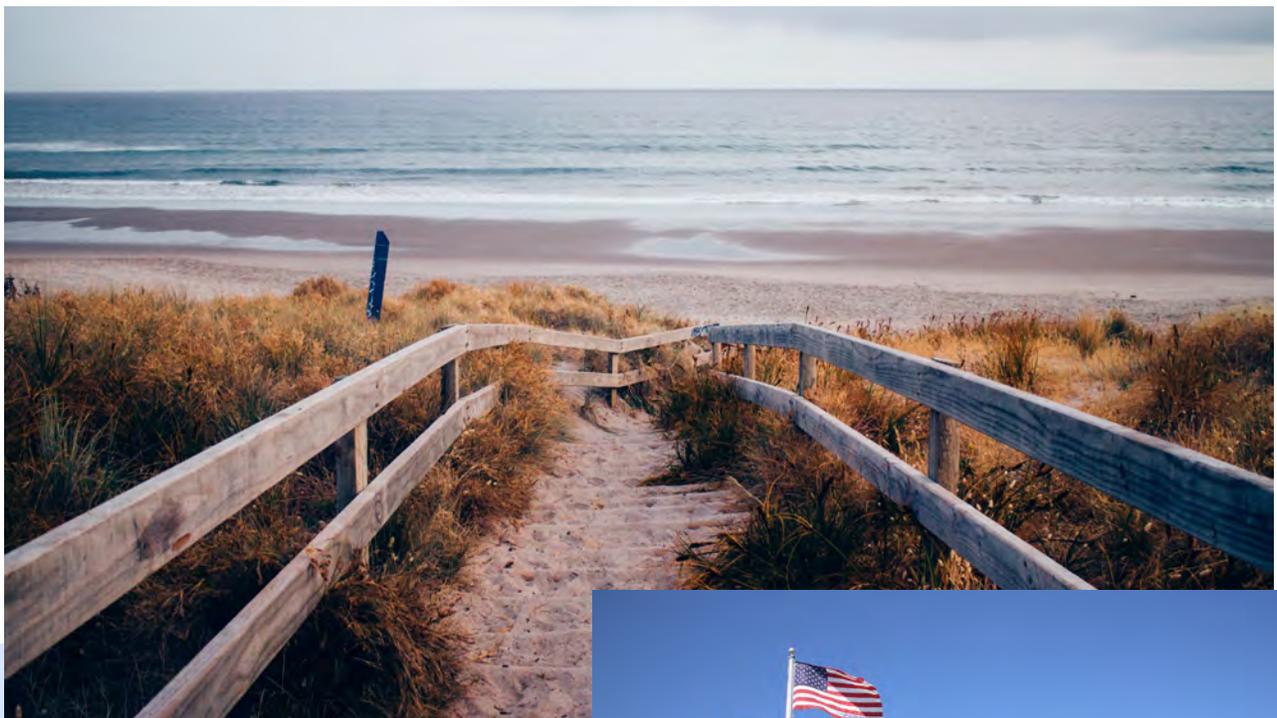




County of Brunswick

FY 2021-2022 Adopted Budget



brunswickcountync.gov



County of Brunswick Approved Budget

Fiscal Year 2021-2022

Board of County Commissioners

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

County Manager

Randell Woodruff

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Vision, Mission, and Core Values

Our Mission

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

Our Vision

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

Our Values

- **Respect:** We treat our residents and one another with the highest regard for dignity and courtesy. We are dedicated to the protection and preservation of our residents' personal rights and freedoms at every level of government. We exemplify the dedication, efficiency, and effectiveness recognized as exceptional customer service qualities.
- **Integrity:** We strive to be honest and transparent in all that we do. We provide accurate information and guidance to strengthen positive relationships between residents and their county government.
- **Collaboration:** We are open-minded and welcoming to new ideas and diverse perspectives. We engage and foster strong, long-lasting partnerships to expand our opportunities for feedback and representation in our decisions and actions.
- **Accountability:** We honor the authority entrusted to us to serve and protect our residents and preserve our natural and fiscal resources through ethical and responsible stewardship.
- **Innovative:** We are a goal-oriented and future-driven community that seeks out thoughtful and industrious means to improve service quality and delivery both effectively and affordably.

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Brunswick
North Carolina**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morrill

Executive Director

Brunswick County Profile

State of North Carolina



Brunswick County



County Seat: Bolivia
Established: March 9, 1764
Population: 150,889 (source: State Data Center est.)
Area: 846 Square Miles

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 150,889 which has grown over 34% since 2012. 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, except for 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 the 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. The County’s population growth in 2020 is 4.2%, ranked number 1 in the state and number 16 in the country. The permanent population grew at an average rate of approximately 3.4 percent annually over the last ten years and in total 27.2% which is second in the state across that time frame. Brunswick County continues to see strong, consistent growth concerning economic growth and development. From 2020 to 2021, Brunswick County’s business investment increased by \$19,303,003 representing a .31% increase. There has been 1 new industry to announce its decision to locate in Brunswick County during FY 2020-2021 to include Precision Swiss Products, Inc. Precision Swiss Products, Inc. will locate in the International Commerce Center, a spec building under construction, at the International Logistics Park of NC. The State awarded a Job Development Investment Grant (JDIG) for \$1,779,000 spread over the 10-year term of the grant. Brunswick County will also provide a local incentive grant of \$270,000 paid over 3 years. Precision Swiss Products, Inc. will invest more than \$9.3 million to locate its headquarters and manufacturing facility in Brunswick County. The company will create 125 new jobs paying an average of \$54,025 annually which exceeds the current county average of \$40,184. This project is estimated to grow the State and County’s economy by more than \$301 million during the first 10 years. Precision Swill Products, Inc. is a major producer of small, high precision parts for the aerospace, medical device, and semiconductor industries.

Brunswick County continues marketing two large industrial parks. The International Logistics Park of North Carolina and the Mid Atlantic Industrial Rail Park are both located adjacent to US Highway 74/76 at the Brunswick/Columbus County line and have over 1,000 acres of land each. The ILPNC, a State Tier 1 identified

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

Brunswick County has submitted buildings and sites to 49 potential new companies during 2020 and June 30, 2021, there were 21 new companies review Brunswick County and 6 existing industries considering expansions. These active projects represent \$8.547 billion in new investment and 18,835 jobs. Brunswick County has also experienced an increase in Labor Force from 53,741 in December 2019 to 53,709 in May 2021, representing an approximate increase of 6%.

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

Retail trade is the largest employment sector in Brunswick County, accounting for 17% of employment, while accommodation and food services represent 15%, health care and social assistance 13%, government 10%, educational services 8%, construction 7%, administrative and waste services 6%, arts, entertainment 4%, manufacturing 4%, utilities 3%, transportation 3%, professional 3%, and real estate 2%. Various other employment sectors make up the remaining 5%.

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





County Manager's Budget Message

May 17, 2021

Brunswick County Board of Commissioners:

It is my honor to present to you this recommended budget for the upcoming 2021-2022 fiscal year. Undoubtedly the budget process is the single most important accomplishment of the governing board and the staff annually. The recognition received over the years by the Finance Department has affirmed the quality work done during this yearly task demonstrating the high level of financial management adhered to by the County.

As the County has weathered the challenges of the pandemic well over the past fifteen months, it is now clear there are other new challenges which must be prepared for as the local, regional, and national economies move forward. While Brunswick County Government continues to perform well economically with strong revenue growth, the next nine to twenty-four months will determine how long the County's upward trajectory will be sustained. The strong foundation of impressive financial management over the past twenty years allows the necessary flexibility for the County to endure potential changes in the economy.

While the last budget cycle was one of contracting expenditures and expected revenue declines, this new fiscal year budget is one of the conservative growth projections to accommodate the increased costs of doing business and necessary new positions brought about by the sustained population growth and the construction boom here in the County. Multiple in-person and virtual meetings were held with department officials to review their requested budgets in an effort to support modest growth in staffing and capital needs while staying within the current tax rate generated revenues. Unfortunately, even in a County with robust growth such as Brunswick, it is still a challenge to address all of the needs of a growing community. During the budget process, it was clear the departments were committed to working together to accomplish this difficult process knowing all departments wouldn't get all funding requested.

The recommended budget is one that assumes a stable economy over the next year generating increased revenues coming into the County to cover increased operational costs. It is anticipated the growth will sustain at or near current levels or perhaps slightly decline depending on how well the national economy does.

The recommended budget includes no ad valorem tax rate change from the current 48.50 cents. The FY 2021-2022 budget proposal for all funds totals \$291,541,119 which represents an increase of 9.8% over the budget adopted June 17, 2020. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$2,877,600, net of the \$1,343,880 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$2,878,480 in FY 2020-2021.

The county's economy is experiencing substantial growth. Nationally, new job growth fluctuates monthly, and the March jobless rate was 6.2%. The average cost of a gallon of gasoline in North Carolina is considerably higher than a year ago at \$2.69 from \$1.65 per gallon. The Most recent statewide leading economic indicators are for March: the unemployment rate is up 0.3%, manufacturing hours worked are down 1.7% and average weekly earnings are also down 1.5%. Locally, in March of 2021 home sales increased 50.6% compared to one year ago and sales dollars increased 69.2% in the first quarter of 2021 over the first quarter of 2020 as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 5.8% compared to the State at 4.6% and the United States at 6.2%.

Consistently ranking as one of the fastest-growing counties in the United States, Brunswick County ranked thirteenth for 2019 in growth percentage and seventh among counties with a population of greater than 10,000. The County is included in the Myrtle-Beach Metropolitan Statistical Area which is the second-fastest-growing MSA in the nation at 3.3%. The State Data Center reported Brunswick County's projected permanent population to be

150,889, up from the decennial census figure of 107,431. The county is ranked first in North Carolina population percentage growth and fourth in numeric population growth in the state indicating that people are increasingly choosing Brunswick County as a place to live.

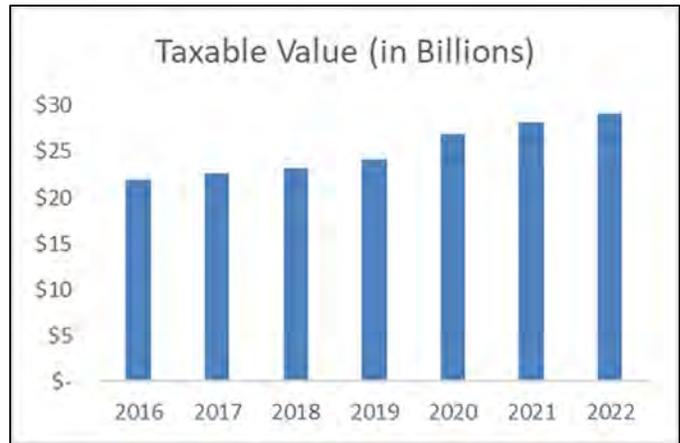
GOVERNMENTAL FUNDS

Revenues

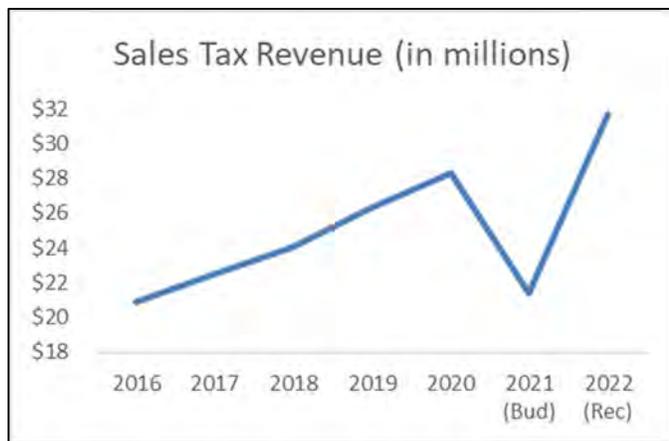
The total recommended general government budget is \$228,026,787 which represents an 8.7% increase from FY 2020-2021. Property tax revenue is the primary source of governmental fund revenue, providing \$148,800,658 or 65.2% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2021-2022, is \$30,635,229,148 up by \$885,852,988 or 3.0% above the base of \$29,749,376,160 on which the FY 2020-2021 budget was based.

The total projected real property value for FY 2021-2022 is \$29,085,229,148, which represents a 3.1% increase over the FY 2020-2021 real property base of \$28,199,376,160. The motor vehicle base is projected to be consistent with the prior year at \$1,550,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of \$7,517,500.

The total real property levy for FY 2021-2022 is calculated on a tax base of \$29,085,229,148, the recommended tax rate of 48.50 cents, at the estimated collection rate of 98.10%, and is projected to provide \$138,383,158 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$145,900,658, which is \$4,488,290, or 3.2% more than the original budget for FY 2020-2021. The value of one cent on the tax rate is \$3,008,261 as compared to \$2,915,719 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 2021-2022.



Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$24,002,591, which is \$7,823,851 or 48.4% greater than the original budget of \$16,178,740 for FY 2020-2021. The portion of Articles 40 and 42 designated for schools is \$7,716,389, which is \$2,464,946 or 46.9% greater than the current budget of \$5,251,443. The increased sales tax is attributable to the budget for the prior year's unknown COVID-19 impact of the stay-at-home orders, lack of tourism, and temporary business closures. The local option portion of the sales tax is 2.00 cents and the state sales tax rate is 4.75 cents for a total of 6.75 cents.

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

Revenue	FY 2019	FY 2020	FY 2021	FY 2022	% Change
Solid Waste Tipping Fees	\$2,250,000	\$2,600,000	\$2,600,000	\$2,600,000	+0.00%
Building Permits	\$1,960,000	\$2,250,000	\$2,505,000	\$2,861,000	+14.21%
Deed Stamp Excise Tax	\$2,900,000	\$2,920,000	\$2,850,000	\$3,100,000	+8.77%
Emergency Medical Services	\$3,959,578	\$4,576,000	\$4,896,320	\$5,100,000	+4.16%

The Sheriff continues to seek new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes consistent revenue associated with federal inmates for a projected FY 2021-2022 budget of \$625,000. State misdemeanor reimbursements are projected to decrease into the next year. The state misdemeanor projection for state inmates is \$300,000, which is \$100,000 or 25.0% less than the original budget for FY 2020-2021. There are no planned reimbursement revenues from other counties for housing inmates. During the budget year 2020-2021, the Sheriff began a program with the NC Department of Public Safety to provide juvenile detention services at the Brunswick County Detention Center. The recommended budget for FY 2021-2022 includes revenues of \$888,156 for a full year reimbursement to operate the program.

The restricted intergovernmental funds from the state and federal governments are projected to total \$14,727,060 net of \$800,000 NC Education Lottery proceeds received for the schools, which is decreased by \$54,007 or 0.4% from the prior fiscal year original budget of \$14,781,067. The recommended budget includes an appropriation in the health fund of \$705,000 from estimated Medicaid Maximization funds to provide current year eligible services and utilizes \$137,200 of the health reserve funds.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$4,221,480 for a decrease of \$27,040. A portion of the appropriation is due to escrow funds held in the amount of \$1,343,880 by the County related to the Holden Beach Interlocal Agreement and the issuance of Special Obligation Bonds for beach nourishment. Taking the escrow fund requirement into consideration, this level of fund balance appropriation is consistent or lower than the County’s levels in prior years and is reasonable due to the County’s FY 2019-2020 unassigned fund balance of \$76.2 million that is 34.8% of expenditures and transfers to capital projects.

Expenditures

The recommended budget took into consideration two major focus areas:

1. Employee Retention, Recruitment and Succession Planning
 - Scale adjustment 1.5%
 - Market adjustment 1.5% to employees who are satisfactory performers
 - Additional .75% to 1.90% merit to employees who are satisfactory performers
 - Additional 2.06% to 3.20% merit to employees who are high performers

- Additional 3.37% to 4.35% merit to the County's highest performers
- No reduction of benefits
- Funding for a Classification and Total Compensation Study

2. Meet the Needs of a Growing County with Diverse Demographics

- Increase of 3.1% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem taxes
- Increase of 3.7% to Brunswick Community College to support existing programs and \$350,000 for the Foundation Grant providing tuition assistance
- Increase of 6.5% to Brunswick Senior Resources for program support for 5 district senior centers
- Continue the County's commitment of \$200,000 per year to the reserve for shoreline protection
- Added 22 new positions:
 - Social Work Supervisor and Program Specialist to meet state guidelines with funding grant reimbursements provided
 - 2 call taker positions in Central Communications for staffing and rotation schedule
 - Building Inspector, Fire Inspector, Floodplain Administrator, and a Permitting Tech to meet the demands in Code Administration
 - 4 Paramedics to increase service to 24 hours
 - Additional IT Programmer and Security Specialist
 - Custodial Assistant for increased workloads
 - Additional Library Assistant
 - 6 positions in Utilities for Meter Reader, Safety Officer, Collections Mechanic, Utilities Foreman, Wastewater Operator, and Maintenance Mechanic
- Continued funding for technology/computer software support and increased cybersecurity
- Provide employees training, resources, and equipment to facilitate high service levels to citizens

Solid Waste Management

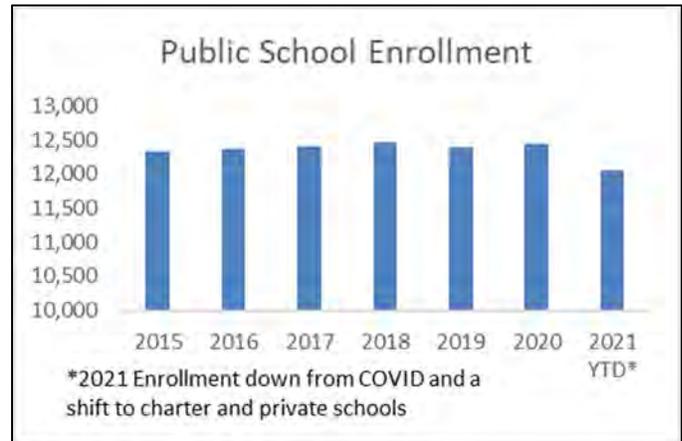
Solid waste management, including the operation of the County's construction and demolition landfill and contracting for the countywide curbside collection of municipal solid waste, represents 8.3% of the general government expenditures. The County has a countywide solid waste collection and disposal 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 2021-2022 per unit increased \$0.164 to \$12.65. Based on average growth in cans of 333 per month and replacement cans, the budget for countywide solid waste collection is \$15,656,000 for an increase over the prior year of \$740,796.

The construction and demolition tonnage received at the county landfill increased 28% as of June 30, 2020, 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 75% of the waste from the landfill is currently \$45.67 per ton or \$1,570,000 per year. The current landfill closure reserve balance accumulated is \$9.9 million with no additional transfer to the reserve in FY 21. The total cost of closure is estimated at \$9.9 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. Currently, Waste Industries reports 37,621 county households are using curbside recycling either voluntarily or through their municipal services.

Brunswick County Public Schools

The County has a long-standing funding agreement with the Brunswick County Board of Education that was extended through June 30, 2025. The terms of the agreement are substantially identical to prior agreements. The requirements are for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to paying debt service. The total recommended FY 2021-2022 school appropriation, following the funding agreement, is \$48,520,244, which represents an increase of approximately 3.1% or \$1,456,649 over the FY 2020-2021 approved budget. Under the terms of the agreement, 35.75%, or \$47,523,253 will be used for current expense and 0.75% or \$996,991 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 \$5,537,994 of local option sales tax proceeds, after subtracting \$2,178,395 dedicated for school debt service. The remainder is for category 1 (improvements to buildings and grounds) capital outlay annual needs. The estimated State lottery proceeds of \$800,000 will be used for debt service instead of local option sales tax proceeds increasing the amount to be utilized for category 1 capital outlay annual needs. The school's capital improvement plan includes resources from prior year ad valorem collections received according to the funding agreement of \$803,000 to aid in funding additional category 1 capital outlay system improvements.



The total general obligation debt service for Brunswick County Schools for FY 2021-2022 is \$9,512,180. An additional \$2,978,395 of limited obligation debt associated with Town Creek Elementary School, Cedar Grove Middle School, North Brunswick High School Additions, and Waccamaw Multi-Purpose Facility is funded from statutory sales tax and lottery revenue proceeds dedicated to school capital outlay. Including the debt service, 39.8% or \$58,032,424 of the County's current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2019-2020, Brunswick County ranked 19th in the State of North Carolina for local funding of public schools based on per-pupil expenditures. With the State provided funding rank of 81st, federal funding rank of 73rd, and local per-pupil expenditures combined, Brunswick County ranked 54th in the State in total for \$9,950.93 expended per pupil.

Brunswick Community College

The total General Obligation debt service for Brunswick Community College is \$2,695,365.

The new Allied Health Building was constructed 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 county and college funds. The former Early Childhood Education Center was renovated, and an addition constructed.

The recommended community college appropriation in FY 2021-2022 is \$4,444,554 to meet operating and capital needs. The combined recommended change to the support for the community college totals an increase of \$160,454 or 3.7%.

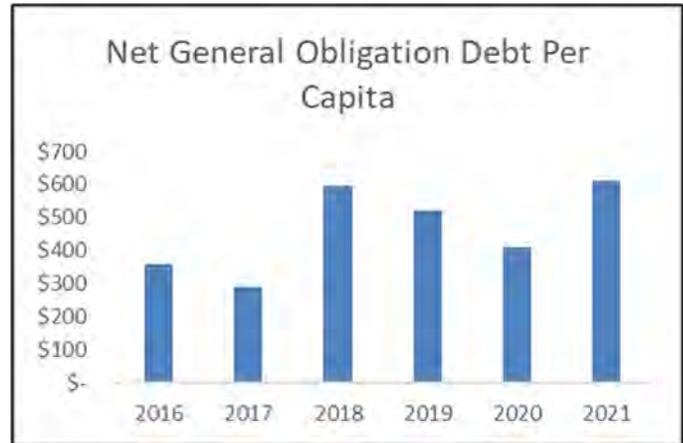
Included in the funding for the Brunswick Community College is funding for the Foundation Grant of \$350,000 (consistent with the prior year) to assist with tuition and fees for qualified Brunswick County High School graduates.

In FY 2020-2021, Brunswick Community College is ranked number 2 in the state for local support.

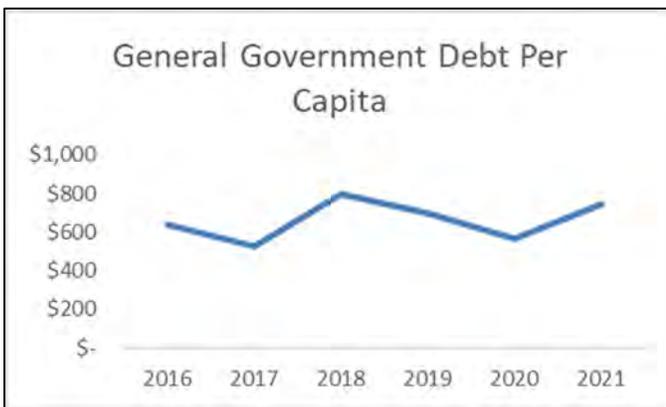
Debt Service

Brunswick County government is in a good position regarding capital facilities for general fund operations, but with aging facilities and growth in services currently underway is a facility and space need study. There is excess capacity in the County Detention Center.

On November 2017, the voters approved a \$152 million general obligation bond referendum to address the school capital needs of district-wide maintenance and improvements and the need for a new Town Creek Middle School, classroom additions for Lincoln Elementary School, West Brunswick High School, North Brunswick High School, and Town Creek Elementary, Waccamaw K-1-2 replacement building, and the addition of a STEM/CTE Program, totaling \$152 million. There are 3 separate phases of bond issues scheduled within 5 years, with the first phase issued \$52,950,184 in June 2018, adding additional debt service in FY 2020 of \$5,636,172. The second phase was issued July 2020 of \$47,549,033 adding \$4,362,370 additional debt service in FY 2022. The final phase will be issued in June/July 2022 of \$51,500,783 with debt service payments to begin in the fiscal year 2024 adding an estimated \$5,300,000.



Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental Funds debt will increase from \$82,920,000 to \$112,410,000 as of June 30, 2021. This equates to approximately \$745 per capita and the current net general obligation debt is approximately \$610 per capita.



The total general government debt service budget will be \$15,946,877, which represents an increase of \$395,969 or 2.5% from the prior year. This increase is mainly due to the principal and interest related to the second phase of the general obligation bond referendum.

The total principal payments on general fund debt are \$10,980,001 with interest and service fee payments equaling \$4,966,876.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$4,804,368 to the Health fund programs representing an increase of \$333,827 or 7.5% mainly due to increases in employee salary and benefits.

The total contribution to the Social Services fund of \$7,804,148 represents an increase from the current year's appropriation of \$791,037 or 11.3% mainly due to changes in employee costs including two additional FTEs as well as six replacement vehicles.

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

The recommended appropriation to Brunswick Senior Resources, Inc. is \$2,888,852, which is 6.5% greater than the prior year and dedicated to continued program support.

Employee Benefits

The FY 2021-2022 budget recommendation includes a pay scale market adjustment of 1.5% related to the December CPI index change from the prior year at a cost of approximately \$1,165,000 of which \$161,800 is budgeted in the enterprise fund and the additional funding of employee merit raises of 2.5% at an estimated cost of \$1,941,667 of which \$269,667 is budgeted in the enterprise fund.

The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The administrator for the plan will continue to be Blue Cross Blue Shield. There will be no plan benefit design changes and a less than 1.0% increase in premiums due to additional FTE's. County contributions for the health and dental program per employee are \$8,528. In addition, the FY 2022 budget includes a \$300,000 contingency for health premiums to lessen the impact of possible future health premium increases.

The County will continue with its program for worker's compensation with the North Carolina Association of County Commissioner's (NCACC) and has provided a quote for a standard pay plan with an increase of \$143,015 from the prior year.

The Local Government Employee Retirement System Board recommended contribution rates for general employees at 11.35% and law enforcement at 12.10%.

The proposed budget includes funding for all currently provided employee benefits, including the 5% 401K employer contribution and longevity pay for employees with five years or more of service.

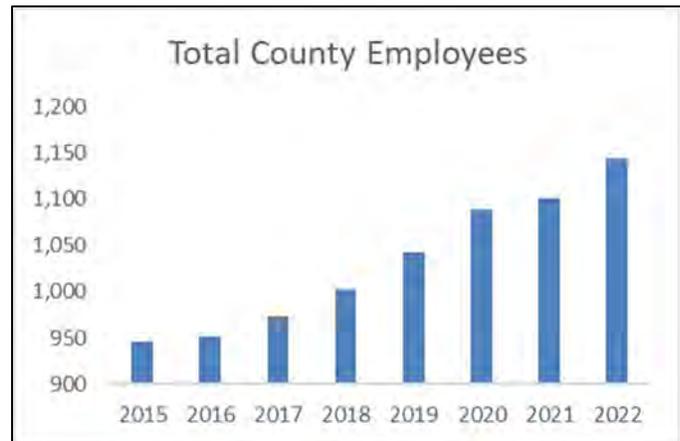
Staffing / Positions

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

Sixteen new positions are recommended for general government. The general government recommended FTE change is the addition of one Programmer I and one Security Specialist in Information Technology, a Custodial Assistant in Operation Services, two Paramedics and two EMT Intermediates in Emergency Medical Services, one Floodplain Administrator, one Permitting Tech, and one Multi Trades Inspector I in Building Inspections and Central Permitting, a Fire Inspector/Investigator in Fire Inspections, two Telecommunicator I's in Central Communications, one Library Assistant, and two positions in Social Services: Social Work Supervisor and a Program Specialist IMC Family/Child MA. The total cost of new positions added in FY 2022 is \$963,814.

As part of the County's goal to maintain a competitive pay plan per policy, more than 25% of budgeted positions were analyzed resulting in the conclusion that the County remains very competitive with its peers and in line with the market. In addition to this analysis, the recommended budget includes \$100,000 for a classification and total compensation study.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,529,525 at a flat annual rate of \$65,086 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. General Government operations also provide the school system with a detective dedicated to school safety that is included in the reimbursement agreement. The detective base rate for FY 2022 is \$71,951 bringing the total reimbursement to \$1,601,476.



Six new positions are included for the enterprise operations, one of which starts in October. The budget includes the recommendation of one Meter Reader to replace part-time, a Safety Officer to begin in October in Water Administration, a Collections Mechanic I and a Utilities Foreman in the Collections Division, and a Wastewater Operator and a Maintenance Mechanic II in Northeast Regional Wastewater at a total cost of \$357,810. These changes bring the total number of positions to 1,144.60, of which 991.60 are associated with general government functions and 153 are associated with enterprise operations.

Capital Improvement Plan

The list of projects recommended for funding in FY 2021-2022 totals \$6,067,380.

The environmental protection component of the capital improvement plan includes \$5,417,380 for the construction of a transfer station at the existing landfill location and \$150,000 for landfill closure. The general government component includes \$500,000 for Smithville Park renovations.

The FY 2021-2022 Governmental Capital Improvement Plan funding source as presented is \$5,519,639 that has been set aside capital reserve designated for these projects and \$547,741 of pay-go. The five-year capital improvement plan represents a living document. Some projects originally scheduled for the five-year timeframe may have been deferred to later years.

Capital Outlay and Major Operating Expenditures

The recommended general government budget includes a total of \$6,026,544 dedicated to capital outlay and major operating expenditures, an increase of \$2,333,178 from the FY 2020-2021 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 an excavator with cab and hydraulic thumb with mower attachment at \$140,000 and a Skid steer with cab, bucket, and mowing head at \$66,000 for Operation Services, 3 new ambulances totaling \$840,000, a tow vehicle with an enclosed body at \$75,000, 2 off-road ATVs and trailer for trail rescue totaling \$82,000, 10 LUCAS 3 CPR devices totaling \$160,000, a building expansion for the Leland base at \$200,000 and \$187,500 for 25 Motorola APX 8000 radios for Emergency Medical Services, \$187,050 for radios for Central Communications, audio/visual improvements for the training center at \$70,000 for Cooperative Extension, Shallotte Park asphalt and lighting at \$245,000 and a Cedar Grove Park playground at \$240,000 for Parks and Recreation. Additional vehicles recommended include a ½ ton crew cab truck, a 1-ton van, and a ½ ton cargo van totaling \$87,000 for Operations Services, 30 replacement patrol cars (20 marked and 10 unmarked) totaling \$984,000 for the Sheriff’s Office, an unmarked vehicle and a transport totaling \$116,747 for the Detention Center, a \$60,000 quick response vehicle for Emergency Services, a \$35,000 cargo van for logistics and a \$60,000 Supervisor SUV for Emergency Medical Services, an F-250 at \$43,000 for Building Inspections and Central Permitting, a replacement transport van for

Sheriff Animal Protective Services at \$35,000, a replacement ½ ton truck at \$28,000 for Solid Waste, a replacement \$32,000 truck for Community Enforcement, a \$28,000 replacement truck for Soil and Water, and three replacement vehicles for Parks and Recreation totaling \$96,000. Social Services Administration had 6 replacement SUVs totaling \$150,000.

The Operation Services budget includes \$410,410 for repairs and maintenance to buildings, \$283,000 for repairs and maintenance to equipment, and \$95,000 for repairs and maintenance to vehicles. The budget also includes \$64,000 to overlay portions of the government center parking areas and off-site facilities

The major operating budget includes 166 replacements and 53 additional desktops, monitors, and laptop computers for a total recommended cost of \$398,704.

ENTERPRISE FUND

The county enterprise fund continues to expand to meet the service needs of the retail, industrial and wholesale customers. The customer base is experiencing consistent and moderate growth. The County currently has 46,412 water retail customers and 21,116 sewer retail customers. Customer connections provide system development fee revenues, which are a source dedicated to the retirement of debt service for system expansion projects.

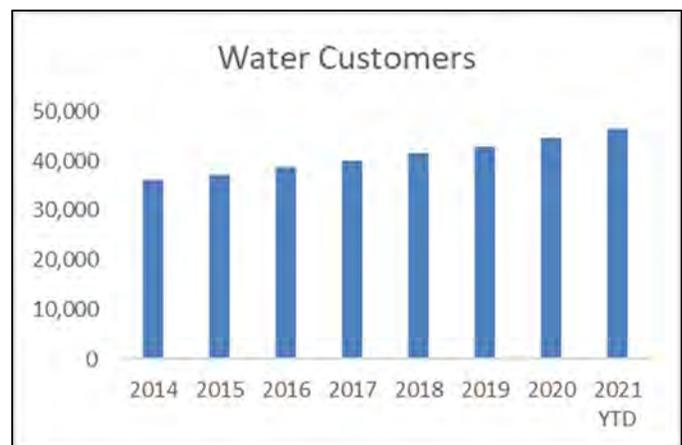
Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning the county for growth with treatment and transmission systems in the three distinct regional service areas. The County continues to strengthen regionalism by adding participants and establishing contractual relationships that eliminate duplication of effort and capital costs. Additionally, several projects have occurred over the last several years that further strengthen the County’s role as the regional wastewater treatment provider in Brunswick County.

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

WATER FUND

Revenues

The total recommended water fund revenue budget increased to \$29,992,177 in FY 2021-2022 which is \$5,779,414 greater than the original budget for FY 2020-2021 appropriation of \$24,212,763. Conservatively budgeted, one-time user charges are expected to generate \$1,660,000 from System Development and Taps fees.



Rate changes recommended to become effective July 1, 2021, will include the change from a minimum usage charge to minimum usage gallons for a 6” retail meter, 4” – 12” Industrial meter, and 6” – 12” Wholesale meter. To cover the increased cost of service and annual debt service associated with the construction of the 54” waterline, the plant expansion with low-pressure reverse osmosis, and the loss in industrial and wholesale revenues, effective January 1, 2022, a rate increase is being recommended for all customer classes (retail, irrigation, industrial and wholesale) based on the recent cost of service study.

Retail:

- (Increase for the average retail customer using 4,500 gallons is \$9.85 per month)
- Increase water base monthly service charge \$4.00 per month
- Volumetric blocks (tiered) rate increases
 - Block 1: from \$2.85 to \$4.15 per 1,000 gallons
 - Block 2: from \$3.30 to \$4.80 per 1,000 gallons
 - Block 3: from \$3.85 to \$5.70 per 1,000 gallons

Irrigation:

- Implement a \$5.00 monthly Irrigation base service charge to allocate additional costs associated with billing, ongoing repair, and maintenance, meter replacement costs, meter reading network, the capacity of the meter
- Volumetric blocks (tiered) rate increases
 - Block 1: from \$3.30 to \$4.80 per 1,000 gallons
 - Block 2: from \$4.30 to \$6.20 per 1,000 gallons
 - Block 3: from \$5.70 to \$8.30 per 1,000 gallons

Industrial:

- Increase water base monthly service charge \$4.00 per month for all Industrial meter sizes
- Recommend increasing Industrial Rate from the annual practice of PPI determined rates currently \$2.89 to the AWWA-M-1 Manual cash needs determined rate of \$4.35 per 1,000 gallons

Wholesale:

- Increase water base monthly service charge \$4.00 per month for all Wholesale meter sizes
- Recommend increasing Wholesale Rate from the annual practice of PPI determined rates currently \$2.89 to the AWWA-M-1 Manual cash needs determined rate of \$5.25 per 1,000 gallons.
- The wholesale customer base is similar to the county's retail customer and if the increase in the volumetric rate is passed on directly to a 4,500-gallon customer the increase per month is \$10.62.

Water sales are projected to be \$7,500,000 for retail, \$3,500,000 for irrigation, \$1,400,000 for industrial, and wholesale \$6,900,000. The monthly base service charges will produce \$7,900,000 annually mainly representing the county residential and commercial customers.

Operating Costs

There is one new position recommended to serve water operations, a meter reader in Utility Billing at \$50,872 for salary and benefits which replaces part-time salaries.

The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is \$248,374 higher at \$1,538,677. There is an increase in the current rate of \$0.27 to \$0.33 per thousand gallons with a predicted flow of 4.662 billion gallons. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursement basis. The operating budget for the Kings Bluff Pumping Station will decrease to \$435,377 due to the prior year's budget and purchase of a security system.

Capital Outlay

Some of the larger operating capital items for the water divisions include the replacement and demolition of the existing 150ft. monopole at \$130,000, \$150,000 to enclose the instrumentation and electrical garage, and a midsize excavator at \$110,000. The total operating capital outlay for the water fund is \$1,556,500.

Debt Service

Debt service in the water fund increased due to the addition of the Revenue Bonds issued in 2019 for a project cost of \$26,616,373 for the construction of the 54” Raw Water Main with a capitalized construction period and annual debt service of approximately \$1,461,000 to begin April 2022. In June 2020, issued Revenue Bonds for the Northwest Water Plant Expansion with Low-Pressure Reverse Osmosis Treatment for a total project cost of \$156,759,395 with a capitalized construction period interest and \$8,359,250 in debt service payments to begin in October 2022.

Capital Improvement Plan

The water fund capital improvement plan includes two projects planned for FY 2021-2022 at a total estimated cost of \$882,000. These are a Utility Operations Center Expansion at \$510,000 funded with pay-go funds and Navassa Water System Improvements at \$372,000 funded by grant funds. Currently under construction is the cost-sharing project with Cape Fear Public Utilities for a 54” LCFWSA Parallel Raw Water Main. The construction of this Raw Water Line will meet the long-term needs of potable water in the region and provide a redundant source of raw water from the Cape Fear River. Also under construction is the Northwest Water Plant Expansion and advanced treatment through a low-pressure reverse osmosis process to provide 36 MGD of treated water.

SEWER FUND

The total recommended sewer fund budget for FY 2021-2022 is \$31,728,894, net of capital reserve transfers for projects, representing a 5.4% increase or \$1,612,972 over the FY 2020-2021 original budget.

Revenue

No increase in the current sewer retail rate structure is projected to generate \$12,800,000 or \$1,300,000 more than the \$11,500,00 projected in the original FY 2020-2021 budget.

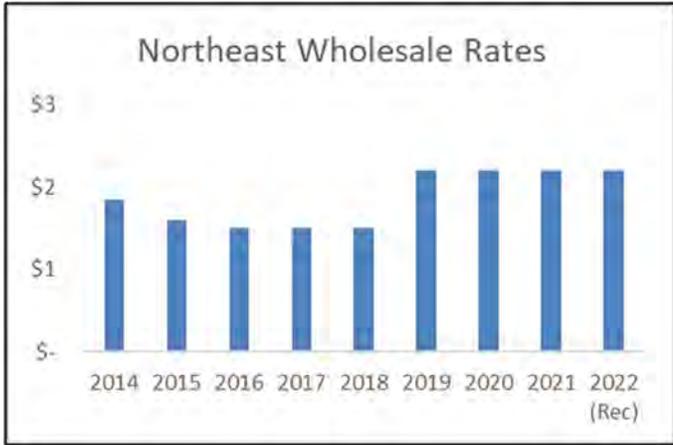
Conservatively budgeted, one-time user charges are expected to generate \$2,600,000 from System Development and Taps fees. System Development fees provide funds for debt service retirement.

Operating Costs

Operating Costs

There are five new positions recommended for wastewater operations, a Safety Officer to begin in October, a Collections Mechanic I and a Utilities Foreman in the Collections Division, and a Wastewater Operator and a Maintenance Mechanic II in Northeast Regional Wastewater all totaling \$306,938 for salary and benefits.

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



The Northeast Regional Waste-water system has been in operation since the early 2000s. Based on an annual average daily flow of 2.3 MGD and an operational budget of \$1,618,378, the wholesale rate for the Northeast participants will not change from \$2.20 per 1,000 gallons.

The Town of Ocean Isle Beach became a regional participant in 2012 and in exchange the Town deeded and dedicated its existing 1.05 MGD wastewater treatment plant. For FY 2022, the wholesale rate will remain at \$3.80 per 1,000 gallons and an operational budget of \$701,798.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$3,507,065, down 13.9% after taking into consideration the \$1,000,000 in capital improvements for pipeline rehab of the 24" force main from Oak Island approved in the prior year. The average daily flow to the plant is estimated to be 3.9 MGD. The wholesale rate is recommended to remain steady at \$2.20 per 1,000 gallons.

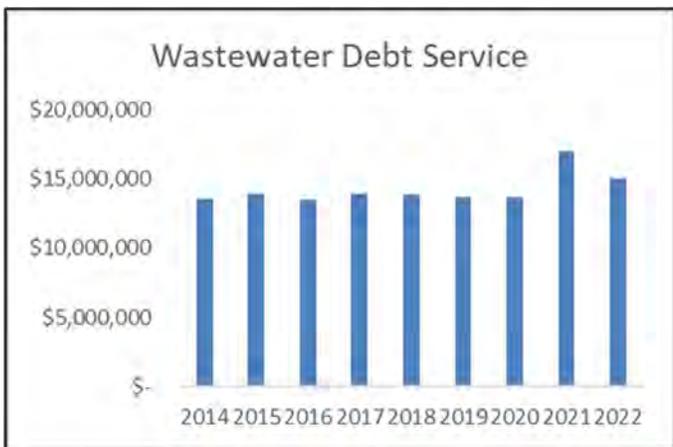


Capital Outlay

Some of the larger capital outlay items for the sewer divisions include various pump station rehabs totaling \$255,000, odor control units for lift stations at \$90,000, a replacement drip site filter train at \$60,000, a replacement drip site tractor at \$65,000, and 4 new and 4 replacement vehicles totaling \$565,000. The total capital outlay for the wastewater fund is \$3,333,000.

Debt Service

The sewer fund debt service budget is substantial due to the development and expansion of collection systems using special assessment funds and the expansion for regional treatment and transmission infrastructure. The total debt service budget for FY 2021-2022 is \$15,067,249 decreasing \$1,948,566 from FY 2020-2021 due to final debt payments made in the prior year and the annual amortization schedule. No new debt issues are planned for FY 2021-2022.



The West Regional Wastewater participants are responsible for \$4,702,540 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. Contributions from participants are the Town of Oak Island \$2,807,759, the Town of Holden Beach \$1,120,506, the Town of Shallotte \$499,275, and the Town Ocean Isle Beach \$275,000.

Northeast Regional Wastewater participants are responsible for \$3,810,107 in debt service. Debt service reimbursements from the Northeast Regional participants include the Brunswick Regional Water and Sewer (H2GO) \$1,819,587 and the Town of Leland \$1,990,520.

Capital Improvement Plan

The wastewater capital improvement plan for FY 2021-2022 is \$19,402,582. \$16,110,382 is for the West Brunswick Wastewater Treatment Facility .75 MGD Plant Expansion via Southport funding. To be funded from \$1,302,180 capital reserve and \$1,661,020 Pay-Go is the Ocean Ridge Reclaimed Eater Main Project at \$1,760,200, the Sea Trail Wastewater Treatment Plant Improvements at \$863,000, and the Trailwood Drive Force Main Replacement at \$340,000. \$329,000 of Navassa Wastewater Improvements are to be grant-funded.

CONCLUSION

As the past year has been consumed with constant issues related to the ongoing pandemic, the County has very successfully maneuvered through the unprecedented time. Likewise, the upcoming fiscal year may still be challenging, but the County will move forward to accomplish its goals in much the same fashion. Moving forward, this budget allows for maintenance of the County's strong financial position and supports modest growth in spending.

The past year has been a very positive experience for me working with County staff and the Board of Commissioners to formulate this recommended budget for the next fiscal year. I especially want to thank the Director of Fiscal Operations, Julie Miller and Deputy County Manager, Steve Stone as their guidance has been invaluable in this process. Over the next month, I look forward to working with and assisting the Board to develop the final budget. Please feel free to reach out to us should you desire any further information or assistance during the budget process.

Respectfully Submitted,



Randell Woodruff
County Manager



Guide to the Budget

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 2022, representing the period from July 1, 2021, to June 30, 2022.

Processes and Methods

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

Budget Highlights

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

Operating Departmental Budget and Fund Summaries

This section provides summary information for expenditures, revenues, and staffing. The summary information provided includes FY 2020 actual results, FY 2021 approved and current budget as of June 30, 2021, and FY 2022 approved budget. All budgeted County funds, departments, non-departmental and other agencies, are included within the sub-classifications of General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, Water, and Wastewater. These sections contain a financial summary, a brief narrative of the department's purpose, FY 2022 goals and objectives, and key programs, objectives, and measures. The departmental level financial summary information includes FY 2018, 2019 and 2020 actual results, FY 2021 approved and current budget as of June 30, 2021, and FY 2022 approved budget. A sample of the departmental financial summary format is provided below.

Sample Departmental Financial Summary Format:

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
Operating costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes and licences	-	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-
Sales and service	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-	-	-

Full-time Equivalent Positions

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

Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2022 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

Performance Measures

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

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 January, department heads and management begin to develop a strategic plan document for presentation to the Board of Commissioners during their annual goal setting and budget retreat held in February. The strategic plan document identifies the following:

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

The strategic plan and the “Planning for the Fiscal Horizons” document, a five-year financial forecast updated annually, assist management and the Board of Commissioners in defining priorities 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 five (5) major focus areas to pursue in the coming fiscal year.

Our Focus Areas and Goals



Goal/Focus Area: Economic Development

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

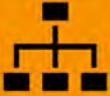
- **Objective No. 1:** Foster partnerships to collectively develop strategies and inspire a positive business environment.
- **Objective No. 2:** Support policies and developments that strengthen and diversify the county tax base and create jobs that pay a living wage.



Goal/Focus Area: Education

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

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



Goal/Focus Area: Excellent Government

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

- **Objective No. 1:** Maintain the county government’s positive financial position, low tax rate, and credit strength.
- **Objective No. 2:** Attract and retain an experienced, skilled, and diverse county government workforce.
- **Objective No. 3:** Create an environment where residents feel respected and engaged in county government decisions.



Goal/Focus Area: Growth and Sustainability

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

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



Goal/Focus Area: Healthy & Safe Community

Healthy and Safe Community: To support the advancement of health and safety efforts in our county that incorporate current best practices and anticipate the county’s future growth and development.

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

Budget Process

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

County Manager's Recommended Budget

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

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

Board of Commissioner's Approved Budget

After submission of the recommended budget by the County Manager, a legal notice was published in the media notifying that the recommended budget is available for public review and the time, date, and place of the public hearing. Study sessions were held and as a result of these study sessions, the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2022 budget occurred on June 21, 2021 with no changes from the County Manager's Recommended Budget.

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

Budget Calendar for Fiscal Year 2022

Date of Action	Budget Procedure	Action By
11/17/2020	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
12/8/2020	Distribution of Goals Forms and Instructions	Director of Fiscal Operations
12/17/2020	Commissioners' Goals Setting Workshop 10:00am – 1:00pm	Board of County Commissioners, County Manager
12/18/2020	Preliminary Capital Improvement forms Due to Director of Fiscal Operation	Department Heads
1/4/-1/15/2021	Compiled Preliminary Capital Improvement Plan to County Manager	Director of Fiscal Operations
1/11/2021	Submit Goals to County Manager and Director of Fiscal Operations	Department Heads
1/12/-1/22/2021	Compile Department Goals	County Manager
1/20/2021	Distribution of Budget Forms and Instructions	Director of Fiscal Operations
2/1-2/2/2021	Commissioners' Countywide Goal workshop Day 1: 9:00am – 3:00pm Day 2: 9:00am – 5:00pm	Board of County Commissioners, County Manager
3/5/2021	Submit Budget Requests to County Manager and Director of Fiscal Operations	Dept. Heads and Agency Officials
3/19/2021	Compile Department and Agency Budget Requests	Director of Fiscal Operations
3/29-4/16/2021	Meet with Department Heads on Requested & Recommended Budget	County Manager, Director of Fiscal Operations
5/3/2021	Commissioners' Budget Workshop 9:00am – 3:00pm	Board of County Commissioners, County Manager
5/17/2021	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 7, 2021, at 3:00pm for public hearing	County Manager, Board of Commissioners
5/18/2021	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/18/2021	Submit legal notice in media stating Recommended Budget submitted to the Board; copy available for public review; time, date, place of public hearing	Clerk to the Board of County Commissioners
6/7/2021	Public Hearing 3:00pm; Study sessions on Recommended Budget at 1:00pm - 3:00pm if needed	Board of County Commissioners
6/21/2021	Public Hearing 6:00pm continued; Adoption of Budget	Board of County Commissioners
7/1/2021 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.

The major governmental fund included in this document is the General Fund.

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

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

General Fund

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

Special Revenue Fund

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

Enterprise Fund

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

Funds Appropriated Annually & Included in the Budget Ordinance	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Major Funds												
General Fund												
Governing Body	G	X										
County Administration	G	X										
Human Resources	G	X										
Communications	G	X										
Finance	G	X										
Tax Administration	G	X										
Legal Department	G	X										
Court Facilities	G	X										
Board of Elections	G	X										
Register of Deeds	G	X										
Information Technology	G		X									
Fleet Services	G		X									
Engineering	G		X									
Operation Services	G		X									
Non-departmental	G		X									
District Attorney's Office	G			X								
Sheriff's Office	G			X								
Detention Center	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Fire and Rescue Agencies	G			X								
Building Inspections & Central Permitting	G			X								
Fire Inspections	G			X								
Central Communications Center	G			X								
Sheriff's Animal Protective Services	G			X								
Transportation Agencies	G				X							
Solid Waste	G					X						
Environmental Protection Agencies	G					X						
Community Enforcement	G						X					
Planning	G						X					
Brunswick County Occupancy Tax	G						X					

Funds Appropriated Annually & Included in the Budget Ordinance (continued)	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Cooperative Extension	G						X					
Soil and Water	G						X					
Economic Development Other	G						X					
Veterans Service	G							X				
Human Services Agencies	G							X				
Brunswick County Schools	G								X			
Brunswick Community College	G								X			
Library	G									X		
Parks and Recreation	G									X		
Contingency	G	X										
Public Housing	G						X					
Public Health	G							X				
Social Services	G							X				
Debt	G										X	
Proprietary Funds												
Water Operating	E											X
Wastewater Operating	E											X
Water Debt	E											X
Wastewater Debt	E											X
Non-Major Funds												
Emergency Telephone	SR			X								
Register of Deeds Technology Enhancement	SR	X										

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



Basis of Budgeting and Accounting

Basis of Budgeting

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

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

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the Proprietary Fund. The fund is the level of budgetary control for Special Revenue Funds. Any change in the appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Director of Fiscal Operations may approve changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for capital projects or continuing programs, funds authorized by purchase order (ordered and not received), and grant funds that have not been expended.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the combined financial statements.

The governmental funds (General Fund, Special Revenue Funds, and Capital Projects Funds) are also presented on a modified accrual basis in the combined financial statement in the 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).

In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

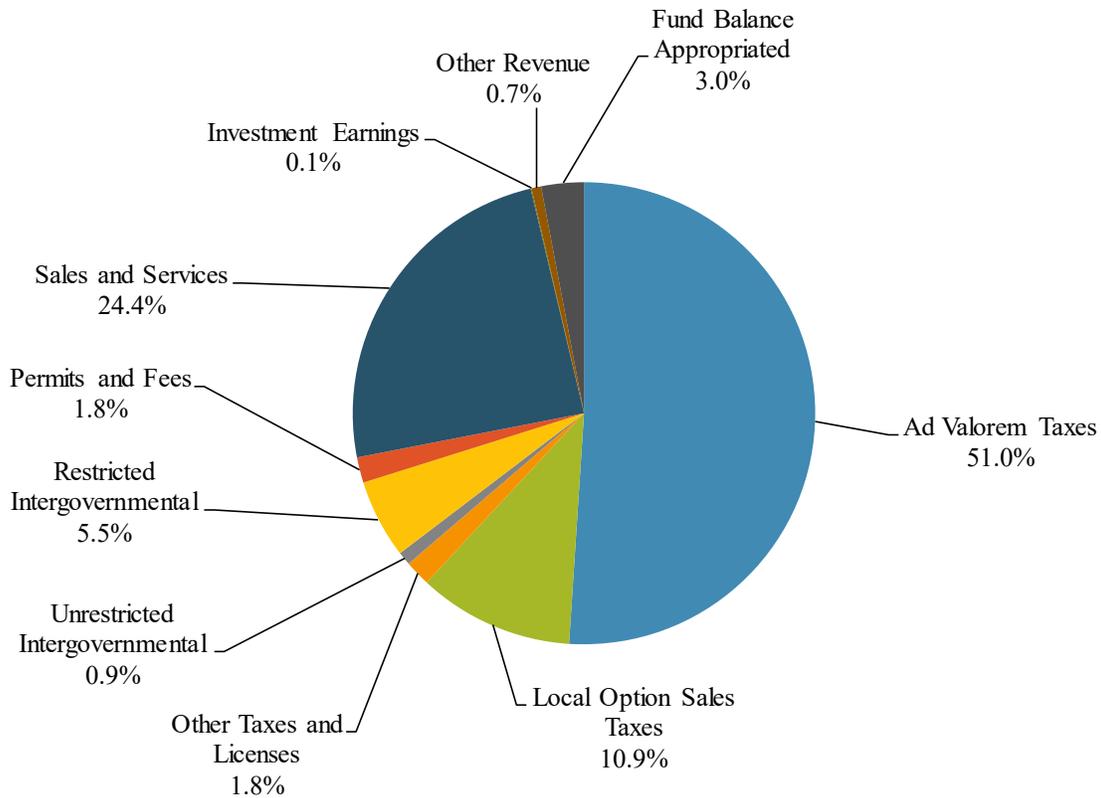
- Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlay within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

Total Revenues by Fund

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
General Fund	\$ 235,416,661	\$ 209,851,877	\$ 241,752,520	\$ 228,026,787
Special Revenue Funds:				
Emergency Telephone System	769,205	1,095,591	1,197,847	1,575,713
Grant Project Fund	586,183	-	30,369,702	-
Register of Deeds Technology Enhancement	198,559	209,463	209,463	217,548
Enterprise Funds:				
Water	31,053,197	24,212,763	26,088,063	29,992,177
Wastewater	32,201,976	31,243,922	34,058,164	32,103,894
Total Revenues	300,225,781	266,613,616	333,675,759	291,916,119
Less transfer from other Funds	(4,423,145)	(1,128,000)	(1,573,288)	(375,000)
Total Revenues all Funds, Net of transfers	\$ 295,802,636	\$ 265,485,616	\$ 332,102,471	\$ 291,541,119

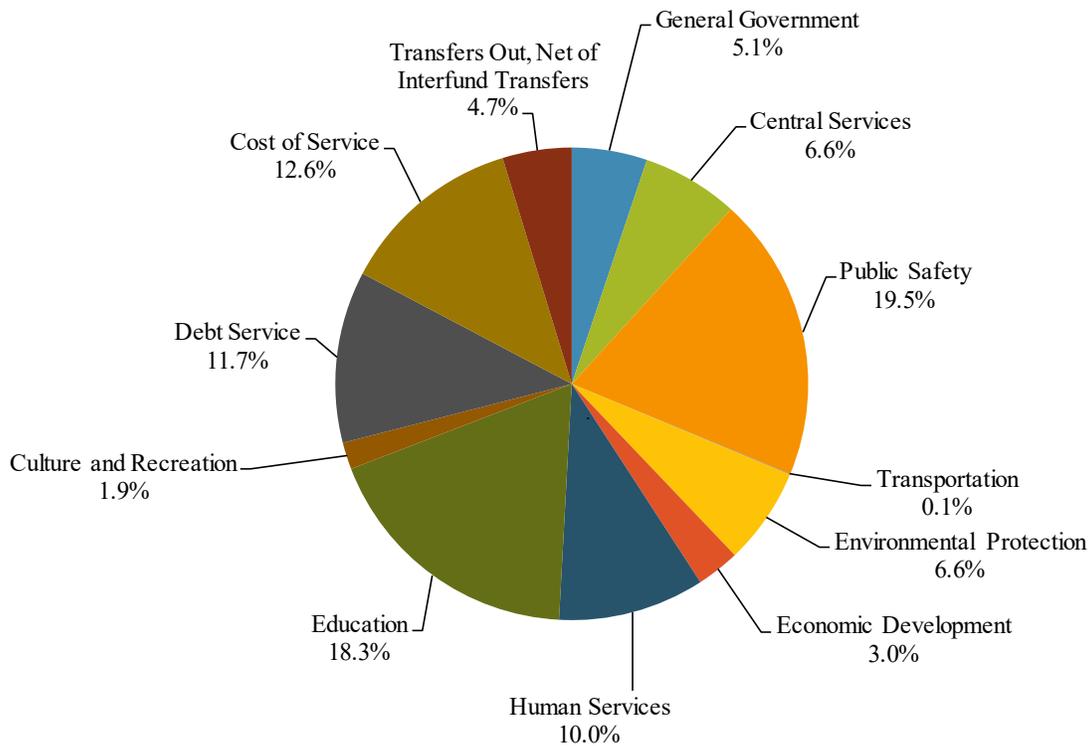
Total Revenues by Source (all funds)

	<i>FY 2020 Actual</i>	<i>FY 2021 Approved Budget</i>	<i>FY 2021 Current Budget</i>	<i>FY 2022 Approved Budget</i>
Ad Valorem Taxes	\$ 142,572,371	\$ 144,312,368	\$ 146,199,992	\$ 148,800,658
Local Option Sales Taxes	28,320,802	21,430,183	25,212,434	31,718,980
Other Taxes and Licenses	6,350,878	4,235,000	8,135,000	5,245,000
Unrestricted Intergovernmental	5,431,459	1,698,000	1,698,000	2,710,000
Restricted Intergovernmental	31,778,060	16,511,858	51,290,381	16,063,425
Permits and Fees	5,306,314	4,674,860	5,074,337	5,159,110
Sales and Services	70,126,816	62,271,803	64,277,816	71,025,953
Investment Earnings	1,659,612	889,650	889,650	167,275
Other Revenue	4,156,466	2,002,526	3,274,228	1,970,709
Net Issuance/Refunding of Long-Term Debt	122,574	-	-	-
Fund Balance Appropriated	-	7,459,368	26,050,633	8,680,009
Total Revenues	295,825,352	265,485,616	332,102,471	291,541,119



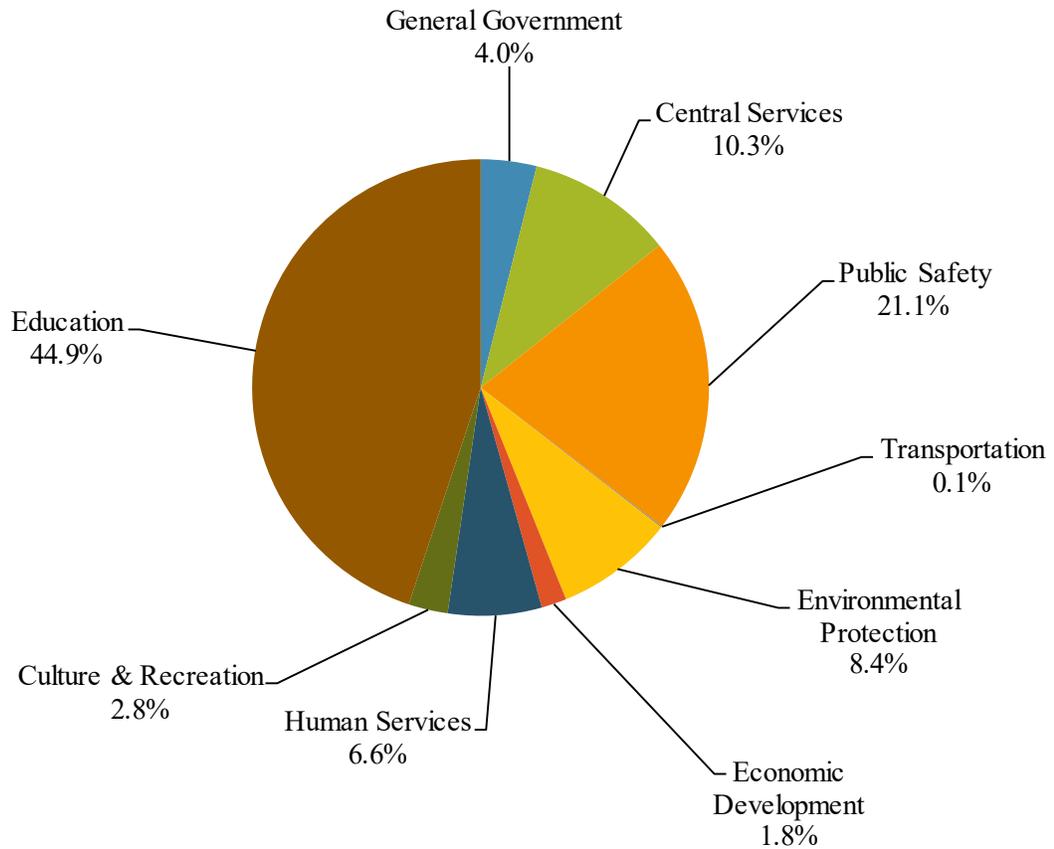
Total Expenditures by Function (all funds)

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
General Government	\$ 13,829,320	\$ 13,789,928	\$ 44,749,869	\$ 15,003,734
Central Services	17,766,579	17,866,183	18,477,885	19,256,727
Public Safety	48,631,705	50,283,059	53,934,298	56,765,312
Transportation	441,020	138,500	138,500	161,000
Environmental Protection	18,172,224	18,347,433	21,274,768	19,272,998
Economic Development	6,233,255	7,584,003	11,474,777	8,641,052
Human Services	25,639,275	27,542,339	31,967,346	29,155,754
Education	48,228,674	51,697,695	52,013,007	53,314,798
Culture and Recreation	4,167,557	4,582,335	4,770,960	5,413,060
Debt Service	35,217,685	34,783,538	34,783,538	34,188,867
Cost of Service	36,970,315	34,476,661	39,146,294	36,643,005
Transfers Out, Net of Interfund Transfers	20,011,664	4,393,942	19,371,229	13,724,812
Total Operating Expenditures	\$ 275,309,273	\$ 265,485,616	\$ 332,102,471	\$ 291,541,119



Approved Tax Levy Distribution

	2021 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 5,784,264	0.0192	\$ 0.040	4.0%
Central Services	15,087,929	0.0502	0.103	10.3%
Public Safety	30,770,050	0.1023	0.211	21.1%
Transportation	127,555	0.0004	0.001	0.1%
Environmental Protection	12,283,320	0.0408	0.084	8.4%
Economic Development	2,585,189	0.0086	0.018	1.8%
Human Services	9,692,403	0.0322	0.066	6.6%
Culture & Recreation	4,047,606	0.0135	0.028	2.8%
Education	65,522,343	0.2178	0.449	44.9%
Total	\$ 145,900,658	0.4850	\$ 1.000	100%



General Fund – Changes in Fund Balance

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2021 Actual Estimated	FY 2022 Approved Budget
Revenues:					
Ad Valorem Taxes	\$ 142,572,371	\$ 144,312,368	\$ 146,199,992	\$ 150,243,480	\$ 148,800,658
Local Option Sales Taxes	28,320,802	21,430,183	25,212,434	35,085,909	31,718,980
Other Taxes and Licenses	6,350,878	4,235,000	8,135,000	10,521,195	5,245,000
Unrestricted Intergovernmental	5,431,459	1,698,000	1,698,000	7,078,071	2,710,000
Restricted Intergovernmental	27,052,347	15,712,567	20,421,388	21,700,500	15,654,560
Permits and Fees	5,116,656	4,493,860	4,893,337	6,781,892	4,966,110
Sales and Services	13,230,183	12,191,561	13,422,574	14,771,765	13,423,392
Investment Earnings	1,003,025	500,650	500,650	80,630	100,275
Other Revenue	2,554,942	1,029,168	2,267,694	4,167,343	1,186,332
Total Revenues	231,632,663	205,603,357	222,751,069	250,430,785	223,805,307
Expenditures:					
General Government	13,093,127	13,580,465	16,399,295	15,075,787	14,786,186
Central Services	17,766,579	17,866,183	18,477,885	17,442,578	19,256,727
Public Safety	48,205,401	49,187,468	52,736,451	48,131,957	55,189,599
Transportation	441,020	138,500	138,500	138,500	161,000
Environmental Protection	18,172,224	18,347,433	20,346,177	19,505,778	19,272,998
Economic Development	6,233,255	7,584,003	10,174,777	7,547,476	8,641,052
Human Services	25,639,275	27,542,339	31,967,346	28,174,351	29,155,754
Education	48,228,674	51,697,695	52,013,007	52,012,772	53,314,798
Culture and Recreation	4,167,557	4,582,335	4,770,960	4,029,182	5,413,060
Debt Service	18,598,330	15,550,908	15,550,908	15,545,524	15,946,877
Grant and Capital Project Reserves					
Total Expenditures	200,545,442	206,077,329	222,575,306	207,603,905	221,138,051
Revenues over (under) Expenditures	31,087,221	(473,972)	175,763	42,826,880	2,667,256
Other Financing Sources (Uses)					
Transfer from other funds	3,783,998	-	-	-	-
Transfer to other funds	(18,596,943)	(3,774,548)	(19,177,214)	(19,177,214)	(6,888,736)
Total Other Financing Sources (Uses)	(14,812,945)	(3,774,548)	(19,177,214)	(19,177,214)	(6,888,736)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	16,274,276	(4,248,520)	(19,001,451)	23,649,666	(4,221,480)
Fund balance, beginning of year	80,752,750	97,027,026	97,027,026	\$ 97,027,026	120,676,692
Fund balance, end of year	\$ 97,027,026	\$ 92,778,506	\$ 78,025,575	\$ 120,676,692	\$ 116,455,212

Special Revenues Funds – Changes in Fund Balance

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2021 Actual Estimated	FY 2022 Approved Budget
Revenues:					
Restricted Intergovernmental	\$ 1,344,096	\$ 799,291	\$ 30,868,993	\$ 1,954,420	\$ 408,865
Permits and Fees	189,658	181,000	181,000	279,279	193,000
Investment Earnings	20,193	9,000	9,000	2,118	7,000
Total Revenues	1,553,947	989,291	31,058,993	2,235,817	608,865
Expenditures:					
General Government	736,193	209,463	28,350,574	545,715	217,548
Public Safety	426,304	1,095,591	1,197,847	556,315	1,575,713
Environmental Protection	-	-	928,591	58,831	-
Economic Development	-	-	1,300,000	1,000,000	-
Total Expenditures	1,162,497	1,305,054	31,777,012	2,160,861	1,793,261
Revenues over (under) Expenditures	391,450	(315,763)	(718,019)	74,956	(1,184,396)
Other Financing Sources (Uses)					
Transfer from other funds	-	-	445,288	445,288	-
Total Other Financing Sources (Uses)	-	-	445,288	445,288	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	391,450	(315,763)	(272,731)	520,244	(1,184,396)
Fund balance, beginning of year	1,899,467	2,290,917	2,290,917	2,290,917	2,811,161
Fund balance, end of year	\$ 2,290,917	\$ 1,975,154	\$ 2,018,186	\$ 2,811,161	\$ 1,626,765

Enterprise Funds – Changes in Fund Balance

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2021 Actual Estimated	FY 2022 Approved Budget
Revenues:					
Restricted Intergovernmental	\$ 3,381,617	\$ -	\$ -	\$ 106,917	\$ -
Sales and Services	56,896,633	50,080,242	50,855,242	66,756,971	57,602,561
Investment Earnings	613,678	380,000	380,000	57,460	60,000
Other Revenue	1,601,524	973,358	1,006,534	1,043,811	784,377
Total Revenues	62,493,452	51,433,600	52,241,776	67,965,159	58,446,938
Expenditures:					
Debt Service	16,619,355	19,232,630	19,232,630	19,199,872	18,241,990
Cost of Service	36,715,965	34,476,661	39,146,294	32,901,769	36,643,005
Total Expenditures	53,335,320	53,709,291	58,378,924	52,101,641	54,884,995
Revenues over (under) Expenditures	9,158,132	(2,275,691)	(6,137,148)	15,863,518	3,561,943
Other Financing Sources (Uses)					
Issuance of long-term debt	16,050,000	-	-	-	-
Premiums on bonds	233,079	-	-	-	-
Payment to escrow agent-refunded debt	(16,160,505)	-	-	-	-
Transfer from other funds	639,147	1,128,000	1,128,000	1,128,000	375,000
Transfer to other funds	(4,019,512)	(1,747,394)	(1,767,303)	(1,539,389)	(7,211,076)
Total Other Financing Sources (Uses)	(3,257,791)	(619,394)	(639,303)	(411,389)	(6,836,076)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	5,900,341	(2,895,085)	(6,776,451)	15,452,129	(3,274,133)
Expendable Net Position, beginning of year	51,226,438	57,126,779	57,126,779	57,126,779	72,578,908
Expendable Net Position, end of year	\$ 57,126,779	\$ 54,231,694	\$ 50,350,328	\$ 72,578,908	\$ 69,304,775

Revenue Highlights

General fund operating revenues in FY 2022 are projected to increase approximately 8.9 percent above FY 2021 approved budget from sources other than fund balance and transfers from other funds.

General Fund Operating Revenues
(Excluding fund balance and transfer from other funds)(in millions)



Property Tax

Brunswick County’s largest general revenue source is the ad valorem tax representing 66.5 percent of total estimated general revenue. The property tax is levied against real and personal property not exempt from taxation. The overall assessed valuation of the property is projected to increase 3.0 percent from the FY 2021 estimated value. The property tax rate and the base is comprised of the following:

Estimated Property Tax Base (in thousands)

Fiscal Year	2018	2019	2020	2021	2022
Real Property	\$ 21,157,063	\$ 21,998,185	\$ 24,585,648	\$ 25,789,376	\$ 26,680,229
Public Service	\$ 1,500,500	\$ 1,650,000	\$ 1,680,000	\$ 1,800,000	\$ 1,780,000
Motor Vehicles	\$ 1,250,000	\$ 1,350,000	\$ 1,500,000	\$ 1,550,000	\$ 1,550,000
Personal Property	\$ 515,000	\$ 575,000	\$ 585,000	\$ 610,000	\$ 625,000
Total Estimated Property Tax Base	\$ 24,422,563	\$ 25,573,185	\$ 28,350,648	\$ 29,749,376	\$ 30,635,229
Property Tax Rate	.4850	.4850	.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 January 2019 with the next revaluation scheduled for January 2023 for collections in FY 2024.

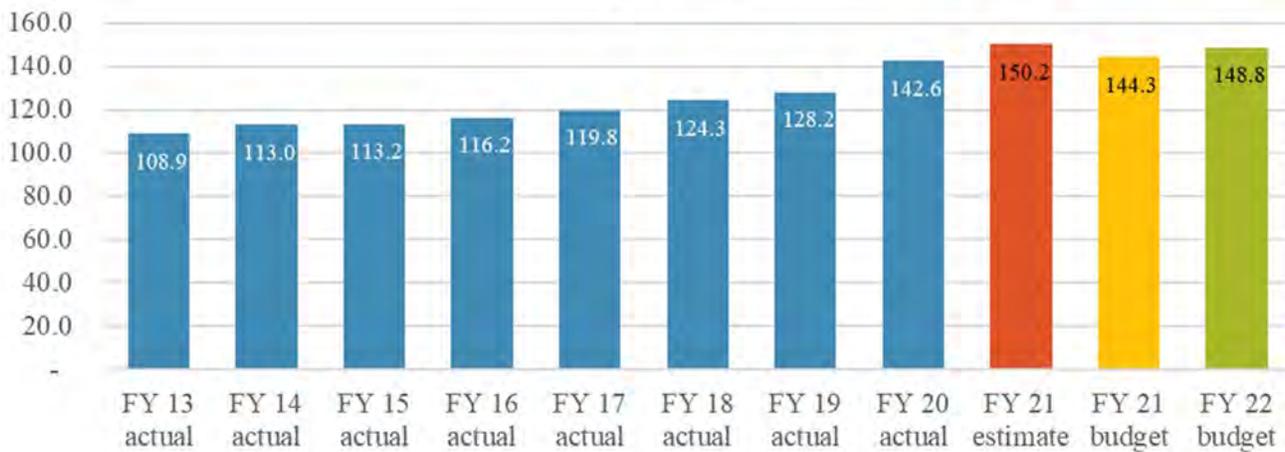
The public service tax base component includes the taxable assets of statewide utility operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the

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

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

Ad valorem tax revenue is projected to increase by \$4,448,290 (3.2 percent) over the previous year’s tax levy mainly due to growth in the economy. One cent on the general fund property tax rate generates approximately \$3,008,261 with a collection rate of 100.0% for motor vehicles and 98.10% for real property. There is a slight increase in the projected collection rate from the prior year of 97.90% due to the prior year’s unknown impacts of the pandemic.

Ad Valorem Taxes
(in millions)



Sales Tax

The second-largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2022 is estimated to be \$31.7 million representing an increase from the approved budget for FY 2021. This 48.1 percent increase is attributable to the prior year’s conservative approach from unknown impacts of the pandemic as well as current economic growth. There are three statutory authorizations for sales tax as shown in the following table:

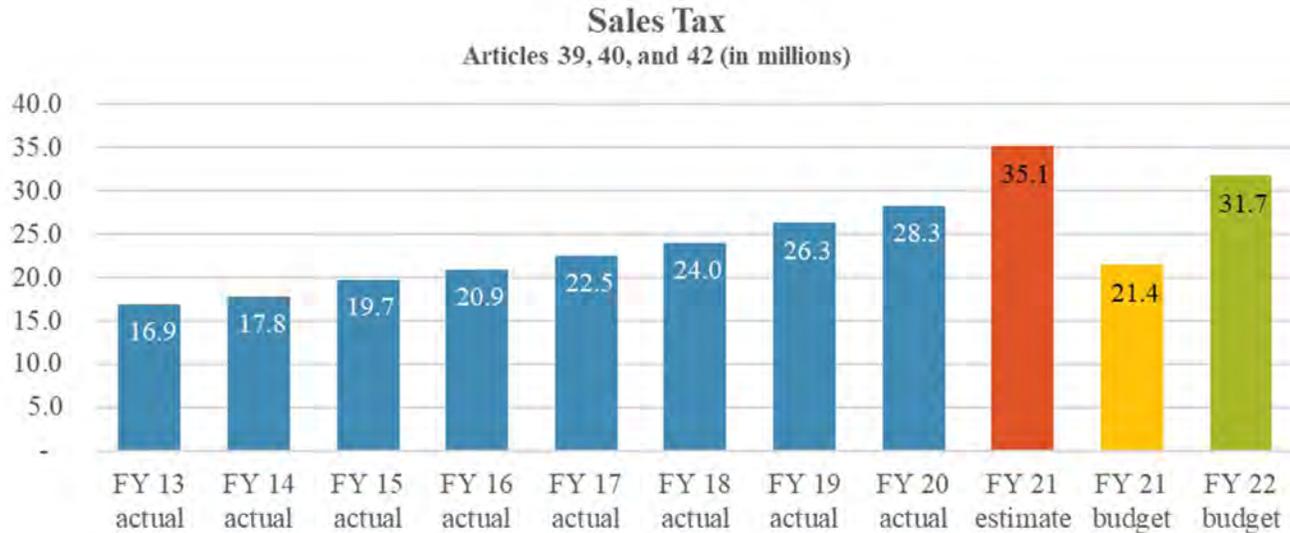
Sales Tax

Sales Tax	FY 18 Actual	FY 19 Actual	FY 20 Estimated	FY 21 Budget	FY 22 Budget
Article 39 (1cent)	\$ 9,874,229	\$ 10,852,434	\$ 11,776,406	\$ 8,737,236	\$ 13,189,257
Article 40 (1/2 cent)	\$ 7,304,257	\$ 7,963,614	\$ 8,456,612	\$ 6,595,205	\$ 9,471,405
Article 42 (1/2 cent)	\$ 6,808,632	\$ 7,476,514	\$ 8,087,784	\$ 6,097,742	\$ 9,058,318
Total Sales Tax	\$ 23,987,118	\$ 26,292,562	\$ 28,320,802	\$ 21,430,183	\$ 31,718,980

Article 39 of the North Carolina General Statutes enables counties to levy a one-cent sales tax. This is the original authorized local government sales tax beginning in 1967. All proceeds from this one-cent tax are returned to

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

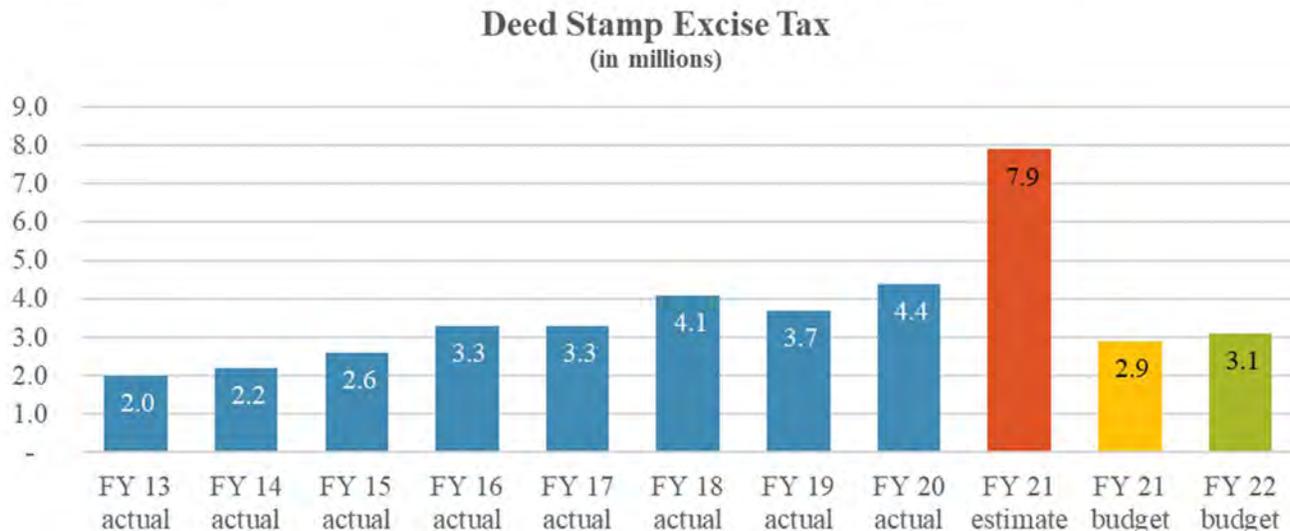
Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in article 39, state statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax revenue be used to support public school capital outlay or retire any indebtedness incurred by the County in providing capital outlay for the schools.



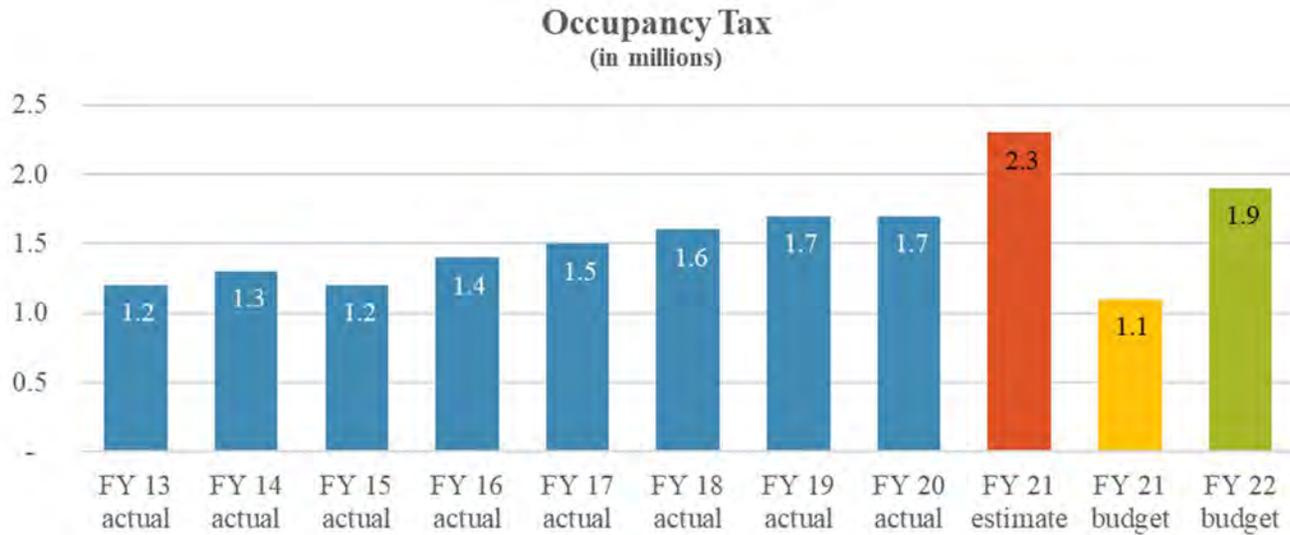
Other Taxes and Licenses

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. Real estate sales are indicating continued moderate growth and the FY 2022 approved budget is \$3.1 million, a 6.9 percent increase over the FY 2021 approved budget.



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 2022 is \$1,850,000 representing an increase from the approved budget of FY 2021. This 68.2 percent increase is attributable to the prior year’s conservative approach from unknown impacts of the pandemic as well as the current increase in tourism.



Unrestricted Intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for unfortified wine, local governments receive 62 percent of the tax proceeds. The \$250,000 budgeted for FY 2022 is slightly higher than the prior-year approved budget of \$248,000.

Jail fees are expected to slightly increase in comparison to the prior year’s approved budget generating approximately \$460,000 in revenue for FY 2022.

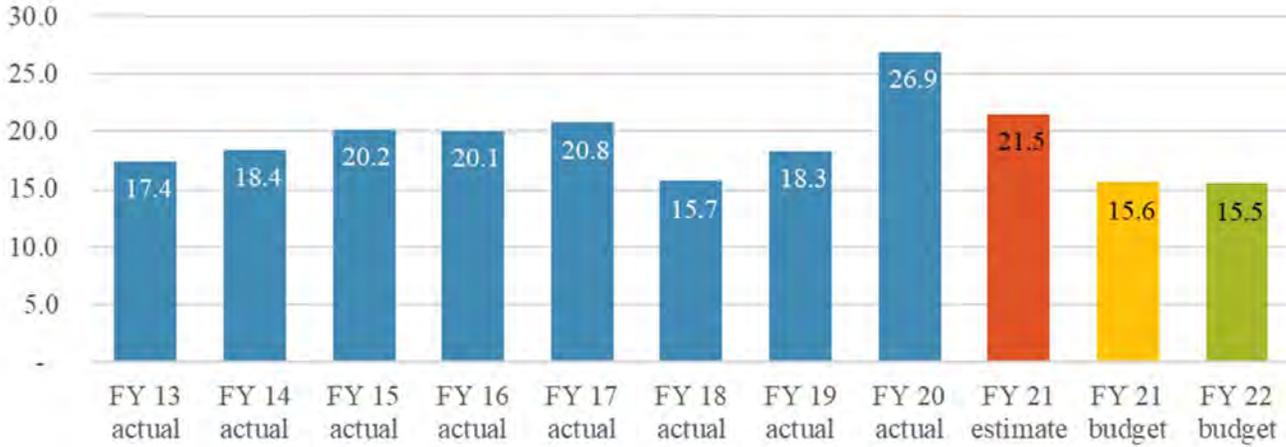
Medicaid Hold Harmless receipts from the State are a result of the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the County share of Medicaid over three years, with the final components of the relief swap occurring in 2009-10. To help the state absorb the additional Medicaid cost, counties relinquished a half-cent of their local sales tax. In this and future years, the Medicaid hold harmless payment is based on actual performance, actual Medicaid savings, and actual foregone sales taxes. For FY 2022, the County is expecting to receive \$2,000,000 in Medicaid Hold Harmless receipts. This 100.0 percent increase is a direct correlation to the projected increase in the local options sales tax receipts and the prior year’s conservative approach to the pandemic.

Restricted Intergovernmental

The majority of the Restricted Intergovernmental revenue source is Federal and State grants received by the County mainly to support human services, economic and physical development, and public safety. These revenue sources are dependent upon actions by the legislative bodies of state and federal government, as well as program administrators. The total FY 2022 budgeted Restricted Intergovernmental revenues of \$15.5 million are consistent compared to the approved budget for FY 2021. Notes: The change in FY 2018 actual moving forward is due to the direct payment to daycare providers rather than passing through the County. FY 2021 estimate includes one-

time revenues of \$0.6 million in CARES Act Funding and \$4.4 million in federal (FEMA) and state reimbursements from prior year storms.

Federal and State Grant Revenue
(in millions)

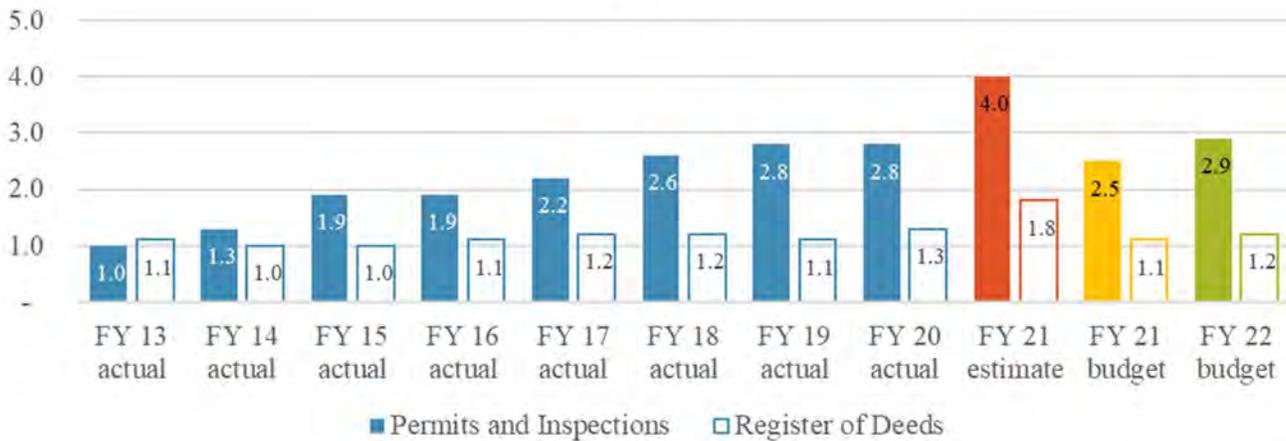


Permits and Fees

Building permits and inspections are expected to generate revenues of \$3,061,000 in FY 2022 which is an increase from the prior year's original budget of 13.2%. The County is experiencing moderate growth in the number of residential and commercial building permits issued countywide.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. The FY 2021 budget in comparison to last year's budget is expected to remain consistent for a total of \$1,196,710 in revenue.

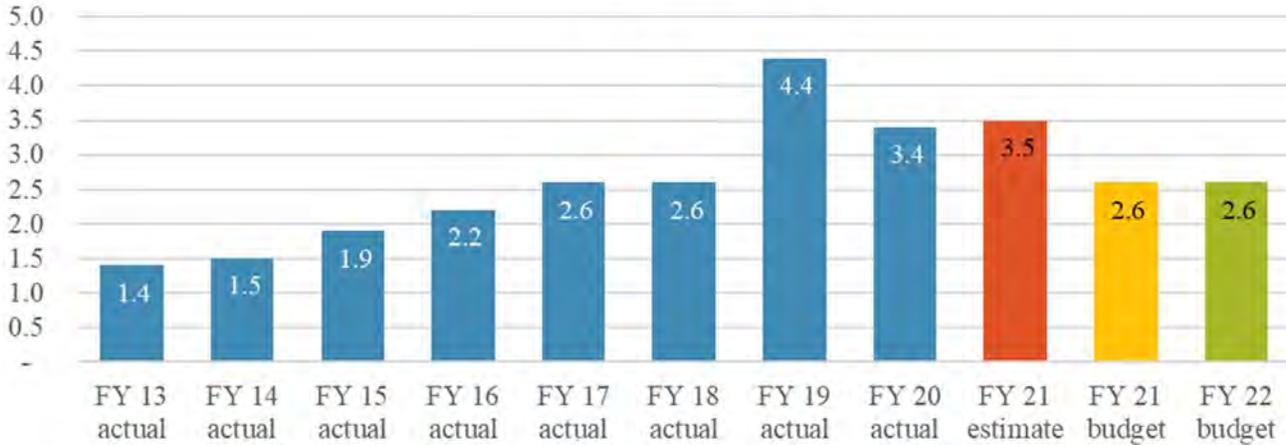
Permits and Fees
(in millions)



Sales and Service

Solid waste fees of \$2,600,000 for the County's construction and demolition landfill are expected to remain consistent in comparison with the FY 2021 approved budget.

Solid Waste
(in millions)

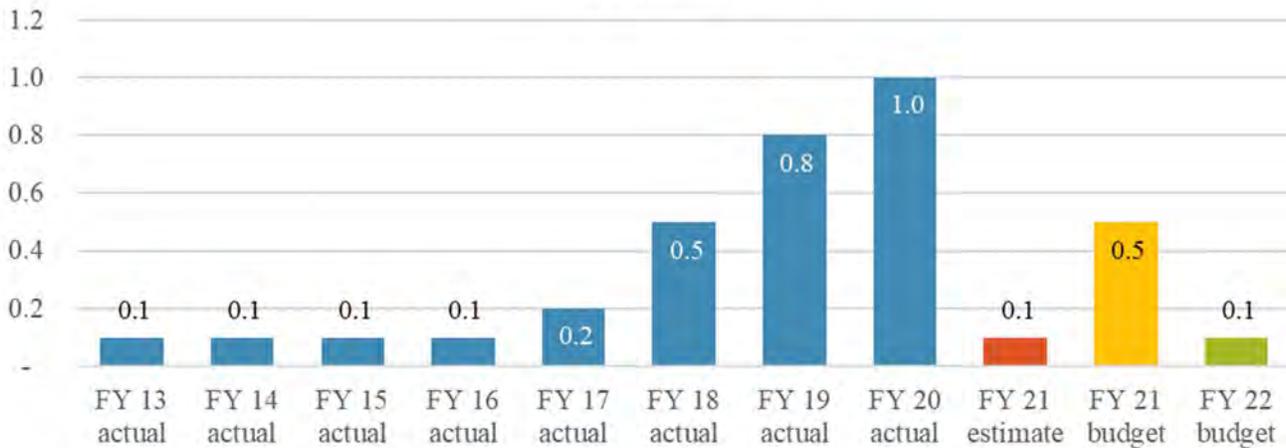


Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2022 are \$5.1 million, up 4.2 percent from the prior year's approved budget.

Investment Earnings

Earnings on investments continue to be low due to the low short-term interest rates and are expected to fall below prior years to \$100,275. This 80.0 percent decrease is attributable to the decline during the current Pandemic and the change in the compensating balances for offsetting bank charges and fees.

Investment Earnings
(in millions)



Transfers from Other Funds

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

Fund Balance Appropriated

The fiscal Year 2021 includes a fund balance appropriation in the general fund of \$2,877,600 net of the \$1,343,880 in escrow funds held for the Holden Beach sound nourishment project. This is consistent with the prior year's appropriation of \$2,878,480. The fund balance appropriation is assigned to non-recurring expenditures. The

unassigned fund balance estimated at \$77.7 million is projected to be 34.1% of \$228.0 million of budgeted expenditures and transfers to the reserves in FY 2022.

Enterprise Fund Revenues:

Water Fund

The total projected revenue in the Water Fund is \$29,992,177 without an appropriation of expendable net assets. Revenues are expected to increase 23.9% from the prior year's approved budget due to new customer growth and rate changes.

Rate changes approved to become effective July 1, 2021, will include the change from a minimum usage charge to minimum usage gallons for a 6" retail meter, 4" – 12" Industrial meter, and 6" – 12" Wholesale meter.

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

Retail: (Increase for the average retail customer using 4,500 gallons is \$9.85 per month)

- Increase water base monthly service charge \$4.00 per month
- Volumetric blocks (tiered) rate increases
 - Block 1: from \$2.85 to \$4.15 per 1,000 gallons
 - Block 2: from \$3.30 to \$4.80 per 1,000 gallons
 - Block 3: from \$3.85 to \$5.70 per 1,000 gallons

Irrigation:

- Implement a \$5.00 monthly Irrigation base service charge to allocate additional costs associated with billing, ongoing repair, and maintenance, meter replacement costs, meter reading network, the capacity of the meter
- Volumetric blocks (tiered) rate increases
 - Block 1: from \$3.30 to \$4.80 per 1,000 gallons
 - Block 2: from \$4.30 to \$6.20 per 1,000 gallons
 - Block 3: from \$5.70 to \$8.30 per 1,000 gallons

Industrial:

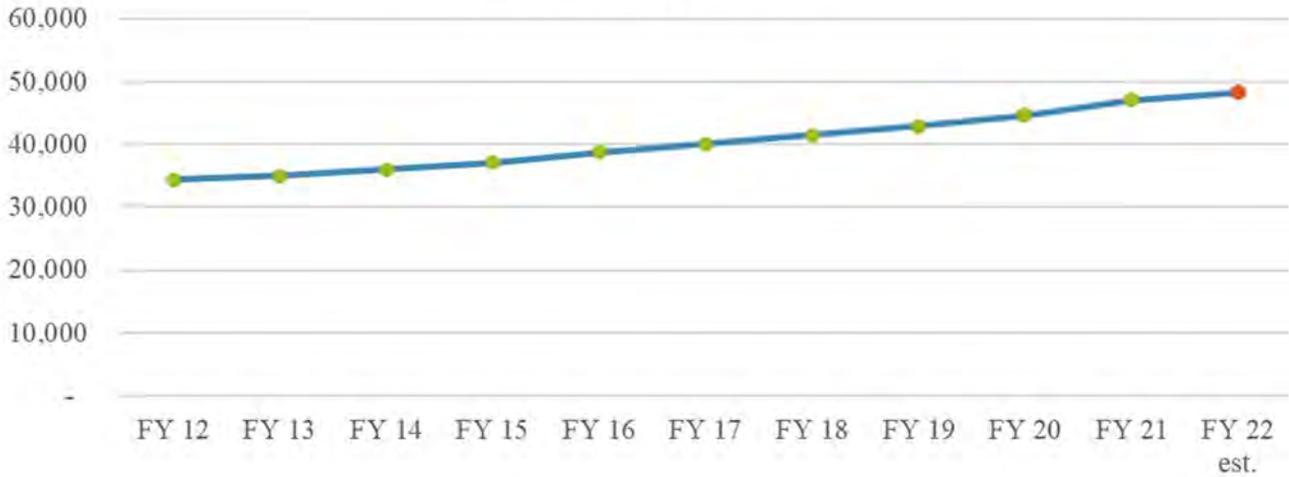
- Increase water base monthly service charge \$4.00 per month for all Industrial meter sizes
- Increase Industrial Rate from the annual practice of PPI determined rates currently \$2.89 to the AWWA-M-1 Manual cash needs determined rate of \$4.35 per 1,000 gallons

Wholesale:

- Increase water base monthly service charge \$4.00 per month for all Wholesale meter sizes
- Increase Wholesale Rate from the annual practice of PPI determined rates currently \$2.89 to the AWWA-M-1 Manual cash needs determined rate of \$5.25 per 1,000 gallons.
- The wholesale customer base is similar to the county's retail customer and if the increase in the volumetric rate is passed on directly to a 4,500-gallon customer the increase per month is \$10.62.

Expected growth in FY 2022 is approximately 1,200 new retail customers generating \$920,000 in system development fees that are pledged to secure revenue bonds issued for system expansion. The expected number of retail water customers at the end of FY 21 is 48,327. Historical numbers of customers from 2012 to projected 2021 customers are illustrated below:

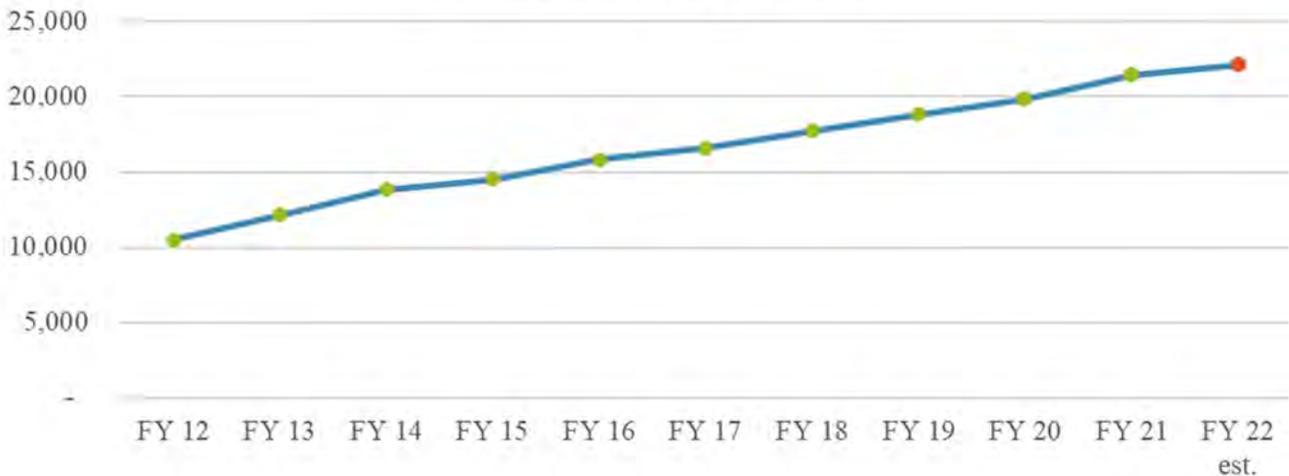
Water Retail Customers



Wastewater Fund

Total projected revenue in the Wastewater Fund is \$28,454,761 net of an appropriation of expendable net assets of \$3,274,133 and the transfer from the capital and replacement project funds of \$375,000. Retail wastewater sales are projected to be \$12,800,000 which is an increase of 11.3 percent over FY 2021 due to growth in the number of customers. Expected growth from current sewer service areas is 600 new retail customers generating \$800,000 in system development fees that are pledged to secure revenue bonds issued for system expansion. The expected number of retail wastewater customers at the end of FY 2022 is 22,074.

Wastewater Retail Customers



Expenditure Highlights

General fund operating expenditures in FY 2022 are projected to increase approximately 7.3 percent to \$221.1 million above FY 2021 approved budget from uses other than transfers to other funds.

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



Salary and Fringe Benefits

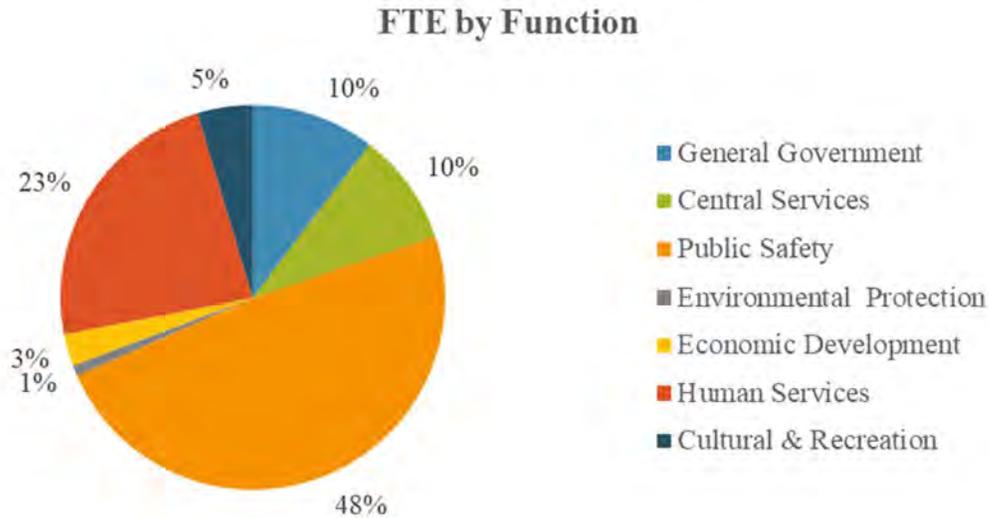
The total general fund personnel/employee cost budgeted in FY 2022 is \$88.0 million. Due to growth in the county and increased workloads in human services, public safety, and internal support services an additional 16 FTE's were added in various departments of the County: a Programmer I and a Security Specialist in Information Technology, a Custodial Assistant I in Operation Services, two paramedics and two EMT Intermediates in Emergency Medical Services, a Floodplain Administrator, a Permitting Tech, and a Multi Trades Inspector I in Building Inspections and Central Permitting, a Fire Inspector/Investigator in Fire Inspections, two Telecommunicator Is in Central Communications, a Library Assistant, and a Social Work Supervisor and a Program Specialist in Social Services. The total FTE budget for general government operations is 990.60 FTE's.

Approved Budget FTEs



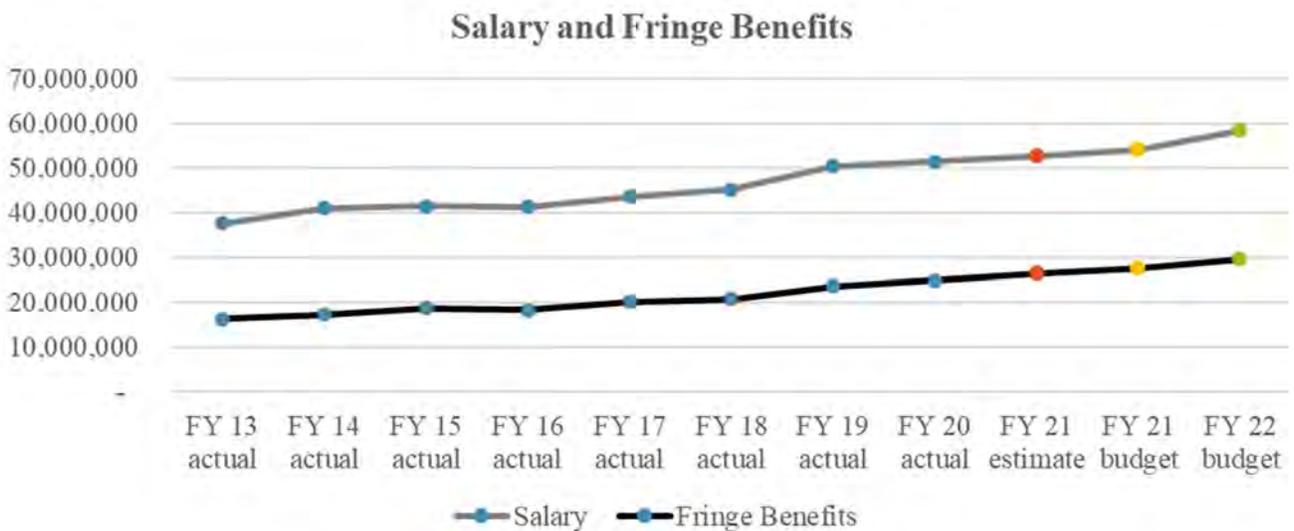
The approved FY 2022 FTEs in the General Fund by function are General Government 103, Central Services 94, Culture and Recreation 46, Economic Development 26.7, Environmental Protection 9, Human Services 231.9, and

Public Safety 480 for a total FTE budget of 990.60. The FY 2022 percentage of the total approved Full-Time Equivalent Units by function is illustrated below:



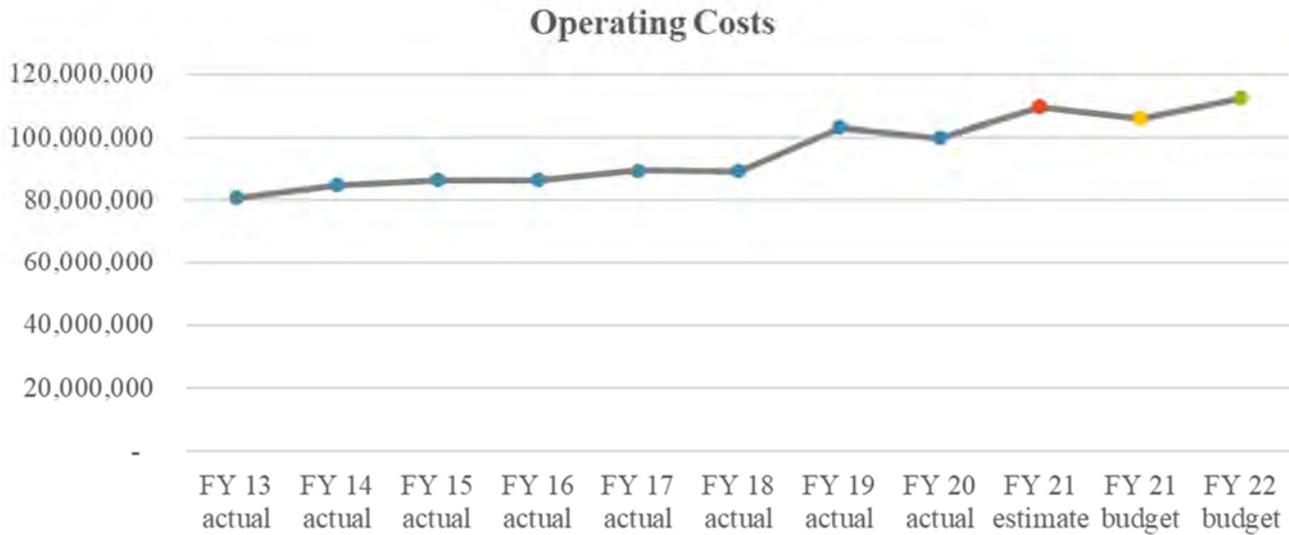
Compensation is adjusted annually in July and is based on performance. The FY 2022 budget includes adequate funding to maintain or improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 1.5% and up to 4.35% merit raises to eligible employees.

Overall personnel costs increased by \$6.3 million (7.8 percent) from the FY 2021 approved budget of \$81.7 million to \$88.0 million in FY 2022. Salary and fringe benefits represent 39.8 percent of the general fund operating budget. The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The County contributions for the health and dental program will increase per employee from \$8,493 to \$8,528 in FY 2022. County contributions for health and dental insurance benefits are approximately \$11.1 million (includes contributions for retired employees), Local Government Retirement System of 10.25% (1.10 increase) for general employees and 12.10% (1.20 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$9.3 million. Total fringe benefits budgeted for FY 2022 in the general fund are \$29.7 million which represents a \$2.2 million or 7.9 percent increase over the prior year budget mainly due to the increase in FTEs and the increase in rates for Insurance and Retirement.



Operating Costs

Total operating costs budgeted in the general fund are \$112.0 million which is a 5.9 percent (\$6.3 million) increase compared to the prior-year budget and is 50.8 percent of the total general fund approved operating budget of \$221.1 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. Note: The spike in the FY 2019 estimate of operating costs is due to the impact and recovery of the Hurricane Florence event, most of which was driven by debris removal and emergency protective measures.



Some of the decreases/increases are noted in the following programs for FY 2022 as compared to the FY 2021 approved budget:

Operating Costs by Function

Function	FY 2021 Budget	FY 2022 Budget	Dollar Change	Percentage Change
General Government	\$ 4,751,620	\$ 5,297,096	\$ 545,476	12.1%
Central Services	\$ 5,117,228	\$ 6,044,165	\$ 926,937	17.4%
Public Safety	\$ 10,049,163	\$ 10,663,346	\$ 614,183	8.0%
Transportation	\$ 138,500	\$ 161,000	\$ 22,500	14.5%
Environmental Protection	\$ 17,590,891	\$ 18,641,659	\$ 1,050,768	6.6%
Economic & Physical Development	\$ 5,688,238	\$ 6,570,548	\$ 882,310	13.2%
Human Services	\$ 9,621,140	\$ 10,146,865	\$ 525,725	5.6%
Education	\$ 51,697,695	\$ 53,314,798	\$ 1,617,103	3.6%
Cultural & Recreational	\$ 1,328,969	\$ 1,426,544	\$ 97,575	7.3%

- General Government – The change is in part due to the separation and growth of the Communication department from the County Administration for a combined operating expense increase of \$81,398. Finance had increased computer software costs by \$106,925 for annual increases and the addition of vendor verification software. Board of Elections increased \$74,450 for postage and printing due to an expected increase in absentee voting and other mailings. The Register of Deeds expenditures for excise taxes increased \$122,500 due to the increase in budgeted deed stamp excise tax collections as well as \$70,969 for other NC General Statutes requirements driven by collections.
- Central Services –The change is in part due to the increased amounts budgeted for repair & maintenance of buildings, equipment, roadways, and vehicles at \$392,410 and the increased cost of electricity at \$150,000 in the Operation Services Budget. Management Information Services increased \$583,000 due to the prior-year deferral of replacement needs for computers and new project initiatives as well as current annual increases in software used county-wide. An additional increase of \$100,000 in non-Departmental is for a Total Compensation Study and analysis of the market and pay grades of all county positions. Property and General Liability Insurance increased \$111,980 for the County’s governmental operations.
- Public Safety – The Sheriff’s Office budget increased \$110,000 for motor fuels. The main increase in the Detention Center budget was for Inmate Medical Professional Service costs of \$70,610 as well as food of \$32,000 and motor fuels of \$20,000. Emergency Services has an increase of \$79,000 for a generator standby contract for school shelters and \$40,000 to fill the need for secure warehouse space. There is an additional increase of \$21,500 for motor fuels and \$49,665 for medical supplies in Emergency Medical Services. An increase of \$26,000 was also included in Central Communications (911) for telephone expenses related to the backup site which is offset by a decrease in technology costs from the prior year. Sheriff’s Animal Protective Services increased \$16,900 for interior improvements to the shelter.
- Environmental Protection – Contracted services for solid waste pickup increased 5.0% or \$740,796. Contracted services for construction and demolition transportation and disposal increased 7.8% or \$113,000. The increase is mainly due to approximately 333 new services added each month for curbside pickup and the increase in the construction and demolition transfer cost due to increased tonnage and a 75% transfer goal. Per the contract, the rate per household increased by sixteen cents (16.4) cents from 12.48 to 12.65 based on the March 2021 CPI-U index. Other increases in the Solid Waste department include \$24,000 for scrap tire recycling and \$67,000 related to dumpster and recycling services.
- Economic and Physical Development – This increase is in part due to Planning implementing a new software system for planning requests at \$100,000 in the implementation year. Amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority increased \$750,000, mainly due to conservative budgeting in the prior year due to uncertainty surrounding the pandemic. Contracted services of \$149,700 to assist with lobbying activities related to the 2021 Federal Funding and Legislative priorities. Brunswick BID contracted services for economic development increased by \$50,000.
- Human Services –The County’s contribution to Brunswick Senior Resources, Inc. increased by \$175,113 to \$2,888,852. The FY 2022 County contribution to health services programs is \$4,804,368 and to social services is \$7,804,148 for a combined total of \$12,608,516.
- Education – The total FY 2022 school appropriation, following the funding agreement, is \$48,520,244 which represents an increase of approximately 3.1 percent or \$1,456,649 over FY 2021. Under the terms of the agreement, 35.75%, or \$47,523,253 will be used for current expense and 0.75% or \$996,991 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 2022 increased 3.7% to \$4,444,554 for purpose-level funding. Additional funding for the Brunswick Community College is a County contribution of \$350,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees, and books.

Capital Outlay

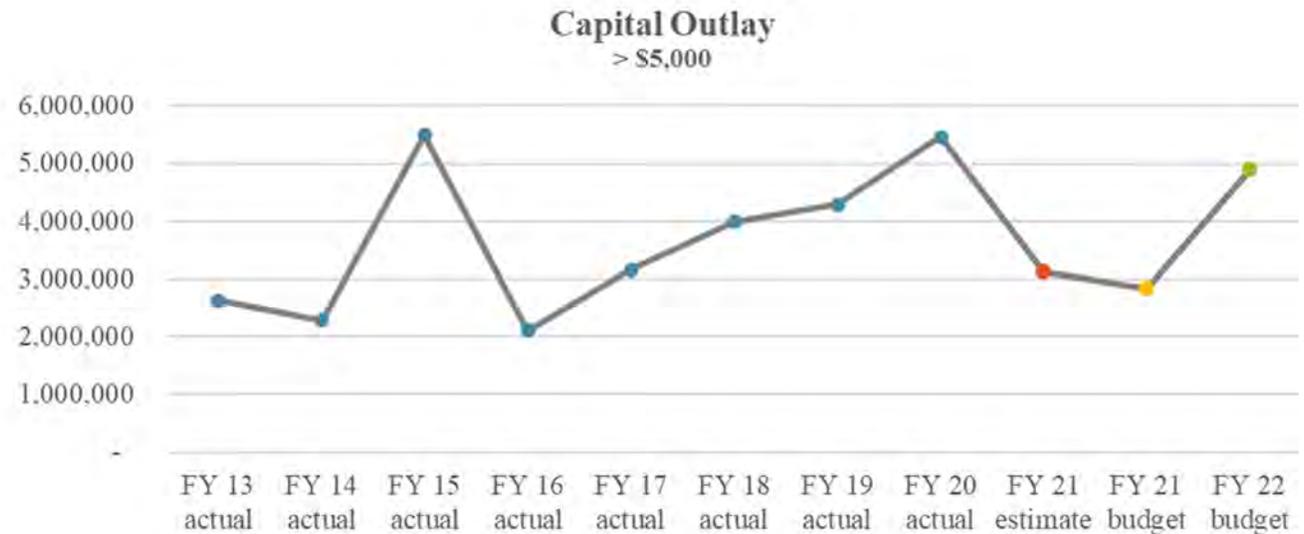
Purchases of vehicles and equipment that exceed \$5,000 represent 1.4 percent of the general fund budget for a total of \$4,882,433 which is an increase of 71.6 percent in comparison to the FY 2021 approved budget. The overall increase in capital outlay expenditures is due to the prior year’s deferral of certain expenditures due to the pandemic and its unknown impact at the time.

Capital Outlay-General Fund

Classification of Purchase	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget
Vehicles	\$ 1,306,450	\$ 1,350,240	\$ 1,586,242	\$ 1,120,880	\$ 1,754,747
Equipment	\$ 1,743,875	\$ 1,972,856	\$ 4,363,962	\$ 1,707,952	\$ 2,224,403
Improvements	\$ 122,112	\$ 572,660	\$ 385,000	\$ 17,000	\$ 903,283

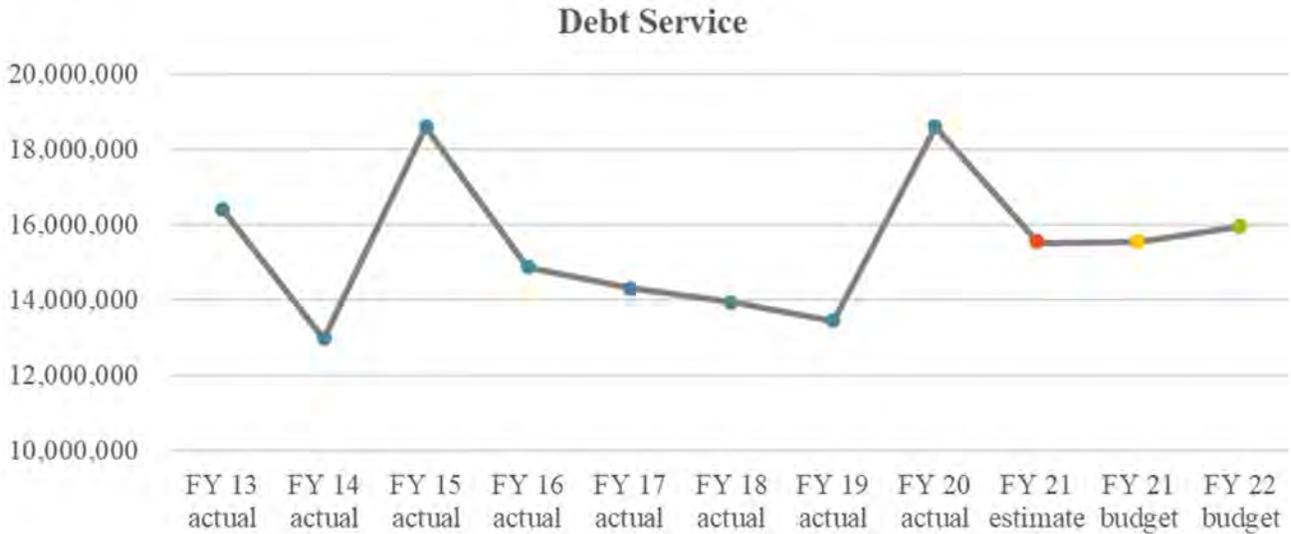
Included in the public safety budget are twenty replacement patrol cars for a total of \$620,000. Other vehicle purchases include a replacement 1-ton van and two replacement ½ ton trucks for Operation Services totaling \$87,000, ten replacement unmarked vehicles for the Sheriff’s Office totaling \$364,000, a replacement unmarked vehicle, and a replacement transport van for the Detention Center totaling \$116,747, an additional quick response vehicle for Emergency Services at \$60,000, a replacement supervisor SUV at \$60,000 and an additional cargo van for logistics at \$35,000 for Emergency Medical, an additional truck for Building Inspections and Central Permitting at \$43,000, a replacement transport van for Sheriff’s Animal Protective Services at \$35,000, a replacement half-ton truck at \$28,000 for Solid Waste, a replacement truck at \$32,000 for Community Enforcement, a replacement truck for Soil and Water at \$28,000, a replacement fifteen-passenger van and two replacement trucks totaling \$96,000 for Parks and Recreation, and six additional vehicles for Social Services totaling \$150,000.

Significant equipment purchases include an excavator at \$140,000 and a skid steer at \$66,000 for Operation Services, Building M data storage and a Matrice drone totaling \$72,743 for the Sheriff’s Office, 3 new ambulances totaling \$840,000, a tow vehicle at \$75,000, two off-road ATVs and trailers totaling \$82,000, ten LUCAS 3 CPR devices totaling \$160,000, a building expansion for the Leland base at \$200,000, and twenty-five radios totaling \$187,500 for Emergency Medical Services, twenty-five radios totaling \$187,500 for Central Communications, \$70,000 for audio/visual improvements for the training center in Cooperative Extension, and Shallotte Park asphalt and lighting and Cedar Grove playground total \$485,000 for Parks and Recreation.



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 2022 is \$15,946,877, a 2.5 percent increase over FY 2021. This increase is mainly due to the principal and interest related to the second phase of the general obligation bond referendum. Debt service is 7.2% of the total operating expenditures of \$221.1 million (See General Debt Service section page 173 for more detail).



Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$24,442,121 is an 8.8 percent increase from the FY 2021 approved budget mainly due to one-time capital expenses and increases in debt service. Personnel-related expenditures increased \$154,041 to \$8.5 million or 1.8% over the prior year's approved budget. In FY 2022, one additional position was approved in Utility Billing for a Meter Reader. Increases for the 1.5% market adjustment and up to a 4.35% merit were approved. Capital outlay increased \$553,000 from the prior fiscal year to \$1,556,500. Included in capital outlay purchases is two additional and a replacement vehicle totaling \$250,000, \$60,000 for a laydown yard expansion, \$130,000 for the demolition and replacement of 150ft. monopole, \$150,000 to enclose 3 bays of Instrumentation and Electrical garage, and a midsize excavator at \$110,000. The approved budgeted transfer to the water capital projects fund is \$5,550,056 for pay-go Utility Operations Center Expansion and water system improvements. Debt service increased \$957,580 due to the addition of Revenue Bonds issued in 2019 for the construction of the 54" Raw Water Main.

Wastewater Fund

Total operating expenditures (capital, operating, personnel, and debt service costs) in the wastewater fund of \$30,442,874 are projected to decrease 2.6 percent or \$801,048 under the prior year approved budget mainly due to debt service. Personnel related expenditures increased \$482,873 to \$4,842,947 or 10.8 percent. In FY 2022, five additional positions were approved in the Wastewater Fund for a Safety Officer, a Collections Mechanic I, a Utilities Foreman, a Wastewater Operator, and a Maintenance Mechanic II totaling \$306,938. Personnel expenditures increased mainly due to the 1.5% market adjustment, up to a 4.35% merit raise. The operating expenditures increased \$933,645 or 15.1% to \$7,099,678. Debt service decreased by \$1,948,566 or 11.5 percent due to the final payment of the 2009 BAB in FY 2021. Some of the larger capital outlay items for the sewer divisions include four additional and four replacement vehicles totaling \$565,000, odor control units for lift stations at \$90,000, and rehab at Ocean Side, St. James, and Brunswick Plantation North totaling \$255,000. The total capital outlay for wastewater departments is \$3,333,000.

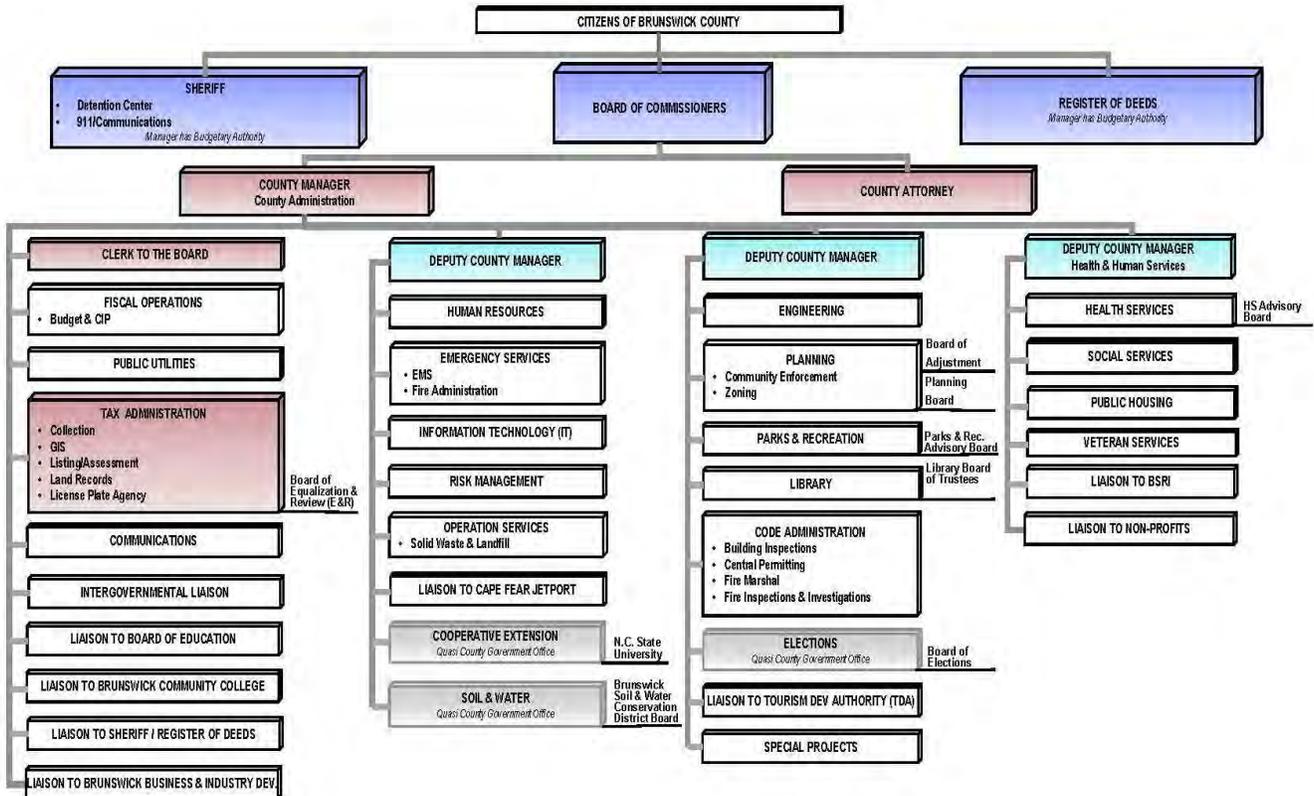
Personnel Summary (FTE) by Department

	FY 2020 Actual Budget	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
General Fund:				
Governing Body	1	1	1	1
County Administration	6	6	8	6
Human Resources	5	5	5	5
Communications	0	0	0	2
Finance	12	12	13	13
Tax Administration	50	50	50	50
Revenue Collector (moved to tax)	0	0	0	0
GIS (moved to Tax)	0	0	0	0
Legal	4	4	4	4
Superior Judges Office	0	0	0	0
Board of Elections	6	6	6	6
Register of Deeds	16	16	16	16
Information Technology	16	16	16	18
Fleet Services	14	14	14	14
Engineering	6	6	6	6
Operation Services	55	56	56	56
Sheriff's Office	173	174	181	181
Detention Center	94	98	103	103
Emergency Services	3	3	3	3
Emergency Management-Duke Energy	0	0	0	0
Emergency Medical Services	102	102	102	106
Bldg. Inspections and Permitting	26	26	28	31
Fire Inspection	5	5	5	6
Central Communications Center	36	36	36	38
Sheriff Animal Protective Services	12	12	12	12

Solid Waste	8	8	8	9
Community Enforcement	4	4	4	4
Planning	8	8	8	8
Brunswick Business & Industry Development	0	0	0	0
Cooperative Extension	7.78	7.78	7.60	7.60
Soil & Water Conservation	3	3	3	3
Veterans Service	3	3	3	3
Library	18	18	18	19
Parks & Recreation-Administration	9	9	9	9
Parks & Recreation-Maintenance	18	18	18	18
Total General Fund	720.78	726.78	743.6	757.6
Public Housing Fund:				
Public Housing-Administration	4.06	4.06	4.06	4.06
Total Public Housing Fund	4.06	4.06	4.06	4.06
Public Health:				
Family Health Personnel	44.93	45.43	45.93	45.93
Medicaid Nutrition Program	1	1	1	1
Adult Health	0	0	0	0
WIC-Client Services	10	9	9	9
Environmental Health	19	19	19	19
Bioterrorism Preparedness	0	1	1	1
Employee Wellness	0	0	0	0
Total Public Health	74.93	75.43	75.93	75.93
Social Services:				
DSS-Administration	145.01	148.01	151.01	153.01
Total Social Services	145.01	148.01	151.01	153.01
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1	1	1	1
Total ROD Technology Enhancement Fund	1	1	1	1

Water Fund:				
Water Administration	13.75	13.75	14	14
Northwest Water Treatment Plant	16	16	16	16
211 Water Treatment Plant	9	9	9	9
Water Distribution Division	14	14	14	14
LCFWSA - Reimbursement	2	2	2	2
Utility Billing	14	14	14	15
Instrumental/Electrical Division	10	10	10	10
Construction	14	14	14	14
Total Water Fund	92.75	92.75	93	94
Wastewater Fund:				
Wastewater Administration	5.95	5.95	6.7	7.7
Wastewater Collection Division	19	19	19	21
Wastewater Construction Division	5	5	5	5
Northeast Regional Wastewater	3.8	3.8	3.8	5.8
Southwest Regional Wastewater	4.35	4.35	4.35	4.35
West Regional Wastewater	12.05	12.05	12.05	12.05
Ocean Isle Beach	3.1	3.1	3.1	3.1
Total Wastewater Fund	53.25	53.25	54	59
Total All Funds	1091.78	1101.28	1122.60	1144.60

County Organizational Chart



LEGEND

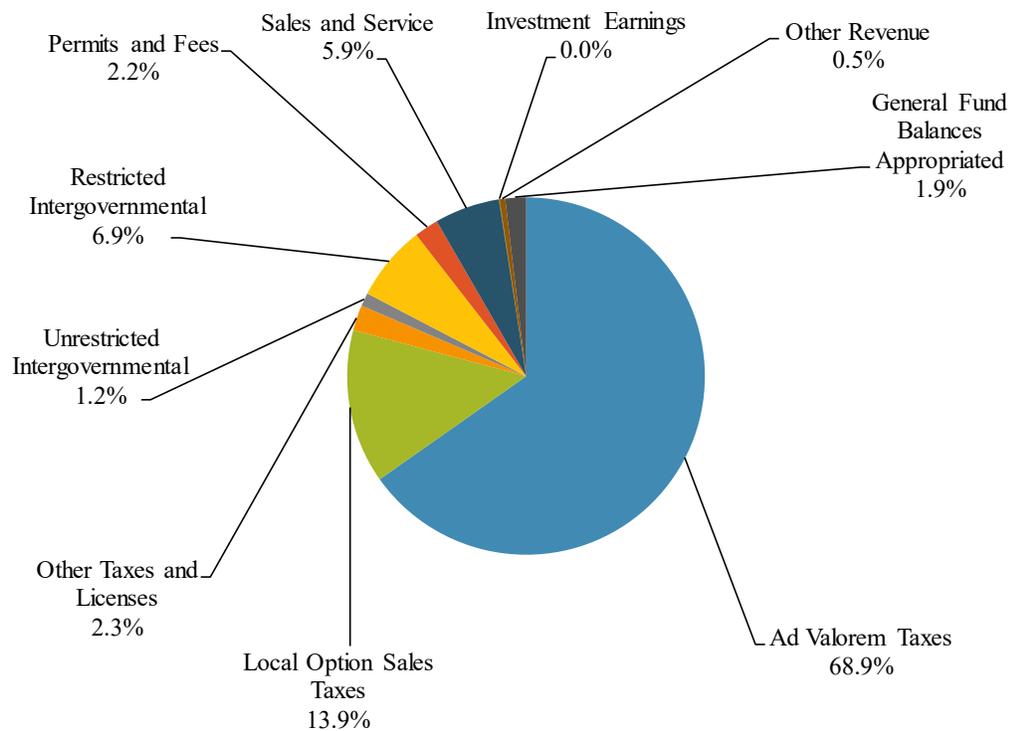
- Elected Officials**
- Appointed by the Board of Commissioners**
- Consultative supervision by Administration
- Deputy/Assistant Managers**

General Fund Revenue Summary

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget	Change from FY 2021 Budget
Ad Valorem Taxes:					
Taxes	\$ 141,626,314	\$ 143,612,368	\$ 145,499,992	\$ 148,100,658	3.1%
Penalties and interest	946,057	700,000	700,000	700,000	0.0%
Ad Valorem Taxes Subtotal	142,572,371	144,312,368	146,199,992	148,800,658	3.1%
Local Option Sales Taxes:					
Article 39 and 44 (1%)	11,776,406	8,737,236	9,449,733	13,189,257	51.0%
Article 40 (1/2%)	8,456,612	6,595,205	7,552,560	9,471,405	43.6%
Article 42 (1/2%)	8,087,784	6,097,742	8,210,141	9,058,318	48.6%
Local Option Sales Taxes Subtotal	28,320,802	21,430,183	25,212,434	31,718,980	48.0%
Other Taxes and Licenses:					
Scrap tire disposal fee	190,436	180,000	180,000	180,000	0.0%
Deed stamp excise tax	4,363,659	2,850,000	5,850,000	3,100,000	8.8%
Solid Waste Tax	66,412	55,000	55,000	60,000	9.1%
White goods disposal tax	62,110	50,000	50,000	55,000	10.0%
Local Occupancy Tax	1,668,261	1,100,000	2,000,000	1,850,000	68.2%
Other Taxes and Licenses Subtotal	6,350,878	4,235,000	8,135,000	5,245,000	23.8%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	4,560,730	1,000,000	1,000,000	2,000,000	100.0%
Beer and Wine Tax	300,885	248,000	248,000	250,000	0.8%
Jail fees	569,844	450,000	450,000	460,000	2.2%
Unrestricted Intergovernmental Subtotal	5,431,459	1,698,000	1,698,000	2,710,000	59.6%
Restricted intergovernmental:					
State and federal revenue	26,731,313	15,436,067	20,144,888	15,382,060	-0.3%
State aid to libraries	148,239	145,000	145,000	145,000	0.0%
ARRA restricted federal	1,533	-	-	-	na
Court facility fees	114,354	120,000	120,000	110,000	-8.3%
Payments in Lieu of taxes	4,362	-	-	-	na
ABC education requirement	7,500	-	-	-	na
ABC law enforcement services	12,099	4,000	4,000	10,000	150.0%
State drug tax	32,947	7,500	7,500	7,500	0.0%
Restricted Intergovernmental Subtotal	27,052,347	15,712,567	20,421,388	15,654,560	-0.4%
Permits and Fees:					
Building permits	2,829,396	2,505,000	2,754,477	2,861,000	14.2%
Register of Deeds	919,861	772,000	772,000	800,000	3.6%
Inspection fees	216,153	200,000	200,000	200,000	0.0%
Concealed Handgun Permit	210,700	180,000	330,000	250,000	38.9%
Other permit and fees	940,546	836,860	836,860	855,110	2.2%
Permits and Fees Subtotal	5,116,656	4,493,860	4,893,337	4,966,110	10.5%

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget	Change from FY 2021 Budget
Sales and Services:					
Solid waste fees	3,358,572	2,600,000	3,072,872	2,600,000	0.0%
School Resource officer reimbursement	1,476,726	1,506,261	1,570,071	1,601,476	6.3%
Rents	16,399	13,930	13,930	15,000	7.7%
EMS charges	5,109,900	4,896,320	4,896,320	5,100,000	4.2%
Public health user fees	945,678	845,050	999,650	944,950	11.8%
Sheriff Animal Service Protective Service fees	90,833	103,500	103,500	98,500	-4.8%
Social services fees	63,582	81,000	81,000	78,700	-2.8%
Public housing fees	16,979	23,900	23,900	16,300	-31.8%
Tax collection fees	293,402	250,000	250,000	280,000	12.0%
Other sales and services	1,307,072	1,187,000	1,726,731	1,984,406	67.2%
Register of Deeds	350,547	325,950	325,950	344,510	5.7%
Marriage License	42,444	51,300	51,300	52,200	1.8%
Recreation services	158,049	307,350	307,350	307,350	0.0%
Sales and Services Subtotal	13,230,183	12,191,561	13,422,574	13,423,392	10.1%
Investment Earnings	1,003,025	500,650	500,650	100,275	-80.0%
Other Revenue:					
Tax refunds-sales and gas tax	-	1,000	1,000	-	-100.0%
ABC bottle taxes	75,432	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	22,500	24,000	24,000	24,000	0.0%
Contributions	142,252	9,000	53,200	9,000	0.0%
Other revenues	2,314,758	950,168	2,144,494	1,108,332	16.6%
Other Revenue Subtotal	2,554,942	1,029,168	2,267,694	1,186,332	15.3%
Fund Balance Appropriated	-	4,248,520	19,001,451	4,221,480	-0.6%
Total Operating Revenues	231,632,663	209,851,877	241,752,520	228,026,787	8.7%
Transfers from Other Funds	3,783,998	-	-	-	na
Total Revenue	\$ 235,416,661	\$ 209,851,877	\$ 241,752,520	\$ 228,026,787	8.7%

	FY 2022 Approved	% of Total	FY 2021 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 148,800,658	65.2%	\$ 144,312,368	68.9%	3.1%
Local Option Sales Taxes	31,718,980	13.9%	21,430,183	10.2%	48.0%
Other Taxes and Licenses	5,245,000	2.3%	4,235,000	2.0%	23.8%
Unrestricted Intergovernmental	2,710,000	1.2%	1,698,000	0.8%	59.6%
Restricted Intergovernmental	15,654,560	6.9%	15,712,567	7.5%	-0.4%
Permits and Fees	4,966,110	2.2%	4,493,860	2.1%	10.5%
Sales and Service	13,423,392	5.9%	12,191,561	5.8%	10.1%
Investment Earnings	100,275	0.0%	500,650	0.2%	-80.0%
Other Revenue	1,186,332	0.5%	1,029,168	0.5%	15.3%
General Fund Balances Appropriated	4,221,480	1.9%	4,248,520	2.0%	-0.6%
Total Revenues	\$ 228,026,787	100%	\$ 209,851,877	100%	8.7%



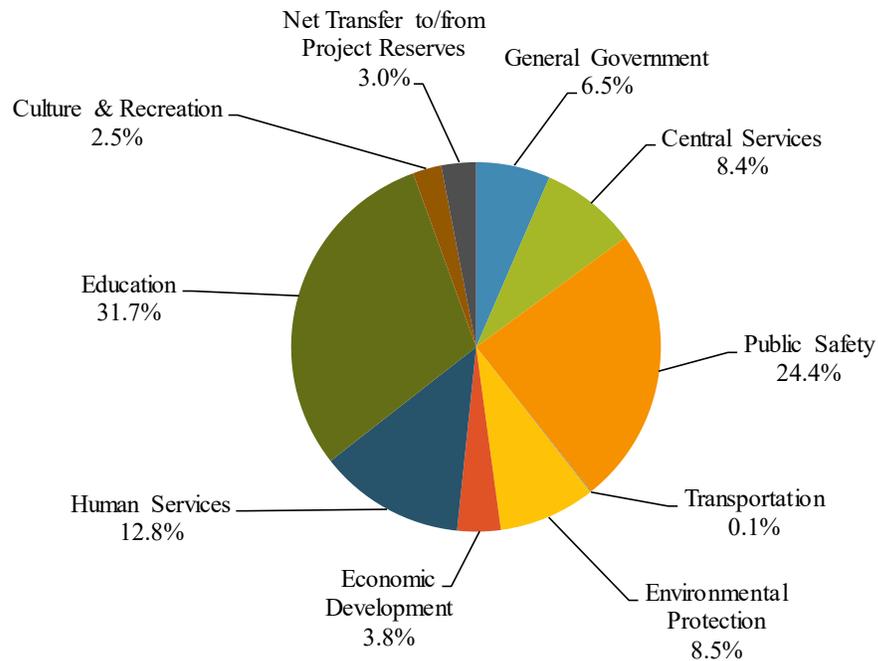
General Fund Expenditure Summary

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget	Change from FY 2021 Budget
General Government:					
Governing Body	\$ 277,758	\$ 331,426	\$ 331,426	\$ 342,176	3.2%
County Administration	889,433	902,909	983,461	1,020,362	13.0%
Human Resources	446,126	469,956	469,956	504,792	7.4%
Communications	-	-	-	246,938	na
Finance	1,572,739	1,667,462	1,702,230	1,888,714	13.3%
Tax Administration	4,223,113	4,641,088	4,641,088	4,841,191	4.3%
Legal Department	562,250	687,956	704,328	713,634	3.7%
Court Facilities	179,887	244,033	259,503	274,936	12.7%
Board of Elections	1,433,727	1,006,909	1,497,079	1,150,204	14.2%
Register of Deeds	3,508,094	2,928,726	5,364,626	3,103,239	6.0%
Contingency	-	700,000	445,598	700,000	0.0%
General Government Subtotal	13,093,127	13,580,465	16,399,295	14,786,186	8.9%
Central Services:					
Management Information Systems	2,917,775	2,813,427	3,073,709	3,495,595	24.2%
Fleet Services	1,232,454	1,375,263	1,784,056	1,327,978	-3.4%
Engineering	601,098	752,976	822,642	683,281	-9.3%
Operation Services	7,145,002	6,647,128	6,650,247	7,351,637	10.6%
Non-Departmental	5,870,250	6,277,389	6,147,231	6,398,236	1.9%
Central Services Subtotal	17,766,579	17,866,183	18,477,885	19,256,727	7.8%
Public Safety:					
District Attorney	30,951	48,000	48,000	53,000	10.4%
Sheriff Department	18,442,967	18,523,887	20,173,762	20,253,852	9.3%
Detention Center	9,813,681	10,416,977	10,657,808	11,347,912	8.9%
Emergency Medical Service	12,835,324	11,946,086	12,744,588	14,540,471	21.7%
Public Safety Agencies:					
Fire Departments	60,000	60,000	60,000	60,000	0.0%
Rescue Squads	331,800	331,800	331,800	331,800	0.0%
Building Inspections and Central Permitting	2,368,970	2,530,934	3,168,939	2,959,783	16.9%
Fire Inspections	546,551	580,988	622,188	619,873	6.7%
Central Communications	2,632,209	3,571,772	3,684,516	3,793,447	6.2%
Sheriff Animal Protective Services	1,142,948	1,177,024	1,244,850	1,229,461	4.5%
Public Safety Subtotal	48,205,401	49,187,468	52,736,451	55,189,599	12.2%
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	50,000	81.8%
Cape Fear Transportation Authority	32,072	-	-	-	na
Brunswick Transit System	270,448	-	-	-	na
Transportation Subtotal	441,020	138,500	138,500	161,000	16.2%

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget	Change from FY 2021 Budget
Environmental Protection:					
Solid Waste	17,977,957	18,090,346	20,073,199	19,002,889	5.0%
Environmental Protection Agencies:					
Forestry	194,267	257,087	272,978	270,109	5.1%
Environmental Protection Subtotal	18,172,224	18,347,433	20,346,177	19,272,998	5.0%
Economic Development:					
Zoning - Solid Waste Enforcement	203,851	268,333	269,633	314,589	17.2%
Planning	746,468	867,071	1,096,721	970,703	12.0%
Cooperative Extension	457,151	627,998	710,198	707,521	12.7%
Soil and Water Conservation	240,848	256,450	261,568	259,880	1.3%
Public Housing Section 8	2,085,919	2,469,111	2,570,082	2,369,779	-4.0%
Brunswick Business & Industry Development	425,000	425,000	425,000	475,000	11.8%
Brunswick County Occupancy Tax	1,668,261	1,100,000	2,337,578	1,850,000	68.2%
Other:					
Dredging Projects	405,757	-	494,343	-	na
Shoreline Protection	-	1,570,040	1,584,704	1,543,880	-1.7%
Access Road Project	-	-	400,000	-	na
Contract services	-	-	24,950	149,700	na
Economic Development Subtotal	6,233,255	7,584,003	10,174,777	8,641,052	13.9%
Human Services:					
Health:					
Administration	3,868,399	4,126,308	4,374,513	4,418,132	7.1%
Communicable Diseases	340,391	412,225	425,449	414,957	0.7%
Adult Health Maintenance	1,262,804	480,298	1,394,084	513,498	6.9%
Senior Health	56,421	63,168	63,168	78,244	23.9%
Maternal and Child Health	878,100	1,113,435	1,197,194	1,155,235	3.8%
Environmental Health	1,869,345	1,942,230	4,182,982	1,999,609	3.0%
Social Services:					
Administration	12,723,610	14,518,076	15,001,219	15,284,297	5.3%
Medical Assistance	2,793	20,000	20,000	20,000	0.0%
Aid to the Blind	8,153	4,100	4,100	4,100	0.0%
Adoption Assistance	219,705	270,000	270,000	250,000	-7.4%
SAA Eligibility	122,610	200,000	200,000	200,000	0.0%
SAD Eligibility	168,898	260,000	260,000	225,000	-13.5%
Adoption Promotion Fund	19,787	-	62,896	-	na
Foster Care	557,267	750,000	593,000	600,000	-20.0%
State Foster Home	572,449	400,000	725,000	800,000	100.0%
Special Assistance	25,121	25,121	25,121	27,121	8.0%
Day Care	-	23,000	23,000	23,000	0.0%
Veteran Services	196,026	220,639	220,639	253,709	15.0%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	2,589,319	2,713,739	2,713,739	2,888,852	6.5%
Providence Home	18,746	-	20,441	-	na
Juvenile Crime Prevention Grant	139,331	-	190,801	-	na
Human Services Subtotal	25,639,275	27,542,339	31,967,346	29,155,754	5.9%

	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget	Change from FY 2021 Budget
Education:					
Brunswick County Schools	43,738,870	47,063,595	47,363,595	48,520,244	3.1%
Brunswick Community College	4,489,804	4,634,100	4,649,412	4,794,554	3.5%
Education Subtotal	48,228,674	51,697,695	52,013,007	53,314,798	3.1%
Culture and Recreation:					
Brunswick County Library	1,235,428	1,376,839	1,376,839	1,458,154	5.9%
Parks and Recreation	2,932,129	3,205,496	3,394,121	3,954,906	23.4%
Culture and Recreation Subtotal	4,167,557	4,582,335	4,770,960	5,413,060	18.1%
Debt Service:					
Principal retirement	13,623,304	12,305,001	12,305,001	10,980,001	-10.8%
Interest and fees	4,975,026	3,245,907	3,245,907	4,966,876	53.0%
Debt Service Subtotal	18,598,330	15,550,908	15,550,908	15,946,877	2.5%
Total Operating Expenditures	200,545,442	206,077,329	222,575,306	221,138,051	7.3%
Transfer to other funds	18,596,943	3,774,548	19,177,214	6,888,736	82.5%
Total Expenditures	\$ 219,142,385	\$ 209,851,877	\$ 241,752,520	\$ 228,026,787	8.7%

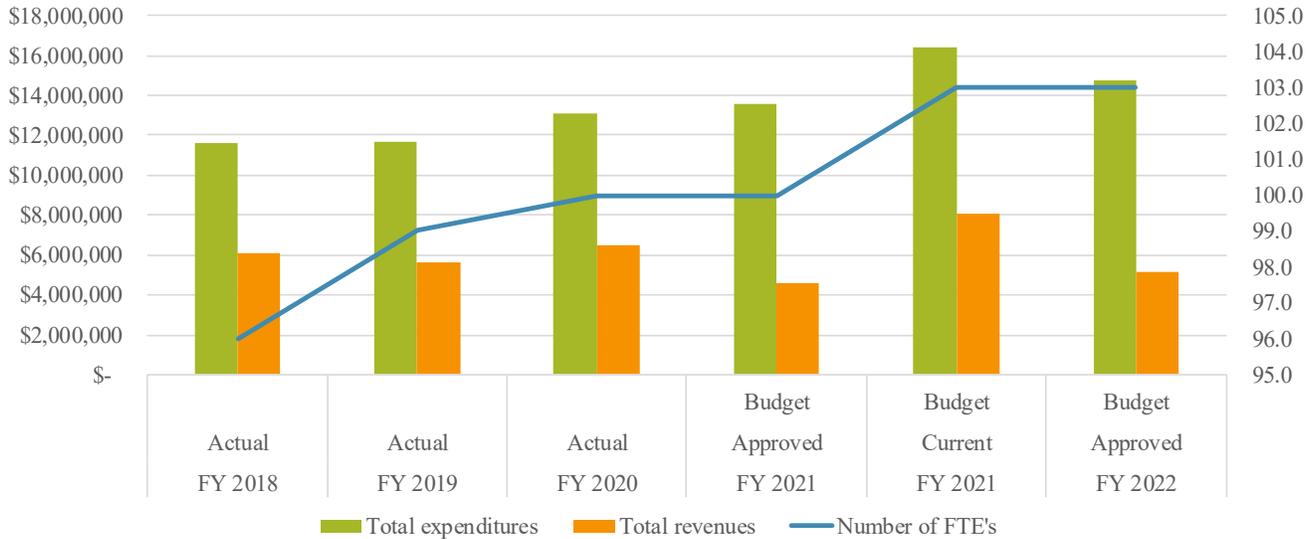
	FY 2022 Approved	% of Total	FY 2021 Approved	% of Total	% Change From Prior Year
General Government	\$ 14,796,186	6.5%	\$ 13,590,465	6.5%	8.9%
Central Services	19,256,727	8.4%	17,866,183	8.5%	7.8%
Public Safety	55,608,099	24.4%	49,623,968	23.6%	12.1%
Transportation	161,000	0.1%	138,500	0.1%	16.2%
Environmental Protection	19,272,998	8.5%	18,347,433	8.7%	5.0%
Economic Development	8,641,052	3.8%	7,584,003	3.6%	13.9%
Human Services	29,155,754	12.8%	27,542,339	13.1%	5.9%
Education	68,500,738	30.0%	66,455,788	31.8%	3.1%
Culture & Recreation	5,745,497	2.5%	4,928,650	2.3%	16.6%
Net Transfer to/from Project Reserves	6,888,736	3.0%	3,774,548	1.8%	82.5%
Total Expenditures	\$ 228,026,787	100%	\$ 209,851,877	100%	8.7%





General Government Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 5,521,161	\$ 5,776,036	\$ 6,130,809	\$ 6,428,757	\$ 6,690,777	\$ 6,951,046
Fringe benefits	1,949,413	1,951,758	2,100,434	2,332,838	2,333,781	2,538,152
Operating costs	4,148,720	3,980,930	4,556,781	4,751,620	7,307,487	5,296,988
Capital outlay	-	-	305,103	67,250	67,250	-
Total expenditures	\$ 11,619,294	\$ 11,708,724	\$ 13,093,127	\$ 13,580,465	\$ 16,399,295	\$ 14,786,186
Other taxes and licences	4,098,218	3,744,657	4,363,659	2,850,000	5,850,000	3,100,000
Unrestricted Intergovernmental	64,069	79,322	62,318	50,000	50,000	60,000
Restricted intergovernmental	142,660	126,095	114,354	120,000	456,419	110,000
Permits and fees	1,091,143	928,816	1,185,509	922,700	1,042,901	1,126,400
Sales and service	647,845	647,362	686,393	627,250	627,250	676,710
Investment earnings	832	709	394	500	500	125
Other revenue	64,849	61,693	71,146	60,000	60,000	65,000
Total revenues	\$ 6,109,616	\$ 5,588,654	\$ 6,483,773	\$ 4,630,450	\$ 8,087,070	\$ 5,138,235
Number of FTE's	96.0	99.0	100.0	100.0	103.0	103.0



Board of Elections

Sara Lavere, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 446,261	\$ 478,570	\$ 577,197	\$ 606,064	\$ 870,148	\$ 702,664
Fringe benefits	121,166	117,888	120,559	148,280	150,730	160,553
Operating costs	145,150	161,636	430,868	217,315	440,951	286,987
Capital outlay	-	-	305,103	35,250	35,250	-
Total expenditures	\$ 712,577	\$ 758,094	\$ 1,433,727	\$ 1,006,909	\$ 1,497,079	\$ 1,150,204
Restricted intergovernmental	-	-	-	-	336,419	-
Permits and fees	81,127	62	83,036	-	120,201	155,500
Total revenues	\$ 81,127	\$ 62	\$ 83,036	\$ -	\$ 456,620	\$ 155,500
Number of FTE's	6.0	6.0	6.0	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.

Latest Major Accomplishments

- Successfully conducted the Presidential Election during a global pandemic. Key accomplishments during this election were:
 - Record voter turnout of 78.82%.
 - 541% increase in the number of absentee ballots cast from the last Presidential Election.
 - Recruited, trained, and deployed over 400 precinct officials to serve during early voting and on election day.
 - Relocated seven polling places in response to COVID.
 - Received, packaged, and distributed personal protective equipment (PPE) to all voting locations for use by precinct officials and voters.
 - Successfully conducted a sample audit count of the Presidential contest, a recount of the Supreme Court Chief Justice contest, and a sample hand-to-eye recount of the Supreme Court Chief Justice contest.

Goals and Objectives



Goal/Focus Area: Education

- Develop and implement a program to discuss the election process with high school students. Use this program as an opportunity to recruit student election assistants.

- Develop additional tools to assist with training precinct officials including how-to videos.
- Develop a social media campaign to educate voters on the election process year-round, not just peak election season.



Goal/Focus Area: Excellent Government

- Provide opportunities for staff members to take continuing education classes through the community college to enhance their skills and knowledge.
- Shift precinct official duties within the office to provide thorough management of the staffing process.
- Assess and adjust as necessary employee pay grades and salaries.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Number of Registered Voters	100,962	108,237	113,000	118,000
Number of Votes Cast per Election Held	Mid-Term General: 59,379 (57.49%)	Municipal: 16,455 (25.56%) Presidential Primary: 33,779 (31.87%)	Presidential General: 90,446 (78.82%)	Municipal: 17,000 (24%) Mid-Term Primary: 23,200 (20%)
Number of New Registrations Processed	11,347	11,107	12,000	8,000
Number of Information Changes Processed	7,316	7,198	14,000	4,500

Upcoming Opportunities and Challenges

- A thorough assessment of precinct lines is planned for the upcoming fiscal year. We have disproportionately sized precincts and inadequate polling places which need to be addressed.

Communications

Meagan Kascsak, Director of Communications

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,792
Fringe benefits	-	-	-	-	-	46,111
Operating costs	-	-	-	-	-	82,035
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,938
Number of FTE's	-	-	-	-	-	2.0

Department Purpose

The Communications Department was created in January 2021 is comprised of the Communications Director and Communications Specialist. The purpose of the department is to The Communications team provides the public with news and information concerning government services, events, and initiatives to promote transparency and public involvement in county decisions. The department is also involved in coordinating and exploring opportunities for residents to provide feedback and to engage with county leadership on important issues affecting the county. Communications works directly with the Administration and other county departments to develop and execute communication strategies for long-term and high-level topics through a variety of mediums, including social media, print and digital publications, media releases, county newsletter, and more. The department also manages all media inquiries for Brunswick County and the Communications Director serves as public information officer during emergency and crisis situations.

Latest Major Accomplishments

- Successfully supported county efforts to advocate and distribute COVID-19 vaccines to eligible community members, particularly in the early stages of vaccine roll-out (January–March 2021).
- Led communication efforts for the Brunswick County 2020 Census Committee through regular and extended response period by creating organic and paid advertising through county communications channels and networking with local agencies and community members.
- Supported communications efforts for the Blueprint Brunswick 2040 public outreach campaign in coordination with the Planning and Parks and Recreation departments, resulting in more than 2,300 survey responses.
- Supported localized communication efforts for the NCDOT Brunswick County Comprehensive Transportation Plan Survey in coordination with the Planning department, resulting in nearly 7,000 responses—the best result for a single NCDOT CTP survey.

Goals and Objectives



Goal/Focus Area: Economic Development

- Foster partnerships to collectively develop strategies and inspire a positive business environment.

- Communicate with Brunswick BID and Brunswick Tourism Development Authority communications team members on messaging and media inquiries related to economic development or tourism-related media or resident inquiries.



Goal/Focus Area: Education

- Continue to collaborate with county educational partners to support their efforts to teach and retain students, faculty, and staff.
 - Communicate with Brunswick County Schools, Brunswick Community College, and other educational organizations' communications team members on messaging and media inquiries related to education-related media or resident inquiries.



Goal/Focus Area: Excellent Government

- Attract and retain an experienced, skilled, and diverse county government workforce.
 - Work with Human Resources, Administration, and department leadership to identify recruitment strategies for key positions or career fields involving communication channels, networking, and paid advertising.
- Create an environment where residents feel respected and engaged in county government decisions.
 - Provide notifications and recaps of Board of Commissioners meeting, highlighting key actions and decisions and opportunities for public comment or education.
 - Design and distribute the monthly Stats and Stories newsletter both internally and externally through collaboration with county departments to gather information on key performance indicators and other special outcomes.
 - Develop and/or support public input campaigns for special county or partner agency initiatives.
 - Maintain and regularly communicate through relevant county information email list serves and social media accounts.
 - Continue to provide the public timely and relevant information through multiple communications channels, list serves, and partnerships with other organizations or local governments.



Goal/Focus Area: Growth and Sustainability

- Continue efforts to offer utility customers with robust, reliable, and high-quality water and wastewater services.
 - Work with Public Utilities to develop communications materials and campaigns for selected topics to better educate customers about basic water and sewer service information, water quality, and capital infrastructure projects.
- Encourage forward-thinking development and construction practices that balance respect for natural resources and private property.

- Work with Planning and Code Administration departments to develop communications materials and campaigns for selected topics to better educate residents and/or developers about development processes, long-term plans for future growth, code inspections, permitting, etc. as necessary.
- Collaborate with the Planning and Parks and Recreation departments on outreach and civic engagement for the Blueprint Brunswick 2040 program.
- Support accessible and multimodal transportation options that connect residents to services and employment opportunities.
 - Work with Administration, Planning and NCDOT team members on messaging and other initiatives to support state transportation planning efforts that affect the county.



Goal/Focus Area: Healthy & Safe Community

- Continue to respond timely and effectively to emergency situations when they arise.
 - Serve as PIO and connect with area agencies and local governments to support media and communications needs during emergencies and crisis situations.
 - Participate in regular Nuclear Task Force partner meetings and collaborate with Duke Energy on public information campaigns and research related to the Brunswick Nuclear Plant.
- Develop proactive and responsible programs focused on reducing negative outcomes related to preventable health issues, diseases, mental health challenges, and substance abuse.
 - Work with Health Services to develop messaging and communications campaigns on selected health topics.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Media/Open Records Requests	–	405	468	541
Facebook Likes	–	11,673	13,076	14,645
Facebook Followers	–	12,408	13,990	15,809
Twitter Followers	–	4,096	4,472	4,874
LinkedIn Followers	–	–	317	415

Upcoming Opportunities and Challenges

- Launch new county branding and train and support county staff in appropriate use of new branding materials and identity.
- Explore opportunities to introduce new communication channels and technology to county communications initiatives.

- Evaluate effective and sustainable methods to further encourage resident participation in county government initiatives and decisions.
- Research effective and sustainable methods to support and facilitate record requests among applicable county departments.
- Establish a collaborative relationship with other local government communications professionals within the county and region.

County Administration

Randall Woodruff, County Manager

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 594,573	\$ 666,634	\$ 673,694	\$ 651,269	\$ 703,019	\$ 740,299
Fringe benefits	173,803	184,359	187,399	202,449	220,051	231,509
Operating costs	17,274	17,174	28,340	49,191	60,391	48,554
Total expenditures	\$ 785,650	\$ 868,167	\$ 889,433	\$ 902,909	\$ 983,461	\$ 1,020,362
Number of FTE's	6.0	6.0	6.0	6.0	8.0	6.0

Department Purpose

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

Latest Major Accomplishments

- Maintained consistent levels of service for all departments over the course of the COVID-19 pandemic through coordinated efforts to encourage staff to successfully follow health guidance and best practices, consider and adopt innovative and technology-driven practices to reduce staff exposure, and a robust and adaptable workforce pandemic response plan.
- Supported collaborative partnerships with county and town elected officials and county and town administration staff to support the successful merging of the Town of Navassa's utility system with the County.
- Successfully collaborated with NCDHHS, local area hospitals, North Carolina National Guard and county health and emergency services officials to expand access and supply of COVID-19 vaccines countywide through advocacy, financial resources, and operational support.
- Revised the County's organizational chart to ensure each department has adequate interaction between county manager/deputy county managers and department management.

Goals and Objectives



Goal/Focus Area: Economic Development

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



Goal/Focus Area: Education

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



Goal/Focus Area: Excellent Government

- Initiate the County Complex Site and Buildings Master Plan Study to plan for anticipated county growth and services.
- Work with the County's Finance team to develop budget recommendations that adhere to county financial policies and guidance that consider short- and long-term capital improvements while maintaining one of the lowest property tax rates in the state.
- Continued support for the County's employee retention program to consistently provide cost of living adjustments, merit recognition, and a robust benefits package to employees.
- Practice and follow the ICMA Code of Ethics in all interactions with elected officials, staff, residents, and community partners.
- Provide support to intergovernmental partners and stakeholders in a timely and responsive manner.
- Provide continuing leadership training to department leaders and customer service training and situational awareness to staff at all levels.



Goal/Focus Area: Growth and Sustainability

- Support the development of the next Comprehensive Land Use Plan and Parks and Recreation Master Plan through the Blueprint Brunswick 2040 initiative.
- Work with County's Planning team to collaborate and support the development of the NCDOT 30-year transportation comprehensive plan.
- Work with the County's Public Utilities team to initiate work on the County's next water and sewer master plan.
- Foster strong working relationships and communication channels with regional utility partners.
- Follow recommendations from the Raftelis water rate study and subsequent financial forecasts to apply the industry-standard rate methodology found in the American Water Works Association M-1 Manual for County's water rates beginning in 2022.
- Support the creation and use of advanced, innovative, and efficient code administration and planning protocols and technology to support construction of future residential and commercial developments.
- Actively engaged in WMPO planning efforts through partnerships with Brunswick Transit Services and NCDOT.



Goal/Focus Area: Healthy & Safe Community

- Continue to foster strong collaborations and relationships with Novant Health and Doshier Memorial Hospital on several health issues.
- Involvement in statewide Opioid Litigation Memorandum of Agreement to support potential funding for substance abuse and addiction response and mitigation through settlement.
- Engage and identify successful pathways for HHS-supported nonprofits to provide resources to community members affected by natural or man-made events.
- Identify continued support for effective and innovative resources for County EMS/paramedic services.

Upcoming Opportunities and Challenges

- Finalize the County Complex Site and Buildings Master Plan Study and consider possible recommendations for financing and initiating projects.
- Research and implementation of recruitment and retention initiatives for a strong and sustainable future workforce.
- Complete the pay classification study and consider opportunities to address recommendations in future budget requests.
- Continued collaboration and partnerships with wholesale customers to provide a strong regional utility system to all county water and sewer customers.
- Continued preparation and innovation of county utility, planning, zoning, code, and other services to support projected population growth and residential and commercial developments.
- Collaboration with NCDOT, WMPO, municipalities, and other local partners to ensure long-term transportation needs are addressed, particularly concerning projects involving the Cape Fear Memorial Bridge, Carolina Byways project, and NC Highway 211 widening project.

Court Facilities

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100
Fringe benefits	8	-	8	-	-	8
Operating costs	234,495	197,290	179,779	244,033	259,503	274,828
Total expenditures	\$ 234,603	\$ 197,290	\$ 179,887	\$ 244,033	\$ 259,503	\$ 274,936
Restricted intergovernmental	142,660	126,095	114,354	120,000	120,000	110,000
Unrestricted Intergovernmental	64,069	79,322	62,318	50,000	50,000	60,000
Permits and fees	104,690	90,855	88,380	85,000	85,000	85,200
Investment earnings	832	709	394	500	500	125
Total revenues	\$ 312,251	\$ 296,981	\$ 265,446	\$ 255,500	\$ 255,500	\$ 255,325
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

Julie Miller, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 767,616	\$ 825,139	\$ 864,271	\$ 893,082	\$ 903,597	\$ 968,207
Fringe benefits	254,977	273,593	287,913	310,080	306,111	347,282
Operating costs	411,043	424,847	420,555	464,300	492,522	573,225
Total expenditures	\$ 1,433,636	\$ 1,523,579	\$ 1,572,739	\$ 1,667,462	\$ 1,702,230	\$ 1,888,714
Number of FTE's	11.0	12.0	12.0	12.0	13.0	13.0

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 following sound business principles and internal controls. The department is charged with maintaining and timely reporting of accurate financial information in support of the fiscal management of the County. The department is responsible for managing the investment of funds, issuance of and management of debt, accounting for receipts and disbursements, employee payroll, capital project accounting, coordination and development of the annual budget, budgetary administration and control, preparation of the annual budget documents following standards established by the Government Finance Officers 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.

Latest Major Accomplishments

- A successful transition of the utility billing software to Muni-Link. This included moving data for over 43,000 water and sewer customers, including historical data, to a new software product. Adopted a cloud-based software thus eliminating the need for constant version upgrades and reducing county server IT/hardware needs. This transition enabled us to introduce a new customer-friendly portal fully integrated with the new billing software allowing customers to receive information and to view and pay bills. This software enabled us to integrate with the utility maintenance new asset management software.
- In adherence to state statutes, IRS, and SEC regulations, the department facilitated the issuance of \$264.53 million in water and sewer revenue bonds (new debt \$248.25 million and refunded debt of \$16.28 million) and \$47.55 in school general obligation Bonds. The process of issuing debt included efforts in the application to the state, official statement preparation, and rating agency presentations.
- Upgraded our Kronos timekeeping software from a flash-based to a fully html5-based version. This was done to ensure no interruptions to our timekeeping and payroll processes once internet browsers start removing the outdated flash technology. This upgrade also enabled us to start predominantly using the Chrome browser for this software application.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Review and recommend policies and procedures that can improve the County’s financial position and bond ratings with major rating agencies. Ensure policies and procedures are current and relevant and adhere to industry best practices.
- Implement new accounting and reporting requirements of the Governmental Accounting Standards Board and Local Government Commission.
 - Evaluate options to improve efficiency and effectiveness in processing, recording, and reconciling business transactions electronically and their use of county resources.
 - Upgrade the Finance ERP software to the latest version to maintain safe and contemporary technology and to remain on the vendor’s supported versions.
 - Implement new data analysis tools and or reports to assist County management in planning and oversight.



Goal/Focus Area: Growth and Sustainability

- Develop and provide training opportunities to fill key roles in fiscal operations.
- Improve efficiency and effectiveness of fiscal operations through conducting a review of current internal procedures to develop a manual to use as a reference and for the training of future staff.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
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	Upgrade	Maintain	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes
No. of internal audit site visits completed	12	27	7*	24

*site visits delayed due to social distancing related to Covid-19

Upcoming Opportunities and Challenges

- Implementation of GASB Statement No. 87, Leases is effective for reporting periods beginning after June 15, 2021, meaning FYE June 30, 2022, for the County.
- Phase 3 and final phase of the voter-approved \$152 million general obligation bond referendum to address the school capital needs of district-wide maintenance and improvements and a new Early College High School.
- Expenditure tracking and compliance reporting of the American Rescue Plan Act Funds.

Governing Body

Daralyn Spivey, Clerk to the Board 30 Government Center Dr. NE, PO Box 249, Bolivia, 28422 (910) 253-2016

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 182,311	\$ 171,670	\$ 181,380	\$ 187,635	\$ 189,470	\$ 195,066
Fringe benefits	25,298	43,808	44,976	74,441	72,606	76,260
Operating costs	62,789	68,961	51,402	69,350	69,350	70,850
Total expenditures	\$ 270,398	\$ 284,439	\$ 277,758	\$ 331,426	\$ 331,426	\$ 342,176
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

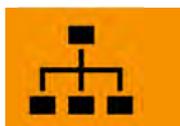
Department Purpose

The Governing Body's office is comprised of a five-member Board of Commissioners, elected to govern the county, and a Clerk to the Board, and Deputy Clerk to the Board, appointed to provide support to the Board of Commissioners. The responsibilities of the Board of Commissioners include setting the county tax rate, adopting the budget 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, with the assistance of the Deputy Clerk, provides numerous services such as recording minutes of county commissioner meetings, retention of historical minutes, retention of ordinances, posting of public notices of meetings, 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.

Latest Major Accomplishments

- Adopted a budget with no ad valorem tax rate change from the current 48.50 cents.
- Provided an accurate record of 33 official meetings of the Board of Commissioners and processed over 453 board action items. Minutes and exhibits were electronically indexed and made available for public view through the county's website.
- Clerk staff obtained North Carolina Certified County Clerk status and both the Clerk and Deputy Clerk attended numerous trainings/conferences in person and virtually to maintain certification.
- Oversaw over 80 board appointments; made available the minutes for said boards available on the county's website.
- Along with the Deputy County Manager, oversaw the upset bid process for 38 surplus property parcels resulting in the sale of 15 parcels totaling over \$70,000.00 during FY19/20 .

Goals and Objectives



Goal/Focus Area: Excellent Government

- Pursue ongoing education and training to maintain certifications and increase knowledge.
- Maximize timely access to County records and information.
- Provide exceptional customer service to both internal and external customers.

- Accurately record, preserve, and safeguard the legislative history of the County.
- Assist as needed with the implementation of new technology in the Commissioners’ Chambers to improve the meeting experience for both staff and the public

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Number of sets of minutes	33	33	30	30
Percentage of minutes and board action scanned	100%	100%	100%	100%
Number of surplus parcels sold	45	15	12	12

Upcoming Opportunities and Challenges

- Opportunities
 - Digitize all records stored within the vault to make the records searchable in Laserfiche.
 - Continue pursuing software options to enhance transparency and ease-of-use for Commissioners and staff.
- Challenges
 - Continue facing the challenges that arise because of COVID-19.
 - Develop succession planning to maintain professional staff to support the Board of Commissioners.

Human Resources

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 318,818	\$ 313,173	\$ 326,743	\$ 337,190	\$ 339,422	\$ 363,674
Fringe benefits	110,054	102,908	112,928	121,116	120,511	129,468
Operating costs	4,894	6,004	6,455	11,650	10,023	11,650
Total expenditures	\$ 433,766	\$ 422,085	\$ 446,126	\$ 469,956	\$ 469,956	\$ 504,792
Number of FTE's	6.0	5.0	5.0	5.0	5.0	5.0

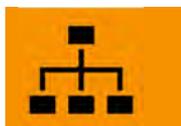
Department Purpose

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

Latest Major Accomplishments

- Effectively navigate the new employment challenges presented by the pandemic, including creating a Workforce Pandemic Response Plan and administering the return-to-work protocols county-wide, developing a Health Pandemic Telecommuting and Pay Policy, and collaborating with Health Services to ensure compliance with all CDC and other regulatory compliance measures.
- Administered the federally mandated Families First Coronavirus Response Act (FFCRA). Developed applicable forms to properly administer the provisions of the Act, communicated rights and responsibilities to all staff, advised departments on the appropriate use of leave, etc.
- Provided training opportunities (virtually) – to include Respectful Workplace to supervisors and managers and offered Customer Service training to all staff.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Continue to support county departments with recruiting efforts and assist with staffing issues as they arise and/or organizational planning.
- Manage the performance appraisal system and evaluate its effectiveness. Provide training on the procedures and expectations of the system and how to effectively communicate with staff. Review individual appraisals and provide feedback, ensure performance expectation plans are executed, as appropriate, and calculate any approved merit-based on overall performance and issue communication to each employee.
- Work with a consultant to evaluate the current Personnel Manual and analyze policies for appropriate updates.
- Coordinate countywide training and education to supervisors and staff.

- Continue to administer and advise on all benefit and leave policies and procedures. Serve on the North Carolina Health Insurance Pool (NCHIP) and evaluate strategies for cost containment of the health insurance.
- Continue to work with County Administration and departments to maintain appropriate compensation and address staffing needs.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
New Hire Orientation	12	12	12	12
Number of FT New Hires On-Boarded	195	166	170	175
Customer Service Training	4	0*	5	2
Number of Attendees for Training	135	0*	144	150
% Employee Turnover Rate Including Retirees	13%	11.75%	11.6%	12%
% Employee Turnover Rate Excluding Retirees	10%	9.15%	10%	9%
% Employee Turnover Rate Excluding Retirees and Involuntary Separations	8.23%	7.44%	8.3%	8%

*Delayed due to COVID-19 pandemic

Upcoming Opportunities and Challenges

- Consider a compensation/market study by an outside consultant within the next couple of years to evaluate the current pay grades and ranges, and to further ensure compensation levels are competitive and equitable.

County Attorney (Legal Department)

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 318,603	\$ 379,107	\$ 394,724	\$ 408,877	\$ 428,981	\$ 424,569
Fringe benefits	91,853	107,408	118,033	129,129	129,129	137,615
Operating costs	184,147	44,559	49,493	149,950	146,218	151,450
Total expenditures	\$ 594,603	\$ 531,074	\$ 562,250	\$ 687,956	\$ 704,328	\$ 713,634
Permits and fees	63,155	57,799	77,654	50,000	50,000	70,000
Total revenues	\$ 63,155	\$ 57,799	\$ 77,654	\$ 50,000	\$ 50,000	\$ 70,000
Number of FTE's	3.0	4.0	4.0	4.0	4.0	4.0

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 tracks pending and new legislation impacting Brunswick County. The Office is committed to providing the County with cost-effective legal services of the highest quality.

Latest Major Accomplishments

- The County Attorney's Office worked closely with Public Utilities to assist in the acquisition of the utility systems of the Town of Navassa, as well as the agreement with the City of Southport for Southport to become a participant in the County's West Regional Wastewater System.
- The County Attorney's Office filed 78 tax foreclosure lawsuits and collected delinquent taxes of \$882,965 last fiscal year. The costs of filing suit and advertising are recovered as well. In addition, the Office recovered reasonable attorneys' fees awarded by the court of \$77,683 for this work.
- The County Attorney's Office processes hundreds of contracts each year and has continued to improve its system for the electronic submission and review of contracts. The Office maintains a library of standard contracts for different scenarios, including specialized contracts for meeting FEMA and federal standards for use following hurricanes and other emergencies. The Office also maintains an electronic library accessible to all departments with contract templates, policies, resolutions, and competitive bidding documents. The master vendor database is integrated through the Finance department to allow departments to efficiently auto-generate much of the standard information required for recurring contracts and for departmental budget accounting.
- The County Attorney's Office assisted the Board of Elections with a number of voter challenges related to the 2020 election.
- The County Attorney's Office assisted multiple departments in navigating legal issues related to COVID-19 and its impact on public meetings, emergency service, health regulation, and workplace rules.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Design Tools to Make it Easier for Departments to Meet Legal Requirements.
 - Enhance use of electronic processes for submission, routing, and review of contracts.
 - Develop and add standard contracts and terms that are adaptable to different situations.
 - Develop various policies, guidelines, releases, disclaimers, RFP templates, and other assistance tools.
 - Related Key Performance Measures:
 - (Workload) Number of contracts and related documents processed through iContracts.
 - (Effectiveness) Percentage of county-generated documents used, as opposed to vendor or third-party documents.
 - (Workload) Number of documents/templates in iContracts library.
- Provide Prompt Legal Review of Department Contracts.
 - Meet a turnaround time in the legal review stage of iContracts of seven (7) days.
 - Related Key Performance Measures:
 - (Effectiveness) Average number of days a contract is in Legal stage of iContracts.
- Promote Departmental Learning and Growth.
 - Build and retain a highly qualified and efficient legal team.
 - Provide training and continuing legal education opportunities to staff that match their focus areas.
 - Monitor and evaluate staffing levels to maximize efficiency and reduce reliance on outside counsel where practicable and cost-effective.
 - Related Key Performance Measures:
 - (Effectiveness) Percent of staff maintaining State Bar credentialing and CLE requirements for attorneys or paralegals.
- Enhance Delinquent Property Tax Collection.
 - Increase amount of tax revenue collected by legal department efforts.
 - Recover attorney's fees and costs for collection efforts.
 - Related Key Performance Measures:
 - (Workload) Foreclosure lawsuits filed.
 - (Effectiveness) Delinquent tax dollars collected by Legal Department.
 - (Effectiveness) Foreclosure Attorney's Fees recovered.



Goal/Focus Area: Economic Development

- Support the Economic Development Efforts of Brunswick BID.
 - Draft and review incentive agreements with performance measures.
 - Review and advise on grant agreements.
 - Advise regarding public hearing requirements.
 - Attend Brunswick BID meetings as necessary.
 - Related Key Performance Measures:
 - (Effectiveness) Percent of Brunswick BID meetings attended.



Goal/Focus Area: Healthy & Safe Community

- Provide Periodic Review and Suggested Amendments to Local Ordinances.
 - Review Municode chapters of local ordinances for statutory compliance and recommend any necessary changes.
 - Related Key Performance Measures:
 - (Effectiveness) number of ordinance chapters reviewed.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (Output) Measures				
Foreclosure lawsuits filed (does not include demand letters and pay plans)	87	78	85	90
Contracts processed through iContracts	97*	342	350	350
Number of documents/templates in iContracts library	*	33	33	33
Number of documents that can be auto generated from user data	*	22	22	22
Efficiency Measures				
Percentage of County-template contracts used	*	60%	65%	65%
Effectiveness Measures				
Average number of days a contract is in Legal stage of review in iContracts	*	5.03	5	5
Delinquent tax dollars collected	\$752,096	\$882,965	\$885,000	\$900,000
Foreclosure Attorney's Fees recovered	\$57,799	\$77,653	\$80,000	\$85,000
Percent of staff maintaining attorney or paralegal certifications	100%	100%	100%	100%
Percent of BBID meetings attended	0%	0%	40%	75%
Number of Municode Ordinance Chapters reviewed	n/a	n/a	n/a	4

*2 months only

Upcoming Opportunities and Challenges

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

Register of Deeds

Brenda M. Clemmons, Register of Deeds 75 Courthouse Drive, PO Box 87, Bolivia NC 28422, (910)253-2690

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 646,690	\$ 652,951	\$ 685,283	\$ 743,755	\$ 655,255	\$ 749,245
Fringe benefits	291,836	278,118	295,472	326,066	313,366	337,070
Operating costs	2,395,411	2,203,989	2,527,339	1,826,905	4,364,005	2,016,924
Capital outlay	-	-	-	32,000	32,000	-
Total expenditures	\$ 3,333,937	\$ 3,135,058	\$ 3,508,094	\$ 2,928,726	\$ 5,364,626	\$ 3,103,239
Other taxes and licenses	4,098,218	3,744,657	4,363,659	2,850,000	5,850,000	3,100,000
Permits & Fees	823,478	763,516	919,861	772,000	772,000	800,000
Sales & Services	391,666	381,776	392,991	377,250	377,250	396,710
Total revenues	\$ 5,313,362	\$ 4,889,949	\$ 5,676,511	\$ 3,999,250	\$ 6,999,250	\$ 4,296,710
Number of FTE's	16.0	16.0	16.0	16.0	16.0	16.0

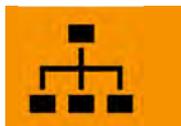
Department Purpose

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

Latest Major Accomplishments

- Recorded and completed 583 documents by 5:00 pm on December 29, 2020: the most in the history of the Register of Deeds.
- Collected over 3.9 million dollars in Excise Tax for the first six months of the fiscal year 2021, an increase of over 1.6 million from the previous fiscal year during the same time period.
- During a pandemic, the total income collected for the first six months of the fiscal year 2021 was over 4.9 million dollars.

Goals and Objectives



Goal/Focus Area: Excellent Government

- By utilizing office staff to assist in the redaction of personal identifying information an outside vendor is not hired cutting costs every year.
- Continuously using office staff to index real estate documents dating from 1764-1952, saving costs

from hiring a vendor.

- Allowing the computerization of real estate records dating back over 250 years.
- Restoration and preservation of vital records and maps to give staff and the public a better means of viewing, researching, and handling these items.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (Output) Measures				
Total number of recorded documents	34,578	44,565	53,502	54,200
Total number of recorded births	510	507	560	575
Total number of recorded deaths	1,021	1,172	1,450	1,225
Total number of recorded marriages	759	737	835	880
Passport applications accepted	1,486	1,014	700	900
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 a customer	1-2	1-2	1-2	1-2
Number of Full Time Employees	16	16	15	16

Upcoming Opportunities and Challenges

- To finish the preservation of our Vital Records from 1915-2013
- Update the computer equipment throughout the department
- Allow Tax and GIS websites to link directly to our online records
- To implement the addition of a fraud alert feature for landowners

Tax / GIS Department

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 2,246,189	\$ 2,288,792	\$ 2,427,417	\$ 2,600,885	\$ 2,600,885	\$ 2,688,430
Fringe benefits	880,418	843,676	933,146	1,021,277	1,021,277	1,072,276
Operating costs	693,517	856,470	862,550	1,018,926	1,018,926	1,080,485
Total expenditures	\$ 3,820,124	\$ 3,988,938	\$ 4,223,113	\$ 4,641,088	\$ 4,641,088	\$ 4,841,191
Permits & Fees	18,693	16,584	16,578	15,700	15,700	15,700
Other Revenue	64,849	61,693	71,146	60,000	60,000	65,000
Sales & Services	256,179	265,586	293,402	250,000	250,000	280,000
Total revenues	\$ 339,721	\$ 343,863	\$ 381,126	\$ 325,700	\$ 325,700	\$ 360,700
Number of FTE's	47.0	49.0	50.0	50.0	50.0	50.0

Department Purpose

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

Our guiding principles are: We conduct our duties with uncompromising integrity; nothing less is acceptable. We excel in customer service to our diverse client groups, and we conduct our business in a polite and courteous manner while complying with applicable statutes. We value our coworkers that fulfill this mission. We value their effective teamwork, excellence, dependability, accuracy, productivity, plus their caring and positive attitude. We encourage the personal and professional growth of our team members. We strive to be leaders within our profession and lead by example.

Latest Major Accomplishments

- Increased the County Tax Collections revenue as well as the County Collection rate. The County's end of year collection rate was 98.37. This is the seventh consecutive year of an increased collection rate. The Collection rates for thirteen of the municipalities that the County provides collection services for were increased as well.
- Increased the ad valorem tax based by properly listing and assessing all new real property and personal property. There were approximately 2800 new homes added during the 2020 calendar year. Tax appraisal also worked approximately 21,000 permits and reviewed 15,000 property transfers.
- Completed the development and deployment of the mobile application. This application now allows the field appraisers to add data directly into the system. Brunswick County took the lead on this development

with our software vendor and currently is the only County in North Carolina using this software. This eliminates the need to write down the information and have data entry staff key the data.

- GIS Staff has been very active in supporting the needs of various County Agencies this past year. Some the projects completed were: Covid 19 dashboard, established mapping for fire investigations, automated mapping for fire inspections, developed post-disaster inspection territories for Environmental Health, assisted with the Emergency Watershed Program for Mosquito Control/Soil and Water, working with the flood plain administration to provide updated maps and area reviews, and many other projects not listed.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Diligently work to collect current year taxes. Increase current year collection rate percent yearly.
- Diligently work to collect municipal taxes, fire fees, sewer assessments, and beer/wine license fees.
- Prepare and Plan for the 2023 revaluation. This process will begin in March 2021. Market review and building cost data preparation.
- Increase enforcement actions including the Debt set-off program which attaches state income tax returns and lottery winnings.
- Research more advanced technology to improve the efficiency of collection efforts.
- Staff Development.
- Implement new data analysis tools and or reports to assist management in planning and oversight.
- Implement newer ESRI products (Configurable Apps, Field Maps, CityEngine, Dashboards, Insights) to solve departmental business needs.



Goal/Focus Area: Economic Development

- Upgrade the land records module in our software to eliminate double entry and provide a more efficient land listing process.
- Expand GIS web maps/ArcGIS online within county departments.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Permits Reviewed	20,100	20,280	21,000	21,000
New Construction Reviewed/Assessed	2,633	2,685	2,800	2,900
Property Sales Review	8,691	8,729	10,000	10,000
Collection Rate Current Year	98.31	98.37	98.4	98.45

Upcoming Opportunities and Challenges

- Continuing to increase both current year and prior year tax collections within the current market conditions. Working diligently with taxpayers for payment collection and payment arrangements.
- 2023 revaluation. Beginning this complex and massive process during the current market expansion. Currently, tax appraisal staff are maximizing their efforts and work routines to meet goals and objectives. Additional revaluation of 150,000 parcels is a challenging process.
- The GIS division will continue to explore ways to provide online information that is beneficial to the citizens and businesses of Brunswick County. We plan to create new GIS online maps. These maps will be directed to citizens' needs and work with different internet browsers. We will continue to work with departments to provide training assistance, develop applications, and review opportunities to expand the current GIS capabilities.

Contingency

Department Summary

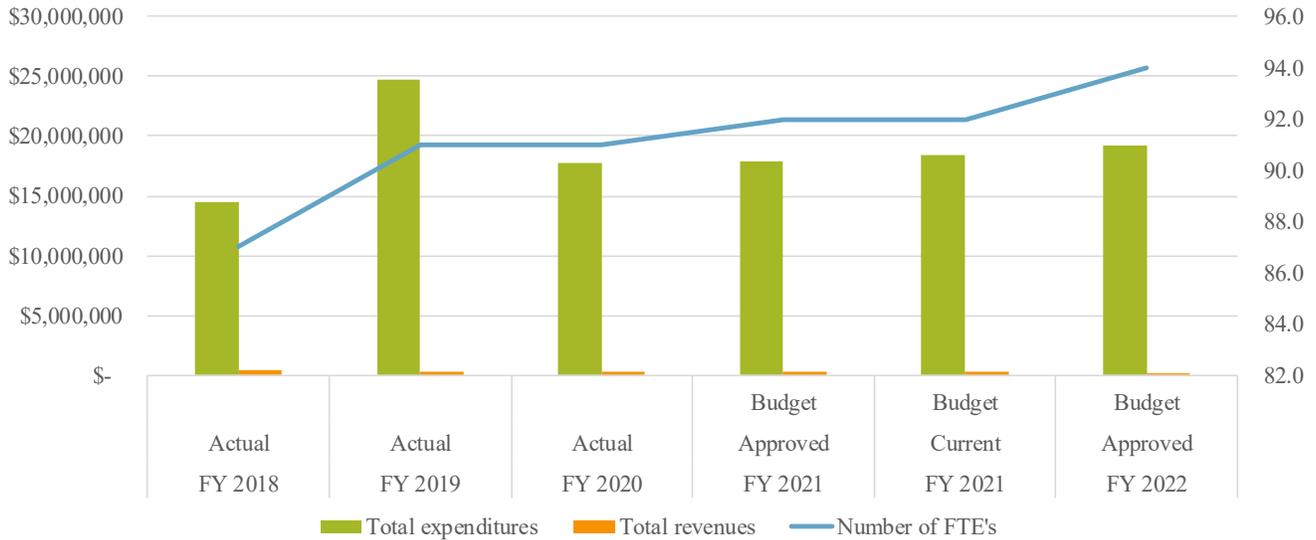
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ 700,000	\$ 445,598	\$ 700,000
Total expenditures	\$ -	\$ -	\$ -	\$ 700,000	\$ 445,598	\$ 700,000
Number of FTE's	-	-	-	-	-	-

Department Purpose

Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2021 is less than 1 percent of the General Fund appropriation.

Central Services Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 4,086,097	\$ 4,411,391	\$ 4,461,102	\$ 4,695,832	\$ 4,605,556	\$ 4,879,806
Fringe benefits	4,521,948	6,784,078	7,165,290	7,625,721	7,603,045	8,015,756
Operating costs	5,223,488	13,015,487	5,558,321	5,117,228	5,448,989	6,044,165
Capital outlay	624,258	512,465	581,866	427,402	820,295	317,000
Total expenditures	\$ 14,455,791	\$ 24,723,421	\$ 17,766,579	\$ 17,866,183	\$ 18,477,885	\$ 19,256,727
Restricted intergovernmental	201,391	147,777	139,499	160,000	160,000	70,000
Permits and fees	74,598	83,062	83,243	70,250	70,250	70,500
Sales and service	47,662	36,588	33,174	30,000	30,000	20,000
Other revenue	88,012	18,133	30,821	8,000	8,000	8,000
Total revenues	\$ 411,663	\$ 285,560	\$ 286,737	\$ 268,250	\$ 268,250	\$ 168,500
Number of FTE's	87.0	91.0	91.0	92.0	92.0	94.0



Engineering

William L. Pinnix, P.E.

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 362,464	\$ 411,650	\$ 436,153	\$ 462,445	\$ 463,095	\$ 481,590
Fringe benefits	121,517	130,231	142,157	158,731	158,081	168,716
Operating costs	26,363	27,768	22,788	131,800	201,466	32,975
Capital outlay	30,589	29,594	-	-	-	-
Total expenditures	\$ 540,933	\$ 599,243	\$ 601,098	\$ 752,976	\$ 822,642	\$ 683,281
Permits & Fees	74,000	82,850	82,819	70,000	70,000	70,000
Other Revenue	-	800	-	-	-	-
Total revenues	\$ 74,000	\$ 83,650	\$ 82,819	\$ 70,000	\$ 70,000	\$ 70,000
Number of FTE's	5.0	6.0	6.0	6.0	6.0	6.0

Department Purpose

The Engineering Department provides engineering services and stormwater services. Department staff manage the design, permitting, and construction of general fund and enterprise fund capital projects. Other services provided are plan review and approval of water and sewer main extensions, pump stations, stormwater systems, and related building permits. Field inspections are performed for county capital projects, developer-installed infrastructure, and inspections on permitted Stormwater Control Measures (SCM). Drainage complaints are evaluated and investigated as needed. Staff also review plat maps for engineering and stormwater signoff for recordation, calculate non-residential water and sewer capital recovery fees, manage the Neighborhood Water and Sewer Main Extension Special Assessment District (SAD) program, the Rural Sewer Connection program, the Commercial Duplex Grinder Pump Station program, and the County Water and Sewer / Septic Connection Assistance program. Staff also maintains and updates the county Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems as well as the County Stormwater Ordinance and Stormwater Management Manual. The County Stormwater Engineer / Administrator administers the county stormwater ordinance within the unincorporated areas of Brunswick County and for the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James, and Sunset Beach via interlocal agreements for stormwater services. Our goal is to protect the environment and resources of Brunswick County, encourage sound economic and business practices for development and redevelopment, and protect the public health, safety, and welfare of our citizens in accordance with all applicable local, state, and federal regulations.

Latest Major Accomplishments

- Commencement of county courthouse addition and renovation construction project on 4/1/2020.
- Ongoing design of new Ash Waccamaw Multiuse Building with architect.
- Selection of architectural firm for the complex site and buildings master plan study.

Goals and Objectives



Goal/Focus Area: Growth and Sustainability

- Encourage the use of Low Impact Development (LID) design techniques for new development and redevelopment within the county.
- Stormwater Engineer / Administrator represents Brunswick County at the Lower Cape Fear Stewardship Development Coalition meetings and with the Coastal Federation on environmental programs.



Goal/Focus Area: Excellent Government

- Maintain professional staff to provide exceptional customer service to all internal and external customers.
- Provide continuing education opportunities to staff for license and certification renewals.
- Encourage staff professional development in technical, business, and communication skills.
- Manage the complex site and facilities space needs comprehensive master plan study.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
BCMS residential stormwater reviews	2,860	3,000	3,100	3,200
Stormwater non-residential reviews	38	54	40	45
Stormwater permit issued in BCMS	133	104	106	110
Annual Stormwater Control Measures (SCM) inspections performed	328	382	400	420
Stormwater permitting revenue	\$51,150	\$40,525	\$50,000	\$55,000
SCM Inspection Revenue	\$31,700	\$14,875	\$20,000	\$21,500
Water/Sewer Dedications Completed	24	13	15	15
Utility System value increase from dedications	\$4,569,396	\$3,365,511	\$3,275,000	\$2,750,000

Upcoming Opportunities and Challenges

- Commencement of county complex site buildings and space needs master plan study with architect.
- Completion of 15,000 SF courthouse addition and existing building renovation.

Fleet Services

Stephanie Lewis, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 577,915	\$ 612,114	\$ 620,559	\$ 690,618	\$ 687,018	\$ 714,600
Fringe benefits	228,869	227,228	241,201	280,272	275,872	294,249
Operating costs	297,039	283,322	341,104	321,971	335,171	319,129
Capital outlay	46,145	51,667	29,590	82,402	485,995	-
Total expenditures	\$ 1,149,968	\$ 1,174,331	\$ 1,232,454	\$ 1,375,263	\$ 1,784,056	\$ 1,327,978
Sales & Services	47,662	36,588	33,174	30,000	30,000	20,000
Other revenue	9,678	3,377	8,672	8,000	8,000	8,000
Total revenues	\$ 57,340	\$ 39,965	\$ 41,846	\$ 38,000	\$ 38,000	\$ 28,000
Number of FTE's	13.0	13.0	14.0	14.0	14.0	14.0

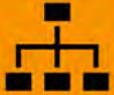
Department Purpose

The Fleet Services Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,512 pieces of rolling stock in Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

Latest Major Accomplishments

- Purchased an alignment machine and began in-house alignment services. Within three months 63 front-end alignments were completed in-house. This provides cost savings and reduced manhours spent delivering vehicles to and from outside vendors.
- Implemented fleetwide notification plan for upcoming preventative maintenance needs and NC state inspections.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Complete the final phase of upgrading the county-owned fuel sites and increase productivity, efficiency, and customer service. The final phase will be to upgrade the Southport and Georgetown Fuel Sites and is estimated to cost approximately \$60,000 to upgrade both sites. The existing diesel and gas dispensers will be replaced with a more reliable electrical dispenser and the speed of fueling will increase.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Number of county vehicles and trailers maintained	881	893	927	935
Number of county equipment pieces maintained	495	466	477	490
Number of rolling stock maintained per FTE	163	163	167	170
Number of non-county vehicles maintained	90	107	108	108
Average mileage of vehicle at replacement	198,363	191,097	188,562	190,000
Average cost of vehicle/equipment maintained	\$1,171	\$1,359	\$1,365	\$1,252

Upcoming Opportunities and Challenges

- Implement fleetwide equipment preventative maintenance notifications for each department.
- Identify and acquire the training necessary to remain current with new automotive/equipment technology.

Information Technology

Vacant, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 1,058,132	\$ 1,132,217	\$ 1,122,310	\$ 1,193,136	\$ 1,193,136	\$ 1,315,513
Fringe benefits	353,236	364,123	373,427	413,991	413,991	474,782
Operating costs	1,002,316	1,047,490	1,384,291	1,098,300	1,358,582	1,681,300
Capital outlay	249,032	127,542	37,747	108,000	108,000	24,000
Total expenditures	\$ 2,662,716	\$ 2,671,372	\$ 2,917,775	\$ 2,813,427	\$ 3,073,709	\$ 3,495,595
Other Revenue	10,010	855	1,061	-	-	-
Total revenues	\$ 10,010	\$ 855	\$ 1,061	\$ -	\$ -	\$ -
Number of FTE's	15.0	17.0	16.0	16.0	16.0	18.0

Department Purpose

The Management Information Services (MIS) Department consists of server/communications and programming/in-house application services. MIS 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 ongoing 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 troubleshooting and repairs, telephone support, wiring standards for new building/renovation projects and help desk support.

Latest Major Accomplishments

- Implemented a new help desk and inventory solution that is aligned with the Information Technology Infrastructure Library (ITIL) framework for best IT practices to deliver better services to our customers. It provides online service ticket generation, tracking, communication, follow-up, and reporting. Created policies for better customer service and captured metrics for continuous improvement.
- Major enhancements and improvements were developed for the County's BCMS application. These included but not limited to: Phase 1 of the Contractor Portal, implementing permitting data to the GIS Open Data Portal, implementing three new processes within the Planning module, and splitting out Permitting Applications to more focused applications.
- COVID response – The MIS team provided extra services and training needed for business and staffing changes related to COVID and social distancing protocol. Examples – Windows Virtual Desktops – implemented a secure way for employees to connect to a County desktop in the cloud from their home computer. This allowed remote work without buying additional laptops and devices (which were also non-existent at times), remote uses of phones – either softphones on laptops or configuration to take 'regular' physical desk phones home, call centers for Elections and Health to optimize the answering of calls and for better customer service, dashboards and reporting for staffing and call metrics for COVID hotline and call centers; set up COVID hotline for the public to call for information. Calls are handed off to employee cell phones at night for continuous coverage; DSS remote stations – set up workstations with cameras and

remote scanning so DSS employees could social distance with clients; procurement and set up of laptops for home use, training employees on all the technology listed above.

- Numerous improvements to the County’s security posture were performed throughout the year. Security posture refers to the overall security status of our software and hardware assets, networks, services, and information. It also includes the controls and measures we have in place to protect our enterprise from cyber-attacks and our ability to manage these defenses. Improvements included, but not limited to hardening of our server and network environment, MFA for various administrative levels and applications, further distribution, and utilization of NextGen antivirus products, upgrades to various applications including security patches/releases, GeoBlocking, user security awareness training, creation and upgrade to software rules and policies, etc. MIS also participated and performed a National Guard Vulnerability Assessment with positive initial results (full report forthcoming).
- Reconfiguration and expansion of the County’s Backup system. Backups were streamlined with most jobs and backups being stored offsite to our enterprise solution including the Database backups. Additional space to the County’s on-premise and cloud backup storage was added.
- Built a public safety cloud environment to provide an external authentication services for public safety workers to be allowed access to critical Brunswick County Sheriff and Emergency Services applications.
- In collaboration with the Brunswick County Courthouse design team, MIS issued an RFP for Courthouse networking (wired & wireless), security components (door swipe, camera system, duress system, etc.), and courtroom AV including video arraignment. Upon Commission approval, the contract was awarded and coordination and work with the contractor and general contractor have continued throughout the year.

Goals and Objectives



Goal/Focus Area: Growth and Sustainability

- Continue to develop, enhance, & upgrade the Brunswick County Central Permitting Software (BCMS) for improved processes for our various departments and services to our citizens/general public for obtaining and/or scheduling permits.
- Continue to enhance the BCMS Contractor Portal and explore the utilization of AI opportunities (e.g. chat bots, virtual assistants, etc.) to meet customer needs.



Goal/Focus Area: Excellent Government

- Continue to implement and develop Laserfiche applications and workflow throughout the County to create reductions in staff time and streamline processes. Explore opportunities for cloud storage of Laserfiche data.
- County wireless networking equipment is approaching the end of life and will soon need to be replaced. Deploy a phased-in approach to acquire and install an entirely new wireless network with greater functionality, manageability, and security features.
- Continue to improve the County’s IT security posture including the further roll-out of MFA, user security training, infrastructure and software updates/policy changes, vulnerability assessments, and departmental specific security needs (e.g., Utilities, Emergency Services, etc.)

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Total # Trouble Calls with Response	1,692	1,624	2,052**	2,300
Total # Comp./Tablets/etc. Supported	895	920	960	990
Total # of Software Support Calls	80	39	414**	475
Total # of Phone Support Calls	313	195	220	280
Total # of Systems = 6yrs <7yrs	120	130	130	110
BCMS Bugs Worked	40	64	80*	n/a
BCMS New Features/Enhancements	310	426	380*	n/a
BCMS New Features Waiting Development	40	36	120*	n/a

*Actual 1/10/2021: 44/293/90

**New ticket syst. & COVID

Upcoming Opportunities and Challenges

- Keeping up with the needs and demands of the internal and external users of BCMS. This, along with changing legislation, new rules, and policy changes, the current programming staff cannot keep up with this ever-increasing demand. Without the required staffing, Brunswick County will need to consider migrating to a vendor-supplied solution.
- Keeping up with the enormous amount of resources needed relating to security that are now required to protect our computing environment which includes the constant changes to remain compliant with HIPAA, CJIS, AWIA, etc. along with addressing and implementation of recommendations from our security assessments and our partners. Keeping our environment secure is consuming a much higher percentage of time from staff than it did in the past. This coupled with a growing county has led to a decrease in service for our customer base such as response time, project timeline completions, device deployment, etc. Additional staffing and security tools are highly recommended to keep up with the demand and to keep our data and infrastructure as secure as possible.

Operation Services

Stephanie Lewis, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 2,087,586	\$ 2,255,410	\$ 2,282,080	\$ 2,349,633	\$ 2,262,307	\$ 2,368,103
Fringe benefits	882,915	893,566	931,616	1,024,405	1,006,779	1,056,851
Operating costs	3,357,115	10,820,183	3,453,252	3,036,090	3,154,861	3,633,683
Capital outlay	298,492	303,662	478,054	237,000	226,300	293,000
Total expenditures	\$ 6,626,108	\$ 14,272,821	\$ 7,145,002	\$ 6,647,128	\$ 6,650,247	\$ 7,351,637
Restricted intergovernmental	201,391	147,777	139,499	160,000	160,000	70,000
Permits & Fees	598	212	424	250	250	500
Other revenue	68,324	13,101	21,088	-	-	-
Total revenues	\$ 270,313	\$ 161,090	\$ 161,011	\$ 160,250	\$ 160,250	\$ 70,500
Number of FTE's	54.0	55.0	55.0	56.0	56.0	56.0

Department Purpose

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

Latest Major Accomplishments

- Drastically increased the sanitization and disinfecting of county facilities due to the COVID-19 pandemic while adjusting staff schedules to improve social distancing, reduce employee exposure, and increase performance.
- Building repairs and upgrades at Shallotte and Lockwood Folly Parks and Waccamaw Community Building.
- Provided plexiglass barrier for all requesting departments to provide better social distancing measures.
- Managing and preparing to implement the Soil and Water Conservation Emergency Watershed (EWP) contracting with landowners and state and federal regulatory agencies to address woody debris damage to tributaries resulting from Hurricane Florence. The scope of work includes forty-eight projects.

Goals and Objectives



Goal/Focus Area: Excellent Government

- To improve customer service and appearance of the BC Government Center, while reducing liability and wear on the county, employee, and public vehicles by re-paving areas at county facilities. The FY22 goal is to repair and overlay portions of the government center parking areas and off-site facilities.



Goal/Focus Area: Healthy & Safe Community

- Continue our increased sanitation practices adopted during the Covid-19 pandemic to provide safe and adequate public facilities that support public service and access needs. To meet minimum CDC and HHS sanitation practices three additional Custodial Assistant I positions are needed and the purchase of a vehicle is needed to help support the off-site locations.
- Migrate all mosquito data to an online portal with a dashboard to improve production and efficiency. This will allow staff more accessibility to all data sets including citizen requests, adulticiding and larviciding information. Historical data sets will be moved from the current spreadsheet format and integrated with the county's existing mapping software.
- Replace one water fountain in each building with a new more environmentally friendly option which includes a bottle filling station to improve customer service and sustainability at the BC Government Center. This will provide access to safe drinking water while removing approximately 45,000 20-ounce plastic bottles from our carbon footprint.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Square footage of buildings maintained per FTE for the Building Maintenance Division	71,387	71,387	78,526	80,032
Square footage of buildings maintained per FTE for the Housekeeping Division	20,516	20,516	20,516	21,308
Square footage of floors maintained per FTE for the Housekeeping Division (only CAII's)	116,576	116,576	116,576	119,589
Number of requests for temporary Vector Control per 1,000 population	74.9	3.79	13	8
Number of requests for temporary Vector Control per FTE	2,189	130	210	170

Number of construction projects completed	258	257	300	300
Percentage of Operation Services Work Requests completed within 30 days	71%	78%	87%	85%
Cost of Housekeeping services per square foot of buildings cleaned	2.75	2.66	2.25	2.17

Upcoming Opportunities and Challenges

- Upgrade lighting around the government center to provide better visibility during evening hours.
- Continue daily sanitization and immediate emergency sanitization needs as they arise while maintaining normal facility cleaning. Ensure product kill requirements needed for COVID-19 are maintained through mutating virus strains.
- The US Army Corps of Engineers (USACE) notified Brunswick County that they are suspending funding for mosquito control activities along the Atlantic Intracoastal Waterway. While the funding has disappeared the mosquito production at these sites will continue as well as the need for larviciding. A letter was drafted and sent to the USACE Wilmington district describing the upcoming mosquito challenges without federal funding.

Non-Departmental

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Fringe benefits	\$ 2,935,411	\$ 5,168,930	\$ 5,476,889	\$ 5,748,322	\$ 5,748,322	\$ 6,021,158
Operating costs	540,655	836,724	356,886	529,067	398,909	377,078
Capital outlay	-	-	36,475	-	-	-
Total expenditures	\$ 3,476,066	\$ 6,005,654	\$ 5,870,250	\$ 6,277,389	\$ 6,147,231	\$ 6,398,236

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

Building Inspections and Central Permitting, Fire Inspections

Michael Slate, Director

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

Department Summary

Building Inspections and Central Permitting

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 1,358,514	\$ 1,758,298	\$ 1,623,490	\$ 1,754,794	\$ 1,767,331	\$ 1,999,581
Fringe benefits	428,752	556,986	566,298	626,910	636,435	749,702
Operating costs	179,826	198,332	123,265	149,230	668,170	167,500
Capital outlay	207,646	144,854	55,917	-	97,003	43,000
Total expenditures	\$ 2,174,738	\$ 2,658,470	\$ 2,368,970	\$ 2,530,934	\$ 3,168,939	\$ 2,959,783
Restricted intergovernmental	-	-	-	-	302,500	-
Permits & Fees	2,670,233	2,944,065	2,887,572	2,541,500	2,790,977	2,894,500
Other revenues	150	55,838	-	-	18,688	-
Total revenues	\$ 2,670,383	\$ 2,999,903	\$ 2,887,572	\$ 2,541,500	\$ 3,112,165	\$ 2,894,500
Number of FTE's	24.0	27.0	26.0	26.0	28.0	31.0

Fire Inspections

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ -	\$ -	\$ 337,442	\$ 346,051	\$ 387,251	\$ 407,511
Fringe benefits	-	-	99,310	123,088	123,088	149,006
Operating costs	-	-	48,631	74,849	74,849	51,356
Capital outlay	-	-	61,168	37,000	37,000	12,000
Total expenditures	\$ -	\$ -	\$ 546,551	\$ 580,988	\$ 622,188	\$ 619,873
Permits & Fees	-	-	189,483	200,800	200,800	201,500
Total revenues	\$ -	\$ -	\$ 189,483	\$ 200,800	\$ 200,800	\$ 201,500
Number of FTE's	-	-	5.0	5.0	5.0	6.0

Department Purpose

The Code Administration Department includes Central Permitting, Building Inspections, Fire Inspections/Investigations, and Flood Administration. Central Permitting is responsible for the intake of building and trade permits, invoicing and certain aspects of the permitting process. Building Inspection is responsible for performing inspections on permitted residential and commercial structures during the construction process by licensed building inspectors to enforce NC State building safety codes. Fire Inspections is responsible for inspecting commercial and multi-family projects during construction and after construction to complete periodic maintenance inspections based on a State mandated frequency schedule. An on-call fire marshal staff provides coverage 24 hours a day, 7 days a week to respond to and investigate fires, explosions, illegal open burning, and provide additional requested support services to fire departments.

Latest Major Accomplishments

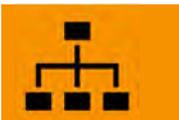
- Winner of the NACo Award for our Remote Video Inspection program.
- The first phase of the Brunswick County Permit Portal went live in December.
- Three North Carolina certified fire investigators and four North Carolina certified fire investigation technicians through the North Carolina Department of Insurance Office of the State Fire Marshal.
- Completed road surveys in 19 of the 20 fire districts and have found an additional 704 properties in the past quarter which increased our property database by 18%. While utilizing a newly implemented GIS software program to plot and track inspection properties county wide.
- Quadrupled in service delivery requests for fire investigations.

Goals and Objectives



Goal/Focus Area: Growth and Sustainability

- Achieve a favorable balance between inspector staffing and demand to recognize next-day inspections.
- Provide minimum staffing levels to meet current and future demands and effectively respond to increased service requests for fire and explosion origin and cause investigations in accordance with North Carolina general statute.



Goal/Focus Area: Excellent Government

- Expand position(s) in Floodplain Administration to develop succession planning through cross-training while meeting the demands of the municipalities we have recently contracted with.
- Petition for Facilities Space Needs Study to address needs for space as we continue to grow.
- Continue to expand the functionality of the building and trade portal to include all aspects of permitting and inspections.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Permits	22,958	22,509	24,275	25,000
Inspections (full-time)	45,093	50,545	53,000	55,000
Inspections per inspector/day (full-time)	16	15	15	15
Fire Construction Permits	309	326	332	350

Fire New Inspection Inspections	363	463	563	663
Fire Investigation Calls	53	55	96	100

Upcoming Opportunities and Challenges

- Lobby for MIS to acquire approval for additional programmers to assign exclusively to Code Administration to meet current and future demands related to our system needs.

Emergency Services

Edward W. Conrow, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 5,215,730	\$ 5,982,137	\$ 6,527,384	\$ 6,473,400	\$ 6,809,682	\$ 7,377,839
Fringe benefits	1,759,209	1,914,520	2,140,196	2,341,739	2,382,457	2,665,372
Operating costs	1,814,734	2,230,290	2,328,127	2,420,147	2,792,714	2,666,460
Capital outlay	539,288	1,304,800	1,839,617	710,800	759,735	1,830,800
Total expenditures	\$ 9,328,961	\$ 11,431,747	\$ 12,835,324	\$ 11,946,086	\$ 12,744,588	\$ 14,540,471
Restricted intergovernmental	73,673	52,899	235,819	53,000	53,000	-
Sales & Service	4,071,210	4,141,111	5,139,304	4,896,320	4,913,499	5,100,000
Other revenues	666,802	1,065,470	773,908	685,000	685,000	685,000
Total revenues	\$ 4,811,685	\$ 5,259,480	\$ 6,149,031	\$ 5,634,320	\$ 5,651,499	\$ 5,785,000
Number of FTE's	87.0	95.0	105.0	105.0	105.0	109.0

Department Purpose

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

Latest Major Accomplishments

- Maintained the level of response capabilities during the pandemic crisis. This included adjusting protocols, response plans, management of personal protective equipment, and operational capabilities. This process changed daily as new information was presented, digested, and implemented. Provided operational coordination through the Emergency Operations Center with a close partnership with the Brunswick County Department of Health and Human Services. Operated an activated Emergency Operations Center for seven consecutive months in support of the COVID pandemic.
- Responded to the impacts of Hurricane Isaias and successfully mobilized and opened shelters, supported the response to several multi-alarm fires, coordinated and managed the post-landfall evacuation of heavily impacted areas of Oak Island. Implemented a newly developed shelter plan that was developed under the Shelter Taskforce which evaluated current shelter locations and provided recommendations for changes based on building design, wind loads, and capabilities while operating under the COVID environment.
- Upgraded all Emergency Services and the Fire Marshals onto a new computer-aided dispatch platform managed by the Sheriff's Office. This was done to ensure the compatibility between the communications center and emergency response users. The previous platform was not fully compatible with the system in use by the communications center.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Provide employee training to improve capabilities and customer service based on our core values and vision of the organization.
- Implement supervisory and leadership training to develop core capabilities of strong leadership able to handle unique and complex situations.
- Improve Emergency Services training programs through management and delivery of structured programs at all levels of the organization. Expand the current training staff to assist with program implementation and management.
- Institute a structured field-level training program to provide a consistent platform for training and evaluating new staff members.



Goal/Focus Area: Healthy & Safe Community

- Collaborate with partners to update and improve all hazard response plans to meet the communities needs during daily and disaster operations while operating under a pandemic crisis.
- Provide education and mental health support to Emergency Services staff to reduce the impacts of the job-related stress and the long-term effects leading to post-traumatic stress disorder and suicide.
- Promote and facilitate community education on CPR and Stop the Bleed while meeting the restrictions under the COVID pandemic.
- Improve Emergency Services facilities to provide an adequate and safe workspace for employees and storage of essential equipment and supplies. Develop a long-term plan for warehouse and storage spaced to support the Emergency Management stockpiles used in support of sheltering and disaster response.
- Locate additional facilities to be used to support EMS coverage expansion to include current and future needs based on the ongoing growth of the county.
- Institute new programs and technology such as inventory management systems and real-time dashboards to evaluate and manage operational efficiency.
- Improve and expand EMS coverage to reduce response times and fill coverage gaps that have been identified through data analysis.
- Review and update the Brunswick County Emergency Operations plan to ensure the needs of the residents, property owners, and visitors are met based on the current and projected community growth. Plans should account for the four phases of emergency management to include preparedness, response, recovery, and mitigation. Update shall include pandemic response and sheltering operations based on a pandemic environment.
- Improve disaster supply logistics management and deployment capabilities to improve response capabilities during pre- and post-disaster operations.
- Develop partnerships and opportunities to improve capabilities related to waterway evacuations, firefighting, rescue, and response with the collaboration of the Brunswick County Sheriff's Office.
- Continue to evaluate, recommend, and implement practices focused on community risk reduction strategies.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (output Measures)				
Number of EMS Dispatches	19,830	20,648	21,700	22,785
Number of EMS Transports	10,972	11,695	12,460	13,083
Efficiency Measures				
EMS Emergency Response Time Compliance	66%	65%	64%	60%
EMS Dispatch Unit Hour Utilization	.24	.25	.27	.28
EMS Transport Unit Hour Utilization	.13	.14	.16	.17
EMS Cost Per Unit Hour	\$127.13	\$130.43	\$137.00	\$145.00
Effectiveness Measures				
Total EMS Revenue Collected	\$4,088,650	\$5,109,900	\$5,145,980	\$5,403,279
Cash Per Trip	\$372.64	\$436.93	\$413.00	\$413.00

Upcoming Opportunities and Challenges

- Meet the demand of the community growth impacting Emergency Services as a whole. This includes service delivery, staffing, equipment, and fleet impacts.
- Continue to operate under new guidance in response to the pandemic and ensure response capabilities are continued to be met.
- Maintain equipment and resources in an operational state of readiness and manage deployment capabilities.

Sheriff's Office, Detention, Central Communications, and Animal Protective Services

Sheriff John Ingram, V

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

Department Summary

Sheriff's Office

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 9,326,937	\$ 11,078,018	\$ 10,810,258	\$ 10,829,121	\$ 11,020,252	\$ 11,592,681
Fringe benefits	3,566,263	3,699,863	3,779,568	4,017,019	4,050,874	4,390,822
Operating costs	2,356,632	3,634,459	2,911,596	2,854,767	3,737,150	3,073,394
Capital outlay	1,264,018	932,731	941,545	822,980	1,365,486	1,196,955
Total expenditures	\$ 16,513,850	\$ 19,345,071	\$ 18,442,967	\$ 18,523,887	\$ 20,173,762	\$ 20,253,852
Restricted intergovernmental	191,666	144,102	93,341	7,500	7,500	7,500
Permits & Fees	314,254	341,476	332,757	296,330	446,330	358,430
Sales & Service	1,312,752	1,682,136	1,561,944	1,515,261	1,652,236	1,610,476
Other revenues	132,294	215,175	203,037	10,000	478,553	10,000
Total revenues	\$ 1,950,966	\$ 2,382,889	\$ 2,191,079	\$ 1,829,091	\$ 2,584,619	\$ 1,986,406
Number of FTE's	162.0	174.0	173.0	174.0	181.0	181.0

Detention Center

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 4,049,008	\$ 4,552,769	\$ 4,751,389	\$ 5,158,523	\$ 5,207,560	\$ 5,569,791
Fringe benefits	1,509,690	1,599,087	1,754,460	2,047,997	2,108,960	2,271,624
Operating costs	2,289,474	2,576,068	2,662,445	3,194,957	3,189,573	3,318,358
Capital outlay	44,825	472,344	645,387	15,500	151,715	188,139
Total expenditures	\$ 7,892,997	\$ 9,200,268	\$ 9,813,681	\$ 10,416,977	\$ 10,657,808	\$ 11,347,912
Unrestricted Intergovernmental	393,123	400,665	507,526	400,000	400,000	400,000
Restricted intergovernmental	-	14,853	10,167	-	-	-
Sales & Service	1,003,066	1,109,231	1,072,302	1,025,000	1,491,566	1,813,156
Permits & Fees	6,622	3,277	3,550	-	-	-
Other revenues	90,733	61,526	51,292	48,000	48,000	48,000
Total revenues	\$ 1,493,544	\$ 1,589,552	\$ 1,644,837	\$ 1,473,000	\$ 1,939,566	\$ 2,261,156
Number of FTE's	82.0	93.0	94.0	98.0	103.0	103.0

Central Communications

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 1,425,662	\$ 1,714,905	\$ 1,706,295	\$ 1,974,107	\$ 1,961,907	\$ 2,121,774
Fringe benefits	554,861	598,577	635,319	762,210	749,868	838,242
Operating costs	161,342	145,264	224,299	621,155	600,932	619,520
Capital outlay	264,505	110,753	66,296	214,300	371,809	213,911
Total expenditures	\$ 2,406,370	\$ 2,569,499	\$ 2,632,209	\$ 3,571,772	\$ 3,684,516	\$ 3,793,447

Public Safety

Sheriff's Office, Detention, Central Communications, and Animal Protective Services

Central Communications (continued)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Other revenue	-	207	-	-	18,311	-
Total revenues	\$ -	\$ 207	\$ -	\$ -	\$ 18,311	\$ -
Number of FTE's	32.0	35.0	36.0	36.0	36.0	38.0

Sheriff's Animal Protective Services

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 544,852	\$ 638,513	\$ 595,236	\$ 606,195	\$ 613,795	\$ 608,380
Fringe benefits	223,842	233,068	231,408	241,571	242,571	249,123
Operating costs	305,960	297,175	282,620	294,258	355,231	321,958
Capital outlay	89,616	-	33,684	35,000	33,253	50,000
Total expenditures	\$ 1,164,270	\$ 1,168,756	\$ 1,142,948	\$ 1,177,024	\$ 1,244,850	\$ 1,229,461
Sales & Services	86,133	79,398	75,933	85,000	85,000	80,000
Other revenues	99,912	107,513	105,352	75,468	75,468	77,732
Total revenues	\$ 186,045	\$ 186,911	\$ 181,285	\$ 160,468	\$ 160,468	\$ 157,732
Number of FTE's	12.0	12.0	12.0	12.0	12.0	12.0

Department Purpose

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

As part of its law enforcement response, the Sheriff's Office has four patrol squads comprised of about 15 deputies that answer calls for service throughout the county, as well as provide mutual aid and assistance to incorporated areas or in other counties, if needed. More than 30 deputies are comprised of the School Resource Officer Division that provides support and security to all schools in Brunswick County, as well as corresponding athletic events or other events as needed. The Investigations Division is comprised of detectives and civilians specializing in areas including, but not limited to crime scene investigation, general investigations, financial crimes, sex crimes, crimes involving children, drug investigations, evidence management, and criminal intelligence. The Civil and Warrants Division provides support to the North Carolina Court System with regard to civil matters, warrants for arrest, tax warrants, the North Carolina Sex Offender Registry, and other programs. The IMPACT Division provides support to community policing programs to help educate citizens or provide assistance in matters including care for the elderly and battling addiction. The Bailiff Division provides support and security to the Brunswick County Courthouse in Bolivia. Other specialized units, including the Marine Patrol Division, Select Enforcement Unit, K9 Unit, SWAT Team, Drone Unit, Dive Team, etc., provide specialized support to areas in Brunswick County, often requested by citizens or officials in the county.

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

Public Safety

Sheriff's Office, Detention, Central Communications, and Animal Protective Services

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

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

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

The Sheriff's Office, in addition to more than 300 full-time employees, manages a volunteer program comprised of hundreds of Brunswick County citizens who assist the Sheriff's Office in areas including traffic, cold case investigations, administration, detention, animal care and adoption, and countless other aspects of running a successful Sheriff's Office.

Latest Major Accomplishments

- The creation of the Select Enforcement Unit to assist in drug complaints and traffic complaints in February of 2020 led to the successful suppression of crime activity and aided in the agency's hundreds of drug arrests with hundreds of thousands of dollars in seized drugs.
- The establishment of the Juvenile Detention Program in the Brunswick County Detention Center, which brings in annual gross revenue of more than \$890,000. This program was established in October of 2020.
- Another detention accomplishment was the ability to adjust inmate populations to prevent widespread outbreaks of the Covid-19 virus in the facility. No major outbreaks or deaths were reported.
- Continued high percentage of successful life release and/or adoption rates in the Animal Protective Services Division, despite the Covid-19 pandemic and associated social distancing policies.
- Exceeded administrative service expectations while in the middle of a pandemic, as evident in the record numbers of permit applications.

Goals and Objectives



Goal/Focus Area: Excellent Government

- **All Sheriff's Office Departments: Revisit salary compression study to address the salaries of loyal and dedicated employees who continue to struggle compared to newer hires who have benefitted from recent efforts to raise starting salaries.** This topic was originally brought up in FY19 budget planning and discussion, and with the County's plan to do a full market study and analysis, the Sheriff is encouraged and excited to work alongside County leaders to help combat salary compression and retention issues that affect all departments in county government. With regard to starting salaries, we are working on efforts to increase the starting pay of detention officers to compete with neighboring agencies and their efforts to increase salaries as well.
- **All Sheriff's Office Departments: Find solutions to retain and reward all employees.** Another idea that the Sheriff would like to begin discussions and planning is a program to assist in both recruitment and

retention. The initiative would be an incentive program that can reward employees for various educational or training milestones, or other factors deemed important to highlight.

- **All Sheriff's Office Departments: Continue to track and monitor the growing county population and corresponding calls for service to ensure service needs are being met.** The Sheriff is committed to maintaining the level of service the citizens of Brunswick County have grown accustomed to and expect. In that light, we continue to monitor population growth and calls for service to make sure our staffing levels are at an appropriate ratio to the citizens we serve. The plans for a countywide Market Study could also help in this effort.



Goal/Focus Area: Growth and Sustainability

- **Sheriff's Office: Create digital data solution for better support of Investigations and Evidence Management.** Building M, which houses the Investigations Division, is in dire need of data storage enhancements to help support case files that require lots of data. As technology evolves and grows, so must the support infrastructure to investigate and convict crimes. Detectives are having a difficult time maintaining crucial evidence in the form of video, images, recordings, etc. by purchasing external hard drives or other methods to store the material. An overhaul of the digital storage options in Building M would provide a more secure and more efficient way to maintain these vital records.
- **Communications: Establish an active backup 911 site at the county facility.** In accordance with state statute, we need to establish an active backup/overflow site with 911 capabilities. The current backup site is riddled with issues including maintenance, environmental concerns, and overall management of the building that is not in the County's possession. In FY22, we are planning to move that site officially to the county-owned building, the former Calabash Library, and upfit that building to be a proper backup site and facility for the Sheriff's Office Communications Center.
- **Animal Protective Services: Improve existing infrastructure that provides support of animal control, care, and adoption for the county and begin the process for future capital needs.** Every aspect of the Sheriff's Office Animal Protective Services Division needs to be updated or replaced, including the infrastructure and aging transport fleet. The current building has passed its expected life span by several years and needs renovations and improvements to maintain normal operations. The Sheriff is encouraged with recent discussions with County Administration about adding this building to the complex's facility study that was initiated in FY21. The outcome of that study is still unknown at this time.



Goal/Focus Area: Healthy & Safe Community

- **Sheriff's Office: Continue to replace and update the aging fleet.** More than 100 vehicles currently assigned to the Sheriff's Office are over the County's recommended life of five years. Many patrol-related vehicles have over 150,000-200,000 miles, which isn't surprising considering the area that is covered. Other updates that the Sheriff is looking at include the enhancement of all vehicles with in-car cameras to have the ability to upload anywhere in the county. Current procedures require the deputy to be in the Sheriff's Office parking lot, which takes travel time, idle time, and fuel. Planning for this project should begin in FY22, with implementation and subsequent financial requests in FY23.
- **Sheriff's Office: Prepare to respond to changes in federal policy and procedure with regard to surplus military equipment.** There is a high probability of a need to purchase an armored vehicle for SWAT response. Current armored vehicles in the Sheriff's Office possession are from a federal program that has the potential to be recalled. Without those assets, the county will be especially vulnerable in critical

incidents including law enforcement-related critical incidents and hurricanes. These armored vehicles are high clearance and able to navigate flooded waters. In fact, one of the agency’s MRAPs was the primary rescue and transport vehicle for hurricane victims during Hurricane Florence in 2018 and every hurricane or storm response we’ve had in recent years.

- **Detention Center: Continue to replace and update the aging fleet.** Like the Sheriff’s Office, the need continues to replace and update the aging transport fleet. The Detention Center’s current vans are over 120,000 and 136,000 miles each and now there is a need for three full-time transport officers. This need comes from the aforementioned transport services the Detention Center offers, to not only inmates and detainees but also persons under an Involuntary Commitment Order.
- **Detention Center: Evaluate and improve the existing security infrastructure of the intake area.** The existing intake area in the jail has security concerns that require attention. Possible solutions include an additional door or gate to be installed. This added layer of security would make it next to impossible for a detainee or inmate to be able to run out of the intake entrance and into the Sally Port. While the Sally Port is also secure with fencing and barbed wire, the ability to prohibit this potential attempt at an escape is essential for maintaining order and a calm atmosphere in a facility where volatility breeds problems and safety concerns for both officers and inmates.

Key Performance Measures

	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Sheriff’s Office				
Calls For Service	65,224	58,088	60,000	65,000
K9 Assisted Calls	269	272	372	370
Judicial-Issued Search Warrant Executions	212	384	300	400
Detention Center				
Total Bookings	6,480	4,882	5,200	6,000
Total Transports	621	278	310	400
Central Communications Center				
Total 911 Calls for Service (Police, Fire, EMS, etc.)	158,799	158,111	160,000	165,000
Sheriff’s Animal Protective Services				
Total Animal Intakes	4,356	3,570	2,916	3,500
Total Released/Adopted/Returned to Owner	3,206	2,963	2,333	2,800

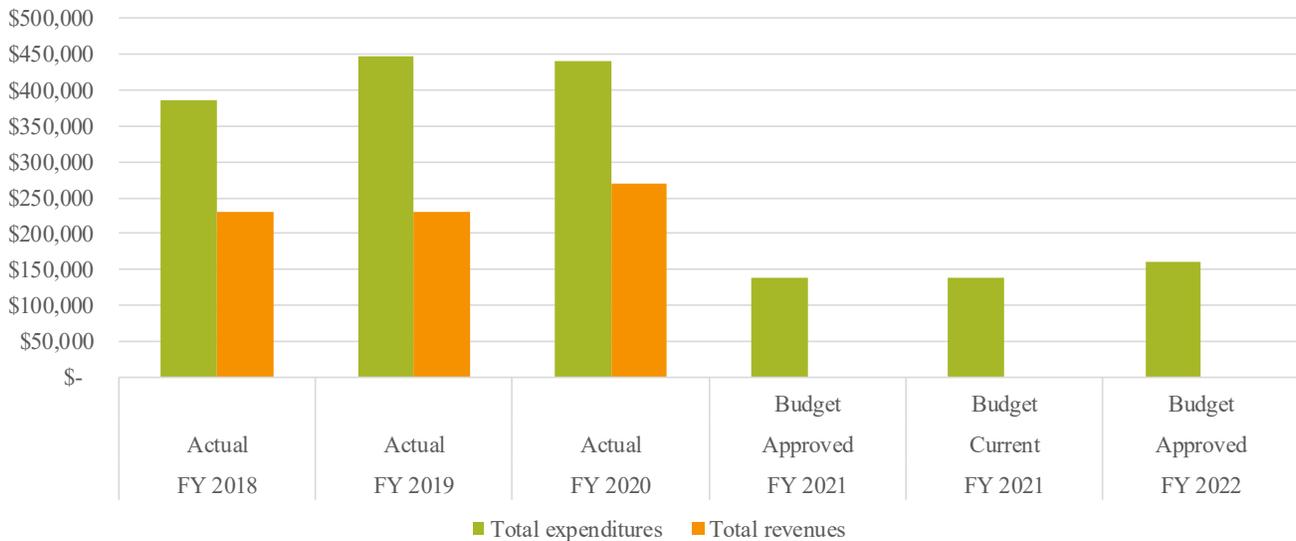
Upcoming Opportunities and Challenges

- Recruitment and retention continue to be large challenges for all of law enforcement. This due in part to current climate in our country of a negative viewpoint of the profession due to social media and high profile cases. The growth in our county with associated calls for service also puts strain on us due to the potential for burnout.
- Covid-19 concerns continue with staffing, resources, and conducting business. Being essential employees who often work in areas not conducive to social distancing will always be a challenge with the current pandemic. The effects of policies related to Covid-19 will also create a much larger workload for the Civil and Warrant Division, with looming concerns of foreclosures on the horizon.
- The potential completion of the courthouse expansion and renovation in early 2022 will create additional staffing and infrastructure needs that need to be addressed soon. Some of these needs include equipment for the additional screening room and courtroom and bailiffs to staff these areas.
- The entire Brunswick County complex is being evaluated right now in a facility study. Previously, the Detention Center and Animal Protective Services buildings were not part of said study. The Sheriff is excited that the APS building is planning to be added and evaluated, and anxious to see the results of the entire facility study. The Sheriff's Office many buildings are losing office and storage space quickly, so the need to make a plan for future infrastructure needs to happen soon. Also, the revenue potential for the Detention Center at or close to its cap with the current size. Phase Three discussions to expand the jail will need to be initiated very soon. Support functions of the Detention Center, including evidence, food, and medical need to be considered in these discussions as well – not just inmate populations.



Transportation Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Brunswick Transit System	\$ 230,887	\$ 292,315	\$ 270,448	\$ -	\$ -	\$ -
Cape Fear Regional Jetport	97,000	97,000	111,000	111,000	111,000	111,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	27,500	50,000
Cape Fear Transportation Authority	30,230	31,138	32,072	-	-	-
Total expenditures	\$ 385,617	\$ 447,953	\$ 441,020	\$ 138,500	\$ 138,500	\$ 161,000
Restricted intergovernmental	230,887	230,880	270,448	-	-	-
Total revenues	\$ 230,887	\$ 230,880	\$ 270,448	\$ -	\$ -	\$ -
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.

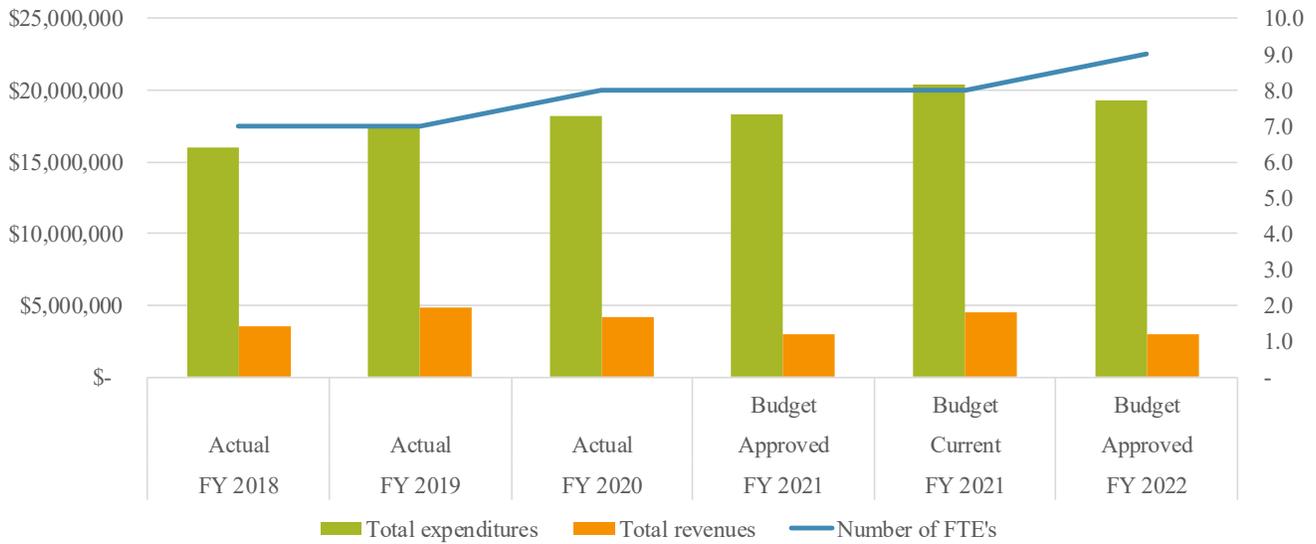
Cape Fear Regional Jetport - the County contributes and participates in the Brunswick County Airport Commission in conjunction with the municipalities adjoining the airport.

Odell Williamson Airport – serves Ocean Isle Beach and Brunswick County and is owned by the Town of Ocean Isle Beach.



Environmental Protection Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 312,578	\$ 335,562	\$ 361,656	\$ 372,565	\$ 377,891	\$ 416,216
Fringe benefits	126,113	124,930	142,070	154,977	157,603	178,623
Operating costs	15,003,026	16,748,619	17,042,351	17,590,891	19,581,683	18,641,659
Capital outlay	533,296	212,590	626,147	229,000	229,000	36,500
Total expenditures	\$ 15,975,013	\$ 17,421,701	\$ 18,172,224	\$ 18,347,433	\$ 20,346,177	\$ 19,272,998
Other taxes and licences	318,339	300,571	318,958	285,000	285,000	295,000
Restricted intergovernmental	15,250	8,236	16,007	8,000	1,082,399	8,000
Permits and fees	33,044	167	951	-	-	-
Sales and Service	2,618,287	4,497,604	3,446,288	2,660,000	3,132,872	2,680,000
Other revenue	6,311	2,336	403,792	2,000	2,000	3,000
Debt proceeds-capital lease	505,057	-	-	-	-	-
Total revenues	\$ 3,496,288	\$ 4,808,914	\$ 4,185,996	\$ 2,955,000	\$ 4,502,271	\$ 2,986,000
Number of FTE's	7.0	7.0	8.0	8.0	8.0	9.0



Solid Waste & Recycling Department

Stephanie Lewis, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 312,578	\$ 335,562	\$ 361,656	\$ 372,565	\$ 377,891	\$ 416,216
Fringe benefits	126,113	124,930	142,070	154,977	157,603	178,623
Operating costs	14,803,245	16,545,228	16,848,084	17,333,804	19,308,705	18,371,550
Capital outlay	533,296	212,590	626,147	229,000	229,000	36,500
Total expenditures	\$ 15,775,232	\$ 17,218,310	\$ 17,977,957	\$ 18,090,346	\$ 20,073,199	\$ 19,002,889
Other taxes and licenses	318,339	300,571	318,958	285,000	285,000	295,000
Restricted intergovernmental	15,250	8,236	16,007	8,000	1,082,399	8,000
Permits & Fees	33,044	167	951	-	-	-
Sales & Services	2,618,287	4,497,604	3,446,288	2,660,000	3,132,872	2,680,000
Other revenues	6,311	2,336	403,792	2,000	2,000	3,000
Debt proceeds-capital lease	505,057	-	-	-	-	-
Total revenues	\$ 3,496,288	\$ 4,808,914	\$ 4,185,996	\$ 2,955,000	\$ 4,502,271	\$ 2,986,000
Number of FTE's	7.0	7.0	8.0	8.0	8.0	9.0

Department Purpose

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

Latest Major Accomplishments

- Through a grant from the North Carolina Department of Environmental Quality, the Solid Waste and Recycling division has improved its household hazardous waste program. The two, one-day events each year have been increased to a permanent facility at the Brunswick County Landfill. The facility will be available to residents every third Thursday of the month, excluding holidays and/or inclement weather. The hours are from 9:00 am until 12:00 pm. Times may change in the future depending on the need for the program. In addition to the grant, the North Carolina Department of Agriculture is assisting with the cost of pesticide disposal.
- The electronics recycling program's infrastructure was expanded by adding two, 5x10 utility trailers for the county's convenient sites. The additional trailers have provided more opportunities for residents to dispose of their electronics responsibly and assists staff with collections.
- Completed landfill transfer station repairs. Installed new structural steel hoppers (front and back), new metal siding and performed other miscellaneous repairs to the landfill transfer station. Removed and replaced concrete tipping floor.

Goals and Objectives



Goal/Focus Area: Growth and Sustainability

- Reduce the volume of the solid waste stream through the implementation of waste reduction and recycling programs in an efficient and cost-effective way.
- Reduce the negative impacts on human health and the environment by providing residents with safe disposal of household hazardous waste and customer service.



Goal/Focus Area: Excellent Government

- Begin construction of a new transfer station at the county landfill. This addition will greatly improve the traffic flow, reduce customer wait times and open up the current transfer station to create a large, dry covered area for the landfill staff to store, sort, stockpile, and load recyclable materials.
- Install color-coded directional signs throughout the landfill facility to assist customers in finding the proper disposal location.
- Improve/update the credit/debit card system in the scale house to expedite customer transactions. The current process takes approximately four minutes per transaction causing delays for customers crossing the scales.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Tonnage of all materials received per 1,000 population	1,395.49	1,265.15	1,361.50	1,340.71
Tonnage of recyclables received per 1,000 population	217.32	244.71	262.27	241.43
Tonnage of all materials per FTE	31,803.26	30,114.77	33,704.03	31,874.02
Tonnage of recyclables received as a % of tonnage of MSW received	32.60%	28.60%	30.50%	30.57%

Upcoming Opportunities and Challenges

- Provide education and outreach on the importance of recycling correctly to lower the costs associated with the collection and processing of household recyclables.
- Completing all necessary steps to begin construction of the new transfer station.
- Continue to work to improve traffic flow crossing the scales to prevent delays for landfill customers.

Environmental Protection Other Agencies

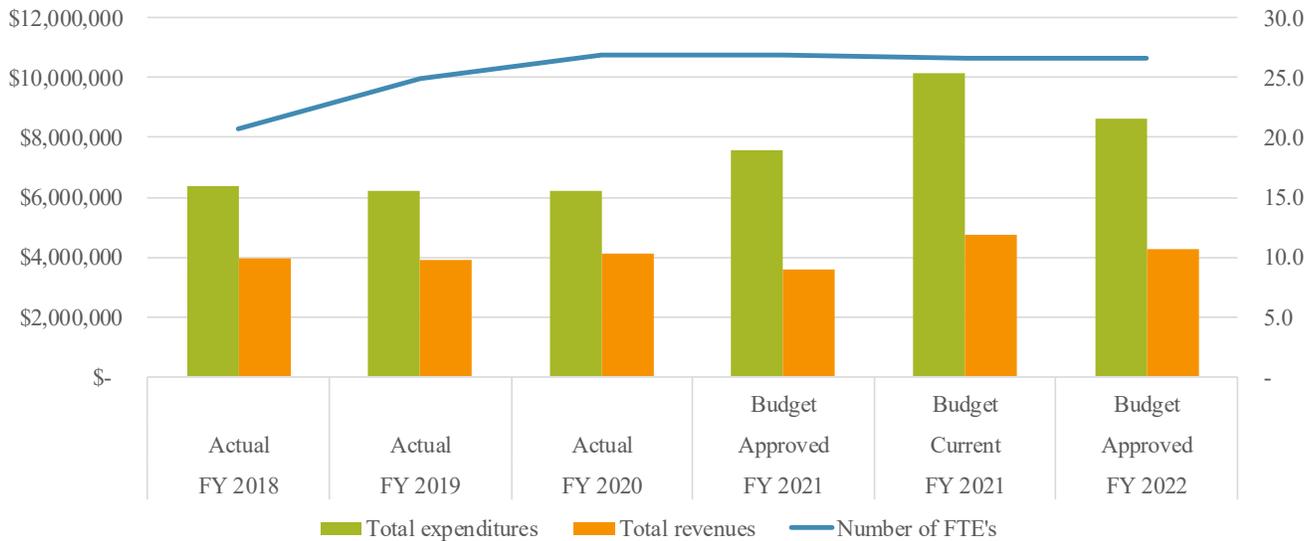
Department Purpose

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Forestry	199,781	203,391	194,267	257,087	272,978	270,109
Total expenditures	\$ 199,781	\$ 203,391	\$ 194,267	\$ 257,087	\$ 272,978	\$ 270,109

In FY 2022, Brunswick County has agreed with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return, the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

Economic & Physical Development Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 1,129,154	\$ 1,148,612	\$ 1,142,561	\$ 1,336,819	\$ 1,376,355	\$ 1,351,052
Fringe benefits	410,521	417,003	412,112	558,946	556,571	569,452
Operating costs	4,823,573	4,536,625	4,649,515	5,688,238	8,234,280	6,570,548
Capital outlay	5,485	89,697	29,067	-	7,571	150,000
Total expenditures	\$ 6,368,733	\$ 6,191,937	\$ 6,233,255	\$ 7,584,003	\$ 10,174,777	\$ 8,641,052
Restricted intergovernmental	3,844,913	3,838,699	4,046,843	3,517,158	4,648,692	4,163,233
Permits and fees	65,195	53,283	49,140	66,480	66,480	80,130
Sales and service	4,142	15,590	16,926	23,800	23,800	16,200
Investment earnings	202	1,253	1,058	150	150	150
Other revenue	22,153	4,128	2,193	1,100	1,100	1,100
Total revenues	\$ 3,936,605	\$ 3,912,953	\$ 4,116,160	\$ 3,608,688	\$ 4,740,222	\$ 4,260,813
Number of FTE's	20.8	24.9	26.8	26.8	26.7	26.7



Cooperative Extension

Dr. Dalton Dockery, Ph.D., Interim Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 300,694	\$ 302,039	\$ 261,161	\$ 327,535	\$ 356,418	\$ 321,660
Fringe benefits	115,770	118,133	92,617	161,268	163,478	155,016
Operating costs	104,232	122,603	98,023	139,195	182,731	140,845
Capital outlay	5,485	36,053	5,350	-	7,571	90,000
Total expenditures	\$ 526,181	\$ 578,828	\$ 457,151	\$ 627,998	\$ 710,198	\$ 707,521
Restricted intergovernmental	48,850	49,640	60,386	-	63,125	-
Permits & Fees	14,926	14,486	7,208	16,680	16,680	16,680
Other revenues	623	1,531	1,459	-	-	-
Total revenues	\$ 64,399	\$ 65,657	\$ 69,053	\$ 16,680	\$ 79,805	\$ 16,680
Number of FTE's	8.8	7.8	7.8	7.8	7.6	7.6

Department Purpose

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

Latest Major Accomplishments

- After a few years of negotiating and waiting for University, Partner Agencies, Foundation income, and local funds to align for several different vacancies, the Brunswick County Extension office was fully staffed in late 2020 with a total of 17 positions. Our educational efforts in the community are positively impacting citizens, businesses, and the environment with external funders taking notice.
- Cooperative Extension worked with the Planning and Soil & Water Conservation Departments to develop an Agricultural Development Plan for the County. This document compiles resources for farmers of all sizes and charts a potential course for Agriculture to thrive in the future, proving the merit of the tractor on the County seal.
- The coronavirus pandemic eliminated many of our typical outreach efforts, but staff and volunteers were able to pivot and continue to serve the public in new and even more effective ways.
 - Educational videos were developed in all subject matter areas and promoted through social media. Training and equipment were provided from NC State University, which resulted in quality content that has struck a nerve with our audiences – especially in Horticulture and 4-H.
 - Volunteers are a very large component of Extension work, but we had to work differently amidst COVID precautions. Switching to online meetings and redistributing tasks in the Demonstration Garden helped to maintain the support and presence of Extension Master Gardener Volunteers. 4-

- H volunteers started new clubs as students attended school remotely and benefited from peer connections and quality content that were unavailable in academic settings.
- Farmers and Fishermen were supported by Extension staff in various grant opportunities during or because of COVID-19. Approximately 90% has been received of the \$394,000 applied for through our office, directly benefiting local farms and fish houses.
 - Health and Wellness initiatives are extending their reach with online courses for youth and adults. Exponential growth is occurring as more people become comfortable with web-based learning and understand their need for fitness, wellness, and good nutrition, especially in these times of social distancing and physical isolation.

Goals and Objectives



Goal/Focus Area: Education

- Bring the Building N Staff Development and Training Center back up to standard with Audio-Visual equipment that integrates modern technology.
 - Our aging equipment is no longer capable of reliably interfacing with new equipment that instructors, facilitators, and other departments utilize during training sessions. Sound quality is diminishing, and newer technology is unable to connect to existing equipment. Cooperative Extension, Operations Services and MIS staff have retrofitted and upfitted within our scope of expertise, but a specialist is needed for an overhaul.
- Improve the Building N Demonstration Kitchen function and food safety with updated countertops and appliances.
 - Current work and food preparation surfaces are scratched (potentially harboring harmful microorganisms), worn, and damaged (causing unsightly demonstrations).
 - Video-based instruction and in-person courses in the Demonstration Kitchen need work surfaces that are up to the job and set a high standard for food safety and food preparation technique.
- Pilot a 4-H Afterschool program at 4 schools now and expansion for revenue-neutral scenarios in two years with grant considerations.
 - Cooperative Extension is positioned to work with local non-profits and other partners to provide safe, educational environments where children can learn leadership and life skills in addition to improving their academic potential.
 - 4-H youth development programs already have age-appropriate curriculum in a format that directly applies to afterschool situations.
 - 4-H youth development staff in Brunswick County will train and coordinate this program with hired staff to manage and facilitate operations.
- 4-H youth development programs will focus on STEM (Science Technology Engineering and Math) topics for new club kickoffs in the community and curriculum enhancement in school settings.
- Leadership Development will be the mainstay of the Brunswick County Teen Council to prepare young people to lead locally.
- Empowering Youth and Families program participants will develop a community action plan for 2022-23 with the goal of preventing opioid abuse and other correlative factors.



Goal/Focus Area: Economic Development

- Vacationer Supported Agriculture (VSA) is a project in its 3rd year, piloted in Brunswick and spreading to 6 sites in North Carolina.
- Aggregate Produce from nearby inland farms and distribute to vacationers on our barrier island communities.
- Leverage resources at NC State University to develop web applications and partnerships for broader reach and impact.



Goal/Focus Area: Growth and Sustainability

- Leverage University and Agricultural Foundation resources and assets (including research properties in Brunswick County) to promote Low Impact Development and appropriate stormwater solutions for individuals, communities, and developer audiences.
- Conduct educational programming with NC State University personnel (licensed Stormwater Engineer) assigned to Brunswick and New Hanover Counties to develop solutions to observable stormwater issues that can be modeled in other local locations.
- Enhance Consumer Horticulture Programming to emphasize natural resource conservation on the residential landscape level.
- Assist Homeowner Association groups to develop appropriate policies for landscaping and stormwater management that incorporate Best Management Practices and Low Impact Design along with native plants and stormwater mitigation.



Goal/Focus Area: Healthy & Safe Community

- Encourage Healthy Lifestyles among employees and customers with Family and Consumer Science Programs including “Eat Smart Move More Weigh Less” “Med Instead of Meds” and the “Expanded Foods and Nutrition Education Program”.
- Partner with Non-Profit and Private Sector entities to leverage University funds for a new Family and Consumer Sciences educator focused on Chronic Disease and Food Access in limited resource residents.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (Output) Measures				
Community contacts	49,046	51,891	52,304	54,000

Number of Educational Courses	77	79	85	89
Number of local advisory stakeholders	26	26	24	25
Efficiency Measures				
Master Gardener Volunteer Hours	11,592	3,688	4,280	8,000
4-H Volunteer Hours	634	160	581	600
FCS Volunteer Hours	96	261.5	117	230
Effectiveness Measures				
Number of VAD farms	203	200	192	200
Renewed pesticide, waste, & septic certificates	120	25	32	180
Number of passing Safe Plates students	125	9	6	50

Upcoming Opportunities and Challenges

- We have worked hard to fill our staffing vacancies and have finally succeeded. Two additional positions are expected to be housed in our office in 2021 with no salary impact on our budget – we have worked to get University and private funds to support additional FTEs. Although programming was limited in 2020 due to COVID, the coming fiscal year will cause us to get creative with our physical space and likely, virtually eliminate any flexible time that supports staff currently must work on creative projects and long-term goals that make a difference in the work we do with our clientele across the County. A part-time receptionist/secretary position will keep our educators productive by conducting communication and marketing tasks as well as managing the Training Center with its increasing number of scheduling requests and additional management for that space. This will likely become a FY23 request.

Planning Department

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 392,502	\$ 426,308	\$ 472,414	\$ 480,726	\$ 486,536	\$ 512,964
Fringe benefits	131,875	139,467	159,495	180,145	175,285	193,589
Operating costs	112,363	115,344	114,559	206,200	434,900	264,150
Capital outlay	-	23,939	-	-	-	-
Total expenditures	\$ 636,740	\$ 705,058	\$ 746,468	\$ 867,071	\$ 1,096,721	\$ 970,703
Permits & Fees	39,195	38,003	41,932	49,300	49,300	62,950
Other revenues	18,825	-	680	1,000	1,000	1,000
Total revenues	\$ 58,020	\$ 38,003	\$ 42,612	\$ 50,300	\$ 50,300	\$ 63,950
Number of FTE's	6.0	7.0	8.0	8.0	8.0	8.0

Department Purpose

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

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

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

Latest Major Accomplishments

- Successfully managed workloads and resources while experiencing unprecedented increases in activity, facilitating vital projects, and dealing with an array of challenges related to the COVID-19 Pandemic.
- Implemented vital BCMS Program Enhancements related to enhancing transparency and efficiency of the services and review/approval processes within the Planning Department that included the following:
 - Development of workflow charts, policies, and procedures for Planning Department processes to assist with BCMS Enhancements.
 - Expansion of online payment options.
 - Developed and implemented the Planning Dashboard within the BCMS Program.
 - Integrated an online digital application platform that allows applicants to apply for Planning Department processes and services. Added online processes and services including Rezonings,

Planned Developments, and Administrative Adjustments. More processes and services will be added over time.

- Addressed transportation issues as follows:
 - Developed a new webpage dedicated to providing transportation planning-related information on the Planning Department’s website.
 - Initiation of the *Brunswick County Comprehensive Transportation Plan (CTP)*, which is being facilitated by NCDOT and will include all modes of transportation.
 - Collaboration with the Brunswick Transit System on the development and completion of the *Brunswick County Community Connectivity Plan* for public transportation in Brunswick County.
- Successfully participated and assisted with the coordination of the *2021 Southeastern NC Regional Hazard Mitigation Plan*. The current plan expires in April 2021 and a new plan is required by the NCGS to be adopted before the expiration.
- Blueprint Brunswick 2040 Project initiation and kicked off.
- Successfully developed *Brunswick County Unified Development Ordinance Text Amendments for Model Homes, Neighborhood Sales Homes, and Sales Centers* which necessitated a great deal of collaboration with the development community and property owners’ associations and was a result of a Board of Adjustment Case.
- Successfully implemented approved NC Session Law 2019-99 (House Bill 237) that allows the Planning Board to grant final approval for rezonings unless appealed. Any person with standing may appeal the Planning Board’s decision to the Board of Commissioners by providing written notice to the County Manager within 15 days of the Planning Board decision. Since its implementation in January of 2020, only one case has been appealed to the Commissioners. Implementation of this procedure has significantly reduced rezoning processing time for customers and decreased the number of cases going to the Commissioner Meetings for consideration and approval.
- Completed a full review of the *Brunswick County Unified Development Ordinance* and the *City of Northwest Unified Development Ordinance* to address new requirements related to NCGS 160D, provide better customer service, improve workflows, and address enforcement and compliance challenges.

Goals and Objectives



Goal/Focus Area: Economic Development

- Promote quality development by increasing awareness of flexibility, exceptional design options, trail development, project planning sessions, and other incentives available in the UDO.
- Facilitate the Blueprint Brunswick 2040 Project (Comprehensive Land Use Plan and Park & Recreation Master Plan) in conjunction and coordination with the Parks & Recreation Department.
- Continue to provide municipal planning services to the City of Northwest.
- Coordinate a county-wide planners meeting.
- Provide ongoing participation and staff representation on the Brunswick County Voluntary Agricultural Board, the Cape Fear RC& D Council, the Shoreline Protection Committee, and related efforts.



Goal/Focus Area: Excellent Government

- Provide a positive, responsive, friendly atmosphere that is solution-based and customer-oriented for residents, design professionals, and businesses.

- Maintain responsive and timely review processes for development proposals, rezonings, permits, and applications.
- Enhance collaborative efforts with businesses, developers, design professionals, and other County departments to improve the project design, review, and approval procedures.
- Provide planning and technical assistance to County administration, County Departments, organizations, the community, and others as needed.
- Add a Deputy Planning Director Position (FTE Grade #78) to assist in leading both the Planning Department & the Community Enforcement Department.
- Improve the organization structure through position adjustments:
 - Re-classify the existing Zoning Technician Position (Grade #61) to Planner I Position (Grade#64) to reflect duties performed.
 - Convert the contracted full-time receptionist position to a permanent full-time position (FTE Grade #61) to ensure exceptional customer service and meet customer service demands for both the Planning Department & the Community Enforcement.
 - Re-title the Administrative Assistant II Position and re-grade position from Grade #65 to Grade #68 to better reflect duties performed and to recognize CAMA Officer duties.
 - Re-classify one of the Project Planner Position (Grade #66) to a Senior Project Planner Position (Grade #70) to reflect duties performed.
- Continue implementing vital BCMS Enhancements related to the Planning Dashboard to enhance the transparency and the efficiency of processes and services within the Planning Department:
 - Develop workflow charts, policies, and procedures for Planning Department processes.
 - Add a BCMS Developer Position within the MIS Department that is dedicated to the development of BCMS related to the Planning Department processes and services.
 - Continue integrating Planning Department processes and services into the Planning Dashboard and online digital applications.
- Replacement of two (2) laptops.
- Purchase two (2) iPads.
- Re-classify the existing Planning Technician Position (Grade #63) position to a Planning Analyst Position (Grade #68) to reflect duties performed and to better facilitate GIS enhancements, the Planning Dashboard, and digital systems within the Planning Department.



Goal/Focus Area: Growth and Sustainability

- Participate in the Brunswick County Comprehensive Transportation Plan Update with NCDOT.
- Monitor and engage in NCDOT's Transportation Improvement Program prioritization process with all three transportation planning organizations and NCDOT staff.
- Provide ongoing participation, staff representation, and support to the Brunswick Transit System and all three transportation planning organizations [Cape Fear Rural Planning Organization (CFRPO), the Wilmington Metropolitan Planning Organization (WMPO), and the Grand Strand Area Transportation Study (GSATS MPO)].
- Work collaboratively with municipalities, Brunswick Transit System, NCDOT, property owners, and others on transportation-related issues, plans, and projects.
- Actively participate in the development of the Holden Beach Causeway Corridor Study and the NC 211 East Coast Greenway Feasibility Study.
- Assist NCDOT and all three transportation planning organizations in sharing important transportation-related information and in educating the public about the transportation process, road projects, and programs.

Key Performance Measures	FY 2019 ¹ Actual	FY 2020 ² Actual	FY 2021 Estimated	FY 2022 Projected
Board of Commissioners Facilitation ³ (Rezoning, text amendments, loan deferrals, road closings, special projects, plans, resolutions)	26	23	9	8
Board of Adjustment Facilitation (Special Use Permits, Variances, & Appeals)	16	11	10	11
Planning Board Facilitation (Rezoning, Major Subdivisions, Planned Developments, Text Amendments, Plans, Resolutions)	42	22	70	72
Administrative Reviews & Approvals:				
BCMS Project Review Approvals ⁴	2,666	2,904	4,000	4,500
Zoning Development Permit Revenue ⁵	N/A	\$43,025	\$62,000	\$66,000
Final Plat Reviews	439	455	520	530
Sign Permit Reviews	50	42	60	65
CAMA Permit Reviews	2,301	3,665	4,280	4,500
Administrative Adjustments	7	17	21	20
Zoning Verification Letters	23	22	40	45
Municipal Planning Services⁶:				
Administrative Reviews & Approval ⁷	N/A	17	35	40
Planning Board Facilitation	N/A	12	8	10
City Council Facilitation	N/A	5	4	5
Revenue	N/A	\$3,400	\$6,500	\$8,000
Planning Department Call Volume ⁸	3,336	5,560	7,500	7,800

- 1) Data in FY 19 data was impacted by Hurricane Florence.
- 2) Data in FY 20 data was impacted by the COVID-19 Pandemic.
- 3) After October 2019, the rezoning requests process significantly changed reducing the number of rezoning cases going to the Board of Commissioners for consideration. Rezoning requests are now facilitated consistent with NC Session Law 2019-99 (House Bill 237) that allows Planning Board to grant final approval unless appealed. Any person with standing may appeal the Planning Board's decision to the Board of Commissioners by providing written notice to the County Manager within 15 days of the Planning Board decision.
- 4) Numbers reflect the total BCMS Projects reviewed by Brunswick County Planning. These numbers do not reflect CAMA permits, setback certifications (foundation survey) reviews, sign permits, change of use requests, or Authorization to Construction Reviews that are routinely performed by the Planning Department.
- 5) Numbers reflect all zoning development permit fees (residential, multifamily, signs, commercial, residential projects and does not reflect site plan review fees for non-residential, multifamily, or change-of-use projects).
- 6) The contract for Municipal Planning Services for the City of Northwest went into effect on July 18, 2019 and is on-going.
- 7) Numbers reflect the total projects reviewed by Brunswick County Planning including sign permits, final plats, zoning permits. These numbers do not reflect setback certifications (foundation survey) reviews, zoning verification letters, administrative adjustments, change of use requests, or Authorization to Construction Reviews that are routinely performed by the Planning Department.
- 8) Call volume for the Planning Department's main phone line (910-253-2025).

Upcoming Opportunities and Challenges

- Addressing challenges created by rapid growth, new development patterns, higher densities, the COVID-19 Pandemic, and weather events.
- Important projects will need to be implemented in the future to better balance growth and mitigate impacts including the following:
 - **Plan & Study Implementation** – Implementation of new plans including the Sunny Point Joint Land Use Study, the Blueprint Brunswick 2040 Plans, the Brunswick County Comprehensive Transportation Plan, the Brunswick County Community Connectivity Plan for Brunswick Transit System, the Agricultural Development Plan, Hazard Mitigation Plan, East Coast Greenway Feasibility Study, and the Holden Beach Causeway Corridor. The implementation of newly adopted plans is vital to the success of these plans and will better achieve the desired results.
 - **New Technology & Program Enhancements** – Utilization of new technologies that provide more efficient workflows. Implementation of the enhancements to the BCMS approval/permitting system including the integration of technological advancements and the policy and procedures manual.
 - **Ordinance Refinements** – Refine ordinances to promote economic development, address the community's needs, implementation of adopted plans, and address growth impacts.
- Continuously evaluate to accommodate activity levels to ensure timely reviews and exceptional customer service that include reviewing workflows, staffing resources, the fee schedule, technology needs/options/advancements, and the overall permitting/approval system.
- Future needs may include waiting area enhancements, technology enhancements, purchasing a folding machine, and replacement of a vehicle.

Public Housing

Catherine Lytch, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 122,196	\$ 106,826	\$ 118,163	\$ 178,936	\$ 178,936	\$ 179,878
Fringe benefits	49,991	42,330	48,821	76,362	76,362	78,718
Operating costs	1,987,786	1,916,764	1,918,935	2,213,813	2,314,784	2,111,183
Total expenditures	\$ 2,159,973	\$ 2,065,920	\$ 2,085,919	\$ 2,469,111	\$ 2,570,082	\$ 2,369,779
Restricted intergovernmental	2,092,420	2,029,735	2,170,630	2,386,883	2,441,486	2,282,883
Sales & Services	4,142	15,590	16,926	23,800	23,800	16,200
Investment earnings	202	1,253	1,058	150	150	150
Other revenues	34	-	53	100	100	100
Total revenues	\$ 2,096,798	\$ 2,046,578	\$ 2,188,667	\$ 2,410,933	\$ 2,465,536	\$ 2,299,333
Number of FTE's	3.0	3.2	4.1	4.1	4.1	4.1

Department Purpose

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

Latest Major Accomplishments

- The department was approved for VASH vouchers. Staff is working closely with Fayetteville VA staff to assist veterans.

Goals and Objectives



Goal/Focus Area: Excellent Government

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



Goal/Focus Area: Economic Development

- Increase HUD participation rate this fiscal year by ensuring all available slots remain full.
- Attend training to enhance staff program knowledge.
- Continue to attend the community meeting on homelessness.
- Review annual plan and identify changes to improve the lease-up rate.
- Promote VASH Voucher program.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
# Of Vouchers Issued – New/Move	156	131	136	150
# Of Annual Reviews & Interim Changes	559	598	480	500
# Of Housing Inspections	746	652	573	600
# Of HAP Contracts Executed	62	52	55	60

Upcoming Opportunities and Challenges

- The department continues to find ways to improve the lease-up rate. A challenge of Housing Choice Voucher is finding safe, decent, and affordable housing.

Soil and Water

Elliot Swain

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 153,759	\$ 159,085	\$ 167,077	\$ 172,706	\$ 177,549	\$ 151,302
Fringe benefits	59,028	58,171	61,762	65,794	66,069	62,628
Operating costs	17,548	16,949	12,009	17,950	17,950	17,950
Capital outlay	-	-	-	-	-	28,000
Total expenditures	\$ 230,335	\$ 234,205	\$ 240,848	\$ 256,450	\$ 261,568	\$ 259,880
Restricted Intergovernmental	30,150	30,420	30,700	30,275	30,275	30,350
Permits & Fees	899	794	-	500	500	500
Other revenues	2,411	2,597	1	-	-	-
Total revenues	\$ 33,460	\$ 33,811	\$ 30,701	\$ 30,775	\$ 30,775	\$ 30,850
Number of FTE's	3.0	3.0	3.0	3.0	3.0	3.0

Department Purpose

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

Latest Major Accomplishments

- The district successfully applied for assistance and acquired funding through the USDA-Natural Resources Conservation Service (NRCS) to improve/restore the flow of drainage impaired by Hurricane Florence in 2018.
- The district, with Brunswick County Operations as the sponsor, was awarded matching funds through the USDA-NRCS to implement Emergency Watershed Protection (EWP) actions to improve/restore the flow to streams throughout Brunswick County. Operations are now managing the EWP project with assistance from BCSWCD.

Goals and Objectives



Goal/Focus Area: Growth and Sustainability

- Completion of the Emergency Watershed Protection program.
- Assist Brunswick County Operations in meeting the current projected completion date of July 7, 2021. BCSWCD has assisted Operations in attaining property owner permit of entry signatures. Roughly 75% of disaster survey report (DSR) locations have responded to permit letters. If permitting impedes the

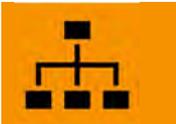
start of the snagging portion of the project the district will assist in requesting an extension to the project if needed.

- Document and supervise the progress of the DSR cleanout by taking notes and photographs. This documentation will be used in project close-out reporting. The EWP program, as a result of Hurricane Florence, has led to a framework to be used in future disasters. The completion of which will provide a valuable reference.



Goal/Focus Area: Education

- Review current conservation/environmental education lessons to select and compile appropriate lessons to virtualize for distribution to participating schools to maintain BCSWCD education goals.
- Maintain relationship with county public and private schools and continue to increase/improve Soil and Water Conservation District presence in schools.
- Add virtual education component to the Soil and Water website for general public viewing/public outreach.
- Attend public functions (where possible) throughout the county to advertise and educate our citizens about the services that the Brunswick County Soil and Water Conservation District offers.



Goal/Focus Area: Excellent Government

- On November 30, 2020, Soil and Water welcomed a new Director. As such, our new staff will need to undergo training and education to become current with Soil and Water programs and operations.
- Begin the process of obtaining Job Approval Authority (JAA) for the new director and begin Certified Conservation Planner training to provide conservation planning services to Brunswick County Farmers in the absence of National Resource Conservation Services (NRCS) staff.
- Encourage continuing education that will benefit with district program implementation and maintain current employee certifications.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (Output) Measures				
Cost Share Funds Encumbered	\$117,327	\$293,758	\$300,000	\$300,000
Conservation Planned Acres	1,909	4,921	3,500	4,000
Participation in Environmental Education	4,200	2,088	3,500	4,000
Number of Citizens Assisted	1,542	986	1,000	1,500

State Cost Share Funds Disbursed	\$51,507	\$39,765	\$45,000	\$45,000
Total Cost Share Funds Disbursed	\$142,308	\$97,455	\$275,000	\$200,000
Conservation Applied Acres	4,114	4,948	4,000	4,000

Upcoming Opportunities and Challenges

- Coastal and State Envirothon competitions are currently being organized and scheduled. With the current Covid-19 related health concerns, this year's competitions will be challenging. However, this will present the opportunity to adapt to virtual education demands and present a chance to increase the Soil and Water Conservation district outreach by creating a more accessible form of education.

Community Enforcement Department

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 132,464	\$ 154,354	\$ 123,746	\$ 176,916	\$ 176,916	\$ 185,248
Fringe benefits	51,750	58,902	49,417	75,377	75,377	79,501
Operating costs	13,929	13,262	6,971	16,040	17,340	17,840
Capital outlay	-	29,705	23,717	-	-	32,000
Total expenditures	\$ 198,143	\$ 256,223	\$ 203,851	\$ 268,333	\$ 269,633	\$ 314,589
Permits & Fees	10,175	-	-	-	-	-
Other revenues	260	-	-	-	-	-
Total revenues	\$ 10,435	\$ -	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	4.0	4.0	4.0	4.0	4.0

Department Purpose

Community Enforcement is tasked with fulfilling Brunswick County’s responsibilities of ensuring Brunswick County is a safe, healthy, and appealing place to live, work, and play while balancing citizen complaints with protecting owners’ rights. Enforcement uniformly ensures compliance with the Brunswick County Unified Development Ordinance (UDO) and the Brunswick County Solid Waste Ordinance through education, investigations, and compliance remediations

Latest Major Accomplishments

- Successfully managed cases and incoming complaints while experiencing severe staff shortages and dealing with an array of challenges related to the COVID-19 Pandemic (delays, courts closed).
- Full implementation of the Community Improvement & Solutions (CIS) Program. Enrolled 15 structures and anticipate removing 10 structures by the end of FY 21.
- Successfully targeted several community problems including roadside vending, solid waste, and temporary housing through proactive enforcement initiatives.
- Participated in the review of the Brunswick County Unified Development Ordinance with the Planning Team to better address enforcement and compliance challenges. Provided input in text amendments.
- Participated in the Blueprint Brunswick 2040 Project.

Goals and Objectives



Goal/Focus Area: Economic Development

- Continue the facilitation of the Community Improvement & Solutions (CIS) Program.
- Improve community conditions through proactive enforcement, the CIS Program, and targeting specific community problems.



Goal/Focus Area: Excellent Government

Focus Area: Organizational Improvement / Development

- Change Enforcement Officer Titles to Compliance Officer.
- Continue to review violation compliance remediation procedures, letters, and forms.
- Explore updating the Solid Waste Ordinance.
- Replace one (1) truck.
- Purchase four (4) remote printers.
- Purchase four (4) inverters for trucks.
- Continue to explore integrating complaint case dashboard/database within BCMS.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Cases Closed ¹	374	332	325	350
Cases Worked ²	576	494	600	630
Number of Employees ³	2.84	2.00	2.66	3.5
Number of Cases per Officer	202	247	226	180
Number of Structures removed through the CIS Program ⁴	8	9	10	15

1) All Cases that were closed

2) All open cases, pending cases in legal, and worked by enforcement

3) The number of employees working on cases includes officer positions (3- full-time) and the CIS Administrator position (devotes 50% of the time to enforcement and 50% to the CIS program & outreach initiatives). Time varies due to employee turnover, onboarding training, and FLMA.

4) The CIS Program funding began on January 1, 2019.

Upcoming Opportunities and Challenges

- Utilization of new technologies that provide better and more efficient workflows.
- Addressing challenges created by rapid growth, the COVID-19 Pandemic, and extreme weather events. These challenges include housing evictions, land squatting, unsafe housing, solid waste, illegal dumping, campers, and dilapidated housing.
- Balancing citizen complaints with protecting owners' rights while fulfilling Brunswick County's responsibilities to ensure Brunswick County is safe, healthy, and an appealing place to live, work, and play.

Economic Development Other

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Dredging projects	\$ 177,868	\$ 190,000	\$ 405,757	\$ -	\$ 494,343	\$ -
Shoreline protection	-	7,799	-	1,570,040	1,584,704	1,543,880
Brun. Business & Industry Dev.	425,000	425,000	425,000	425,000	425,000	\$ 475,000
Access Road Project	-	-	-	-	400,000	\$ -
Contract services	-	-	-	-	24,950	\$ 149,700
Total expenditures	\$ 602,868	\$ 622,799	\$ 830,757	\$ 1,995,040	\$ 2,928,997	\$ 2,168,580
Restricted Intergovernmental	84,000	-	116,866	-	113,806	-
Total revenues	\$ 84,000	\$ -	\$ 116,866	\$ -	\$ 113,806	\$ -

In FY 2022, funds of \$1,543,880 were budgeted for shoreline protection projects.

In FY 2019, 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 2022 budget is \$475,000.

Brunswick County Occupancy Tax

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Operating costs	\$ 1,589,493	\$ 1,728,904	\$ 1,668,261	\$ 1,100,000	\$ 2,337,578	\$ 1,850,000
Total expenditures	\$ 1,589,493	\$ 1,728,904	\$ 1,668,261	\$ 1,100,000	\$ 2,337,578	\$ 1,850,000
Restricted intergovernmental	1,589,493	1,728,904	1,668,261	1,100,000	2,000,000	1,850,000
Total revenues	\$ 1,589,493	\$ 1,728,904	\$ 1,668,261	\$ 1,100,000	\$ 2,000,000	\$ 1,850,000

Department Summary

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



Health Services

Cris Harrelson, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 3,449,307	\$ 3,843,974	\$ 3,837,356	\$ 4,139,380	\$ 4,316,773	\$ 4,404,788
Fringe benefits	1,654,502	1,720,535	1,785,260	1,989,252	2,008,517	2,079,469
Operating costs	1,843,717	1,827,492	2,541,713	1,904,432	5,137,141	2,078,290
Capital outlay	102,521	113,681	111,131	104,600	174,959	17,128
Total expenditures	\$ 7,050,047	\$ 7,505,682	\$ 8,275,460	\$ 8,137,664	\$ 11,637,390	\$ 8,579,675
Restricted intergovernmental	2,537,140	3,032,400	2,855,101	2,629,723	4,844,851	2,648,157
Sales & Services	871,497	800,121	945,678	845,050	999,650	944,950
Other revenues	133,520	99,880	87,565	45,000	51,788	45,000
Fund balance appropriated	-	-	-	147,350	239,767	137,200
Total revenues	\$ 3,542,157	\$ 3,932,401	\$ 3,888,344	\$ 3,667,123	\$ 6,136,056	\$ 3,775,307
Number of FTE's	73.1	73.9	74.9	75.4	75.9	75.9

Department Purpose

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

Latest Major Accomplishments

- **COVID-19 Response Efforts:** Since the advent of our first COVID-19 case in Brunswick County in March 2020, the demands of case investigation and contact tracing have grown significantly within the past fiscal year. Departmental resources, including staffing, have been strained. Through hard work and perseverance, our staff and partners have met the challenge, surpassing many other local health departments in case investigation, contact tracing, and pandemic management efforts. The staff has also maintained public transparency with an active online presence utilizing the COVID-19 dashboard, addressing questions and concerns via the Coronavirus email and Public Health Call-Line, working with local media outlets, and issuing timely press releases that address the latest COVID-19 developments.
- **WIC Program Improvements:** The WIC Program is now fully staffed and has been working hard to increase client participation in WIC services and to modify program protocols as needed to increase customer service. As of October 2020, the Brunswick County WIC program is serving around 2750 participants each month. This is up from an average of 2400 per month, an increase of 13%. The WIC office has been working closely with local health care providers to receive updated Anthropometric/Lab data on our participants. The WIC office has been working closely with local vendors to ensure families have access to WIC-approved foods at the grocery stores. In response to COVID-19, modifications have been in place since April on how families are receiving WIC services. Almost all families have been served over the phone. Curbside pick-up has taken place for families needing eWIC cards, to drop off paperwork, or to be issued a breast pump. These modifications have increased participation.

Goals and Objectives



Goal/Focus Area: Healthy & Safe Community

- Maintain active COVID-19 surveillance, prevention, preparedness, and response activities throughout the duration of the pandemic. Work with local and state partners in ongoing COVID-19 mitigation and preparedness activities. Maintain transparency with the public through interaction with local media outlets, press releases, the COVID-19 dashboard, the Coronavirus email, and Public Health Call-Line.
- Disseminate the COVID-19 vaccine according to federal and state guidelines to all Brunswick County citizens who request one. Institute prioritization of vaccine administration according to CDC and NCDHHS mandates. Maintain equity and equal opportunity for vaccine access for marginalized groups amid CDC and NCDHHS prioritization requirements.
- Increase and enhance community mental health/substance abuse partnerships and services by identifying stakeholders that offer mental health and substance abuse services in Brunswick County and the surrounding area; continuing to utilize new and existing protocols to connect clients with providers for in-patient and out-patient services as needed and partnering with established MH/SA providers to better facilitate client needs.
- Seek outside sources of funding, from federal and state partners as well as the insurance industry, to support opioid abuse-related initiatives.
- Focus efforts to address substance use disorders by assisting members of the Brunswick County Substance Use and Addiction Commission with initiatives targeting substance use disorders and working collaboratively with community partners (such as Brunswick County Sheriff's Office; Brunswick County Court System, area mental health and substance abuse providers), local, state, and federal partners as well as other stakeholders to effectively prevent, reduce and/or eliminate substance use disorders, especially opioid addiction, in Brunswick County.



Goal/Focus Area: Excellent Government

- Continue implementation of clinic practice management improvements by monitoring key metrics within the Child Health, BCCCP, and Women's Health programs; ensuring accurate and complete coding, billing, and documentation practices; and continuing to provide open access scheduling.
- Seek and obtain outside funding to support Women's Health Services by exploring potential opportunities for funding and ensuring all local requirements have been met prior to application. As funding sources for Women's Health Programs continue to decrease, it is imperative to seek and obtain alternate sources of funding for the continuance of care.
- Provide active input into Brunswick County Space Feasibility Studies as Building A continues to present significant space and operational issues for the efficient implementation of HS clinical programs. We will accomplish this by maintaining an active role in upcoming discussions regarding the need for space considerations on the Brunswick County Government Center complex and effectively communicating the need for the inclusion of Building A in any future space feasibility studies.
- Maintain Local Health Department Accreditation by developing new or revising existing policies to meet accreditation standards; reviewing and ensuring compliance with all accreditation benchmarks and

activities and monitoring the progress of QA Specialist to ensure consistent, accurate adherence to all accreditation standards.

- Maintain Continuous Quality Improvement (CQI) efforts by conducting regular CQI Team meetings, educating staff on the principles and practices of CQI, and by establishing a CQI culture within the department. Select and complete at least one new CQI project per FY.
- Enhance BCHS presence in the community by continuing to provide outreach activities as appropriate; enhancing the BCHS website to include public health news, prevention of diseases and injuries, and wellness articles; continuing to leverage social media such as our agency Facebook page and Twitter accounts, to increase awareness of departmental services; highlighting the BC HHS annual report to promote services, programs, and initiatives performed by HHS; and by supporting the goals of Healthy NC 2030 by promoting physical and behavioral changes in the community that addresses the Social Determinants of Health.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Number of WIC Participants Served per Month	2,277	2,421	2,714	2,500
BCCCP Patients Screened per FTE	250	218	243	243
Child Health Patients Seen per FTE	731	789	760	800
Average Wait Time Before OSWP Applications are Reviewed	7 Weeks	4.7 Weeks	4 Weeks	4 Weeks
Percentage of Mandated Sanitation Inspections Completed	87%	100%	100%	100%
Percentage of Recommended Immunizations Recorded into State Registry	68%	69%	68%	70%

Upcoming Opportunities and Challenges

- **COVID-19:** It is unclear as to the continued impact of COVID-19 on essential Health Services functions in FY21-22. Surveillance, prevention, preparedness, and response activities as well as vaccine administration and management may continue to have a significant strain on departmental resources.
- **Medicaid Cost Settlement Funding:** It is still unclear as to the long-term impact the change in Medicaid Cost Settlement funding formula will have on Health Services. Additional Utilization-Based Payments are scheduled to replace the traditional cost settlement method of reimbursing local health departments for incurred costs for Medicaid-related programs subject to managed care. All other programs will continue to be reimbursed on a fee-for-service/cost settlement model. It is anticipated that the change in the reimbursement formula to paid Medicaid claims may result in a decrease in reimbursement.
- **Medicaid Transformation:** With many Medicaid programs scheduled to transition to managed care on July 1, 2021, BCHS administration must remain educated and diligent to ensure managed care payments and reimbursements remain current. Since the accuracy and completeness of Additional Utilization-Based Payments will rely upon BCHS data, it is imperative that we maintain an accurate electronic reporting system.

- **Mental Health/Substance Abuse:** Needs continue to have a significant impact on community resources.
- **Building A:** Continues to present significant space and operational issues for the efficient implementation of HS clinical programs. Issues such as the width of hallways, size of exam rooms, location of bathrooms (needed for laboratory specimens), and lack of space for separation of sick and well patients continue to create an impediment to the long-term success of an attractive and functional clinic.

Social Services

Catherine Lytch, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 6,545,048	\$ 6,898,625	\$ 7,064,534	\$ 7,643,082	\$ 7,475,082	\$ 8,148,758
Fringe benefits	3,330,513	3,183,572	3,341,257	3,742,053	3,742,053	3,992,988
Operating costs	4,344,673	4,029,811	4,014,602	4,985,162	5,867,201	5,141,772
Capital outlay	172,127	56,475	-	100,000	100,000	150,000
Total expenditures	\$ 14,392,361	\$ 14,168,483	\$ 14,420,393	\$ 16,470,297	\$ 17,184,336	\$ 17,433,518
Restricted intergovernmental	9,277,337	8,776,725	8,148,529	9,366,186	9,819,912	9,540,670
Permits & Fees	67,394	68,678	63,582	81,000	81,000	78,700
Other revenues	28,739	23,640	17,866	10,000	185,000	10,000
Total revenues	\$ 9,373,470	\$ 8,869,043	\$ 8,229,977	\$ 9,457,186	\$ 10,085,912	\$ 9,629,370
Number of FTE's	142.9	144.9	145.0	148.0	151.0	153.0

Department Purpose

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

Latest Major Accomplishments

- Department continues to meet timeliness standards for economic service programs as set forth by the state and federal mandates. These programs include Food and Nutrition benefits, Medicaid, Child Care, and Work First programs. As well as meeting child protective services initiation rates and completing adult protective service assessments within the required timeframes.
- Social Services participated in the Healthy Helping program. Enrolling approximately 172 Brunswick County Citizens in the program which allowed FNS recipients to receive an additional \$40 per month for 3 months to be spent on fruits and vegetables when using their EBT card and MVP card at Food Lion stores.
- Successful transition to Traverse, an enhances document management system for Child and Adult Services. The new software allows cases to be individuals to be linked with multiple families, enhances search capabilities, and reporting. Content is easy to search and organize. Traverse “reads” all documents and using artificial intelligence, it is easy to locate documents that are entered in each case. The system is web-based, easy to access, and simple to train new and existing staff. The transition included moving data from the prior system, training staff, and implementation. As well as identifying, reviewing and development of over 275 forms to assist social work program staff members.
- Development of new employee training/orientation for all new child welfare staff. Which includes a general orientation to Child Welfare in North Carolina and how the different areas of child welfare fit together in the state and in our agency. Having one staff member provide all new staff with the same consistent information, we have been able to ensure that all new staff in Child Welfare receive basic job knowledge (State policy, completion of state required forms, completion of daysheets, etc.).

- Social Services developed and administered the application process for the Brunswick County Water and Sewer Assistance Program for Public Utilities.

Goals and Objectives



Goal/Focus Area: Healthy & Safe Community

- Continue to enhance training program for new and current staff members.
- Continue to identify training needs and provide subsequent training to all economic service and child welfare staff on NC FAST and policy.
- Continue to collaborate with community partners enhancing the programs to support older youth in Foster Care, families at risk of children in foster care, and families whose children are in foster care.
- Continue to expand the number and diversity of foster homes located in Brunswick County.
- Expand partnership with Brunswick Family Assistance to provide services to fulfill the unmet needs of residents.
- Provide leadership to ensure the department is meeting mandated measures identified in State-County MOU by identifying training needs and provide subsequent training.
- Continue to recognize staff through Employee of the Quarter recognition.
- Continue to enhance staff customer service skills by sending staff to appropriate training (customer service, data entry, program-specific and supervisory training).
- Continue to conduct annual customer satisfaction surveys for all sections within Social Services .
- Hire additional staff to meet the needs of our rapidly growing community.
 - 1 – Economic Program Specialist for Medicaid (PS).
 - Needed to ensure training and increase the number of quality assurance reviews completed each month.
 - Counties are financially responsible for all Medicaid errors.
 - The number and frequency of Medicaid audits has increased.
 - 1 – Social Worker III Licensing, Placement, and Afterhours.
 - Assist After-hours social worker Monday – Friday due to increase workload and demand.
 - Assist with foster parent licensing.
 - Assist with foster care placement issues.
 - Assist with courtesy requests from other counties.
 - 1 – Office Assistant (OA).
 - Needed for scanning and processing mail timely.



Goal/Focus Area: Excellent Government

- Quality Assurance Supervisors and a program support specialist will review records monthly using State audit for economic service and social work programs.
- 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).
- Identify staff training needs.
- Meet State and Federal audit results, ensure the agency meets quality standards as outlined in House Bill 630.
- Provide leadership to ensure the department is meeting mandated measures identified in State-County MOU.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (Output) Measures				
Food Stamp (FNS) Applications – Annually	***13,372	6,154	5,556	6,000
Adult Medicaid Application – Annually	1,825	1,789	1,822	1,900
Family and Children (F/C) Medicaid Applications – Annually	3,771	3,359	3,876	4,000
Crisis Intervention Program (CIP) Application - Annually	1,959	1,298	1,352	1,400
Food Stamp (FNS) Recertifications - Annually	6,509	*4,558	*4,446	6,500
Medicaid Recertifications - Annually	17,897	*14,302	*16,368	18,000
Timeliness				
FNS Application Processing Percent Timeliness (95% or better)	99%	99%	99%	99%
FNS Expediated Apps Processing Percent Timeliness (95% or better)	99%	99%	99%	99%
FNS Recert Processing Percent Timeliness (95% or better)	99%	97%	99%	99%
Adult Medicaid Processing Percent Timeliness (90% or better)	**	98%	98%	98%
F/C Medicaid Processing Percent Timeliness (90% or better)	**	98%	98%	98%
CIP Processing Percent Timeliness (95% or better)	99%	100%	100%	100%
Adult Services				
Adult Protective Service Reports – Annually	338	368	432	450
Adult Protective Service Reports <i>Accepted</i> - Annually	149	159	187	200
Child Welfare				

Child Protective Service (CPS) Reports - Annually	1,411	1,459	1,572	1,600
Child Protective Service Reports Accepted- Annually	904	904	1,032	1,060
CPS Percent of Cases Initiated Timely (95% or better)	98%	99%	98%	98%
Number Reports of Babies Born Addicted to Drugs	55	53	56	60
Number of Children Entered Foster Care	69	106	130	130
Percent of Foster Children with Face-to-Face visits with their Social Worker - Annual Average (95% or better)	98%	98%	98%	98%

Child Support

Child Support Cases	3,466	3,574	3,580	3,600
Annual Percent of Child Support Cases Under Order	85%	82.31%	82.31%	82.31%
Child Support Annual Collections	6,354,138	6,565,723	6,354,138	6,354,138

* *State auto recertified due to COVID, # processed by staff decreased*

** *data unavailable*

*** *FNS cases in FY 18/19 includes applications accepted from the Disaster Food Stamp program*

Upcoming Opportunities and Challenges:

- The state continues to try to validate data for State/County MOU's. Key Program, Objectives, and Measures updated to include State/County MOU measures.
- Medicaid Transformation
- Child Welfare Policy Changes

Veterans Services

Anita Hartsell, Senior VSO

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 134,211	\$ 137,542	\$ 132,797	\$ 144,196	\$ 141,752	\$ 152,773
Fringe benefits	55,007	51,114	52,767	58,636	58,630	62,985
Operating costs	14,515	13,484	10,462	17,807	20,257	37,951
Total expenditures	\$ 203,733	\$ 202,140	\$ 196,026	\$ 220,639	\$ 220,639	\$ 253,709
Restricted Intergovernmental	2,175	2,216	2,182	2,000	2,000	2,000
Total revenues	\$ 2,175	\$ 2,216	\$ 2,182	\$ 2,000	\$ 2,000	\$ 2,000
Number of FTE's	3.0	3.0	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 the action of the service officer in seeking out those who need and may be entitled to assistance. The work is complex and exacting due to the numerous State and Federal laws involved and the regulations by which they are administered. These laws cover many and varied benefits including compensation, pension, insurance, survivor and death benefits, medical care, loan guaranty, and education.

Latest Major Accomplishments

- Maintained uninterrupted service to our clients during COVID-19 by conducting phone interviews, which increased our workload because of the additional paperwork required to provide this type of assistance.
- Office integrity and productivity were maintained during the unplanned retirement of a VSO and training of the new VSO, who also became accredited with the NC Department of Military and Veterans Affairs (NCDMVA) in August.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Secure electronic submission of claims to the U.S. Department of Veterans Affairs (VA) through VetraSpec's new Direct Submit option or through the Stakeholders Enterprise Portal when possible, providing higher quality visual documentation and faster claim submissions to the VA.
- Expand training and skill development for the Veterans Services Technician with the NCDMVA to become an accredited Veteran Service Officer.



Goal/Focus Area: Healthy & Safe Community

- Assist veterans with the completion and submission of initial, renewal, and transfer applications to the VA healthcare system for physical and mental health treatment.
- Continue to assist the Jacksonville Vet Center with securing the Leland Parks and Recreation facility room to provide local mental health counseling for combat and military sexual assault veterans, along with providing eligible veterans with referrals for this additional care.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Electronic claims/documents uploaded to the VA	19	78	413	800
Completed NC applications and certifications for veteran license plates, disabled veterans hunting/fishing, and property tax exclusion.	284	519	533	600
Scheduled appointments and walk-ins	2,238	1,877	2,100	2,300
Telephone calls	7,687	7,093	8,251	8,400
Emails sent/responded to	1,528	2,082	2,745	3,000
New Clients added to VetraSpec	568	576	550	650
Forms generated using VetraSpec	3,585	3,965	3,619	4,000
VA Healthcare applications	134	131	150	150
Grand total of VA expenditures paid by VA in Brunswick County (Compensation, pension, education, Voc. Rehab, insurance and indemnities, and medical care) *Note: The VA gives their expenditures based on the calendar year.	\$102,908,000	\$121,435,000	\$140,000,000	\$165,000,000

Upcoming Opportunities and Challenges

- Continue to work with the American Legion and Winston Salem VA Regional Office to hold the yearly Veterans Experience Action Center event here in Brunswick County. This event promotes veterans'

benefits and aids veterans and their family members in receiving assistance. This event had to be canceled in 2020 due to COVID-19.

- Due to limited staff and our increased workload, we now must cut back on scheduled appointments to allow time to complete paperwork, which includes mailing highlighted forms, copies, instructions, and pre-addressed envelopes for clients to sign and return. We have been proactive about adding detailed notes to the VetraSpec software program, which enhances our ability for any departmental employee to assist and answer questions for clients without having to refer to the original interviewer to see what was done for that client or what we are waiting to receive. Once our office receives these returned and signed documents, they must be reviewed and then each individual form and document must be scanned and electronically uploaded through our software program for electronic submittal to the VA. Often, we must do follow up with the client to ensure signed forms and documentation are received and timely filed to the VA. Some of these procedures are time-consuming up-front, but they have been effective in reducing client wait times by not having to wait to speak to a VSO or in some cases, schedule an appointment, and is a proven method to boost productivity even with our increased workload.
- COVID-19 has delayed the VA's application processing for our newly accredited VSO to obtain her VA PIV card, which allows her access to the VA's computer systems. Therefore, I am the only VSO in the office who can access the client information on the VA's computer system. I am responsible for accessing and pulling client information for every scheduled appointment and for any client who contacts our office wanting updates on their claim, who need income verifications, or who want us to review and explain the letter they have received from the VA. This additional workload means I have had to reduce the number of clients I see each day to allow for this additional work to be completed.

Human Services Other Agencies

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Brunswick Sr Resources Inc	\$ 2,076,705	\$ 2,482,419	\$ 2,589,319	\$ 2,713,739	\$ 2,713,739	\$ 2,888,852
Juvenile Crime Prevention Council	6,496	6,498	15,376	-	7,625	-
JCPC Coastal Horizons	56,763	60,024	69,960	-	92,279	-
JCPC Teen Court	49,624	48,573	53,995	-	90,897	-
Providence Home	15,000	12,000	18,746	-	20,441	-
Total expenditures	\$ 2,204,588	\$ 2,609,514	\$ 2,747,396	\$ 2,713,739	\$ 2,924,981	\$ 2,888,852
Restricted Intergovernmental	127,887	127,097	160,397	-	208,921	-
Total revenues	\$ 127,887	\$ 127,097	\$ 160,397	\$ -	\$ 208,921	\$ -

Department Purpose

Brunswick County contributions to non-profit agencies to support human service efforts in FY 2022 are as follows:

Brunswick Senior Resources, Inc (“BSRI”) provides various services to the elderly in Brunswick County. BSRI is responsible for providing home-delivered meals and in-home services, congregate meals and companion services, and personal care services to the elderly in Brunswick County. Increased funding from \$2,713,739 to \$2,888,852 in FY 2022 is mainly to support the recent openings of additional or improved facilities/senior centers in the County.

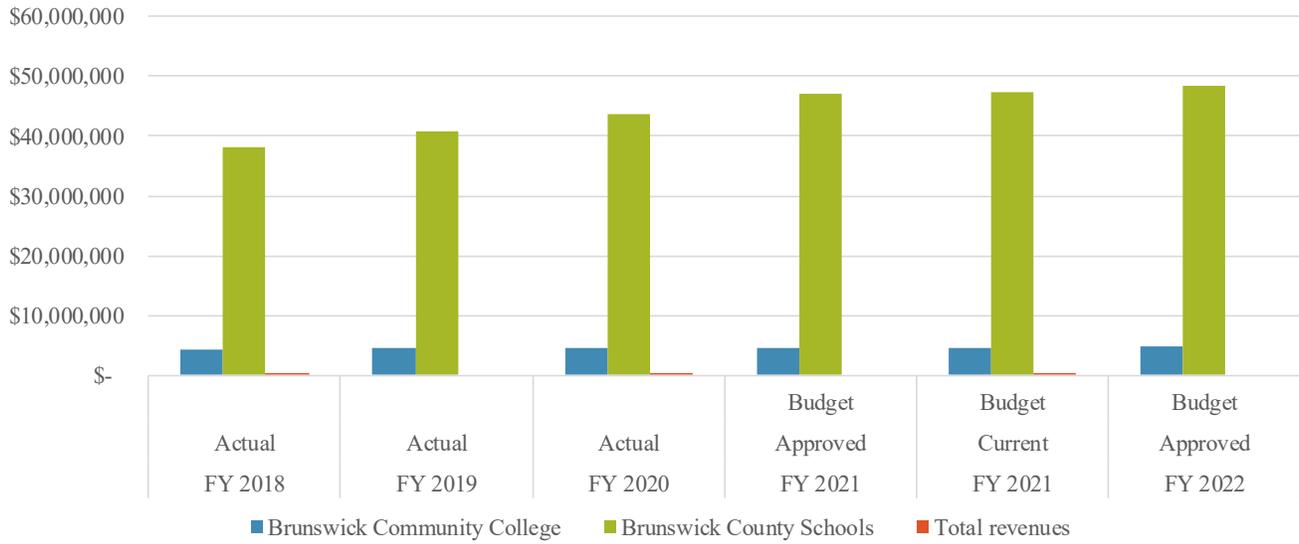


Education Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Brunswick Community College	\$ 4,261,167	\$ 4,461,380	\$ 4,489,804	\$ 4,634,100	\$ 4,649,412	\$ 4,794,554
Brunswick County Schools	38,081,491	40,756,278	43,738,870	47,063,595	47,363,595	48,520,244
Total expenditures	\$ 42,342,658	\$ 45,217,658	\$ 48,228,674	\$ 51,697,695	\$ 52,013,007	\$ 53,314,798
Other revenue	362,638	-	185,935	-	300,000	-
Total revenues	\$ 362,638	\$ -	\$ 185,935	\$ -	\$ 300,000	\$ -

Number of FTE's

- - - - -



Brunswick Community College

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Brunswick Community College	\$ 4,261,167	\$ 4,461,380	\$ 4,489,804	\$ 4,634,100	\$ 4,649,412	\$ 4,794,554
Total expenditures	\$ 4,261,167	\$ 4,461,380	\$ 4,489,804	\$ 4,634,100	\$ 4,649,412	\$ 4,794,554
Other revenue	362,638	-	185,935	-	-	-
Total revenues	\$ 362,638	\$ -	\$ 185,935	\$ -	\$ -	\$ -

Department Purpose

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

Goals and Objectives



Goal/Focus Area: Education

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

Brunswick County Schools

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Brunswick County Schools	\$ 38,081,491	\$ 40,756,278	\$ 43,738,870	\$ 47,063,595	\$ 47,063,595	\$ 48,520,244
Schools - fines and forfeitures	-	-	-	-	300,000	-
Total expenditures	\$ 38,081,491	\$ 40,756,278	\$ 43,738,870	\$ 47,063,595	\$ 47,363,595	\$ 48,520,244
Other revenue	-	-	-	-	300,000	-
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -

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 FY 2020-2021 Brunswick County School System served over 11,914 students from kindergarten through 12th grade in 9 elementary schools, 5 middle schools, 3 high schools, 1 K-8 school, 1 early college high school, and 1 alternative school. The school system is fully accredited by AdvancED, which is the governing agency for the Southern Association of Colleges and Schools. The school system has over 1,861 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 834 regular classroom teachers, not including media specialists, counselors, psychologists, and other supporting certified staff.

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

Since 1995, except for FY 2011, the Board of Commissioners and the Board of Education have entered into funding agreements for a period of one to three years to provide operating funds to the school system based upon a percentage of ad valorem taxes assessed by the County. The board appropriated \$48,520,244 to the school system in FY 2022 under the terms of the agreement.

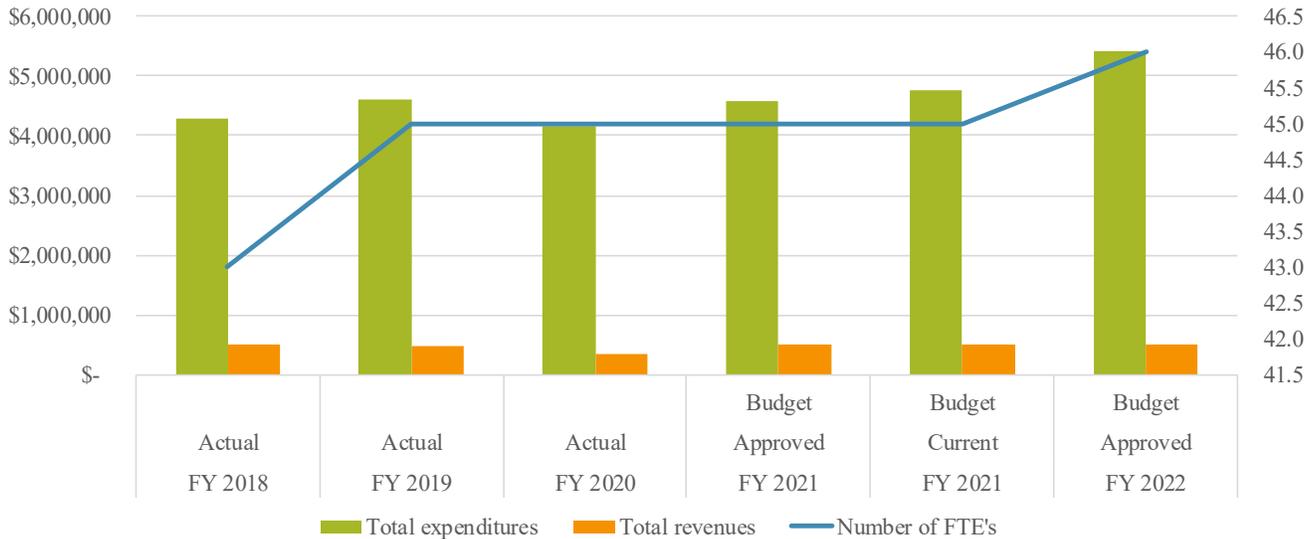
In 2021-2022, Brunswick County Schools expects membership of 12,609, a slight increase from 2020-2021 student average daily membership. During the FY 2020-2021 school year, 1,486 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 90 students for the 2021-2022 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 2022, the County ad valorem funded operating budget to the school system is \$47,523,253 which is an increase of \$1,426,718 or 3.1% over the prior-year amount of \$46,096,535. Debt service for the County schools for FY 2022, funded by ad valorem revenue totals \$9.1 million and is funded by local option sales tax and NC Education Lottery totals \$3.1 for a total of \$12.2 million. The School System was allocated \$4,000,000 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 \$5,126,907, \$996,991 of current year ad valorem taxes appropriated under the funding agreement, and \$658,602 of prior year collections of ad valorem taxes.

Cultural and Recreational Budget Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 2,104,773	\$ 2,208,466	\$ 2,093,920	\$ 2,293,449	\$ 2,291,449	\$ 2,379,863
Fringe benefits	789,503	793,466	790,900	877,917	877,917	929,653
Operating costs	1,259,528	1,270,413	1,116,007	1,328,969	1,333,863	1,426,544
Capital outlay	145,946	336,472	166,730	82,000	267,731	677,000
Total expenditures	\$ 4,299,750	\$ 4,608,817	\$ 4,167,557	\$ 4,582,335	\$ 4,770,960	\$ 5,413,060
Restricted intergovernmental	154,674	150,238	148,239	145,000	145,000	145,000
Sales and service	312,771	282,326	177,025	327,350	327,350	327,350
Other revenue	30,199	58,382	22,900	32,000	32,000	32,000
Total revenues	\$ 497,644	\$ 490,946	\$ 348,164	\$ 504,350	\$ 504,350	\$ 504,350
Number of FTE's	43.0	45.0	45.0	45.0	45.0	46.0



Library

Reecie Tate, Director

Branch Library, 8200 E. Oak Island Dr., Oak Island, NC 28465 (910) 278-4283

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 729,865	\$ 777,553	\$ 733,339	\$ 792,995	\$ 792,995	\$ 840,024
Fringe benefits	299,256	304,260	302,215	338,444	338,444	367,930
Operating costs	265,328	210,590	199,874	245,400	245,400	250,200
Total expenditures	\$ 1,294,449	\$ 1,292,403	\$ 1,235,428	\$ 1,376,839	\$ 1,376,839	\$ 1,458,154
Restricted intergovernmental	149,674	145,238	148,239	145,000	145,000	145,000
Sales and service	22,703	23,400	18,976	20,000	20,000	20,000
Other revenue	30,199	31,813	22,900	32,000	32,000	32,000
Total revenues	\$ 202,576	\$ 200,451	\$ 190,115	\$ 197,000	\$ 197,000	\$ 197,000
Number of FTE's	17.0	18.0	18.0	18.0	18.0	19.0

Department Purpose

The Brunswick County Library provides education and recreational reading, viewing, and listening materials and high-demand titles in formats to meet the needs of our diverse community. The department provides free computer, internet, and Wi-Fi access for public use. The library instructs and assists citizens in finding and using technology, materials, equipment, and information and offers programs and classes to instruct and entertain adults and children. There are also free spaces provided for public meetings and quiet study. The library collects, organizes, and provides free access to materials for the personal, intellectual, economic, and cultural growth of Brunswick County’s diverse population.

Latest Major Accomplishments

- Staff reinvented public library service with curbside materials delivery, parking lot wi-fi, virtual programs, take-away story times, and craft kits, computer instruction by telephone, and continuing education via webinar. During the shutdown, eBook circulation more than doubled.
- The Harper Library received a Certificate of Appreciation from the United States Coast Guard Auxiliary. We have worked together on programs and displays for many years.

Goals and Objectives



Goal/Focus Area: Excellent Government

- Maintain and upgrade the public and circulation desk computers.
- Train all staff uniformly in the use of Library-specific resources and those most requested by the public.
- Integrate all e-resources into the Library’s online catalog for easy identification.
- Focus on and recognize outstanding customer service.
- Demonstrate consideration and respect for all members of our diverse community.

- Designate a backup manager for each Branch Library and provide appropriate training.



Goal/Focus Area: Education

- Identify opportunities to increase services and resources that our county needs.
- Work with community organizations to promote the availability of NC-LIVE, Axis360, NCKids, and other online library resources.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Total items circulated	512,054	403,567	400,000	500,000
Use of electronic resources	98,464	48,848	60,000	90,000
Door count	317,744	260,704	300,000	350,000
eBook circulation	24,931	37,722	50,000	50,000
New card registrations	4,902	3,380	3,500	3,500

Upcoming Opportunities and Challenges

- Finding a new location, with more space and adequate parking, for the Harper, Leland, and Rourk Branches.
- Planning for additional library branches as the population increases and new communities are established.

Parks and Recreation

Aaron Perkins, Director

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

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 1,374,908	\$ 1,430,913	\$ 1,360,581	\$ 1,500,454	\$ 1,498,454	\$ 1,539,839
Fringe benefits	490,247	489,206	488,685	539,473	539,473	561,723
Operating costs	994,200	1,059,823	916,133	1,083,569	1,088,463	1,176,344
Capital outlay	145,946	336,472	166,730	82,000	267,731	677,000
Total expenditures	\$ 3,005,301	\$ 3,316,414	\$ 2,932,129	\$ 3,205,496	\$ 3,394,121	\$ 3,954,906
Restricted intergovernmental	5,000	5,000	-	-	-	-
Other revenue	-	26,569	-	-	-	-
Sales and service	290,068	258,926	158,049	307,350	307,350	307,350
Total revenues	\$ 295,068	\$ 290,495	\$ 158,049	\$ 307,350	\$ 307,350	\$ 307,350
Number of FTE's	26.0	27.0	27.0	27.0	27.0	27.0

Department Purpose

The Parks & Recreation Department is comprised of 6 divisions: Administration, Park Operations, Athletics, Senior 50+ Programs, Marketing & Community Events, and Special Populations. Article 18, 160A-352 (NC Recreation Enabling Act) declares the public good and general welfare of the citizens require adequate recreation programs, that the creation, establishment, and operation of parks and recreation programs and facilities is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster and provide these facilities and programs for all its citizens. The mission of the department is to efficiently provide quality and safe recreation facilities and programs that establish the quality of life for Brunswick County residents.

Latest Major Accomplishments

- Navassa Park Concession Stand Restroom.
- Kick off the 10 Year Comp Land Use/Master Plan.
- Park Maintenance Turk Management Yearly Plan.
- Assist Various Brunswick County Departments with Daily Duties.

Goals and Objectives



Goal/Focus Area: Healthy & Safe Community

- Completion of Planned Development Projects.
 - Continue to Develop Smithville Park Amenities.
 - Finish Updating 10-year Comprehensive Master Plan.
 - Consistent search and application for grant/external funding for future park development.

- Provide effective recreation programming opportunities for the community.
 - Monitor and grow contracted programs which include, shag, pickleball lessons and clinics, tennis lessons, art classes. Continue to foster relationships with other towns, BSRI, Cooperative Extension, and BC Schools to access indoor space for programming. (Community Events)
 - Continue to improve our M.O.U. with Brunswick County Schools. (Athletics)
 - Offer affordable opportunities to residents age 50+ that encourage healthy aging, physical activity, mental wellness, and social interaction. (Senior 50+ Programs)
 - Expansion of Special Populations programs to include low-intensity summer sports camps and skill development programs for school-aged children with special needs. (Special Populations)



Goal/Focus Area: Excellent Government

- Enact routine and preventative maintenance plans for all parks and facilities. Ensure safe functionality of park sites and equipment.
 - Implementation of an effective chemical and fertilization schedule of parks as well as a seasonal mowing program, to include school athletic facilities.
 - Implementation of a year-round maintenance plan for athletic facilities which includes a winterization plan, pre-emergent application, routine topdressing, laser grading, and soil material balance.
 - Develop a routine schedule of safety inspections for parks, playgrounds, and maintenance equipment.
 - Develop an effective plan of tracking projects associated with school maintenance- man-hours and equipment hours.
 - Develop an inventory of all equipment tracking usage, service schedule, and replacement.

Key Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (Output) Measures				
Number of Community Involvements (Staff)	258	230	150	260
Amount of Grant Dollars Received	205,000	5,000	0	5,000
Number of Recreation Programs offered	412	400	70	425
Number of New Programs Offered	20	15	6	28
Number of Community Co-Ops/Partners	338	310	110	350
Number of Community Buildings Rented/Paid	490	460	0	480

Efficiency Measures

Number of Volunteer Hours	21,500	20,000	12,000	20,000
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Effectiveness Measures

Number of Work-Related Injuries	0	0	0	0
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Number of Work Days Lost to Injury	0	0	0	0
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Number of Work Orders Processed	61	5	153	100
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Number of Park Inspections Conducted	3	3	3	3
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Upcoming Opportunities and Challenges

- Due to the pandemic, park staff has been able to focus on turf improvements
- Work on bringing existing parks into compliance with the Americans with Disability Act (ADA) access to outdoor recreation.

Debt Service

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Principal	\$ 11,383,292	\$ 11,233,460	\$ 13,623,304	\$ 12,305,001	\$ 12,305,001	\$ 10,980,001
Interest	2,559,688	2,217,244	4,966,906	3,235,907	3,235,907	4,956,876
Fees and Issuance Costs	9,400	7,720	8,120	10,000	10,000	10,000
Total expenditures	\$ 13,952,380	\$ 13,458,424	\$ 18,598,330	\$ 15,550,908	\$ 15,550,908	\$ 15,946,877
ARRA Stim Debt / Interest Subs	\$ 4,565	\$ 3,055	\$ 1,533	\$ -	\$ -	\$ -
Total revenues	\$ 4,565	\$ 3,055	\$ 1,533	\$ -	\$ -	\$ -

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Education	\$ 12,107,620	\$ 11,447,598	\$ 16,673,053	\$ 14,758,093	\$ 14,758,093	\$ 15,185,940
Public Safety	493,050	472,950	452,750	436,500	436,500	418,500
Central Services	173,292	173,292	173,292	-	-	-
Culture & Recreation	176,718	418,164	405,315	346,315	346,315	332,437
General Government	1,001,700	946,420	893,920	10,000	10,000	10,000
Total expenditures	\$ 13,952,380	\$ 13,458,424	\$ 18,598,330	\$ 15,550,908	\$ 15,550,908	\$ 15,946,877
ARRA Stim Debt / Interest Subs	\$ 4,565	\$ 3,055	\$ 1,533	\$ -	\$ -	\$ -
Total revenues	\$ 4,565	\$ 3,055	\$ 1,533	\$ -	\$ -	\$ -

Governmental activities debt service is used to account for the payment of principal and interest on debt obligations for major government facilities, including the public schools and community college, service charges, and proceeds or refunding of general fund debt.

In November 2016, voters approved a \$152 million bond referendum as requested by the Board of Education for the school's district-wide deferred maintenance and improvement, technology infrastructure, the need for new and replacement schools, and the addition of an early college and career technical educational building. The County issued the first of three general obligation bonds issues in June 2018 of \$52.95 million and the second issue in July 2020 of \$41.80 million with the first debt service payment in the fiscal year 2020. The County has a planned debt issue in July 2022 for the final phase three of \$51.5 million.

Capital Improvement Plan: There are no planned debt issues except for the one remaining debt issues related to the \$152 million bond referendum.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the County. As of June 2021, the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa1
 - Limited Obligation Bonds Aa2
 - Revenue Bonds Aa3
- Standard & Poor's
 - General Obligation Bonds AAA
 - Limited Obligation Bonds AA+
 - Revenue Bonds AA-

- Fitch
 - General Obligation Bonds AA+
 - Limited Obligation Bonds AA
 - Revenue Bonds AA-

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2021, the outstanding governmental activities principal indebtedness of the County totals \$112,410,000. The budget for governmental activities debt service payments for the fiscal year 2022 totals \$15,946,877.

Debt Management

1. Purpose

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

2. Debt Policy

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

3. Types and Purposes for Debt Issuance

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

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

4. Debt Limits

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

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

5. Debt Issuance Process

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

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

6. Debt Management

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

7. Continuing Disclosure and Relationships with Other Interested Parties

The County is committed to full and complete primary and secondary financial disclosure to interested parties including state and national regulators as well as those in the underwriting market, institutional investors, rating agencies and other market participants to enhance the marketability of the County's bonds. It will provide on-going disclosure information to established national information repositories and maintain compliance with disclosure

standards promulgated by state and national regulatory agencies. The County will maintain good communications with investors and bond rating agencies to inform them about the County's financial position making the County's Comprehensive Annual Financial Report (CAFR), operating and capital improvements Budget and other required documents easily accessible.

8. Continuing Disclosure

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

Schedule of Debt

Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Governmental Activities
June 30, 2021

Bond, LOBs, and Bank Installment Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2022	10,291,596	15,185,938	688,404	750,936	10,980,000	15,936,874
2023	7,897,729	11,486,440	417,271	450,213	8,315,000	11,936,654
2024	7,168,278	10,374,180	416,722	429,224	7,585,000	10,803,404
2025	6,815,000	9,703,654	-	-	6,815,000	9,703,654
2026	6,810,000	9,390,004	-	-	6,810,000	9,390,004
2027	6,805,000	9,082,104	-	-	6,805,000	9,082,104
2028	6,800,000	8,795,798	-	-	6,800,000	8,795,798
2029	5,120,000	6,846,973	-	-	5,120,000	6,846,973
2030	5,120,000	6,651,248	-	-	5,120,000	6,651,248
2031	5,120,000	6,468,648	-	-	5,120,000	6,468,648
2032-2036	25,040,000	29,255,425	-	-	25,040,000	29,255,425
2037-2041	17,900,000	18,783,450	-	-	17,900,000	18,783,450
Total Bonded Debt	110,887,603	142,023,860	1,522,397	1,630,373	112,410,000	143,654,233

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2021

Brunswick County

Assessed value of taxable property	\$30,326,015,028
	<u> x 0.08</u>
Debt limit 8% of assessed value	\$2,426,081,202
Gross debt:	
Total bonded debt	\$381,755,000
Total limited obligation debt	20,335,000
Total capital lease	<u>14,198,967</u>
Gross debt	\$416,288,967
Less: water and sewer bonds	<u>302,673,496</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$113,615,471</u>
Legal debt margin	<u>\$2,312,465,731</u>

Emergency Telephone System Fund

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Operating costs	\$ 479,398	\$ 572,264	\$ 426,304	\$ 799,291	\$ 831,527	\$ 408,805
Capital outlay	307,918	-	-	296,300	366,320	1,166,908
Total expenditures	\$ 787,316	\$ 572,264	\$ 426,304	\$ 1,095,591	\$ 1,197,847	\$ 1,575,713
Restricted intergovernmental	\$ 782,424	\$ 548,007	\$ 757,913	\$ 799,291	\$ 799,291	\$ 408,865
Investment earnings	5,238	10,129	11,292	-	-	-
Fund balance appropriated	-	-	-	296,300	253,268	1,166,848
Transfer from General Fund	1,132	-	-	-	145,288	-
Total revenues	\$ 788,794	\$ 558,136	\$ 769,205	\$ 1,095,591	\$ 1,197,847	\$ 1,575,713

Department Purpose

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$0.65 for each connection. Providers, both wireline and wireless, will collect these fees and remit them to the North Carolina 911 Board for administration. Funds must be used to maintain or enhance the County's 911 system. The majority of funds pay for the processing of 911 calls, while the remaining funds are used for system improvements.

Register of Deeds Technology Enhancement Fund

Department Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 62,174	\$ 78,234	\$ 72,436	\$ 74,744	\$ 75,474	\$ 78,100
Fringe benefits	21,928	23,901	24,350	25,919	26,017	27,598
Operating costs	54,349	52,200	53,224	101,800	100,972	111,850
Capital outlay	14,000	-	-	7,000	7,000	-
Total expenditures	\$ 152,451	\$ 154,335	\$ 150,010	\$ 209,463	\$ 209,463	\$ 217,548
Permits and Fees	\$ 161,663	\$ 148,446	\$ 189,658	\$ 181,000	\$ 181,000	\$ 193,000
Investment earnings	4,317	8,097	8,901	9,000	9,000	7,000
Fund balance appropriated	-	-	-	19,463	19,463	17,548
Total revenues	\$ 165,980	\$ 156,543	\$ 198,559	\$ 209,463	\$ 209,463	\$ 217,548
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

Department Purpose

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

Public Utilities

John Nichols, PE, CPESC

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

Department Summary

Water Fund

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 4,563,616	\$ 5,011,538	\$ 4,980,849	\$ 5,687,569	\$ 5,480,270	\$ 5,731,502
Fringe benefits	1,957,864	2,192,381	2,292,685	2,642,851	2,591,088	2,752,959
Operating costs	8,535,574	10,471,770	10,299,920	10,914,634	12,538,805	11,226,419
Capital outlay	1,611,908	1,788,696	3,970,616	1,003,500	2,112,591	1,556,500
Debt service	2,247,939	2,241,925	3,008,436	2,216,815	2,216,815	3,174,741
Transfer to Other Funds	2,715,507	790,000	2,780,000	1,747,394	1,148,494	5,550,056
Total expenditures	\$ 21,632,408	\$ 22,496,310	\$ 27,332,506	\$ 24,212,763	\$ 26,088,063	\$ 29,992,177
Restricted intergovernmental	216,000	-	2,647,094	-	-	-
Sales and service	24,141,941	24,609,641	26,938,083	23,293,405	23,293,405	29,271,800
Investment earnings	142,897	287,874	319,835	255,000	255,000	40,000
Other revenue	601,302	687,391	895,434	664,358	664,358	680,377
Issuance of Long-Term Debt	-	-	783,924	-	-	-
Fund balance appropriated	-	-	-	-	1,875,300	-
Transfer from Other Funds	173,000	298,091	246,850	-	-	-
Total revenues	\$ 25,275,140	\$ 25,882,997	\$ 31,831,220	\$ 24,212,763	\$ 26,088,063	\$ 29,992,177
Number of FTE's	82.00	87.00	92.75	92.75	93.00	94.00

Wastewater Fund

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Salaries	\$ 2,481,261	\$ 2,749,336	\$ 2,883,904	\$ 3,040,169	\$ 3,034,884	\$ 3,389,151
Fringe benefits	989,586	1,163,007	1,271,696	1,419,905	1,368,598	1,553,796
Operating costs	6,117,652	6,405,655	6,096,841	6,166,033	7,910,994	7,099,678
Capital outlay	1,975,822	3,265,498	4,919,454	3,602,000	4,109,064	3,333,000
Debt service	13,868,010	13,703,397	29,771,423	17,015,815	17,015,815	15,067,249
Transfer to Other Funds	634,012	1,075,558	1,239,512	-	618,809	1,661,020
Total expenditures	\$ 26,066,343	\$ 28,362,451	\$ 46,182,830	\$ 31,243,922	\$ 34,058,164	\$ 32,103,894
Restricted intergovernmental	120,086	380,986	734,523	-	-	-
Sales and service	26,783,874	28,510,502	29,958,550	26,786,837	27,561,837	28,330,761
Investment earnings	127,646	290,021	293,843	125,000	125,000	20,000
Other revenue	2,247,298	473,939	706,090	309,000	342,176	104,000
Issuance of Long-Term Debt	-	-	15,499,155	-	-	-
Fund balance appropriated	-	-	-	2,895,085	4,901,151	3,274,133
Transfer from Other Funds	1,638,171	1,858,584	392,297	1,128,000	1,128,000	375,000
Total revenues	\$ 30,917,075	\$ 31,514,032	\$ 47,584,458	\$ 31,243,922	\$ 34,058,164	\$ 32,103,894
Number of FTE's	48.00	49.00	53.25	53.25	54.00	59.00

Department Purpose

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

Latest Major Accomplishments

- Successfully merged the Town of Navassa's water and sewer utilities with the County.
- Implemented Lucity work order software program that significantly enhances productivity and reduces the time for completion of work orders. This has been integrated with Utility Billing's new software to eliminate dual entry of work orders.
- Received 2020 Area Wide Optimization Plan (AWOP) Award for efficiency in water treatment.
- Updated utility website to provide a better customer experience.
- Initiated construction for the expansion and advanced treatment implementation at the Northwest Water Treatment Plant in response to GENX contamination in the Cape Fear River.
- Maintaining schedule compliance for construction of the Northeast Wastewater Treatment Plant 2.5 mgd expansion.
- Re-entered into an agreement with the City of Southport to participate in the West Brunswick Regional Wastewater Treatment System.
- Continuing design of West Brunswick Water Reclamation Facility 750,000 gpd expansion at the Shallotte Wastewater Treatment Plant.
- Working with NC Rural Water (NCRWA) and BC Human Resources to enter the NCRWA internship program for Water and Wastewater technicians. The program promotes the water and wastewater industry and helps develop potential employees.
- Developed an Engineering On-Call program and entered contracts with nine engineer firms, allowing the County access to engineering assistance in a quick and timely manner.
- Developed a Disaster Response Emergency/On-Call Construction Services Contract and entered contracts with two construction companies, providing a quicker and more cost-effective response to natural disasters and emergency repairs of the County's utility infrastructure.
- Negotiated an inter-local agreement with Columbus County to provide emergency water service between the counties allowing for the development of the industrial parks at the County border.
- Developed Spill Prevention Control and Countermeasures (SPCC) Plans for fourteen County facilities to maintain compliance with federal regulations regarding facilities that store petroleum products.
- Construction of Highway 74/76 Industrial Park Sewer Collections System Project and water main to better prepare Brunswick County for economic development opportunities.
- Saved considerable funds by replacing asbestos concrete water main adjacent to West Brunswick High using in-house forces.
- Completed replacement of 5 gravity sand filters at 211 Water Treatment Plant.
- Increased critical Northwest Water Treatment Plant storm resiliency by doubling diesel fuel storage capacity and increasing the ability to move fuel to the critical site using a 7,500-gallon fuel tanker trailer.
- Replaced 540 water retail meters in the City of Northwest and Town of Navassa.
- Replaced 120 poorly functioning 1" meters in the south end of the County.
- Replaced five poorly functioning wholesale and industrial billing meters that will result in more accurate readings thereby increasing wholesale/industrial revenues (Novant Hospital (3), Ocean Isle Beach store side, Southport East Leonard).

- Constructed hurricane-safe shelter at Bell Swamp Pump Station so this critical infrastructure can be manned during emergency events.
- Painted and rehabilitated BSL, ADM, and Sunset Beach elevated water tanks.
- Evaluation of existing 160 pump stations to ensure working conditions of all major pumping components. 25 pumps were repaired/replaced to bring the entire collection system to expected pumping capabilities.
- Made infrastructure adjustments to eliminate the need for the Ocean Ridge Maintenance Lift station, thereby saving \$330,000 in rehabilitation costs.
- Received NPDES renewal permit for the continued operation of the Northeast Wastewater Treatment Facility.
- Retro-fit of two of four West Brunswick Wastewater Treatment Facility oxidations ditches.
- Updated LCFWSA Operations and Maintenance Agreement.
- By June 30, 2020, Brunswick County is serving 44,583 retail water customers and 19,825 retail sewer customers.

Goals and Objectives



Goal/Focus Area: Growth and Sustainability

- Substantial changes (400+ pages) to EPA’s Lead and Copper Rule have been approved and will require significant effort by utilities for compliance. (See the attached Lead and Copper Reference Guide from EPA for a brief explanation of proposed changes.)
 - A tiered strategy over the next three years is recommended to meet the requirements.
 - FY22 – Hire staff (supervisory) and consultant to oversee and develop Lead Service Line Replacement (LSLR) Inventory including determination of unknown service lines.
 - FY23 – Finalize the LSLR Inventory, develop educational materials, Standard Operating Procedures per the new rule, and create a webpage with LSLR Inventory and public education material. Prioritize and present recommendations for LSL replacement costs, materials required, and additional field staffing (water quality and construction) required for LSLR, sampling, and customer notification.
 - FY24 – Beginning no later than January 1, 2024 start formal public notice of all LSL identified properties, hire additional staff, begin additional sampling at schools, daycares, residents, and other specific facilities, and begin Lead Service Line Replacements per the rule.
- Complete water and sewer projects currently underway to serve the Industrial Parks located at the Brunswick County and Columbus County border. Currently contract to provide install a 16” water main to sewer the industrial parks and surrounding area is scheduled for completion on April 30, 2021.
- Complete Combined Water and Sewer Utility Ordinance project. The County has contracted with Raftelis to complete the Comprehensive Utility Ordinance project in late 2021. The project will revise the existing sewer use and reuse ordinance as well as compose a new water use ordinance and combine it to create a new Utility Ordinance.



Goal/Focus Area: Excellent Government

- Improve warehouse inventory processes and work order functionality. Transition inventory compilation into Lucy software. Develop additional work order workflows in conjunction with Utility Billing for their

work requests. Develop workflows in conjunction with BCPU staff for maintenance and work-related tasks. Both of these will give better customer service to the public and other County departments, with almost real-time updates for work status, paperless work orders, elimination of dual entry to the software, and retrievable documentation. Over time, work history can help in determining areas or equipment in need of upgrade or repair. This will help with planning and budgeting water and wastewater projects for Enterprise Funds or through CIP projects.

Key Performance Measures

Instrumentation & Electrical Division

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Number of RTU sites maintained	250	255	262	270
Number of generator sites maintained	241	245	247	252
Work orders completed per full-time employee	315	285	305	300
Average Hours to Complete Work Order	6.6	7.3	6.8	6.9

Water Distribution

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Miles of Water Line Maintained	1,085	1,097	1,100	1,107
Number of Meters Read by AMI	53,000	58,000	62,000	66,000
Number of Large Meters (>2") Maintained	66	61	56	55
Number of (>2") Replaced	6	5	3	3
Number of Rereads per/month	<1,600	<1,400	<1,300	<1,000
Percentage of Rereads per/month	3%	2.4%	2%	1.5%
Gallons of Water used to Flush Tanks per/yr.	5,435,000	4,340,000	3,200,000	2,000,000

Construction Division

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Locate Requests	19,839	20,443	20,060	21,320
Main Line Water Repairs	75	83	80	80
Water Taps Installed Long Side	190	203	186	210
Water Taps Installed Short Side	218	213	216	210
Total Water Taps Installed	408	416	402	420
Grinder Station Installs	402	602	500	600
New Meter Install (No Tap)	20,20	2,002	2,258	2,093
Main Line Water Repairs	75	83	80	90
Force Main repair	n/a	n/a	12	20
Gravity Taps Installed	n/a	n/a	24	30
Average Time to Install Water Tap	15	15	20	15
Average Time to Submit for NCDOT Encroachment	20	20	20	20
Average Time to Install a Grinder	30	20	20	20

Sewer Collections Division

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Feet of Gravity Sewer Cleaned	56,493	72,626	80,000	85,000
Number of County-Maintained Sewer Pump Stations	158	158	160	162
Feet of Vacuum Sewer Maintained	110,114	110,114	110,114	110,114
Number of Valves Exercised	n/a	n/a	10	100

Number of ARV's Maintained	n/a	n/a	25	100
Feet of Sewer Lines Maintained (Gravity, Force Main, LP, Effluent)	3,465,932	3,609,214	3,616,714	3,765,100

Wastewater Treatment Division

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Gallons Treated in MG	2,581.00	2,495.00	2,880.00	2,750.00
Cost per 1000 gallons	\$2.32	\$2.40	\$2.31	\$2.35
DMR Compliance	98.6 %	99.4%	99.5%	100%

Northwest Water Treatment Plant Division

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload: Total Gallons Treated (billion gallons)	4.799	5.021	4.865	4.850
Efficiency Measures: Number of days with NTU less than 0.2	361	364	360	350
Effectiveness Measures Cost Per 1,000 gallons	1.089	0.986	1.09	1.15

211 Water Treatment Plant Division

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Total Gallons Treated (Billion gallons)	.7333	1.1713	1.3	1.3
Number of days with NTU less than .2	150	150	200	365
Cost per 1,000 gallons	\$2.37	\$3.455	\$2.61	\$1.38

King's Bluff

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Workload (output) Measures Total Gallons Pumped (billion gallons)	10.58	9.652	10.168	10.25
Efficiency Measures Number of Outages (Electrical)	5	4	2	3
Effectiveness Measures Cost Per 1,000 gallons	\$0.035	\$0.044	\$0.045	\$0.051

Upcoming Opportunities and Challenges

- Lead & Copper Rule** - Implementing new regulatory requirements mandated by EPA to the Lead & Copper Rules will greatly increase monitoring requirements, staffing requirements, and funding needs. The EPA has mandated that within three years, an inventory database of utility-owned service lines and customer service line material will need to be established and made available online to the public and must include an interactive map. The database will be required to be updated annually. (It may be advantageous to use outside contractors to collect this data). Customers found to have lead service lines or customer lines must be notified within 30 days of completion of the inventory. The materials of all utility-owned and/or customer-owned water service lines must be identified on the inventory. Lines that are known to be lead/copper must be replaced. If the material of a service line is unknown, the rule requires that it be treated as a lead service line, so an extensive verification process using installation records, construction records, plumbing permits, building/ code enforcement records, utility specifications, tax records, and in some cases visual inspection (digging it up) will be required. Although the rule requires the customer to bear the cost of replacing their lead service lines, each utility is encouraged to offer to replace them at the customer's cost or offer funding (a loan) for the customer to have it replaced. Funding and loan program options will need to be researched to determine the best strategies and mechanisms. Compelling the property owner to pay for the replacement will be a challenge. During the annual sampling program, if a sample indicates high levels of lead, immediate notification, education, and additional sampling is required, along with follow-up sampling and assisting customers in "finding and fixing" their lead problem (even if no lead service lines are present). Public education in the form of website FAQs, public notices, emails, and annual mailers and or fliers will be mandatory. Initial sampling will double what is required now and follow-up sampling, where needed, is expected to triple. Utilities will also be responsible for the sampling of public and private schools, and childcare facilities.
- Low-Pressure Reverse Osmosis** – Training new operators on two treatment processes (conventional and RO) while under construction and optimizing corrosion control for the LPRO process.
- Staffing** - Staff retention and hiring qualified candidates especially within water treatment, wastewater treatment, collections, and distribution divisions. There are a limited number of candidates for utility operator positions and nearby utilities have active recruitment programs targeting our staff for hire. Trainees often leave for higher-salary positions once trained. Also losing seasoned veterans and their significant institutional knowledge. Some positions have been filled multiple times due to the difficulty in finding a qualified candidate within the allowable pay ranges.
- Sludge Disposal** – Water and wastewater sludge is a by-product of the treatment process that has been put to beneficial use for years as a fertilizer and soil amendment. However, concerns with PFAS in the biosolids, fewer local sites to discharge to as the area urbanizes coupled with additional competition from other utilities for available sites, and the protracted wet conditions due to Hurricanes and general rainfall has made it difficult to maintain sludge disposal sites. Developing County-owned sites and other disposal options will need to be evaluated.

- **Beneficial Re-use** – Brunswick County has one of the largest re-use facilities within the state but much of the re-use water is sent to pine forests for irrigation which is costly to develop and operate. Through changes to development requirements and coordination with private large water users like golf courses, there is the opportunity for better utilization of re-use water in residential developments for irrigation purposes.
- **Preventive Maintenance** – The bulk of the sewer collection and transmission system consisting of 160+ major pump stations, 8,800 grinders, and 246 miles of force mains with valves and vaults is 15 years old or more and the bulk of the water system is around 40 years old. The replacement and preventive maintenance of these facilities will take a greater amount of effort as the system ages and will compete with the manpower required for the ongoing high growth rate of the system.
- **Space Needs** – The available space for staff, equipment, and warehouse storage at the Utility Operations Center continues to diminish as the utility grows. There is no longer any available office space and additional warehouse space is needed.

Water Debt Service

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Principal	\$ 1,179,148	\$ 1,220,859	\$ 1,278,275	\$ 1,324,464	\$ 1,324,464	\$ 1,865,574
Interest	1,068,791	1,021,066	952,138	892,351	892,351	1,309,167
Other fees	2,324	2,037	6,646	4,000	4,000	4,000
Total expenditures	\$ 2,250,263	\$ 2,243,962	\$ 2,237,059	\$ 2,220,815	\$ 2,220,815	\$ 3,178,741

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

Debt service increased \$957,926 or 43.1 percent due to the November 2019 issuance of Revenue Bonds for the construction of the 54" Raw Water Main which has a capitalized construction period with debt service payments beginning in 2022 at \$968,000.

The County issued Revenue Bonds in June 2020 for the Northwest Water Plant Expansion with Low-Pressure Reverse Osmosis Treatment which has capitalized construction period interest and approximately \$8,359,250 in debt service payments to begin in FY 2023.

Wastewater Debt Service

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved Budget	FY 2021 Current Budget	FY 2022 Approved Budget
Principal	\$ 9,840,546	\$ 10,014,489	\$ 10,499,225	\$ 12,396,931	\$ 12,391,788	\$ 10,918,002
Interest	4,027,464	3,688,908	3,889,717	4,618,884	4,624,027	4,149,247
Other fees	15,235	12,958	110,058	18,500	18,500	18,500
Total expenditures	\$ 13,883,245	\$ 13,716,355	\$ 14,499,000	\$ 17,034,315	\$ 17,034,315	\$ 15,085,749
ARRA Stim Debt / Interest Subs	120,086	92,726	31,775	-	-	-
Total revenues	\$ 120,086	\$ 92,726	\$ 31,775	\$ -	\$ -	\$ -

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

Debt service decreased by \$1,948,566 or 11.4 percent due to the final payment of the 2009 BAB in 2021 for the Collection System in Calabash and Sunset Beach and was being repaid with Special Assessments.

Schedule of Debt

Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Enterprise Activities
June 30, 2021

Bonded Debt Fiscal Year Ended June 30	Water Principal & Interest	Wastewater Principal & Interest	Total Principal & Interest
2022	1,865,573	3,174,737	10,917,997
2023	4,941,828	11,951,154	15,067,239
2024	5,098,738	11,954,905	12,852,453
2025	5,184,616	11,787,959	12,189,433
2026	5,424,017	11,770,266	13,843,822
2027	5,693,279	11,770,568	13,545,657
2028	5,598,421	11,393,219	23,279,334
2029	5,365,000	10,899,769	14,041,989
2030	5,635,000	10,903,869	14,041,989
2031	5,915,000	10,905,819	23,210,554
2032-2036	32,160,000	53,049,231	7,178,159
2037-2041	37,275,000	52,249,200	9,679,524
2042-2046	39,940,000	49,077,550	7,453,016
2047-2051	36,480,000	39,256,200	9,655,964
			9,613,182
			7,544,786
			11,551,438
			12,059,386
			18,403,268
			71,227,784
			66,709,200
			49,077,550
			39,256,200
Total Bonded Debt	196,576,472	300,144,445	107,302,496
			139,670,246
			303,878,967
			439,814,691



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 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 provides 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 to be identified.

Projects are prioritized based on the following ranked goals:

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

After input from the commissioners and the public, the Capital Improvement Plan is refined and updated. The County Manager presents a recommended capital improvement plan to the Board of Commissioners when the budget message is delivered at a regularly scheduled board meeting. The recommended capital improvement plan is then reviewed and discussed at the board budget workshop. Further refinements are made to the plan. The revised plan is then submitted for approval to the Board of Commissioners at a regularly scheduled board meeting before June 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 a general fund balance no lower than 20%. Within that parameter, the County uses pay-as-you-go funding to finance smaller general government capital projects. The County uses excess ad valorem collections over amounts budgeted accumulated and sales tax to fund school capital projects. Water and sewer retail sales revenue are used for pay as

you go funding for enterprise fund capital projects. The County uses debt to fund projects with costs beyond the reach of the currently available funding streams which are supported by water and Sewer system development fees (See Debt Service Sections for planned debt pages 173, 189, and 190).

In the Fiscal year 2022, transfer to governmental and school capital project funds from the general fund is \$6,888,736, transfer to the water capital projects fund from the water fund is \$5,550,056, and transfer to the wastewater capital projects fund from the wastewater fund is \$1,661,020.

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

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

Capital Projects by function included in the Capital Improvement Plan:

Environmental Protection

Transfer Station Project

Project Type:	Capital Improvement	Prior 2022 Costs:	\$-
Project Manager:	Operation Services Director	FY 2022 Costs:	\$337,000
Responsible Department:	Operation Services	FY 2023-2026 Costs:	\$5,417,380

Project Description:

A new transfer station is to be constructed at the existing landfill location with a three-bay layout, one bay each for MSW, C&D, and household recycling (including cardboard), and a citizen drop-off area. The size of the transfer station would be approximately 21,500 sq ft based on 10% annual growth of projected C&D debris tonnages, 2% annual growth of projected MSW tonnages, and 9% annual growth of projected household recycling tonnages for the next 20 years and EPA's guidance on sizing transfer stations. Expected completion date September 2022.

Justification:

The existing transfer station has been in operation since 1998, has a floor area of approximately 6,500 sq ft, and is undersized for the current waste streams. The existing transfer station was designed to handle the MSW waste stream, which has steadily grown. In addition to MSW, now all household recyclables and approximately 75% of the C&D waste stream have been added to the operation. The increased tonnage has also impacted the longevity of the floor, which has historically been resurfaced every 7 to 8 years, however, the last resurfacing from 2014 is currently being repaired again.

Impact if Cancelled or Delayed:

The floor in the existing transfer station would have to be demolished back to the original grade and resurfaced. The county would be hard-pressed to transfer more than 50% of C&D through the existing transfer station at a time when the C&D landfill may be closed. The cost of the household recycling program could potentially increase if space was not available in the transfer station due to increased direct hauls to the MRF in smaller loads.

C&D Landfill Closure Project

Project Type:	Capital Improvement	Prior 2022 Costs:	\$-
Project Manager:	Operation Services Director	FY 2022 Costs:	\$150,000
Responsible Department:	Operation Services	FY 2023-2026 Costs:	\$9,938,656

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 on March 28, 2019. There are state regulations and requirements for closing a landfill. Dewberry Engineers Inc. acts as the landfill engineer 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:

The state requires the closure of landfills no longer receiving waste.

Impact if Cancelled or Delayed:

The state will impose fines and violations.

Culture and Recreation

Waccamaw Multiuse Facility Building

Project Type:	Capital Improvement	Prior 2022 Costs:	\$316,800
Project Manager:	Engineering Director	FY 2022 Costs:	\$-
Responsible Department:	Engineering	FY 2023-2026 Costs:	\$4,900,000

Project Description:

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

Justification:

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

Impact if Cancelled or Delayed:

Decreased level of service to the Waccamaw community

Smithville Park

Project Type:	Capital Improvement	Prior 2022 Costs:	\$-
Project Manager:	Parks & Recreation Director	FY 2022 Costs:	\$500,000
Responsible Department:	Parks & Recreation	FY 2023-2026 Costs:	\$500,000

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 the existing baseball field, multi-sport field, trail & sidewalks, and picnic shelter estimated at \$2,851,552. Phase Three will include a dog park, batting cages, picnic shelter, and improvements to the existing parking lot estimated at \$1,993,614. Please note that the playground was grant-funded and a press box was added to Phase One development.

Justification:

This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) Records indicate that Smithville Park was constructed in 1984, making the park 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.

Water Fund

Utilities Operation Center Expansion

Project Type:	Capital Improvement	Prior 2022 Costs:	\$590,000
Project Manager:	Construction Manager	FY 2022 Costs:	\$510,000
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$-

Project Description:

Expansion of office, administration, and warehouse space at the Utility Operations Center. The office and administration expansion are anticipated to be approximately 5,500 square feet of finished space. The project is expected to be completed via design-build.

Justification:

There currently is no additional room for offices in the Utility Operations Center Building. In FY 18, two offices and an overhead mezzanine for light storage were created using existing space. No more offices can be created without increasing the building footprint.

Impact if Cancelled or Delayed:

Currently, several employees share office space, and this is not conducive to the type of work they perform. Multiple interruptions reduce efficiency. The utility continues to grow and needs additional space to do so.

Transmission Improvements – NWWTP to Bell Swamp

Project Type:	Transmission Improvement	Prior 2022 Costs:	\$-
Project Manager:	CIP Manager	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$2,031,000

Project Description:

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

Justification:

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

Impact if Cancelled or Delayed:

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

Maco Road Water Transmission Improvements

Project Type:	Transmission Improvement	Prior 2022 Costs:	\$-
Project Manager:	CIP Manager	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$4,678,500

Project Description:

The installation of 43,000' of 12" water main on Maco Rd. between Route 17 and Malmo Loop Road.

Justification:

This pipeline will provide a link along Maco Road from Malmo Loop Road to the existing 30" transmission main at Route 17, south of Leland. This project will make public water service and fire protection available to properties along Maco Road, improve water flow and pressure to the south, and will provide a redundant feed in the event of damage to the existing 30" water transmission line on Route 17 north of Maco Road.

Impact if Cancelled or Delayed:

Development along Maco Road may be somewhat limited, and residents may face hardship should the supply of groundwater become inadequate or of poor quality.

Navassa Water System Improvements

Project Type:	Water Mains	Prior 2022 Costs:	\$-
Project Manager:	CIP Manager	FY 2022 Costs:	\$372,000
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$1,846,967

Project Description:

In July 2020, Brunswick County assumed operation of Navassa's water distribution system. This project will assess, replace, and repair the existing infrastructure to elevate the system to Brunswick County standards. The entire water system of approx. 55,000 LF of waterline will be inspected, and the system will be added to the Brunswick County flow model. 12,000 LF of 6-inch water line & 20 fire hydrants will be replaced. Approximately 400 water meters will be replaced.

Justification:

Improve water quality, fire protection, system pressure, and operability.

Impact if Cancelled or Delayed:

Continued poor water quality, inconsistent water pressure, and poor system operability.

Wastewater Fund

West Brunswick Regional Water Reclamation Plant Expansion – 0.75 MGD

Project Type:	Plant Capacity	Prior 2022 Costs:	\$2,228,499
Project Manager:	CIP Manager	FY 2022 Costs:	\$16,110,382
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$-

Project Description:

The treatment capacity of the Shallotte WWTP will be increased to accept 0.75 MGD of sewage flow from Southport into the West Brunswick Regional Wastewater System. Associated projects include new force main

piping and upgrades to existing force main piping to convey the flow from Southport to the West Brunswick Regional Water Reclamation Facility.

Justification:

Satisfies an interlocal agreement with Southport to provide treatment of wastewater produced in Southport.

Impact if Cancelled or Delayed:

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

Ocean Ridge Reclaimed Water Main

Project Type:	Effluent Reuse	Prior 2022 Costs:	\$115,800
Project Manager:	Public Utilities Director	FY 2022 Costs:	\$1,760,200
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$-

Project Description:

This project will construct 10,500' of estimated 16" reclaimed PVC water main from the Ocean Isle Beach WRF to the entrance of the Ocean Ridge Development on Old Georgetown Rd (3.95 mgd capacity) and 4000' of estimated 8" reclaimed PVC water main from the Ocean Ridge entrance to the reclaimed water pond in the development to accommodate the 900,000 gpd of permitted reclaimed capacity. Hydraulic modeling will be performed to determine appropriate line sizing for future total effluent plant disposal of 5 mgd (current spray field capacity of 1,050,000 gpd).

Justification:

Per agreement with Ocean Isle Beach, the County is obligated to provide 550,000 gpd of additional reclaimed water disposal capacity when needed. This project will allow reclaimed water from the Ocean Isle Beach WRF to be pumped to Ocean Ridge for use on their golf courses. The County has an NC DENR permit and an agreement with Ocean Ridge Development for the disposal of up to 900,000 gpd at the Ocean Ridge Golf Courses.

Impact if Cancelled or Delayed:

Potential Notice of Violations from DEQ for inadequate disposal capacity.

SeaTrail Wastewater Treatment Plant Improvements

Project Type:	Plant Improvements	Prior 2022 Costs:	\$147,000
Project Manager:	CIP Manager	FY 2022 Costs:	\$863,000
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$-

Project Description:

Rehabilitate, renovate, or replace three existing onsite pump stations. Line or replace Wet Well #1 that receives all influent flow, replace the influent piping with C-900 pipe to withstand corrosion from hydrogen sulfide. Add a screening and grit removal system before Wet Well #1. Make structural repairs to the equalization basin bulkhead. Replace deteriorated coatings, airline header, valves, and fabricated metals.

Justification:

Wet Well #1 has severely deteriorated. In the past, there have been multiple failures of floats and transducers associated with unscreened debris entering the station. Frequent washdown is necessary to break up the debris mats that form and cause operational issues. In 2017 a \$125,000 pump replacement was necessary due to debris in the

waste stream. A portion of the equalization basin bulkhead collapsed earlier this year and has been temporarily repaired.

Impact if Cancelled or Delayed:
DEQ Notice of Violations due to pump station and WWTP failure.

Trailwood Drive Force Main Replacement

Project Type:	Transmission Improvements	Prior 2022 Costs:	\$-
Project Manager:	Project Coordinator	FY 2022 Costs:	\$340,000
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$-

Project Description:
Replace existing above-ground sewer force main with 1500' of buried force main installed using directional drilling.

Justification:
The existing force main is above ground and is in a wooded wetland area (Ash Swamp). The area drains to the Intracoastal Waterway via Polly Gully Creek and Beaverdam Creek. The existing force main is susceptible to damage during major storm events.

Impact if Cancelled or Delayed:
Should there be a break or leak, a significant volume of sewage would be discharged into sensitive wetland areas. Cleanup of the discharge would be difficult and costly. Significant fines could be imposed on the County.

Navassa Sewer Improvements

Project Type:	Collections	Prior 2022 Costs:	\$-
Project Manager:	CIP Manager	FY 2022 Costs:	\$329,000
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$2,523,818

Project Description:
In July 2020, Brunswick County assumed operation of Navassa’s wastewater system. This project will assess, replace, and repair the existing infrastructure to elevate the system to Brunswick County standards. Approximately 80,000 LF of the sewer line will be assessed, and the Navassa system will be incorporated into the Brunswick County SewerCAD flow model. Five lift stations will be rehabilitated. Approximately 18 manhole structures, 50 sewer cleanouts, and 6,800 LF of the sewer line will be repaired or replaced. An estimated 7,600 LF of 8” PVC gravity sewer lines will be converted to low pressure and 10 grinders will be installed.

Justification:
Required to elevate the existing system to Brunswick County standards, thereby reducing the amount of inflow and infiltration of stormwater and groundwater into the sewer collection system.

Impact if Cancelled or Delayed:
Cancellation or delay of the project may limit continued development in the areas contributing flow to the Northeast WWTP.

Enterprise Funded Low Pressure Main Extension

Project Type:	Main Extension	Prior 2022 Costs:	\$-
Project Manager:	Project Coordinator	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$2,150,000

Project Description:

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

Justification:

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

Impact if Cancelled or Delayed:

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

Transmission Main Interconnection and Route Study

Project Type:	Transmission	Prior 2022 Costs:	\$-
Project Manager:	Project Manager	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$11,770,000

Project Description:

Construction of approximately 62,900 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off Rice Creek Parkway near Town Creek Elementary School.

Justification:

The project will provide an interconnection between the Northeast WWTP and the county's five other wastewater treatment plants for better flow management and will be located within a new transmission water main easement. Additionally, this may open some additional vacant property to development.

Impact if Cancelled or Delayed:

The Northeast WWTP will remain unconnected to the county's other five wastewater treatment plants. Development may progress more slowly.

Transmission Midway Rd to WB Treatment Facility

Project Type:	Transmission	Prior 2022 Costs:	\$-
Project Manager:	CIP Manager	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$13,755,000

Project Description:

The project will provide 54,200' of additional sewer force main transmission capacity within the southeast sewer transmission system by constructing force main improvements between the Highway 211/Midway Road intersection and the West Brunswick Wastewater Treatment Facility. The actual alignment of force main improvements will be dependent on the actual location of future sewer demands and project timing in conjunction with other associated projects.

Justification:

There has been significant development along the Hwy 211 corridor and additional development is expected in the future. The current force main capacity is sufficient to meet the actual sewer system flows and will accommodate some additional development. However, development in the area will require future sewer transmission improvements for additional capacity. It is expected that a significant source of funding will come from capacity allocation fees from users of the regional system.

Impact if Cancelled or Delayed:

The project may be delayed based on an annual evaluation of sewer system performance (pump run times, pressures, etcetera). However, the project will need to be initiated when sewer flows increase to a point that system performance (pressure, pump run time, etcetera) diminishes significantly to avoid the potential for sanitary sewer overflows at select hydraulically distant pump stations.

Transmission System Upgrades

Project Type:	Transmission	Prior 2022 Costs:	\$-
Project Manager:	CIP Manager	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$1,274,000

Project Description:

This project will construct a series of projects designed to increase the transmission system capacity and expand the sewer transmission system to unsewered areas. The first project will be a re-pump station in the Calabash Road-Carolina Shores area @ Route 904. A master plan update will outline capacity and line size.

Justification:

As the flows increase in our transmission mains, a re-pump station and other improvements will be needed to provide additional transmission system capacity.

Impact if Cancelled or Delayed:

Inability to expand sewer into unsewered areas.

NC 211 R-5021 NCDOT Utility Relocation

Project Type:	Transmission	Prior 2022 Costs:	\$355,955
Project Manager:	Project Manager	FY 2022 Costs:	\$-
Responsible Department:	Public Utilities	FY 2023-2026 Costs:	\$440,728

Project Description:

Utility relocation due to NCDOT widening road 30 feet. County upsizing the line with the relocation to providing additional permitted capacity. County to pay "betterment" cost only. DOT to bear other costs, including reimbursing County for inspection. NCDOT has requested that the project be performed by them (January 2019) so only construction cost will be Betterment Cost minus credits and reimbursable inspections cost of \$263,080.37

Justification:

Relocation is 100% reimbursable by NCDOT other than force main upsize. Upsize cost will be the responsibility of the City of Southport. Total Betterment is \$2,399,164 (\$1,848,818 for 16"FM upsize to 24" and \$550,346 for additional 24" FM on Midway Road.) Brunswick County credit amount is \$1,958,436.

Impact if Cancelled or Delayed:

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

Capital Improvement Plan

County Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
<u>Environmental Protection</u>							
Transfer Station	\$337,000	\$5,417,380	\$-	\$-	\$-	\$-	\$5,754,380
C&D Landfill	-	-	-	-	-	-	10,088,656
Total Environmental Protection	337,000	5,567,380	9,938,656	-	-	-	15,843,036
<u>Culture & Recreation</u>							
Waccamaw Multiuse Facility Building	316,800	-	4,900,000	-	-	-	5,216,800
Smithville Park	-	500,000	500,000	-	-	-	1,000,000
Total Culture & Recreation	316,800	500,000	5,400,000	-	-	-	6,213,800
<u>General Government</u>							
Courthouse Renovation	13,671,860	-	-	-	-	-	13,671,860
Smithville Park	-	-	10,000,000	-	-	-	10,000,000
Total Culture & Recreation	13,671,860	-	10,000,000	-	-	-	23,671,860
Total County Capital Improvement Plan	\$14,325,660	\$6,067,380	\$25,338,656	-	-	-	\$45,731,696
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$14,325,660	\$5,519,639	\$19,784,355	\$-	\$-	\$-	\$5,754,380
Pay-Go	-	547,741	5,554,301	-	-	-	10,088,656
Total County Capital Improvement Plan Sources	\$14,325,660	\$6,067,380	\$25,338,656	-	-	-	\$45,731,696

Education Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
Annual Capital Outlay Budget for Category 1, 2, 3	\$3,891,227	\$4,000,000	\$3,500,000	\$3,587,500	\$3,677,188	\$3,769,117	\$22,425,032
Annual Technology Projects	1,900,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,400,000
Astroturf Replacement Cycle Set-Aside Yr. 1	82,500	82,500	82,500	82,500	82,500	82,500	495,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elementary 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	4,893,076	-	-	-	-	-	4,893,076
New Early College High School	-	1,500,000	22,200,000	-	-	-	23,700,000
Advance on Bond Issue 3 Projects	-	1,000,000	-	-	-	-	1,000,000
Addition to North Brunswick High School	-	1,000,000	9,000,000	-	-	-	10,000,000
District Wide Athletic, Interior and Exterior Building Improvements	46,403,280	-	29,300,783	-	-	-	75,704,063
Total Education Capital Improvement Plan	\$109,336,567	\$9,282,500	\$65,783,283	\$5,370,000	\$5,459,688	\$5,551,617	\$200,783,655
<u>Education Capital Improvement Plan-Sources</u>							
Article 40 & 42 Sales Tax Legislated for K-12 Schools	\$2,971,549	\$5,126,907	\$5,431,065	\$4,322,536	\$4,386,038	\$4,541,125	\$26,779,220
Ad Valorem Designated for K-12 School Capital Outlay	967,060	996,991	1,021,916	1,047,464	1,073,650	1,100,492	6,207,573
Ad Valorem Reserve Contingency	6,398,741	658,602	7,829,519	-	-	-	14,886,862
BOE Debt Proceeds (Bond Ref 2016)	98,999,217	2,500,000	51,500,783	-	-	-	153,000,000
Total Education Capital Improvement Plan Sources	\$109,336,567	\$9,282,500	\$65,783,283	\$5,370,000	\$5,459,688	\$5,551,617	\$200,783,655

Airport Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
Airport Expansion Projects	\$772,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,085,000
Grant Reimbursements to County	350,000	-	-	-	-	-	350,000
Total Airport Capital Improvement Plan	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<u>Airport Capital Improvement Plan-Sources</u>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,00
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan-Sources	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000

Water Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
Shalotte Water Transmission Main	\$5,892,000	\$-	\$-	\$-	\$-	\$-	\$5,892,000
Utility Operations Center Expansion	590,000	510,000	-	-	-	-	1,100,000
NWWP Low-Pressure Reverse Osmosis Advanced Treatment	167,345,190	-	-	-	-	-	167,345,190
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Water – Mintz Dr to Old Maco	85,000	-	-	-	-	-	85,000
Southeast Area Improvements	50,550	-	-	-	-	-	50,550
FY16 Top 7 and Apollo Water Mains	1,773,285	-	-	-	-	-	1,773,285
Hwy 74/76 Ind. Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Transmission Improvements-NWWTP to Bell Swamp	-	-	2,031,000	-	-	-	2,031,000
Maco Road Water Transmission Improvements	-	-	593,500	4,085,000	-	-	4,678,500
Navassa Water System Improvements	-	372,000	1,846,967	-	-	-	2,218,967
Total Water Capital Improvement Plan	\$206,146,867	\$882,000	\$4,471,467	\$4,085,000	\$-	\$-	\$215,585,334
<u>Water Capital Improvement Plan-Sources</u>							
Capital Reserve	\$10,118,550	\$-	\$-	\$-	\$-	\$-	\$10,118,550
Debt Proceeds	196,028,317	-	-	-	-	-	196,028,317
Grant	-	372,000	1,846,967	-	-	-	2,218,967
To be Determined	-	-	593,500	4,085,000	-	-	4,678,500
Pay Go	-	510,000	2,031,000	-	-	-	2,541,000
Total Water Capital Improvement Plan-Sources	\$206,146,867	\$882,000	\$4,471,467	\$4,085,000	\$-	\$-	\$215,585,334

Wastewater Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
NE Brunswick Regional WWTP Expansion	\$45,714,971	\$-	\$-	\$-	\$-	\$-	\$45,714,971
NE Brunswick Regional East Transmission Main	3,616,997	-	-	-	-	-	3,616,997
NE Brunswick Regional West Transmission Main	2,891,839	-	-	-	-	-	2,891,839
West Bruns. Regional WWTP Expansion	2,228,499	16,110,382	-	-	-	-	18,338,881
Ocean Ridge Reclaimed Water Main	115,800	1,760,200	-	-	-	-	1,876,000
Sea Trail WWTP Improvements	147,000	863,000	-	-	-	-	1,010,000
Trailwood Drive Force Main Replacement	-	340,000	-	-	-	-	340,000
Navassa Sewer Improvements	-	329,000	2,523,818	-	-	-	2,852,818
Enterprise Funded Low Pressure Main Extension	-	-	175,000	900,000	175,000	900,000	2,150,000
Trans. Main Interconn. & Route Study	-	-	610,000	11,160,000	-	-	11,770,000
Trans. Midway Rd to WB Treatment Facility	-	-	-	-	1,235,000	12,520,000	13,755,000
Transmission System Upgrades	-	-	-	116,000	1,158,000	-	1,274,000
NC-211 R-5021 NCDOT Utility Relocation	355,955	-	-	-	-	440,728	796,683
Total Wastewater Capital Improvement Plan	\$55,071,061	\$19,402,582	\$3,308,818	\$12,176,000	\$2,568,000	\$13,860,728	\$106,387,189
<u>Wastewater Capital Improvement Plan-Sources</u>							
Capital Reserve	\$262,800	\$1,302,180	\$-	\$-	\$-	\$-	\$1,564,980
Debt Proceeds	52,223,807	-	-	-	-	-	52,223,807
Grant	-	329,000	2,523,818	-	-	-	2,852,818
To be Determined	-	-	610,000	11,160,000	1,235,000	5,098,881	18,103,881
Pay Go	-	1,661,020	175,000	1,016,000	1,333,000	1,340,728	5,525,748
Total Wastewater Capital Improvement Plan-Sources	\$55,071,061	\$19,402,582	\$3,308,818	\$12,176,000	\$2,568,000	\$13,860,728	\$106,387,189



Brunswick County Facts

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
2012	112,409	3,816,328	34,070	48.4	12,026	10.3%
2013	115,284	3,981,309	34,644	48.8	12,201	9.1%
2014	119,050	4,307,330	36,409	49.3	12,416	6.9%
2015	122,957	4,674,367	38,248	49.6	12,240	7.1%
2016	127,152	5,091,164	10,309	49.9	12,290	5.8%
2017	131,644	5,445,854	41,616	50.4	12,401	4.8%
2018	137,103	5,920,033	43,250	50.9	12,425	5.0%
2019	143,169	6,302,575	44,129	51.0	12,363	5.3%
2020	147,644	n/a	n/a	51.8	12,444	8.3%
2021	150,889	n/a	n/a	52.1	11,963	6.1%

Source:

- (1) State Data Center; projection as of June 30, 2021; 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

Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2021		
		2020 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy	Utility	\$ 1,494,452,577	1	4.93%
Brunswick Electric Membership Corp.	Utility	199,943,505	2	0.66%
Archer Daniels Midland Co.	Food Manf.	116,347,010	3	0.38%
Red Mountain Timber Co LLC	Timber	70,972,990	4	0.23%
Bald Head Island Ltd.	Developer	65,967,216	5	0.22%
Funston Land & Timber LLC	Timber	62,977,113	6	0.21%
Wal-Mart Real Estate Business Trust	Retail	39,401,237	7	0.13%
D. R. Horton, Inc.	Construction	35,056,289	8	0.12%
Piedmont Natural Gas Co., Inc.	Utility	35,017,732	9	0.12%
Leland Westgate Owner, LLC	Real Estate	27,318,557	10	0.09%
Totals		\$ 2,147,454,227		7.09%

Source: Brunswick County Tax Department

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2021		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,861	1	3.51%
County of Brunswick	Local Government	1,169	2	2.21%
Wal-Mart	Retail Chain	995	3	1.88%
Duke/Progress Energy	Utility	776	4	1.46%
Food Lion LLC	Grocery Chain	718	5	1.35%
Novant Health	Medical Care Facility	700	6	1.32%
Lowe's Food	Grocery Chain	485	7	0.92%
Brunswick Community College	Education	343	8	0.65%
Lowe's Home Centers	Retail Chain	318	9	0.60%
Dosher Memorial Hospital	Medical Care Facility	317	10	0.60%
Totals		7,682		14.72%

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

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

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

II. PLANNING FOR THE FISCAL HORIZON

As part of the yearly budget process, the Director of Fiscal Operations will provide a five-year planning document as a guide or tool to assist management in making sound decisions. It is based on information Financial Policies available at the time of the annual budget process regarding the County's General Fund, Water Fund, and Wastewater Fund.

III. CAPITAL IMPROVEMENT PLAN AS A PROCESS

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

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

IV. FISCAL POLICIES

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

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

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

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

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

In order to accommodate these policies, the Board of County Commissioners shall maintain an unassigned General Fund Balance equal to at least twenty percent (20%) of the General Fund expenditure budget. However, the goal of the Board of County Commissioners is to maintain an unassigned General Fund Balance in the range of 27% to 35% of the General Fund expenditure budget to ensure adequate resources in the event of a natural disaster or to take advantage of opportunities.

V. REVENUE

Brunswick County will estimate revenues in a realistic and conservative manner 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 avoid the use of one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on conservatively projected revenue sources.

VI. EXPENDITURES

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

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

- Salary Study: A salary study will be conducted as needed by the County Manager/Budget Officer, by function of services performed, in order to maintain a pay scale that is consistent with like jobs in the surrounding area and in similar governmental entities. Any recommended and approved changes being effective with the beginning of the first period of the new fiscal year.
- Pay Scale and Merit Based Pay Plan: The annual market adjustment will be based on the Consumer Price Index December (CPI-U) reported each year in December. The performance of all employees will be evaluated annually by their supervisor for consideration of a pay adjustment based on meritorious performance of their assigned duties. Any awarded pay adjustments will be effective with the beginning of the first pay period of the new fiscal year.
- 401K Plan: A five (5) percent 401k contribution for all employees shall be given.
- Longevity: The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.
- Employee Benefit Package: Maintain a comprehensive benefit package for employees. The Employee Benefit Package shall be evaluated as needed.

VII. DEBT MANAGEMENT

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

- The limit for total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should not be in excess of the range of ten (10) to thirteen (13) percent of the total General Fund expenditure budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage ratios (i.e.: annual net pledged revenues to

annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

- The maximum term for any debt incurred shall not exceed the useful life of the asset. The County will structure the bond issues with level principal amortization to minimize the interest cost over the life of the issue or level amortization to minimize sporadically high annual debt service costs.
- Brunswick County will make appropriations in the annual operating budget to pay for most large dollar capital equipment replacement needs. This policy reduces debt service costs and provides for the orderly replacement of rolling stock, heavy equipment, and renovations of buildings.

VIII. BUDGET AMENDMENT AND CAPITAL PROJECT AMENDMENT

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

- He/She may amend the approved budget ordinance for additional state, federal, or grant appropriations within the same program that have no additional local match up to thirty thousand dollars (\$30,000).
- He/She may amend the approved capital project budget and associated ordinance for a completed and closed capital project with any surplus fund appropriated to the undesignated account in the applicable capital reserve fund.

IX. BUDGET TRANSFER

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

- He/She may approve a transfer of appropriation between objects of expenditures within a department without limitations.
- He/She may approve a transfer of appropriation between departments within a fund up to thirty thousand dollars (\$30,000).
- He/She may not transfer any appropriation from the balance of the Regular Contingency appropriation without approval of the Board of Commissioners.
- He/She may transfer or expend the balance of the Emergency Contingency appropriation established by the Board of Commissioner in the budget ordinance between departments and funds with a report to the Board of County Commissioners at the next regularly scheduled meeting.

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

- He/She may approve a transfer of an appropriation requested by a department and/or agency between operational object codes of expenditure other than salary and capital outlay line items and/or revenue without limitation.
- He/She may transfer an appropriation between and/or among object codes at the close of the fiscal year within a fund to allow for sufficient appropriation for actual and/or projected obligations and to prevent a legal violation of over-expenditure in a department.

X. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

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

Investment and Portfolio Policies

SCOPE

This Investment and Portfolio Policy applies to activities of the County of Brunswick with regard to investing the financial assets of all funds.

OBJECTIVES

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

DELEGATION OF AUTHORITY

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

PRUDENCE

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

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

MONITORING AND ADJUSTING THE PORTFOLIO

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

INTERNAL CONTROLS

Controls shall be designated to prevent loss of public funds due to fraud, error, and misrepresentation, unanticipated market changes or imprudent actions.

PORTFOLIO DIVERSIFICATION

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

Diversification by instrument:

- U.S. Treasury Obligations (Bills, notes and bonds)
- U.S. Government Agency Securities (FNMA, FHLMC, FHLB, and FCDN's and bullet issues)
- Bankers' Acceptances (BAS)
- Commercial Paper (Paper)
- Certificates of Deposit non-negotiable (CDs)
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)
- Bank Deposit and Money Market

Diversification by Financial Institution

- U.S. Treasury Obligations
No maximum of the total portfolio
- U.S. Government Agency Securities
No maximum of the total portfolio
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)
No maximum of the total portfolio
- Bank Deposits and Money Market Funds
No maximum of the total portfolio

Maturity Scheduling:

Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, debt payments) as well as considering sizable blocks of anticipated revenue. Maturities in this category shall be timed to comply with the following guidelines:

Under 30 days	10% minimum
Under 90 days	25% minimum
Under 270 days	50% minimum
Under 1 year	75% minimum
Under 3 years	100% minimum

QUALIFIED INSTITUTIONS

The County shall annually review the approved Local Government Commission listing of financial institutions for current and continued investments. Banks shall provide their most recent Consolidated Report of Condition at the request of the County. At minimum, the County shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

SAFEKEEPING AND COLLATERALIZATION

All investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the County listing the specific instrument, rate, maturity, and other pertinent information. In accordance with North Carolina General Statute 159-31(b) and the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on deposits at interest and savings certificates of deposit. The County shall utilize the pooling method of collateralization and shall use only banking institutions approved by the North Carolina Local Government Commission.

REPORTING REQUIREMENTS

The Director of Fiscal Operations shall generate monthly reports to the County Manager for management purposes. In addition, the Board of Commissioners will be provided quarterly reports which will include data on investment instruments being held, as well as any narrative necessary for clarification.

INVESTMENT AND PORTFOLIO GUIDELINES

The diversification of the portfolio will be managed with the following guidelines as well as emphasizing safety, liquidity, and yield.

U.S. TREASURIES AND AGENCIES:

These securities are backed by the Full Faith and Credit of the U.S. Government. Investments of this type will be limited in maturity to the maturity of the currently traded five-year Treasury Note. The target investment for this instrument is 15% of the portfolio in an attempt to maximize yield and diversification.

COMMERCIAL PAPER:

A maximum of 25% of the portfolio may be invested in Commercial Paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any other nationally recognized rating service which rates the particular obligation. Within this classification, the maximum amount that may be invested in any one corporation or institution is \$5 million.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST (GOVERNMENT PORTFOLIO):

To be used primarily to meet liquidity requirements and sustain an interest rate that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST (TERM PORTFOLIO):

To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust.

MONEY RATE SAVINGS:

To be used primarily to meet liquidity requirements and sustain an interest rate that will yield increased returns. No maximum investment due to the collateralization required of the bank.

County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

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, 2021 and ending June 30, 2022 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, 2021.

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	\$342,176
Administration	1,020,362
Human Resources	504,792
Communications	246,938
Finance	1,888,714
Tax Administration	4,841,191
Legal	713,634
Superior Judges Office	165,556
Clerk of Court	108,680
District Judges Office	700
Board of Elections	1,150,204
Register of Deeds	3,103,239
Information Technology	3,495,595
Fleet Services	1,327,978
Engineering	683,281
Operation Services	7,351,637
Non-Departmental	6,398,236
District Attorney's Office	53,000
Sheriff's Office	20,040,179
Law Enforcement Separation	213,673
Detention Center	11,347,912
Emergency Services	1,047,548
Emergency Medical Services	13,492,923
Fire Departments	60,000
Building Inspections and Central Permitting	2,959,783
Fire Inspections	619,873
Rescue Squads	331,800
Central Communications Center	3,793,447
Sheriff Animal Protective Services	1,229,461
Transportation Agencies	161,000
Solid Waste	19,002,889

Environmental Protection Agencies	270,109
Community Enforcement	314,589
Planning	970,703
Occupancy Tax	1,850,000
Cooperative Extension	707,521
Soil & Water	259,880
Economic Development Agencies	2,168,580
Veterans Services	253,709
Human Services Agencies	2,888,852
Brunswick County Schools	48,520,244
Brunswick Community College	4,794,554
Library	1,458,154
Parks and Recreation	3,954,906
Debt Service	15,946,877
Transfer to Other Funds	19,567,698
Contingency	<u>700,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$212,322,777**

2. REVENUES

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

Ad Valorem Taxes	\$148,800,658
Local Option Sales Taxes	31,718,980
Other Taxes & Licenses	5,012,200
Unrestricted Intergovernmental	2,000,000
Restricted Intergovernmental	1,741,850
Permits & Fees	7,801,120
Sales and Services	7,770,256
Investment Earnings	100,125
Other Revenue	3,293,308
Fund Balance Appropriated	<u>4,084,280</u>

TOTAL REVENUES - GENERAL FUND **\$212,322,777**

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing-Section 8	<u>\$2,369,779</u>
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TOTAL EXPENDITURES - PUBLIC HOUSING FUND **\$2,369,779**

2. REVENUES

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

Restricted Intergovernmental	\$2,282,883
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Sales and Services	16,300
Investment Earnings	150
Transfer from General Fund	<u>70,446</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,369,779</u>

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$6,580,066
Environmental Health	<u>1,999,609</u>
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$8,579,675</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,648,157
Sales and Service	944,950
Other Revenue	45,000
Fund Balance Appropriated	137,200
Transfer from General Fund	<u>4,804,368</u>
TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$8,579,675</u>

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	<u>\$17,433,518</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$17,433,518</u>

2. REVENUES

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

Restricted Intergovernmental	\$9,540,670
Sales and Service	88,700
Transfer from General Fund	<u>7,804,148</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$17,433,518</u>

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, 2021 and ending June 30, 2022.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$1,575,713</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$1,575,713</u>

2. REVENUES

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

Restricted Intergovernmental	\$408,865
Appropriated Fund Balance	<u>1,166,848</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$1,575,713</u>

B. REGISTER OF DEEDS - TECHNOLOGY ENHANCEMENT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Register of Deeds-Technology Enhancement Fund:

Technology Reserve Fund	<u>\$217,548</u>
TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$217,548</u>

2. REVENUES

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

Permits & Fees	\$193,000
Investment Earnings	7,000
Fund Balance Appropriated	<u>17,548</u>
TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$217,548</u>

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, 2021 and ending June 30, 2022.

A.

WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,841,525
Northwest Water Treatment Plant	5,479,941
211 Water Treatment Plant	2,307,490
Water Distribution Division	3,775,019
Lower Cape Fear Water and Sewer Authority - Reimbursement	435,377
Customer Service Division	1,370,783
Instrumentation/Electrical Division	1,623,796
Construction Division	2,433,449
Water Debt Service	3,174,741
Transfer to Water Projects Fund Transfers Water Fund	<u>5,550,056</u>

TOTAL EXPENDITURES - WATER FUND **\$29,992,177**

2. REVENUES

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

Sales and Service	\$29,271,800
Other Revenue	680,377
Investment Earnings	<u>40,000</u>

TOTAL REVENUE - WATER FUND **\$29,992,177**

B.

WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$1,828,516
Collection Division	4,573,290
Construction Division	2,360,560
Northeast Regional Wastewater	1,618,378
Southwest Regional Wastewater	786,018
West Regional Wastewater	3,507,065
Ocean Isle Beach Wastewater	701,798
Wastewater Debt Service	15,067,249
Transfer to Wastewater Capital Projects Reserve Fund	<u>1,661,020</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$32,103,894**

2. REVENUES

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

Sales and Services	\$28,344,761
Other Revenue	90,000
Investment Earnings	20,000
Transfer from Wastewater Capital Projects Reserve Fund	375,000
Expendable Net Assets Appropriated	<u>3,274,133</u>
TOTAL REVENUES - WASTEWATER FUND	<u>\$32,103,894</u>

IV. CAPITAL PROJECT RESERVE FUNDS

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Grant and Capital Project Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

A. COUNTY CAPITAL PROJECT FUND

1. EXPENDITURES

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

Smithville Park	\$500,000
Transfer Station	<u>47,741</u>
TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT FUND	<u>\$547,741</u>

2. REVENUES

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

Transfer from General Fund	<u>\$547,741</u>
TOTAL REVENUE – COUNTY CAPITAL PROJECT FUND	<u>\$547,741</u>

B. SCHOOL CAPITAL PROJECT FUND

1. EXPENDITURES

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

Special School Excess Ad Valorem	\$803,000
School ½ Cent Sales Tax	<u>5,537,995</u>
TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	<u>\$6,340,995</u>

2. REVENUES

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

Transfer from General Fund	<u>\$6,340,995</u>
TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	<u>\$6,340,995</u>

C. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Project Designations	<u>\$5,550,056</u>
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$5,550,056</u>

2. REVENUES

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

Transfer from Water Fund	<u>\$5,550,056</u>
TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND	<u>\$5,550,056</u>

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

West Regional Capital & Replacement Fund	\$(330,000)
Ocean Isle Beach Capital & Replacement Fund	(45,000)
Project Designations	1,661,020
Transfer to Wastewater Fund	<u>375,000</u>
TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$1,661,020</u>

2. REVENUES

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

Transfer from Wastewater Fund	\$ 1,661,020
TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u>\$1,661,020</u>

V. CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM

All grant projects and capital projects authorized by a previously adopted ordinance will have appropriations available for expenditure during the budget year. All continuing contracts authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year.

VI. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION

- (a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of \$3,960,272 for eleven months and \$3,90,261 for one month for a total of \$47,523,253.
- (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 \$83,083 for eleven months and \$80,078 for one month for a total of \$996,991.
- (c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$803,000 of prior year excess ad valorem estimated collections.
- (d) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$7,716,390 estimated required local option sales tax reserve and \$800,000 in lottery proceeds less limited obligation debt service of \$2,978,395 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 \$5,537,995 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 \$658,602 of excess ad valorem reserve funds.

VII. BRUNSWICK COMMUNITY COLLEGE PROVISION

- (a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code and as mandated by G.S. 115D 32: Institutional Support/General Administration \$257,348 (130), Plant Operations \$1,898,798 (610), and Plant Maintenance \$1,152,223 (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 \$454,679 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$185,006 (510), and Capital Outlay \$356,500 (920).
- (c) No more than 10% can be transferred between mandated purpose codes and no transfer of funds for non-mandated purpose codes without prior Board of Commissioners approval.
- (d) One-twelfth (1/12) of the annual budgeted funds will be advanced to the college by the 15th of every month.
- (e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Guarantee College Tuition Scholarship Program for administrative and marketing costs of \$50,000 paid in two equal installments on July 15th and January 15th and tuitions scholarships awarded not to exceed \$300,000 on a reimbursement expenditure basis.

VIII.

ELECTED OFFICIALS PROVISION

(a) The Board of Commissioners hereby establishes the Commission Chairman and Commission Members bi-weekly compensation rate. The Chairman shall be compensated at a bi-weekly rate of \$1,320.35. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,066.50. The above compensation shall include all in-county travel and expenses. When travelling outside the County elected officials will adhere to the County Travel Policy which requires pre-approval of travel by the Chairman. Optional health and dental benefits will be offered in the same manner as county employees.

(b) The Board of Commissioners hereby sets the annual compensation rate for the Brunswick County Sheriff. The Sheriff shall be compensated at an annual rate of \$147,756. 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 \$102,096. Benefits will be offered in the same manner as County employees.

(d) The Board of Commissioners hereby establishes a rate of \$50 per convened meeting for Board members of the Board of Equalization and Review, Zoning Board of Adjustments, Planning Board, Jury Commissioners, Dangerous Dog Review Committee, Parks and Recreation Advisory Board, Board of Elections, Volunteer Agricultural District Board, Health and Human Services Board. The above compensation shall include all in County travel and expenses.

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

IX.

SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2021 and ending June 30, 2022 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, 2021.

X. CAPITAL IMPROVEMENT PLAN

Be it ordained by the Brunswick County Board of Commissioners, that the following Capital Improvement Plan of Brunswick County, with the sources and uses of funds established for capital projects, for fiscal years 2022 through 2026 is hereby adopted.

County Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
<u>Environmental Protection</u>							
Transfer Station	\$337,000	\$5,417,380	\$-	\$-	\$-	\$-	\$5,754,380
C&D Landfill	-	-	-	-	-	-	10,088,656
Total Environmental Protection	337,000	5,567,380	9,938,656	-	-	-	15,843,036
<u>Culture & Recreation</u>							
Waccamaw Multiuse Facility Building	316,800	-	4,900,000	-	-	-	5,216,800
Smithville Park	-	500,000	500,000	-	-	-	1,000,000
Total Culture & Recreation	316,800	500,000	5,400,000	-	-	-	6,213,800
<u>General Government</u>							
Courthouse Renovation	13,671,860	-	-	-	-	-	13,671,860
Smithville Park	-	-	10,000,000	-	-	-	10,000,000
Total Culture & Recreation	13,671,860	-	10,000,000	-	-	-	23,671,860
Total County Capital Improvement Plan	\$14,325,660	\$6,067,380	\$25,338,656	-	-	-	\$45,731,696
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$14,325,660	\$5,519,639	\$19,784,355	\$-	\$-	\$-	\$5,754,380
Pay-Go	-	547,741	5,554,301	-	-	-	10,088,656
Total County Capital Improvement Plan Sources	\$14,325,660	\$6,067,380	\$25,338,656	-	-	-	\$45,731,696

Education Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
Annual Capital Outlay Budget for Category 1, 2, 3	\$3,891,227	\$4,000,000	\$3,500,000	\$3,587,500	\$3,677,188	\$3,769,117	\$22,425,032
Annual Technology Projects	1,900,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,400,000
Astroturf Replacement Cycle Set-Aside Yr. 1	82,500	82,500	82,500	82,500	82,500	82,500	495,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elementary 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	4,893,076	-	-	-	-	-	4,893,076
New Early College High School	-	1,500,000	22,200,000	-	-	-	23,700,000
Advance on Bond Issue 3 Projects	-	1,000,000	-	-	-	-	1,000,000
Addition to North Brunswick High School	-	1,000,000	9,000,000	-	-	-	10,000,000
District Wide Athletic, Interior and Exterior Building Improvements	46,403,280	-	29,300,783	-	-	-	75,704,063
Total Education Capital Improvement Plan	\$109,336,567	\$9,282,500	\$65,783,283	\$5,370,000	\$5,459,688	\$5,551,617	\$200,783,655
<u>Education Capital Improvement Plan-Sources</u>							
Article 40 & 42 Sales Tax Legislated for K-12 Schools	\$2,971,549	\$5,126,907	\$5,431,065	\$4,322,536	\$4,386,038	\$4,541,125	\$26,779,220
Ad Valorem Designated for K-12 School Capital Outlay	967,060	996,991	1,021,916	1,047,464	1,073,650	1,100,492	6,207,573
Ad Valorem Reserve Contingency	6,398,741	658,602	7,829,519	-	-	-	14,886,862
BOE Debt Proceeds (Bond Ref 2016)	98,999,217	2,500,000	51,500,783	-	-	-	153,000,000
Total Education Capital Improvement Plan Sources	\$109,336,567	\$9,282,500	\$65,783,283	\$5,370,000	\$5,459,688	\$5,551,617	\$200,783,655

Airport Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
Airport Expansion Projects	\$772,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,085,000
Grant Reimbursements to County	350,000	-	-	-	-	-	350,000
Total Airport Capital Improvement Plan	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<u>Airport Capital Improvement Plan-Sources</u>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,00
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Airport Capital Improvement Plan-Sources	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000

Water Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
Shalotte Water Transmission Main	\$5,892,000	\$-	\$-	\$-	\$-	\$-	\$5,892,000
Utility Operations Center Expansion	590,000	510,000	-	-	-	-	1,100,000
NWWP Low Pressure Reverse Osmosis Advanced Treatment	167,345,190	-	-	-	-	-	167,345,190
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Water – Mintz Dr to Old Maco	85,000	-	-	-	-	-	85,000
Southeast Area Improvements	50,550	-	-	-	-	-	50,550
FY16 Top 7 and Apollo Water Mains	1,773,285	-	-	-	-	-	1,773,285
Hwy 74/76 Ind. Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Transmission Improvements-NWWTP to Bell Swamp	-	-	2,031,000	-	-	-	2,031,000
Maco Road Water Transmission Improvements	-	-	593,500	4,085,000	-	-	4,678,500
Navassa Water System Improvements	-	372,000	1,846,967	-	-	-	2,218,967
Total Water Capital Improvement Plan	\$206,146,867	\$882,000	\$4,471,467	\$4,085,000	\$-	\$-	\$215,585,334
<u>Water Capital Improvement Plan-Sources</u>							
Capital Reserve	\$10,118,550	\$-	\$-	\$-	\$-	\$-	\$10,118,550
Debt Proceeds	196,028,317	-	-	-	-	-	196,028,317
Grant	-	372,000	1,846,967	-	-	-	2,218,967
To be Determined	-	-	593,500	4,085,000	-	-	4,678,500
Pay Go	-	510,000	2,031,000	-	-	-	2,541,000
Total Water Capital Improvement Plan-Sources	\$206,146,867	\$882,000	\$4,471,467	\$4,085,000	\$-	\$-	\$215,585,334

Wastewater Capital Improvement Plan-Projects	Prior to FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Totals
NE Brunswick Regional WWTP Expansion	\$45,714,971	\$-	\$-	\$-	\$-	\$-	\$45,714,971
NE Brunswick Regional East Transmission Main	3,616,997	-	-	-	-	-	3,616,997
NE Brunswick Regional West Transmission Main	2,891,839	-	-	-	-	-	2,891,839
West Bruns. Regional WWTP Expansion	2,228,499	16,110,382	-	-	-	-	18,338,881
Ocean Ridge Reclaimed Water Main	115,800	1,760,200	-	-	-	-	1,876,000
Sea Trail WWTP Improvements	147,000	863,000	-	-	-	-	1,010,000
Trailwood Drive Force Main Replacement	-	340,000	-	-	-	-	340,000
Navassa Sewer Improvements	-	329,000	2,523,818	-	-	-	2,852,818
Enterprise Funded Low Pressure Main Extension	-	-	175,000	900,000	175,000	900,000	2,150,000
Trans. Main Interconn. & Route Study	-	-	610,000	11,160,000	-	-	11,770,000
Trans. Midway Rd to WB Treatment Facility	-	-	-	-	1,235,000	12,520,000	13,755,000
Transmission System Upgrades	-	-	-	116,000	1,158,000	-	1,274,000
NC-211 R-5021 NCDOT Utility Relocation	355,955	-	-	-	-	440,728	796,683
Total Wastewater Capital Improvement Plan	\$55,071,061	\$19,402,582	\$3,308,818	\$12,176,000	\$2,568,000	\$13,860,728	\$106,387,189
<u>Wastewater Capital Improvement Plan-Sources</u>							
Capital Reserve	\$262,800	\$1,302,180	\$-	\$-	\$-	\$-	\$1,564,980
Debt Proceeds	52,223,807	-	-	-	-	-	52,223,807
Grant	-	329,000	2,523,818	-	-	-	2,852,818
To be Determined	-	-	610,000	11,160,000	1,235,000	5,098,881	18,103,881
Pay Go	-	1,661,020	175,000	1,016,000	1,333,000	1,340,728	5,525,748
Total Wastewater Capital Improvement Plan-Sources	\$55,071,061	\$19,402,582	\$3,308,818	\$12,176,000	\$2,568,000	\$13,860,728	\$106,387,189

XI. NEW OR CHANGED RATES AND FEES

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee Effective July 1, 2021	Rate or Fee Effective January 1, 2022
Solid Waste:		
Mulch for commercial customers	Delete	na
Mulch for residential customers	Delete	na
Screened mulch per ton	\$3.00	na
Non-screened mulch per ton	-	na
Health Department:		
0001A Immunization administration by intramuscular injection	\$45.00	na
0011A Immunization administration by intramuscular injection	45.00	na
0002A Immunization administration by intramuscular injection	45.00	na
0012A Immunization administration by intramuscular injection	45.00	na
90620 Meningococcal recombinant protein	210.00	na
90662 Influenza virus vaccine, split virus	61.00	na
90670 Pneumococcal conjugate vaccine, 13 valent	230.00	na
90675 Rabies vaccine, im	305.00	na
90682 Influenza virus vaccine, quadrivalent	61.00	na
90686 Influenza virus vaccine, quadrivalent	20.00	na
90710 MmrV vaccine, sc	250.00	na
90739 Hepatitis B 2 Step	135.00	na
90750 Zoster (shingles) vaccine (HZV) recomb	180.00	na
J7297 Levonorgestrel IU 52mg 3 yr	840.00	na
J7298 Mirena	1,120.00	na
J7300 Intraut copper contraceptive	990.00	na
J7307 Etonogestrel (contraceptive) implant	1,100.00	na
0031A Janssen Covid 19 Administration	45.00	na
69209 Remove impacted ear wax, irrigation	20.00	na
80307 Presumptive drug class screening	30.00	na
82952 Glucose - three hour	10.00	na
86480 QuantiFERON TB Gold	55.00	na
90694 FluAD (flu vaccine 65 yrs. and older)	61.00	na
96156 Health Bhv Assess/Re-assess	135.00	na
96158 Health Bhv IVNT J Individ 1st 30 min	95.00	na
96159 Health Bhv IVNT J Individ ea addtl	35.00	na
99177 Instrument bases ocular screening	20.00	na
99421 Telemedicine E/M visit 5-10 mins	25.00	na
99422 Telemedicine E/M visit 11-20 mins	45.00	na
99423 Telemedicine E/M visit 21 or more mins	70.00	na

G0270 Med Nutrition therapy: re-assess	35.00	na
G0271 Med Nutrition therapy: re-assess	20.00	na
G2023 Specimen collection for COVID - 19	25.00	na

Environmental Health:

Improvement Permit Application:

500 Gallons per day or less	\$515.00	na
501 - 1000 Gallons per Day	615.00	na
Each additional 500 gallons per day greater than initial fee	100.00	na
LSS - Permit issued pursuant to SL 2017-211 and SL 2018-114	350.00	na

Construction Authorization Permit Application:

To be based on gallons per day rather than system type		
500 gallons per day or less	300.00	na
501 - 1000 Gallons per Day	400.00	na
Each additional 500 gallons per day greater than the initial fee	100.00	na
Plan Review for systems with a design flow <1000 gallons per day	50.00	na
Plan Review for systems with a design flow >1000 gallons per day	125.00	na

Other Visits/Permits:

Relocation/existing system check (no upgrade)	300.00	na
THIB Management Entity Inspection	-	na
Type IV Management Entity Inspection	-	na
Type V Management Entity Inspection	-	na
Type VI Management Entity Inspection	-	na
Management Entity Inspection (Gravity distribution sand line trenches are fee exempt), Additional \$25.00 late fee may apply	100.00	na

Water Sample:

Full Sample Kit (Includes Bacteria, Inorganic Chemical, and Nitrate/Nitrite)	150.00	na
Lead Follow up testing (up to three samples from the location)	150.00	na

Other Inspection Programs:

Mobile Food Unit/Pushcart, Limited Food Service plan review	150.00	na
Temporary Food Establishment Permit	75.00	na

Water:

Base and Volumetric Rates:

Note: Blocks 1 & 2 change by 1 gallon for retail meter 4" or less

3/4" Retail Meter

Base Service Charge (plus usage) (/month)	na	\$16.00
0 - 4,999 gallons (/1000-gallons)	na	4.15
5,000 - 20,000 gallons (/1000-gallons)	na	4.80
>20,000 gallons (/1000-gallons)	na	5.70

1" Retail Meter

Base Service Charge (plus usage) (/month)	na	20.00
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0 - 4,999 gallons (/1000-gallons)	na	4.15
5,000 - 20,000 gallons (/1000-gallons)	na	4.80
>20,000 gallons (/1000-gallons)	na	5.70
<u>1 1/2" Retail Meter</u>		
Base Service Charge (plus usage) (/month)	na	22.00
0 - 4,999 gallons (/1000-gallons)	na	4.15
5,000 - 20,000 gallons (/1000-gallons)	na	4.80
>20,000 gallons (/1000-gallons)	na	5.70
<u>2" Retail Meter</u>		
Base Service Charge (plus usage) (/month)	na	24.00
0 - 19,999 gallons (/1000-gallons)	na	4.15
20,000 - 100,000 gallons (/1000-gallons)	na	4.80
>100,000 gallons (/1000-gallons)	na	5.70
<u>3" Retail Meter</u>		
Base Service Charge (plus usage) (/month)	na	28.00
0 - 49,999 gallons (/1000-gallons)	na	4.15
50,000 - 250,000 gallons (/1000-gallons)	na	4.80
>250,000 gallons (/1000-gallons)	na	5.70
<u>4" Retail Meter</u>		
Base Service Charge (/month)	na	32.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	250,000	na
0 - 250,000 gallons (/1000-gallons)	na	4.15
250,001 - 500,000 gallons (/1000-gallons)	na	4.80
>500,000 gallons (/1000-gallons)	na	5.70
<u>6" Retail Meter</u>		
Base Service Charge (/month)	na	36.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	500,000	na
0 - 500,000 gallons (/1000-gallons)	na	4.15
500,001 - 750,000 gallons (/1000-gallons)	na	4.80
>750,000 gallons (/1000-gallons)	na	5.70
<u>Irrigation Meter - Residential</u>		
Base Service Charge (Base Service charge cost if used in conjunction with another retail meter, otherwise Base Service Charge is based on the Retail Meter Base Service Charge) (/month)	na	5.00
0 - 4,999 gallons (/1000-gallons)	na	4.80
5,000 - 20,000 gallons (/1000-gallons)	na	6.20
>20,000 gallons (/1000-gallons)	na	8.30

Irrigation Meter - Commercial/Multi-Family

Base Service Charge (Base Service charge cost if used in conjunction with another retail meter, otherwise Base Service Charge is based on the Retail Meter Base Service Charge) (/month)	na	5.00
0 - 19,999 gallons (/1000-gallons)	na	4.80
20,000 - 100,000 gallons (/1000-gallons)	na	6.20
>100,000 gallons (/1000-gallons)	na	8.30

4" Industrial Meter

Base Service Charge (/month)	na	32.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	250,000	na
All usage (/1000-gallons)	na	4.35

4" Wholesale Meter

Base Service Charge (/month)	Delete	na
Minimum Usage Charge	Delete	na
All usage (/1000-gallons)	Delete	na

6" Industrial Meter

Base Service Charge (/month)	na	36.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	500,000	na
All usage (/1000-gallons)	na	4.35

6" Wholesale Meter

Base Service Charge (/month)	na	36.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	700,000	na
All usage (/1000-gallons)	na	5.25

8" Industrial Meter

Base Service Charge (/month)	na	39.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	700,000	na
All usage (/1000-gallons)	na	4.35

8" Wholesale Meter

Base Service Charge (/month)	na	39.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	700,000	na
All usage (/1000-gallons)	na	5.25

10" Industrial Meter

Base Service Charge (/month)	na	43.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	1,290,000	na
All usage (/1000-gallons)	na	4.35

10" Wholesale Meter

Base Service Charge (/month)	na	43.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	1,290,000	na
All usage (/1000-gallons)	na	5.25

12" Industrial Meter

Base Service Charge (/month)	na	47.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	1,640,000	na
All usage (/1000-gallons)	na	4.35

12" Wholesale Meter

Base Service Charge (/month)	na	47.00
Minimum Usage Charge	-	na
Minimum Usage Volume (gallons/month)	1,640,000	na
All usage (/1000-gallons)	na	5.25

Fire Hydrant Meter

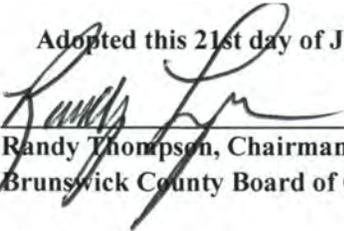
Monthly Permit	Delete	na
One Month Extension	Delete	na
All usage (/1000-gallons)	Delete	na

Hydrant Bulk Water Sales:

Base Service Charge (Includes up to 10,000 gallons per month usage)	80.00	na
Placard Deposit (Returned with return of placard. Placard must be displayed to avoid penalty fee.)	500.00	na
All usage over 10,000 gallons per month (/1000-gallons)	6.00	na
Unauthorized hydrant water withdrawal - (Placard not displayed or Inactive Account)	\$200 plus estimated usage	na
1 1/2" Meter Installation and Tap (includes connection to main, up to 40' of 2" diameter piping installed within R/W or easement by open trench or bore methods including valves/valve boxes, MXU, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods.	Delete	na
New 2" Meter Installation only (Includes installation of meter and MXU at existing service where tap fee already paid or installed by a Developer. 2" meters shall not be installed on existing services less than 2" in diameter.)	1,650.00	na

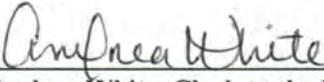
Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, the Director of Fiscal Operations, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.

Adopted this 21st day of June, 2021



Randy Thompson, Chairman
Brunswick County Board of Commissioners

Attest:



Andrea White, Clerk to the Board



Glossary

Alcohol Beverage Commission (ABC) - the Commission works with its members to promote responsible alcohol sales through control, promote high levels of service, and generate revenue for North Carolina communities.

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

Adopted Budget - the budget as adopted by the Board of Commissioners and enacted on July 1 of the fiscal year.

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

Allocate - to set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

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

Annualize - taking changes that occurred mid-year and calculating their cost for a full year, to prepare an annual budget.

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

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

ARRA - American Recovery and Reinvestment Act, commonly referred to as the stimulus or the Recovery Act.

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

Assessment - the total value of the real estate and personal property (excluding exempt property) as determined by tax assessors and used as a basis for levying taxes.

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

Authority - a public agency that performs a specific function and is usually financed by fees or service charges. The agency could be independent of the government but rely on the government for financial support.

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

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

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

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

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

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

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

Bond Issue - the sale of government bonds as a means of borrowing money.

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

Bond, 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 (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

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

Budget Message - a written overview of the proposed budget from the County Manager to the Board of Commissioners that discusses the major budget items and the County’s present and future financial condition.

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

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

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

Business Plan - a plan that identifies what a department wants to accomplish, how that organization is going to do it, the resources or costs it will require, and the measures to determine if the outcomes are accomplished.

CADD - Computer-Aided Drafting Design system.

Calendar Year (CY) - the period starting January 1 and ending December 31 annually.

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

fixed assets.

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

Capital Improvements 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 life of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

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

Cardiopulmonary Resuscitation (CPR): a technique used in an emergency such as a heart attack or drowning when someone's breathing or heartbeat has stopped.

CARES Act - Coronavirus Aid, Relief and Economic Security Act; \$2.2 trillion packages from the Federal Government to help businesses, workers, and health care systems negatively affected by the coronavirus.

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

Clerk to the Board - the Clerk to the Board of County Commissioners is the primary administrative assistant to the Board. The Clerk prepares and promulgates meeting agendas, maintains the County's official files, and coordinates the Commissioners' schedules.

Comprehensive Annual Financial Report (CAFR) - represents and reflects the County's financial operations and condition to the county's residents, its elected officials, management personnel, financial institutions, county bondholders, rating agencies, and all other parties interested in the financial affairs of the county. The CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

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

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

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

Coronavirus - a family of viruses, some of which cause disease in people and animals, named for crownlike spikes on their surfaces.

COVID-19 - Coronavirus Disease 2019, the disease observed in humans caused by the SARS-CoV-2 virus.

Current Budget - represents the budget of the fiscal year in which the county is presently operating.

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

Debt - money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for

a short term (one year or less) or for a long term (one year or more).

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

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

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

Department Goal - a strategic result or achievement that the department plans to obtain.

Depreciation - the decrease in value due to wear and tear of the property.

Disbursement - the expenditure of monies from an account.

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

Division - a functional unit within a County department.

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

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.

Excise Tax - a tax, similar to a sales tax, imposed on the sale of a property.

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

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

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

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

Fringe Benefits - for budgeting purposes, fringe benefits include employer payments for items such as Social Security, Medicare, retirement, group health and life insurance, dental insurance, and workers compensation.

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

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

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

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

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

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

Geographic Information Systems (GIS) - a division of County government that integrates spatial data with information systems to provide useful mapping and data information.

GPD - Gallons per day.

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

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

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

Government Finance Officers Association (GFOA) - the GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Funds - funds that are used to account for those same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Governmental funds are reported using an accounting method called modified accrual accounting which provides a current financial resources focus. The relationship between government activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

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

HR - Human Resources Department.

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

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.

Investment Earnings - Earnings earned, usually interest, on County investments.

Key Measures - important performance indicators of workload, efficiency, or effectiveness identified by departments.

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

Levy - the amount of tax, service charges, and assessments imposed by a government.

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

Management Information Systems (MIS) - the department of the County government in charge of technological support systems such as computers, applications, and telephones.

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

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.

Personal Property - all non-household personal value such as automobiles, boats, etc., and all noninventory business items such as equipment, vehicles, materials, and supplies.

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

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

Program - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

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

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service funds fall within this classification.

Revaluation - a process by which all County property values are reviewed to assure they are of true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

Reserve - an account used either to set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

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 to specific revenue sources 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 Assessment - A levy on certain properties to defray part or all of the costs associated with improvements or services that will benefit those specific properties.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and the operation of a particular utility or public service enterprise.

Special Revenue Fund - to account for specific sources of revenue that are legally restricted for expenditures of specific purposes.

Statute - a law enacted by the state legislature.

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.

Taxing Authority - when a legislative body has the legal ability to impose a tax on its citizens.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trend - a pattern that emerges from multiple units of data over time.

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unincorporated Area - the area of the county that is not part of any municipality.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charge - the payment of a fee for direct receipt of a public service by the party who benefits from the service.

Working Capital - the amount of current assets that are in excess of current liabilities. Used frequently to measure a firm's ability to meet current obligations.