tax revenues as authorized by the North Carolina General Statutes (NCGS).

Brunswick County will limit the use of one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on conservatively projected revenue sources.

V. EXPENDITURES

Brunswick County will maintain a level of expenditures that will provide for the well-being and safety of the citizens of the County.

Expenditures will be sufficiently estimated, and will be budgeted within the confines of realistically estimated revenues. Since County employees are the biggest assets, personnel management, consistent with sound economic policies of the County, will be maintained to recruit and to retain qualified employees, as follows:

A) Salary Study: A salary study will be conducted as needed by the County Manager/Budget Officer, by function of services performed, in order to maintain a pay scale that is consistent with like jobs in the surrounding area and in similar governmental entities. Any recommended and approved changes being effective with the beginning of the first pay period in the subsequent July.

B) Merit Based Pay Plan: The performance of all employees will be evaluated annually by their supervisor for consideration of a pay adjustment based on meritorious performance of their assigned duties. Any awarded pay adjustments will be effective with the beginning of the first pay period in the subsequent July.

C) 401K Plan: A five (5) percent 401k contribution for all employees shall be given.

D) Longevity: The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.

E) Employee Development Plan: Individualized plan of career development to be completed jointly by each supervisor and employee.

F) Employee Benefit Package: Maintain a benefit package for employees that will provide the most cost effective benefits. The Employee Benefit Package shall be evaluated as needed.

G) Minimum Wage and Mileage Rate: Minimum wages for hourly paid employees as well as the mileage rate reimbursed for use of privately owned vehicles will be consistent with the Federal minimum allowable from year to year.

VI. DEBT MANAGEMENT

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

A. Debt Limits

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

B. Debt Structuring

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

C. Budgetary

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

VII. BUDGET AMENDMENT AND CAPITAL PROJECT AMENDMENT

The Director of Fiscal Operations is hereby authorized to amend the budget and capital project ordinance in accordance with G.S. 159-15 under the following conditions:

A) He/She may amend the approved budget ordinance for additional state, federal, or grant appropriations within the same program that have no additional local match up to twenty-five thousand dollars ($25,000) and with a report being provided to the Board of County Commissioners at their next regularly scheduled meeting.

B) He/She may amend the approved capital project budget and associated ordinance for a completed and closed capital project with any surplus fund appropriated to the undesignated account in the applicable capital reserve fund with a report being provided to the Board of County Commissioners at their next regularly scheduled meeting.

VIII. BUDGET TRANSFER

The County Manager/Budget Officer is hereby authorized to transfer appropriations within a fund under the following conditions:

A) He/She may approve a transfer of appropriation between objects of expenditures within a department without limitations and without a report being provided to the Board of County Commissioners.

B) He/She may transfer an appropriation up to five thousand dollars ($5,000) between departments of the same fund with an official report on such transfers presented to the Board of County Commissioners at their next regularly scheduled meeting.

C) He/She may not transfer any appropriation from the regular contingency appropriation within the General Fund.

D) He/She may transfer an appropriation not greater than the emergency contingency between department and funds with said transfers to be reported to the Board of County Commissioners at the next regularly scheduled meeting.

The Director of Fiscal Operations is hereby authorized to approve the transfer of appropriations within a department as follows:

A) He/She may approve a transfer of an appropriation requested by a department and/or agency between operational object codes of expenditure other than salary and capital outlay line items and/or revenue without limitation.

B) He/She may transfer an appropriation between and/or among object codes at the close of the fiscal year within a department in order to allow for sufficient appropriation for actual and/or projected obligations.

IX. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

All accounts of Brunswick County shall be organized on the basis of funds and/or accounts groups, each considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriated.

At the end of each fiscal year (June 30), any funds budgeted for capital projects or continuing programs which have not been completed, grant funds which have not been expended, funds for items authorized by purchase orders and ordered but not received, shall be budgeted in the subsequent fiscal year.

Financial Policies

Funds determined to be the difference between actual revenues and expenditures at the end of the fiscal year (June 30), are transferred to the fund balance of the appropriate fund.

An independent firm of certified public accountants will perform an annual financial and compliance audit according to Generally Accepted Auditing Standards and will issue an opinion that will be incorporated in the CAFR.

Investment and Portfolio Policies

SCOPE
This investment policy applies to activities of the County of Brunswick with regard to investing the financial assets of all funds.

OBJECTIVES
Funds of the County will be invested in accordance with North Carolina General Statutes Chapter 159-30. The County's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio. Investments shall be made based on statutory constraints and subject to available staffing.

DELEGATION OF AUTHORITY
The Director of Fiscal Operations is designated as investment officer of the County and is responsible for investment decisions and activities. The Director of Fiscal Operations shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies.

PRUDENCE
The standard of prudence to be applied by the Director of Fiscal Operations shall be the "prudent investor" rule, which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The Director of Fiscal Operations, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control these adverse developments.

MONITORING AND ADJUSTING THE PORTFOLIO
The Director of Fiscal Operations will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly.

INTERNAL CONTROLS
Controls shall be designated to prevent loss of public funds due to fraud, error, and misrepresentation, unanticipated market changes or imprudent actions. These controls shall be reviewed annually by the independent auditor.

PORTFOLIO DIVERSIFICATION
The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent with over-investing in specific instruments, individual financial institutions or maturities.

Diversification by instrument:

- U.S. Treasury Obligations (Bills, notes and bonds)
- U.S. Government Agency Securities (FNMA, FHLMC, FHLB, and FCDN's and bullet issues)
- Bankers' Acceptances (BAs)
- Commercial Paper (Paper)
- Certificates of Deposit non-negotiable (CDs)
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)
- Bank Deposit and Money Market Accounts (BB&T, Finistar)

Investment and Portfolio Policies

Diversification by Financial Institution

- U.S. Treasury Obligations
  No maximum of the total portfolio
- U.S. Government Agency Securities
  No maximum of the total portfolio
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)
  No maximum of the total portfolio
- Bank Deposits and Money Market Funds (BB&T, Finistar)
  No maximum of the total portfolio

Maturity Scheduling:
Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, debt payments) as well as considering sizable blocks of anticipated revenue. Maturities in this category shall be timed to comply with the following guidelines:

Under 30 days	10% minimum
Under 90 days	25% minimum
Under 270 days	50% minimum
Under 1 year	75% minimum
Under 3 years	100% minimum

QUALIFIED INSTITUTIONS
The County shall maintain a listing of financial institutions, which are approved for investment purposes. Banks shall provide their most recent Consolidated Report of Condition at the request of the County. At minimum, the County shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

SAFEKEEPING AND COLLATERALIZATION
All investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the County listing the specific instrument, rate, maturity, and other pertinent information.

REPORTING REQUIREMENTS
The Director of Fiscal Operations shall generate monthly reports to the County Manager for management purposes. In addition, the Board of Commissioners will be provided quarterly reports which will include data on investment instruments being held, as well as any narrative necessary for clarification.

U.S. TREASURIES AND AGENCIES:
These securities are backed by the Full Faith and Credit of the U.S. Government. Investments of this type will be limited in maturity to the maturity of the currently traded five-year Treasury Note. The target investment for this instrument is 15% of the portfolio in an attempt to maximize yield and diversification.

FNMA, FHLB, FHLMC, AND FFCB:
There is no maximum due to the implied backing of the U.S. Government. The same maturity limit of the currently traded five-year Treasury Note also applies to these securities. The target investment for this instrument is 45% of the portfolio in an attempt to maximize yield and diversification.

Investment and Portfolio Policies

COMMERCIAL PAPER:
A maximum of 25% of the portfolio may be invested in Commercial Paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any other nationally recognized rating service which rates the particular obligation. Within this classification, the maximum amount that may be invested in any one corporation or institution is $5 million.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST (CASH PORTFOLIO):
To be used primarily to meet liquidity requirements and sustain an interest rate that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust. The target investment for this instrument is 13% of the portfolio in an attempt to maximize yield and diversification.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST (TERM PORTFOLIO):
To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust, however the County procedure is to dollar cost average at $500,000 per month for 6 months to a maximum purchase of $3 million.

BB&T MONEY RATE SAVINGS:
To be used primarily to meet liquidity requirements and sustain an interest rate that will yield increased returns. No maximum investment due to the collateralization required of the bank. The target investment for this instrument is 13% of the portfolio in an attempt to maximize yield and diversification.

FINISTAR:
To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. Maximum investment is limited due to the FDIC insurance limit of $100,000 per institution. The maximum initial investment allowed was $3 million.

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018

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, 2017 and ending June 30, 2018 and hereby levies ad valorem tax at the rate of forty-eight and one half cents ($.4850) per one hundred ($100) valuation of property listed for taxes as of January 1, 2017.

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	$285,236
Administration	772,795
Human Resources	480,484
Finance	1,449,804
Tax Administration	4,495,796
Legal	581,075
Superior Judges Office	174,911
Clerk of Court	81,544
District Judges Office	500
Board of Elections	760,302
Register of Deeds	2,769,915
Management Information Systems	2,631,443
Service Center	1,249,398
Engineering	598,443
Operation Services	6,612,449
Non-Departmental	3,701,020
District Attorney's Office	53,000
Sheriff’s Office	15,294,180
Law Enforcement Separation	207,445
Detention Center	8,344,553
Emergency Services	724,752
Emergency Medical Services	8,817,368
Fire Departments	640,990
Code Enforcement	2,192,747
Rescue Squads	318,500
Central Communications Center	2,572,784
Sheriff Animal Protective Services	1,120,814
Transportation Agencies	154,730
Solid Waste	15,164,312
Environmental Protection Agencies	226,969
Planning	687,123

Economic Development Agencies	425,000
Occupancy Tax	1,400,000
Cooperative Extension	557,478
Soil & Water	229,869
Economic Development Agencies	1,865,600
Veterans Services	215,258
Human Services Agencies	2,076,705
Brunswick County Schools	38,081,491
Brunswick Community College	4,192,430
Library	1,336,624
Parks and Recreation	3,097,901
Debt Service	13,818,449
Transfer to Other Funds	16,348,937
Contingency	400,000
TOTAL EXPENDITURES - GENERAL FUND	**$167,211,124**

2. REVENUES

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

Ad Valorem Taxes	$117,785,618
Local Option Sales Taxes	22,948,324
Other Taxes & Licenses	4,258,100
Unrestricted Intergovernmental	1,500,000
Restricted Intergovernmental	1,898,241
Permits & Fees	6,033,654
Sales and Services	5,388,050
Investment Earnings	100,000
Other Revenue	2,539,304
Fund Balance Appropriated	4,759,833
TOTAL REVENUES - GENERAL FUND	**$167,211,124**

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing-Section 8	$2,375,990
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	**$2,375,990**

2. REVENUES

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

Restricted Intergovernmental	$2,316,000
Sales and Services	43,800
Transfer from General Fund	17,190
TOTAL REVENUES - PUBLIC HOUSING FUND	**$2,375,990**

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	$6,210,120
Environmental Health	1,571,915
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	**$7,782,035**

2. REVENUES

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

Restricted Intergovernmental	$2,591,327
Sales and Service	779,500
Other Revenue	45,000
Fund Balance Appropriated	120,000
Transfer from General Fund	4,246,208
TOTAL REVENUES - PUBLIC HEALTH FUND	**$7,782,035**

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	$19,282,852
TOTAL EXPENDITURES - SOCIAL SERVICES	**$19,282,852**

2. REVENUES

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

Restricted Intergovernmental	$12,544,328
Sales and Service	77,400
Transfer from General Fund	6,661,124
TOTAL REVENUES - SOCIAL SERVICES FUND	**$19,282,852**

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, 2017 and ending June 30, 2018.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	$782,423
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	**$782,423**

2. REVENUES

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

Restricted Intergovernmental	$782,423
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	**$782,423**

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	$209,791
TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	**$209,791**

2. REVENUES

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

Permits & Fees	$159,000
Investment Earnings	1,300
Fund Balance Appropriated	49,491
TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	**$209,791**

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, 2017 and ending June 30, 2018.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	$2,808,599
Northwest Water Treatment Plant	4,368,495
211 Water Treatment Plant	2,596,198
Water Distribution Division	4,368,887
Lower Cape Fear Water and Sewer Authority - Reimbursement	309,669
Customer Service Division	1,114,119
Instrumentation/Electrical Division	1,316,506
Water Debt Service	2,251,943
Transfer to Water Projects Fund Transfers Water Fund	2,615,503
TOTAL EXPENDITURES - WATER FUND	**$21,749,919**

2. REVENUES

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

Sales and Service	$21,244,250
Other Revenue	475,669
Investment Earnings	30,000
TOTAL REVENUE - WATER FUND	**$21,749,919**

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	$997,336
Collection Division	4,500,912
Northeast Regional Wastewater	1,073,762
Southwest Regional Wastewater	751,790
West Regional Wastewater	4,199,673
Ocean Isle Beach Wastewater	836,800
Wastewater Debt Service	13,886,522
TOTAL EXPENDITURES - WASTEWATER FUND	**$26,246,795**

2. REVENUES

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

Restricted Intergovernmental	$119,378
Sales and Services	21,767,828
Other Revenue	61,900
Investment Earnings	25,000
Transfer from Wastewater Reserve	1,380,000
Expendable Net Assets Appropriated	2,892,689
TOTAL REVENUES - WASTEWATER FUND	**$26,246,795**

IV. INTERNAL SERVICE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Internal Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

A. WORKERS' COMPENSATION FUND

1. EXPENDITURES

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

Premiums and Claims	$980,000
TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND	**$980,000**

2. REVENUES

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

Other Revenue	$980,000
TOTAL REVENUE – WORKERS' COMPENSATION FUND	**$980,000**

B. HEALTH INSURANCE FUND

1. EXPENDITURES

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

Premiums and Claims	$12,204,568
TOTAL EXPENDITURES – HEALTH INSURANCE FUND	**$12,204,568**

2. REVENUES

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

Other Revenue	$12,204,568
TOTAL REVENUE – HEALTH INSURANCE FUND	**$12,204,568**

V. CAPITAL PROJECT RESERVE FUNDS

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Grant and Capital Project Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

A. COUNTY CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

C&D Landfill Closure	$1,592,750
TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT RESERVE FUND	**$1,592,750**

2. REVENUES

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

Fund Balance Appropriated	$1,592,750
TOTAL REVENUE – COUNTY CAPITAL PROJECT RESERVE FUND	**$1,592,750**

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	$839,500
School ½ Cent Sales Tax	2,992,165
TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	**$3,831,665**

2. REVENUES

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

Transfer from General Fund	$3,831,665
TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	**$3,831,665**

C. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Project Designations	$2,615,503
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	**$2,615,503**

2. REVENUES

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

Transfer from Water Fund	$2,615,503
TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND	**$2,615,503**

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

NE Regional Capital & Replacement Fund	$(80,000)
West Regional Capital & Replacement Fund	(1,300,000)
Transfer to Wastewater Fund	1,380,000
TOTAL EXPENDITURES - WASTEWATER CAPITAL PROJECT RESERVE FUND	**$ -**

2. REVENUES

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

Transfer from Wastewater Fund	$ -
TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	**$ -**

VI. CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM

All grant projects and capital projects authorized by a previously adopted ordinance will have appropriations available for expenditure during the budget year. All continuing contracts authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year.

VII. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of $3,108,250 for eleven months and $3,108,245 for one month for a total of $37,298,995.

(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 $65,205 for twelve months for a total of $782,496.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund $839,500 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 $5,549,310 estimated required local option sales tax reserve and $800,000 in lottery proceeds less limited obligation debt service of $3,357,145 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 $2,992,165 for Categories I, II, and III Capital Outlay.

(e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories I, II and III on a reimbursement of expenditures basis $1,281,942 of excess ad valorem reserve funds.

VIII. 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 $230,400 (130), Plant Operations $2,128,349 (610), and Plant Maintenance $850,856 (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 $230,400 (130), non-curriculum Instruction $140,000 (323), and Student Support $156,295 (510), and Capital Outlay $68,000 (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) Excess budgeted funds will be retained by Brunswick County in a reserve for the benefit of Brunswick Community College. The Board of County Commissioners, in its discretion, will appropriate reserve funds for the Brunswick Community College.

(e) One-twelfth (1/12) of the annual budgeted funds will be advanced to the college by the 15th of every month. Funds advanced in the subsequent months will be adjusted for the prior year to date actual expenditures.

(f) 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 15th and January 15th and tuitions scholarships awarded not to exceed $150,000 on a reimbursement expenditure basis.

IX. ELECTED OFFICIALS PROVISION

(a) The Board of Commissioners hereby establishes the Commission Chairman and Commission Members bi-weekly compensation rate. The Chairman shall be compensated at a bi-weekly rate of $1,132,.04. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of $914.38. 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.

(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 $122,433. 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 $87,858. Benefits will be offered in the same manner as County employees.

(d) The Board of Commissioners hereby establishes a rate of $50 per convened meeting for Board members of the Board of Equalization and Review, Zoning Board of Adjustments, Planning Board, Jury Commissioners, Dangerous Dog Review Committee, Utility Operations Board, Parks and Recreation Advisory Board, Volunteer Agricultural District Board, 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.

X. SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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, 2017.

XI. 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 2018 thru 2022 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Environmental Protection							
C&D Landfill Closure	$ -	$ -	$ 3,841,382	$1,968,012	$3,263,106	$ -	$ 9,072,500
Total Environmental Health	-	-	3,841,382	1,968,012	3,263,106	-	9,072,500
Culture & Recreation							
Brunswick Center at Leland	2,908,000	-	-	-	-	-	2,908,000
Brunswick Center at Calabash	2,385,000	-	-	-	-	-	2,385,000
Brunswick Center at Supply	975,000	-	-	-	-	-	975,000
Nature Park at Holden Beach	3,792,250	479,500	350,000	-	-	-	4,621,750
Ocean Isle Beach Park	4,850,000	1,000,000	-	-	-	-	5,850,000
Smithville Park Improvements	5,929,666	-	-	-	-	-	5,929,666
Total Culture & Recreation	20,839,916	1,479,500	350,000	-	-	-	22,669,416
Public Safety							
Sheriff’s Firing Range	2,594,200	-	-	-	-	-	2,594,200
Fire Services Training Center	-	-	-	-	-	3,200,000	3,200,000
Total Public Safety	2,594,200	-	-	-	-	3,200,000	5,794,200
Human Services							
Health and Human Services Renovations	-	-	-	310,000	3,500,000	-	3,810,000
Total Human Services	-	-	-	310,000	3,500,000	-	3,810,000
General Government							
Courthouse Renovations	-	774,250	10,225,750	-	-	-	11,000,000
Total General Government	-	774,250	10,225,750	-	-	-	11,000,000
Economic Development							
Avalon Subdivision Improvement	3,922,845	-	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	4,197,430	-	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	$27,631,546	$2,253,750	$14,417,132	$1,968,012	$6,763,106	$3,200,000	$56,543,546
County Capital Improvement Plan-Sources							
Capital Reserve	$18,894,106	$250,000	$3,841,382	$1,968,012	$3,263,106	-	$28,216,606
Debt Proceeds	-	-	10,225,750	310,000	3,500,000	-	14,035,750
Grant	900,500	411,000	300,000	-	-	-	1,611,500
Other	4,305,690	-	-	-	-	-	4,305,690
Pay-Go	3,531,250	1,592,750	50,000	-	-	3,200,000	8,374,000
Total: County Capital Improvement Plan Sources	$27,631,546	$2,253,750	$14,417,132	$1,968,012	$6,763,106	$3,200,000	$56,543,546

Education Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Education Capital Improvement Plan: Projects							
Annual Capital Outlay Budget for Categories 1, 2, 3	$3,300,384	$3,182,894	$3,262,466	$3,344,028	$3,427,628	$3,513,319	$20,030,719
Annual Technology Projects	1,619,992	1,700,000	1,500,000	1,500,000	1,500,000	1,500,000	9,319,992
New Town Creek Middle School	2,000,000	-	22,500,000	-	-	-	24,500,000
Lincoln Elementary 6 Classroom Addition	300,000	-	3,700,000	-	-	-	4,000,000
Town Creek Elementary 6 Classroom Addition	175,000	-	2,225,000	-	-	-	2,400,000
West Brunswick High 12 Classroom Addition	-	-	400,000	-	4,850,000	-	5,250,000
North Brunswick High 12 Classroom Addition	-	-	400,000	-	4,850,000	-	5,250,000
Waccamaw K-2 Building Replacement	-	-	150,000	-	3,170,000	-	3,320,000
Early College and CTE Building	-	-	-	-	1,500,000	-	1,500,000
District Wide Athletic, Interior and Exterior Building Improvements	925,000	-	23,410,000	-	32,514,000	-	56,849,000
BCC Allied Health Building Expansion & Renovatin	-	5,714,328	-	-	-	-	-
Total: Education Capital Improvement Plan Uses	$8,320,376	$10,597,222	$57,547,466	$4,844,028	$51,811,628	$5,013,319	$138,134,039
Education Capital Improvement Plan: Sources							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	2,288,412	2,818,456	3,044,846	3,276,295	3,514,039	3,755,263	18,697,311
Ad Valorem Designated for K-12 School Capital Outlay	742,886	742,496	802,058	822,110	842,663	863,729	4,855,942
Ad Valorem Reserve Contingency	1,889,078	1,281,942	915,562	745,622	570,927	394,327	5,797,458
BOE Proposed Debt Proceeds (Bond Ref. 2016)	3,400,000	-	52,785,000	-	46,884,000	-	103,069,000
BCC Connect NC Board	-	2,857,328	-	-	-	-	2,857,328
BCC to be Determined	-	2,857,000	-	-	-	-	2,857,000
Total Education Capital Improvement Plan Sources	$8,320,376	$10,597,222	$57,547,466	$4,844,028	$51,811,628	$5,013,319	$138,134,039
Airport Capital Improvement Plan: Uses							
Airport Expansion Projects	672,500	672,500	672,500	1,072,500	1,072,500	1,072,500	5,235,000
Grant Reimbursements to County	400,000	400,000	400,000	-	-	-	1,200,000
Total Airport Capital Improvement Plan Uses	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$6,435,000
Airport Capital Improvement Plan:Sources							
Discretionary Allocation	922,500	922,500	922,500	922,500	922,500	922,500	5,535,000
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan Sources	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$1,072,500	$6,435,000

Water Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Water Capital Improvement Plan: Uses							
211 Plant Improvements	$3,850,000	$ -	$ -	$ -	$ -	$ -	$3,850,000
Northwest Water Plant Phase 1 & 2	20,483,168	-	-	-	-	-	20,483,168
Middleton Road Water Main	1,132,700	-	-	-	-	-	1,132,700
Carolina Shores North	60,000	-	-	-	-	-	60,000
NCDOT Hwy 211 Expansion	240,954	8,910,000	-	-	-	-	9,150,954
Misc-Gilbert Road and Bailey Road Project	124,600	1,400,000	-	-	-	-	1,524,600
Aquifer Storage	488,114	1,500,000	-	-	-	-	1,988,114
Sunset Harbor Road	-	50,000	380,000	-	-	-	430,000
FY16 Top 7 and Apollo Water Mains	515,000	1,260,000	1,310,000	1,125,000	-	-	4,210,000
Hwy 74/76 Water Main	765,000	735,000	190,000	1,900,000	-	-	3,590,000
LCFWSA Parallel Raw Water Main (Cost estimate includes cost sharing from Cape Fear Public Utilities & Pender County)	-	850,000	-	22,000,000	-	-	22,850,000
NW Water Plant Expansion Phase 3	-	750,000	-	20,000,000	-	-	20,750,000
Southeast Area Tank	250,000	-	-	1,850,000	-	-	2,100,000
Total Water Capital Improvement Plan	$27,909,536	$15,455,000	$1,880,000	$46,875,000	$ -	$ -	$92,119,536
Water Capital Improvement Plan: Sources							
Capital Reserve	7,122,055	4,410,000	-	-	-	-	11,532,055
Debt Proceeds	20,046,527	-	-	42,000,000	-	-	62,046,527
Grant	500,000	1,500,000	190,000	1,900,000	-	-	4,090,000
Other Reimbursement	240,954	8,910,000	-	-	-	-	9,150,954
Pay Go	-	635,000	1,690,000	2,975,000	-	-	5,300,000
Total Water Capital Improvement Plan Uses	$27,909,536	$15,455,000	$1,880,000	$46,875,000	$ -	$ -	$92,119,536

Wastewater Capital Improvement Plan: Projects	Prior to FY 2018	FY 2018	FY 2019	FY 2020	FY 2021	FY2022	Total
Wastewater Capital Improvement Plan: Uses							
Carolina Shores SAD	$2,051,000	$ -	$ -	$ -	$ -	$ -	$2,051,000
Palm Cove SAD (30)	291,466	-	-	-	-	-	291,466
2016 Enterprise Funded Main Extension	870,500	-	-	-	-	-	870,500
Sandy Creek Sewer Bypass	75,000	-	-	-	-	-	75,000
NC 211 R-5021 NCDOT Utility Relocation	160,636	5,940,000	-	-	-	-	6,100,636
Miscellaneous Wastewater Projects	73,323	100,000	-	-	-	-	172,323
Enterprise Funded Main Extension	-	100,000	600,000	-	-	-	700,000
NE Brunswick Regional WWTP Expansion	-	1,100,000	-	17,500,000	-	-	18,600,000
Total Wastewater Capital Improvement Plan	$3,520,925	$7,240,000	$775,000	$1,100,000	$ -	$ -	$28,860,925
Wastewater Capital Improvement Plan: Sources							
Capital Reserve	3,360,289	1,050,000	600,000	-	-	-	5,010,289
Debt Proceeds	-	1,100,000	-	17,500,000	-	-	18,600,000
Other (Participants and NCDOT Reimb)	160,636	5,090,000	-	-	-	-	5,250,636
Total Wastewater Capital Improvement Plan Uses	$3,520,925	$7,240,000	$775,000	$1,100,000	$ -	$ -	$28,860,925

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
Code Administration:	
Temp Certificate of Occupancy Commercial	$ 200.00
Temp Certificate Of Occupancy Residential	100.00
Floodplain Development Permit	50.00
After-hours inspections fee: 2 hour minimum	100/hr.
Trade permits for minor work	75.00
Re-inspection fee	75.00
Commercial Plan Review Fees:	
Nonresidential Under 4000 square feet	100.00
Non-residential 4000 to 15000 square feet	125.00
Non-residential 15,001 to 40,000	325.00
Non-residential 40,001 square feet and greater	800.00
Condo/Apartment projects	500.00
Cell Towers	65.00
Townhomes (per unit)	65.00
Fire Plan Review Fees	-
Health Department	
11200 Removal of skin tags	$ 83.00
17110 Destruct lesion, 1-14	103.00
20610 Drain/inject, joint/bursa	80.00
54162 Lysis penil circumic lesion	342.00
59425 Antepartum care only	483.00
90375 Rabies ig, im/sc	338.00
90471 Immunization admin	24.00
90633 Hep a vacc, ped/adol, 2 dose	34.00
90636 Hep a/hep b vacc, adult im	107.00
90647 Hib vaccine, prp-omp, im PEDVAX	29.00
90648 Haemphlius Influenzae Type B Vaccine (HIB), prp-t	15.00
90649 H papilloma vacc 3 dose im	180.00
90651 HPV vaccine non valent im	217.00
90662 Influenza virus vaccine, split virus, pr……	43.00
90670 Pneumococcal conjugate vaccine, 13 valen....	179.00
90675 Rabies vaccine, im	286.00
90681 Rotavirus vaccine, human, attentuated, 2 …..	123.00
90685 Influenza virus vaccine, quadrivalent, s….	26.00
90688 Influenza virus vaccine, quadrivalent, s….	18.00
90696 Diptheria, tetanus toxoids, acellular p	56.00
90698 Dtap-hib-ip vaccine, im	98.00
90707 Mmr vaccine, sc	74.00
90710 Mmrv vaccine, sc	215.00

Health Department continued	
90713 Poliovirus, ipv, sc/im	34.00
90714 Td vaccine no prsrv >/= 7 im	33.00
90715 Tdap vaccine > 7 im	45.00
90716 Chicken pox vaccine, sc	129.00
90723 Dtap-hep b-ipv vaccine, im	82.00
90732 Pneumococcal vaccine	98.00
90736 Zoster vacc, sc	217.00
90744 Hepb vacc ped/adol 3 dose im	26.00
90746 Hep B vaccine, adult dosage (3 doses)	61.00
99406 Smoking and tobacco use cessation counse....	20.00
99407 Smoking and tobacco use cessation counse....	35.00
J1050 Injection, medroxyprogesterone acetate, ...	0.39
J1885 Ketorolac tromethamine inj	0.66
J2930 Methylprednisolone injection	5.00
J3410 Hydroxyzine hcl injection	3.00
J3420 Vitamin b12 injection	5.00
J7298 Mirena	876.00
J7297 Liletta	645.00
Environmental Health	
Engineer Option Permits Fee	30% of set rate
Gravity distribution system that uses sand line trenches	Fee exempt
Annual fee for year-round public pool (permit) (Note: Current fee is $200 for both seasonal and year round; a seasonal permit fee will remain at $200)	300.00
Water:	
Wholesale Water rate based on May PPI	$ 2.82

Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, Director of Fiscal Operations and Public Utilities Director for direction in carrying out their duties.

Adopted this 5th day of June, 2017.

Adopted this 5th day of June, 2017

Frank Williams, Chairman
Brunswick County Board of Commissioners

Attest:

Andrea White

Andrea White, Clerk to the Board

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

CADD - Computer Aided Drafting Design system.

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

Disbursement - the expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

GPD - Gallons per day.

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

Operating Budget - a plan of financial operation which encompasses 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.

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

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives. In the Brunswick County performance measure tables, the use of the term "not avail." denotes data that was not collected or recorded during a period of time. The abbreviation "N/A" denotes "not applicable" and is used when the information does not apply to prior years.

GLOSSARY

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

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

Program - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

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

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

Revaluation - a process by which all County property values are reviewed to assure they are true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

Revenues - sources of income financing the operations of government.

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

Sales Tax - a tax levied on the taxable sales of all final goods. The state of North Carolina levies a 4.5 percent sales tax and allows counties to levy up to a 2.5 percent sales tax. Brunswick County levies the full 2.5 percent sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

Source of Revenue - revenues are classified according to their source or point of origin.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

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

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

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

Tax Year - the calendar year in which tax bills are sent to property owners.

Tax Levy - the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

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

GLOSSARY

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charge - the payment of a fee for direct receipt of a public service by the party who benefits from the service.