



# ADOPTED BUDGET

FY 2022-2023

## Brunswick County



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# County of Brunswick Approved Budget

**Fiscal Year 2022-2023**

## **Board of County Commissioners**

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

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# INTRODUCTORY SECTION





# FY23-FY27 STRATEGIC PLAN *Adopted Nov. 15, 2021*

## Our Mission

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

## Our Vision

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

## Our Values



### RESPECT

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



### INTEGRITY

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



### COLLABORATION

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



### ACCOUNTABILITY

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



### INNOVATIVE

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

# Distinguished Budget Presentation Award

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**County of Brunswick  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Brunswick County, North Carolina, for its Annual Budget for the fiscal year beginning July 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. Brunswick County will submit this budget document to GFOA to determine its eligibility for another award.

# COUNTY PROFILE

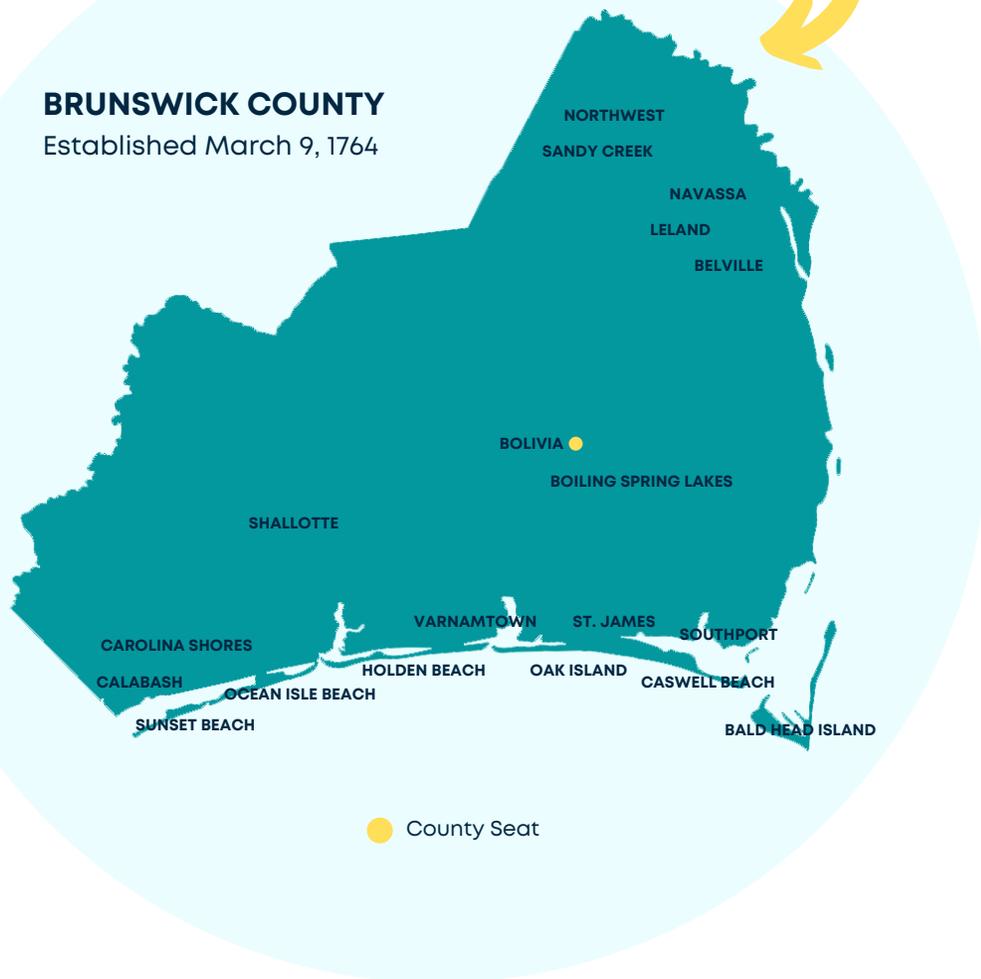
## NORTH CAROLINA

Population: 10.4 million\*



## BRUNSWICK COUNTY

Established March 9, 1764



**Tied No. 1**  
Fastest Growing NC County

**150,889**  
Population\*

**No. 6**  
Largest NC County by Land 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 143,549 which has grown over 27% since 2013. Brunswick County is the sixth largest county in the State, having a land area of 846 square miles.

Brunswick County is primarily rural in nature, with the exception of nineteen (19) small municipalities, two sanitary districts and two water and sewer authorities located throughout the County. The County seat is located near the town of Bolivia, in the approximate geographic center of the County.

The County is governed by a Board of Commissioners (the "Board") consisting of five members elected on a partisan basis, with Commissioners running from and representing districts, but being elected at large for four-year staggered terms in November of even numbered years. The Board takes office on the first Monday in December following each election. The Board elects a chairman and vice-chairman from among its members.

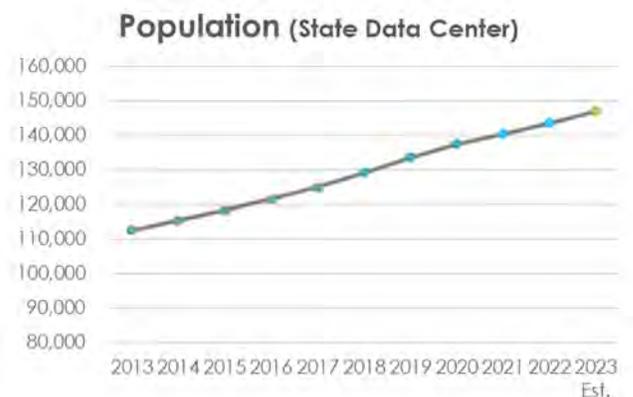
The major duties of the Board include adoption of the annual budget, setting of the annual property tax rate, and appointment of various officials (County Manager, County Attorney, Clerk to the Board, and members of County boards and commissions). In addition, the Board can adopt policies concerning the operation of the County, plan for County needs and enact local ordinances. The Board also has authority to call bond referenda, enter into contracts and establish new programs and departments.

Brunswick County, like most counties in the State, has a Commissioner/Manager form of government. The manager is appointed by the Board and serves at its pleasure.

Brunswick County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education.

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

Brunswick County in recent years has experienced significant growth in its permanent population. Current year growth in the County of 2.2% and ranked 2nd in the state and number 30th in the country for growth in 2022. The permanent population grew at an average rate of approximately 2.7 percent annually over the last ten years. Brunswick County continues to see strong, consistent growth concerning economic growth and development. From 2021 to 2022, Brunswick County's business investment increased by \$83,107,111 representing a 5.2 percent increase. There have been 2



new industries to announce their decision to locate in Brunswick County during FY 2022 to include Bluegrass Protective Films, LLC and Lowes Distribution warehouse. Bluegrass Protective Films will locate in a portion of the TriTech Forensics Building located at the Leland Industrial Park and create 33 jobs within 5 years paying average wages of \$50,576 which exceeds Brunswick County's average wage in 2022 of \$42,500. Investment is projected to be \$8 million in machinery and equipment. Bluegrass Protective Films manufactures and distributes protective films to the automotive industry both domestically and internationally. Lowes Home Improvement announced plans to add a distribution facility in the International Commerce Center, a newly constructed spec building, at the International Logistics Park of NC. Lowes anticipates 50 employees being located at the facility. TriTech Forensics announced plans to expand their location at the International Commerce Center retaining 80 jobs in Brunswick County. This new location will allow TriTech to consolidate and expand their facility.

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 81 potential new companies during FY 2022. This represents an increase of 65% from the previous year. There are currently 65 new companies reviewing Brunswick County with 5 having visited a site. These active projects who have visited Brunswick County represent \$9.975 billion in new investment and 5,100 jobs. Brunswick County has also experienced an increase in Labor Force from 53,709 in May 2021 to 58,500 in June 2022, representing an approximate increase of 8.9%.

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 18% of employment, while health care and social assistance represent 14%, accommodation and food services 13%, government 10%, educational services 7%, construction 7%, administrative and waste services 5%, arts, entertainment 4%, manufacturing 4%, utilities 3%, transportation 3%, professional 3%, and real estate 3%. Various other employment sectors make up the remaining 6%.

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**

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May 16, 2022

Brunswick County Board of Commissioners:

I am pleased to present the recommended budget for FY 2022 – 2023. This budget represents a collaborative effort between key staff in our operating departments, our award-winning Finance team, and you, the Board of Commissioners.

Last year the Board of Commissioners refreshed and sharpened its Strategic Plan and we have redoubled our efforts to tie our recommended expenditures to the Board's major goals. As is expected initial aggregate departmental expenditure requests came in well above expected revenues for the coming year, but departmental leaders worked strenuously to revise their requests to meet revised expenditure targets that were requested by management after the initial budget reviews. I appreciate the cooperative spirit displayed by our department leaders during this year's budget development process. Likewise, we all greatly appreciate the support and direction the Board has given us as we have developed the recommended spending blueprint.

The recommended budget includes no ad valorem tax rate change from the current 48.50 cents. The FY 2022-2023 budget proposal for all funds totals \$315,303,505 which represents an increase of 8.2% over the budget adopted June 21, 2021. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$2,567,568, net of the \$1,317,720 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$2,877,600 in FY 2021-2022.

The County's economy is experiencing substantial growth. Nationally, new job growth fluctuates monthly, and the March jobless rate was 3.8%. The average cost of a gallon of gasoline in North Carolina is considerably higher than a year ago at \$4.15 from \$2.73 per gallon. The Most recent statewide leading economic indicators are for March: the unemployment rate is down 1.0%, manufacturing hours worked are up 2.0% and average weekly earnings are also up 12.3%. Locally, in March of 2021 home sales decreased 21.7% compared to one year ago and sales dollars decreased 1.6% in the first quarter of 2022 under the first quarter of 2021 as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 4.8% compared to the State at 3.6% and the United States at 3.8%.

Consistently ranking as one of the fastest-growing counties in the United States, Brunswick County ranked thirtieth for 2021 in growth percentage and twenty-first among counties with a population of greater than 10,000. The county is included in the Myrtle-Beach Metropolitan Statistical Area which is the third-fastest-growing MSA in the nation at 3.7%. The State DataCenter reported Brunswick County's projected permanent population to be 143,549, up from the decennial census figure of 107,431. The county is ranked second in North Carolina population percentage growth and third in numeric population growth in the state indicating that people are increasingly choosing Brunswick County as a place to live.

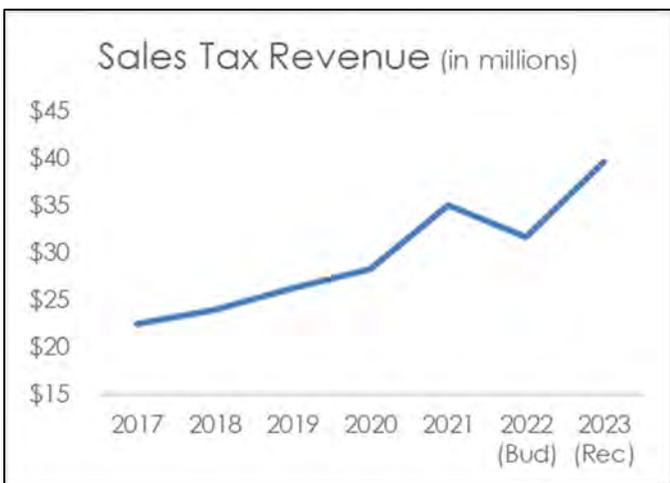
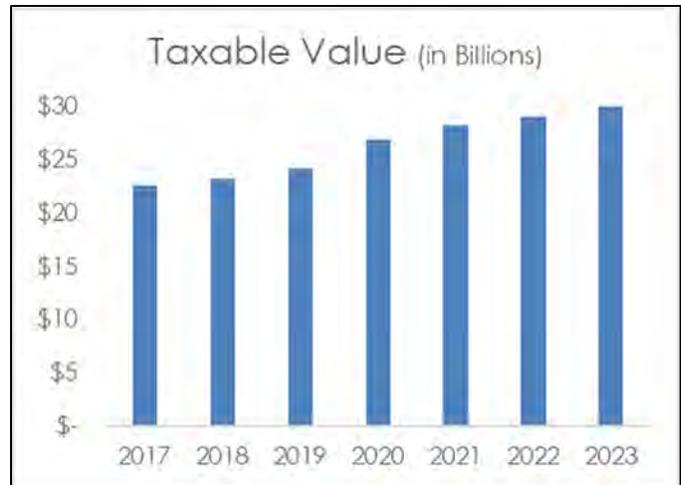
# GOVERNMENTAL FUNDS

## Revenues

The total recommended general government budget is \$248,041,804 which represents an 8.8% increase from FY 2021-2022. Property tax revenue is the primary source of governmental fund revenue, providing \$153,849,442 or 62.0% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2022-2023, is \$31,693,472,161 up by \$1,058,243,013 or 3.5% above the base of \$30,635,229,148 on which the FY 2021-2022 budget was based.

The total projected real property value for FY 2022-2023 is \$29,993,472,161, which represents a 3.1% increase over the FY 2021-2022 real property base of \$29,085,229,148. The motor vehicle base is projected to increase 9.7% over the prior year to \$1,700,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of \$8,245,000.

The total real property levy for FY 2022-2023 is calculated on a tax base of \$29,993,472,161, at the recommended tax rate of 48.50 cents, and with an estimated collection rate of 98.10%. The real property levy is projected to provide \$142,704,442 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$150,949,442, which is \$5,048,784, or 3.5% more than the original budget for FY 2021-2022. The value of one cent on the tax rate is \$3,112,360 as compared to \$3,008,261 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 2022-2023. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$30,270,139, which is 6,267,548 or 26.1% greater than the original budget of \$24,002,591 for FY 2021-2022. The portion of Articles 40 and 42 designated for schools is \$9,293,095, which is \$1,576,706 or 20.4% greater than the current budget of \$7,716,389. The increased sales tax is attributable to the general economic conditions and the increase in the number of retail

businesses locating within the county. The local option portion of the sales tax is 2.00 cents, and the state sales tax rate is 4.75 cents for a total of 6.75 cents.

The County growth pattern continues to be consistent for FY 2022-2023 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 2020	FY 2021	FY 2022	FY 2023	% Change
Solid Waste Tipping Fees	\$2,600,000	\$2,600,000	\$2,600,000	\$3,000,000	+15.38%
Building Permits	\$2,250,000	\$2,505,000	\$2,861,000	\$4,340,000	+51.70%
Deed Stamp Excise Tax	\$2,920,000	\$2,850,000	\$3,100,000	\$5,125,000	+65.32%
Emergency Medical Services	\$4,576,000	\$4,896,320	\$5,100,000	\$5,525,000	+8.33%

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 2022-2023 budget of \$625,000. State misdemeanor reimbursements for state inmates are projected to remain consistent into the next year at \$300,000. There are no planned reimbursement revenues from other counties for housing inmates. During the budget year 2020-2021, the Sheriff began a program with the NC Department of Public Safety to provide juvenile detention services at the Brunswick County Detention Center. The recommended budget for FY 2022-2023 includes revenues of \$890,600 for a full year reimbursement to operate the program.

The restricted intergovernmental funds from the state and federal governments are projected to total \$16,287,772 net of \$1,000,000 NC Education Lottery proceeds received for the schools, which is increased by \$1,560,712 or 10.6% from the prior fiscal year original budget of \$14,727,060. 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 none of the health reserve funds.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$3,885,288 for a decrease of \$336,192. A portion of the appropriation is due to escrow funds held in the amount of \$1,317,720 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 2020-2021 unassigned fund balance of \$98.1 million that is 43.3% 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
  - Funding for the implementation of the Classification and Total Compensation Study results approved April 18, 2022
  - 0.75% to 1.58% non-recurring merit bonus to employees who are satisfactory performers
  - 1.70% to 2.53% non-recurring merit bonus to employees who are who are high performers
  - 2.65% to 3.35% non-recurring merit bonus to the County's highest performers
  - Maintaining competitive employee benefits with no reductions
  
2. Meet the Needs of a Growing County with Diverse Demographics
  - Increase of 5.79% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem taxes
  - Increase of 4.8% to Brunswick Community College to support existing programs and \$350,000 for the Foundation Grant providing tuition assistance
  - Increase of 4.4% to Brunswick Senior Resources for program support for 5 district senior centers
  - Added 49 new positions:
    - Additional Human Resources Generalist to meet the needs of a growing workforce
    - A Delinquent Tax/DMV Specialist and a GIS Analyst to maintain the County's high tax collection rate
    - IT Business Analyst
    - Additional Mechanic Technician for a larger County fleet
    - Engineering Services Deputy Director
    - 2 Custodial Assistants for increased workloads
    - Training Division Administrative Assistant to ensure compliance with laws related to public safety and welfare
    - 3 Detention Center positions to staff the Courthouse expansion
    - Emergency Management Specialist, an Emergency Medical Services Assistant Operations Supervisor/Training, and the reduction of a Senior Office Assistant to align with the needs of Emergency Services
    - Permitting Technician, a Multi-Trades Inspector IV, an Assistant Fire Marshal, and a Fire Inspector/Investigator to meet the demands in Code Administration and Fire Inspections
    - Planner III position to keep up with the demands and improve long-range planning
    - Veteran Services Officer to increase service
    - Additional Library Assistant
    - Additional Senior Accounting Clerk and Nutritionist I for increased workloads
    - 2 Environmental Health Specialist and a Lead Environment Health Tech to meet the demands in Environmental Health
    - Additional Social Worker, and Economic Services Supervisor, and 7 Income Maintenance Caseworkers (4 mid-year) to meet state guidelines with funding grant reimbursements provided
    - 14 positions in Utilities for Engineering Project Manager, Public Utilities Inspector, Water Treatment Operator Trainee, Deputy Utility Billing Manager, Meter Reader,

Construction Estimator, Collections Mechanic I, Construction Supervisor, 3 Mechanic Is, and 3 Wastewater Operator Trainees

- Continued funding for technology/computer software support and increased cybersecurity
- Maintain computer replacement program
- 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 2022-2023 per unit increased \$0.54 to \$13.19. Based on average growth in cans of 339 per month and replacement cans, the budget for countywide solid waste collection is \$16,911,400 for an increase over the prior year of \$15,656,000.

The construction and demolition tonnage received at the county landfill remained consistent as of June 30, 2021, 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 80% (5% more than FY 2021-2022 at 75%) of the waste from the landfill is currently \$46.42 per ton or \$1,950,000 per year. The current landfill closure reserve balance accumulated is \$9.9 million with no additional transfer to the reserve in FY 2022-2023. The total cost of closure is estimated at \$10.2 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, 28,734 county households are using curbside recycling either voluntarily or through their municipal services.

## **Brunswick County Public Schools**

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 2022-2023 school appropriation, following the funding agreement, is \$51,327,480, which represents an increase of approximately 5.79% or \$2,807,236 over the FY 2021-2022 approved budget. The timing of schools General Obligation debt payments completed this year and the Schools Bond Referendum Phase 3 issuance in FY 2022-2023 have resulted in a larger increase in the current year. School funding in FY 2023-2024 is expected to remain consistent compared to the recommended funding for FY 2022-2023. Under the terms of the agreement, 35.75%, or \$50,272,806 will be used for current expense and 0.75% or \$1,054,674 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 \$7,498,170 of local option sales tax proceeds, after subtracting \$1,794,925 dedicated for school debt service. The remainder is for category 1 (improvements to buildings and grounds) capital outlay annual needs. The estimated State lottery proceeds of \$1,000,000 will be used for debt service instead of local option sales tax proceeds increasing the amount to be utilized for category 1 capital outlay annual needs. The school's capital improvement plan includes resources from 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 2022-2023 is \$9,368,717. An additional \$2,794,925 of limited obligation debt associated with Town Creek Elementary School, Cedar Grove Middle School, North Brunswick High School Additions, and Waccamaw Multi-Purpose Facility is funded from statutory sales tax and lottery revenue proceeds dedicated to school capital outlay. Including the debt service, 40.2% or \$60,696,197 of the County's current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2020-2021, Brunswick County ranked 13th in the State of North Carolina for local funding of public schools based on per-pupil expenditures. With the State provided funding rank of 91st, federal funding rank of 79th, and local per-pupil expenditures combined, Brunswick County ranked 50th in the State in total for \$7,043.09 expended per pupil.

## **Brunswick Community College**

The total General Obligation debt service for Brunswick Community College is \$366,587. Existing Community College General Obligation bond debt was paid substantially in FY 2021-2022 reducing debt service in FY 2022-2023 and will be satisfied completely in FY 2023-2024.

The new Allied Health Building was constructed to house all health occupation programs on the main campus utilizing \$2.85 million of 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 2022-2023 is \$4,659,035 to meet operating and capital needs. The combined recommended change to the support for the community college totals an increase of \$214,481 or 4.8%.

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.

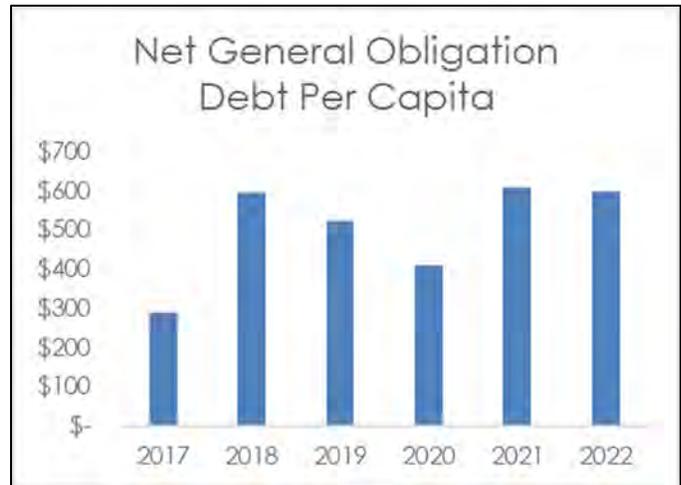
In FY 2021-2022, Brunswick Community College is ranked number 2 in the state for local support.

## **Debt Service**

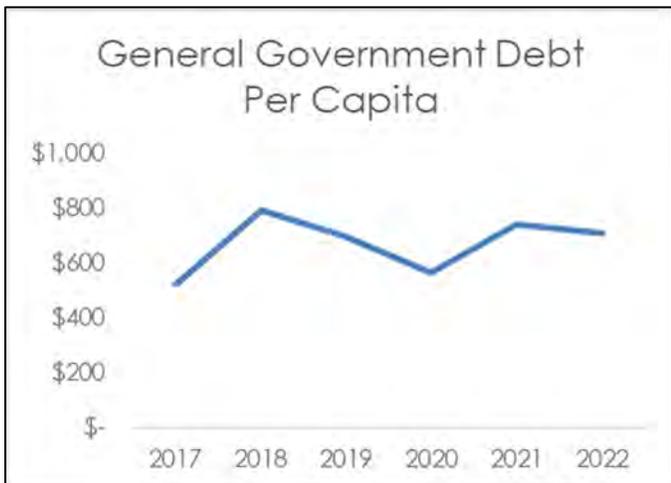
Brunswick County government is in a good position regarding capital facilities for general fund operations, but with aging facilities and growth in services a facility and space need study was

completed in FY 2021-2022. An estimated \$180 million project has been added to the Recommended Capital Improvement Plan based on the results of the study, with all but \$32.9 million being on the Horizon. There is excess capacity in the County Detention Center.

In November 2017, the voters approved a \$152 million general obligation bond referendum to address the school capital needs of district-wide maintenance and improvements and the need for a new Town Creek Middle School, classroom additions for Lincoln Elementary School, West Brunswick High School, North Brunswick High School, and Town Creek Elementary, Waccamaw K-1-2 replacement building, and the addition of a STEM/CTE Program, totaling \$152 million. There were 3 separate phases of bond issues scheduled within 5 years, with the first phase issued of \$52,950,184 in June 2018, adding additional debt service in FY 2020 of \$5,636,172. The second phase was issued July 2020 of \$47,549,033 adding \$4,362,370 additional debt service in FY 2022. The final phase will be issued in July 2022 of \$51,500,783 with an estimated interest only payment of \$1,142,257 in FY 2022-2023 and annual debt service payments to begin in the FY 2023-2024 adding an estimated \$4,749,625.



While most general obligation bonds are subject to voter approval, the general assembly has authorized certain exceptions to the voter approval requirement in G.S. 159-49, the most significant of which is the two-thirds bond exception. It allows the County to issue non-voted General Obligation debt in an amount of up to two-thirds of the amount by which its outstanding General Obligation indebtedness was reduced in the preceding fiscal year. The County plans to issue Series 2022A Two-Thirds Bonds for the Waccamaw Multiuse Facility Building project. It will have an issue amount of \$5,740,000 with an estimated interest only payment of \$137,123 in FY 2022-2023 and annual debt service payments to begin in the FY 2023-2024 adding an estimated \$569,750. These bonds will be issued at the same time as the final tranche of the County's voter-approved 2016 school bonds.



Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental Funds debt will decrease from \$112,410,000 to \$101,645,000 as of June 30, 2022. This equates to approximately \$708 per capita and the current net general obligation debt is approximately \$598 per capita.

The total general government debt service budget will be \$13,121,134, which represents a decrease of \$2,825,743 or 17.7% from the prior year. This decrease is mainly due to existing General Obligation Bond Debt paid

substantially in FY 2020-2021 reducing debt service in FY 2021-2022 and satisfied completely in FY 2022-2023.

The total principal payments on general fund debt are \$8,480,000 with interest and service fee payments equaling \$4,641,134.

## **Human Services**

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$5,992,855 to the health fund programs representing an increase of \$1,188,487 or 24.7% mainly due to increases in employee salary and benefits and the increased demand in Environment Health.

The total contribution to the social services fund of \$9,296,803 represents an increase from the current year's appropriation of \$1,492,655 or 19.1% mainly due to changes in employee costs including nine additional FTEs.

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

The recommended appropriation to Brunswick Senior Resources, Inc. is \$3,017,136, which is 4.4% greater than the prior year and dedicated to continued program support.

## **Employee Benefits**

On April 18th, 2022, the County implemented the Classification and Total Compensation Study. This resulted in an estimated General Fund impact of \$8.7 million and \$1.1 million in the enterprise fund to the FY 2022-2023 budget. The FY 2022-2023 budget recommendation includes the additional funding of an employee non-recurring merit bonus of 2.0% at an estimated cost of \$1,769,669 of which \$244,066 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 10.9% increase in premiums partially due to the additional FTE's. County contributions for the health and dental program per employee are \$8,877.

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 \$112,621 from the prior year.

The Local Government Employee Retirement System Board recommended contribution rates for general employees at 12.14% and law enforcement at 13.04%.

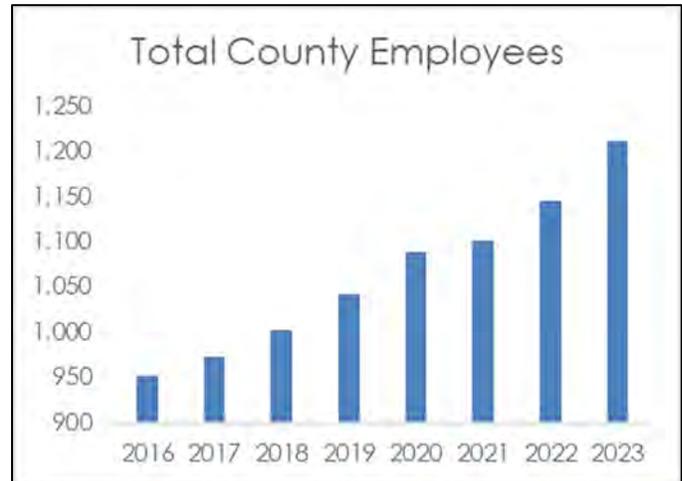
The proposed budget includes funding for all currently provided employee benefits, including the 5% 401K employer contribution and longevity pay for employees with five years or more of service.

## Staffing / Positions

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

Thirty-five new positions are recommended for the general fund. The general fund recommended FTE changes are the addition of one Human Resources Generalist in Human

Resources, one Delinquent Tax/DMV Specialist and one GIS Analyst in Tax Administration, one IT Business Analyst in Information Technology, a Mechanic Technician in Fleet Services, a Deputy Director in Engineering, two Custodial Assistants in Operation Services, a Training Division Administrative Assistant in the Sheriff's Office, one Deputy, one Detention Officer, and one Administrative Assistant in the Detention Center for the Courthouse Expansion, one Emergency Management Specialist in Emergency Services, removal of a Senior Office Assistant and addition of an



EMS Assistant Operations Supervisor/Training in Emergency Medical Services, one Permitting Technician and two Multi Trades Inspector IV in Building Inspections and Central Permitting, an Assistant Fire Marshal and a Fire Inspector/Investigator in Fire Inspections, one Planner III, one Veterans Service Officer, and one Library Assistant. Five additional recommended positions in Health Services include one Senior Accounting Clerk for Family Health, a Nutritionist I for WIC, two Environmental Health Specialist I, and one Lead Environmental Health Technician. Nine new positions are recommended in Social Services including seven Income Maintenance Caseworker II, one Economic Services Supervisor, and one Social Worker II. The total cost of new positions added in FY 2023 are \$2,229,443.

As part of the County's goal to maintain a competitive pay plan per policy, more than 25% of budgeted positions are analyzed to ensure that the County remains very competitive with its peers and in line with the market. In FY 2021-2022, the budget included \$100,000 for a Classification and Total Compensation Study and as of April 18th, 2022, the County fully implemented the results of the study.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,797,549 at a flat annual rate of \$73,369 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 2022-2023 is \$80,933. The officers, detective, and final payment of \$19,404 for body cameras approved in FY 2021-2022 brings the total reimbursement to \$1,897,886.

Fourteen new positions are included for the enterprise operations recommendation. The budget includes the recommendation of one Meter Reader to replace part-time and a Deputy Utility Billing Manager in the Utility Billing Department, an Engineering Project Manager and a Public Utilities Inspector in Water Administration, a Water Treatment Operator Trainee at the 211 Water Treatment Plant, a Construction Estimator in Wastewater Administration, a Collections Mechanic I in the Collections Division, one Construction Supervisor and three Mechanic Is in the Wastewater Construction Division, and three Wastewater Operator Trainees in West Regional Wastewater at a total cost of \$903,775.

These changes bring the total number of positions to 1,211.60, of which 1043.60 are associated with general government functions and 168 are associated with enterprise operations.

## **Capital Improvement Plan**

The list of projects recommended for funding in FY 2022-2023 totals \$16,033,940. The environmental protection component of the capital improvement plan includes \$7,663,940 for landfill closure. The culture and recreation component includes \$6,620,000 for the Waccamaw Multiuse Facility Building. The General Government component includes \$1,750,000 for Complex Buildings and Renovation.

The FY 2022-2023 Governmental Capital Improvement Plan funding sources as presented are \$7,663,940 of capital reserve that has been designated for these projects, \$6,620,000 of debt proceeds, and \$1,750,000 of escrow funds held in health reserve. The five-year capital improvement plan represents a living document. Some projects originally scheduled for the five-year timeframe may have been deferred to later years.

## **Capital Outlay and Major Operating Expenditures**

The recommended general fund budget includes a total of \$3,966,137 dedicated to capital outlay and major operating expenditures, a decrease of \$2,060,137 from the FY 2021-2022 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 20 switch upgrades for Information Technology totaling \$126,000, one replacement 16-ton dump truck for Operation Services at \$172,000, and the replacement of 15 in-car camera systems for the Sheriff's Office totaling \$100,875. Additional vehicles recommended include two replacement trucks and an additional SUV for Fleet Services totaling \$362,000, an additional SUV for the Engineering Department for \$26,000, a ½ ton truck and two ½ ton cargo vans totaling \$100,000 for Operation Services, 15 replacement marked patrol cars and 8 unmarked replacement vehicles totaling \$972,900 for the Sheriff's office, one replacement transport vehicle & cage for the Detention Center at \$40,408, \$72,000 for a replacement SUV for Emergency Medical Services, an additional SUV for Building Inspections and Central Permitting at \$31,000, two additional Ford F150s for Fire Inspections totaling \$72,000, a replacement marked 4x4 truck for Sheriff Animal Protective Services at \$44,896, \$35,000 for a replacement Ford F250 for the Parks and Recreation Maintenance Department. Two additional Ford F150 4x4 trucks are recommended for Environmental Health totaling \$60,000 and \$25,000 for Social Services for a replacement AWD vehicle.

The Operation Services budget includes \$235,000 for repairs and maintenance to buildings, \$423,000 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 183 replacement and 42 additional desktops, monitors, and laptop computers for a total recommended cost of \$500,516.

## 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 49,284 water retail customers and 22,900 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.

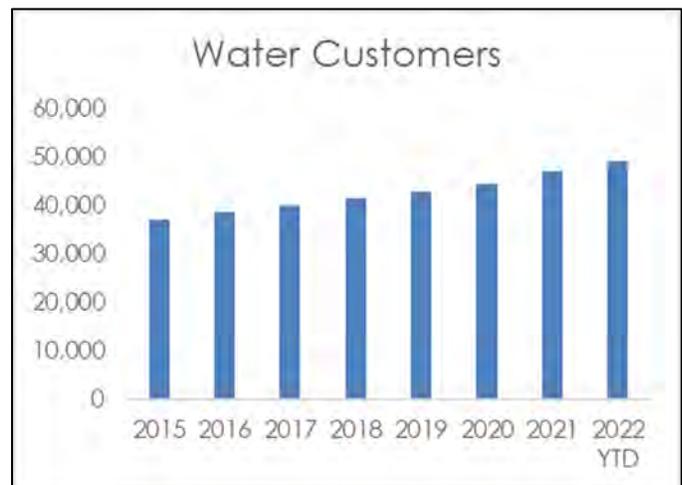
Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning the county for growth with treatment and transmission systems in the three distinct regional service areas. The County continues to strengthen regionalism by adding 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 \$36,422,388 in FY 2022-2023 which is \$6,430,211 greater than the original budget for FY 2021-2022 appropriation of \$29,992,177. Conservatively budgeted, one-time user charges are expected to generate \$2,730,800 from System Development and Taps fees.



To cover the increased cost of service and annual debt service associated with the construction of the 54" waterline, the plant expansion with low-pressure reverse osmosis, and the loss in

industrial and wholesale revenues, effective January 1, 2022, a rate increase was approved for all customer classes (retail, irrigation, industrial and wholesale) based on the recent cost of service study.

Water sales are projected to be \$8,800,000 for retail, \$4,000,000 for irrigation, \$1,300,000 for industrial, and wholesale \$6,600,000. The monthly base service charges will produce \$9,500,000 annually, mainly representing the county residential and commercial customers. The Irrigation base service charge is projected to produce \$800,000 annually.

## **Operating Costs**

There are five new positions recommended for water operations; a Meter Reader to replace part-time and a Deputy Utility Billing Manager in the Utility Billing Department, an Engineering Project Manager and a Public Utilities Inspector in Water Administration, and a Water Treatment Operator Trainee at the 211 Water Treatment Plant all totaling \$345,471 for salary and benefits.

The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is \$323,739 higher at \$1,862,416 at the current rate of \$0.33 per thousand gallons with a predicted flow of 5.644 billion gallons. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursement basis. The operating budget for the Kings Bluff Pumping Station will increase to \$537,286 due to the addition of a partial position during FY 2021-2022.

## **Capital Outlay**

Some of the larger operating capital items for the water divisions include a hydraulic pump and power unit at \$120,000 for the 211 Water Treatment Plant, a replacement bore machine at \$150,000 and \$85,000 for a replacement excavator for the Water Construction Division. Additional vehicles recommended include eight replacement and two additional vehicles totaling \$756,000. The total operating capital outlay for the water fund is \$1,131,000.

## **Debt Service**

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

## **Capital Improvement Plan**

The water fund capital improvement plan includes three projects planned for FY 2022-2023 at a total estimated cost of \$1,886,500. These are a Utility Operations Center Expansion at \$510,000 funded with capital reserve funds, a Northwest Water Treatment Plant Reservoir at \$1,000,000 funded with pay go funds, and Southeast Area Improvements at \$356,500 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.

## WASTEWATER FUND

The total recommended wastewater fund budget for FY 2022-2023 is \$30,079,930, net of capital reserve transfers for projects, representing a 5.2% decrease or \$1,648,964 under the FY 2021-2022 original budget.

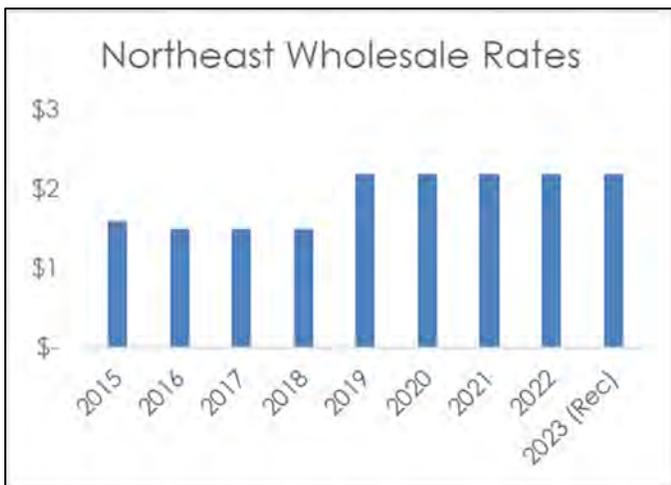
### Revenue

No increase in the current wastewater retail rate structure is projected to generate \$14,000,000 or \$1,200,000 more than the \$12,800,000 projected in the original FY 2021-2022 budget. Conservatively budgeted, one-time user charges are expected to generate \$2,800,000 from System Development and Taps fees. System Development fees provide funds for debt service retirement.

### Operating Costs

There are nine new positions recommended for wastewater operations; a Construction Estimator in Wastewater Administration, a Collections Mechanic I in the Collections Division, one Construction Supervisor and three Mechanic I in the Wastewater Construction Division, and three Wastewater Operator Trainees in West Regional Wastewater all totaling \$558,304 for salary and benefits.

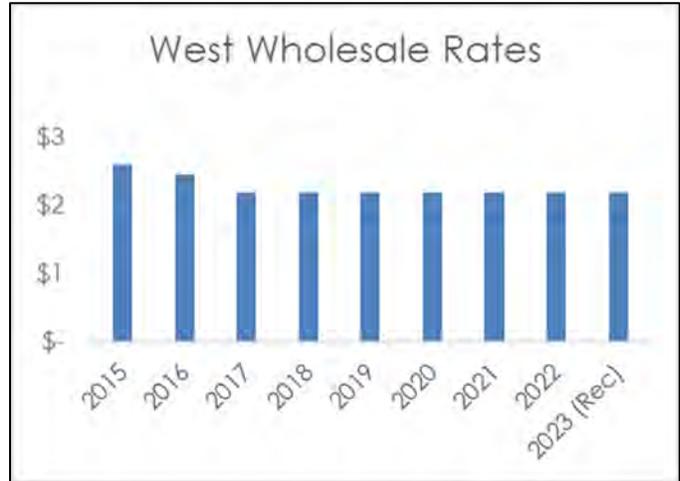
The regional wastewater systems operated by the County continue to be successful and assist all participants in controlling operational costs.



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 \$1,841,687, 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 2022-2023, the wholesale rate will remain at \$3.80 per 1,000 gallons and an operational budget of \$639,344.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$4,120,173, up 17.5% due to the addition of 3 Wastewater Operator Trainees. 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.

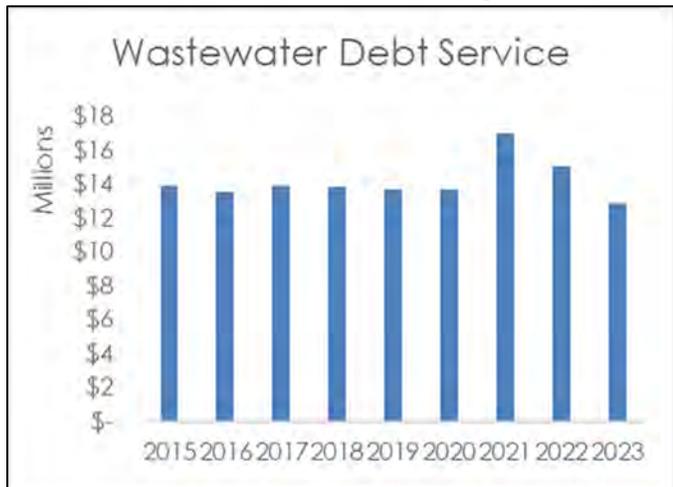


## Capital Outlay

Some of the larger operating capital items for the wastewater divisions include laydown yard improvements for Wastewater Administration at \$125,000, a replacement camera trailer and three odor control units totaling \$435,000 for the Collections Division, \$135,000 for a drip site filter train and \$200,000 for infiltration basin fencing and excavation for West Regional Wastewater. Additional vehicles recommended include three replacement and four additional vehicles totaling \$473,750. The total operating capital outlay for the wastewater fund is \$1,956,250.

## 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 2022-2023 is \$12,852,460 decreasing \$2,214,789 from FY 2021-2022 due to final debt payments made in the prior year and the annual amortization schedule. No new debt issues are planned for FY 2022-2023.



The West Regional Wastewater participants are responsible for \$4,697,856 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. Contributions from participants are the Town of Oak Island \$2,808,845, the Town of Holden Beach \$1,115,363, the Town of Shallotte \$498,648, and the Town Ocean Isle Beach \$275,000.

Northeast Regional Wastewater participants are responsible for \$3,082,469 in debt service. Debt service reimbursements from the Northeast Regional participants include the Brunswick Regional Water and Sewer (H2GO) \$1,443,963 and the Town of Leland, now also paid by H2GO, \$1,638,506.

## Capital Improvement Plan

The wastewater capital improvement plan for FY 2022-2023 is \$28,604,537. \$20,400,187 is for the West Brunswick Wastewater Treatment Facility .75 MGD Plant Expansion via Southport funding. To be advance funded from \$3,430,000 debt proceeds is the NE Brunswick Regional Wastewater Treatment Plant 2.5 MGD Expansion FY23. Transmission Midway Road to West Brunswick Treatment Facility to be funded from \$430,000 grant proceeds and Southport Funding of \$1,840,000. Bolivia By-Pass Transmission Force Main at \$1,055,000 and Whiteville Road Force Main at \$1,077,350 are to be grant-funded. Ocean Isle Beach Wastewater Treatment Plant Expansion at \$372,000 to be funded by Pay Go.

## CONCLUSION

I will not here acknowledge individuals that have made this process successful as the comprehensive list would be far too long to place in this letter, but I do sincerely thank all that have worked to assemble the recommended budget. I look forward to working with the Board to produce a final budget that best meets your expectations and priorities.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Steve Stone', is positioned above the typed name.

Steve Stone  
County Manager

## **Guide to the Budget**

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### **Purpose**

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2023, representing the period from July 1, 2022, to June 30, 2023.

### **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 2021 actual results, FY 2022 approved and current budget as of June 30, 2022, and FY 2023 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 2023 goals and objectives, and key programs, objectives, and measures. The departmental level financial summary information includes FY 2019, 2020 and 2021 actual results, FY 2022 approved and current budget as of June 30, 2022, and FY 2023 approved budget. A sample of the departmental financial summary format is provided on the following page.

### **Full-time Equivalent Positions**

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

## Sample Departmental Financial Summary Format:

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
Operating costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service-leases	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Restricted intergovernmental	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Number of FTE's</b>	-	-	-	-	-	-

## Performance Measures

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

## Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2023 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

## Appendix - Supplemental Information

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



## Planning Process

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### Strategic Planning

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified in a shared process involving department heads, County management, agencies, citizens, and the County commissioners. Beginning in December, the preliminary Five-Year Capital Improvement Plan is compiled to identify the short and long-term capital and funding needs. In early January, management reviews revenue and expenditure projections to compare the growth in current needs as well as expected growth in future needs and the available County resources to meet these needs. In January, department heads and management begin to develop a strategic plan document for presentation to the Board of Commissioners during their annual goal setting and budget retreat held in February. The strategic plan document identifies the following:

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

The strategic plan and the "Planning for the Fiscal Horizons" document, a five-year financial forecast updated annually, assist management and the Board of Commissioners in defining priorities to focus attention on the most important accomplishments that should be achieved over time. The County's leadership and management believe that a long-range approach to budgeting provides the foundation for effective annual operating budgets that support long-range goals and objectives.

In conjunction with the departmental business plans, as part of the short-term and long-range planning efforts, the Board of Commissioners has identified long and short-term goals in five (5) major focus areas to pursue in the coming fiscal year.

# FY23-FY27 STRATEGIC PLAN Adopted Nov. 15, 2021

## Strategic Goals



### ECONOMIC DEVELOPMENT

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

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



### EDUCATION

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

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



### EXCELLENT GOVERNMENT

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

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

## Strategic Goals (continued)



### GROWTH AND SUSTAINABILITY

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

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



### HEALTHY AND SAFE COMMUNITY

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

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

## **Budget Process**

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

### **County Manager's Recommended Budget**

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

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

### **Board of Commissioner's Approved Budget**

After submission of the recommended budget by the County Manager, a legal notice was published in the media notifying that the recommended budget is available for public review and the time, date, and place of the public hearing. Study sessions were held and because of these study sessions, the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2023 budget occurred on June 20, 2022, 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 always maintaining a balanced budget. No department or other agency of the County government may spend more than approved and the appropriated amounts. Monitoring of departmental activities to ensure conformity with the adopted budget takes place throughout the year.

## **Amendments to the Budget**

The County Manager is authorized to transfer budgeted amounts within a department without limitations, and without a report to the Board. Authorization is given for transfers between departments of the same fund up to \$30,000 with an official report presented to the Board of Commissioners. Revisions that alter the regular contingency budget and the total appropriations of any fund must be approved by the Board of Commissioners. Authorization is given to transfer or expend the balance of the Emergency Contingency appropriation established by the Board of Commissioner in the budget ordinance between departments and funds with a report to the Board of County Commissioners at the next regularly scheduled meeting.

## Budget Calendar for Fiscal Year 2023

Date of Action	Budget Procedure	Action By
11/1/2021	Commissioners' Strategic planning and Goal setting workshop 3:00pm	Director of Fiscal Operations
11/2/2021	Distribution of Capital Improvement Forms and Instructions	Board of County Commissioners, County Manager
12/7/2021	Distribution of Goals Forms and Instructions	County Manager
12/20/2021	Preliminary Capital Improvement forms Due to Director of Fiscal Operation	Leadership Team
1/3/-1/14/2022	Compile Preliminary Capital Improvement Plan	County Manager, Director of Fiscal Operations
1/10/2022	Submit Goals to County Manager and/or Deputy County Manager	Leadership Team
1/11/-1/21/2022	Compile Department Goals	County Manager
1/19/2022	Distribution of Budget Forms and Instructions	Director of Fiscal Operations
2/21-2/22/2022	Commissioners' Countywide Goal workshop Day 1: 12:00pm – 4:00pm Day 2: 9:00am – 3:00pm	Board of County Commissioners, County Manager
3/4/2022	Submit Budget Requests to County Manager, Deputy County Manager, and Director of Fiscal Operations	Leadership Team and Agency Officials
3/18/2022	Compile Department and Agency Budget Requests to County Manager	Director of Fiscal Operations
3/28-4/15/2022	Meet with Leadership Team on Requested & Recommended Budget	County Manager, Deputy County Managers, Director of Fiscal Operations
5/2/2022	Commissioners' Budget Workshop 9:00am – 3:00pm	Board of County Commissioners, County Manager
5/16/2022	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 6, 2022, at 3:00pm for public hearing	County Manager, Board of Commissioners
5/17/2022	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/17/2022	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
6/6/2022	Public Hearing 3:00pm; Study sessions on Recommended Budget 1:00pm - 3:00pm if needed	Board of County Commissioners
6/20/2022	Adoption of Budget	Board of County Commissioners
7/1/2022 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

## **Budget Structure**

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

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

The major governmental fund included in this document is the General Fund. Non-major governmental funds included in this document are the Emergency Telephone System Fund and the Register of Deeds Technology Enhancement Fund. Major enterprise funds included in this document are Water Fund and Wastewater (Sewer) Fund.

### **General Fund**

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

### **Special Revenue Fund**

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

### **Enterprise Fund**

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

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

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



## **Basis of Budgeting and Accounting**

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### **Basis of Budgeting**

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

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

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

### **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the combined financial statements. The governmental funds (General Fund, Special Revenue Funds, and Capital Projects Funds) are also presented on a modified accrual basis in the combined financial statement in the 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 based on generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follow:

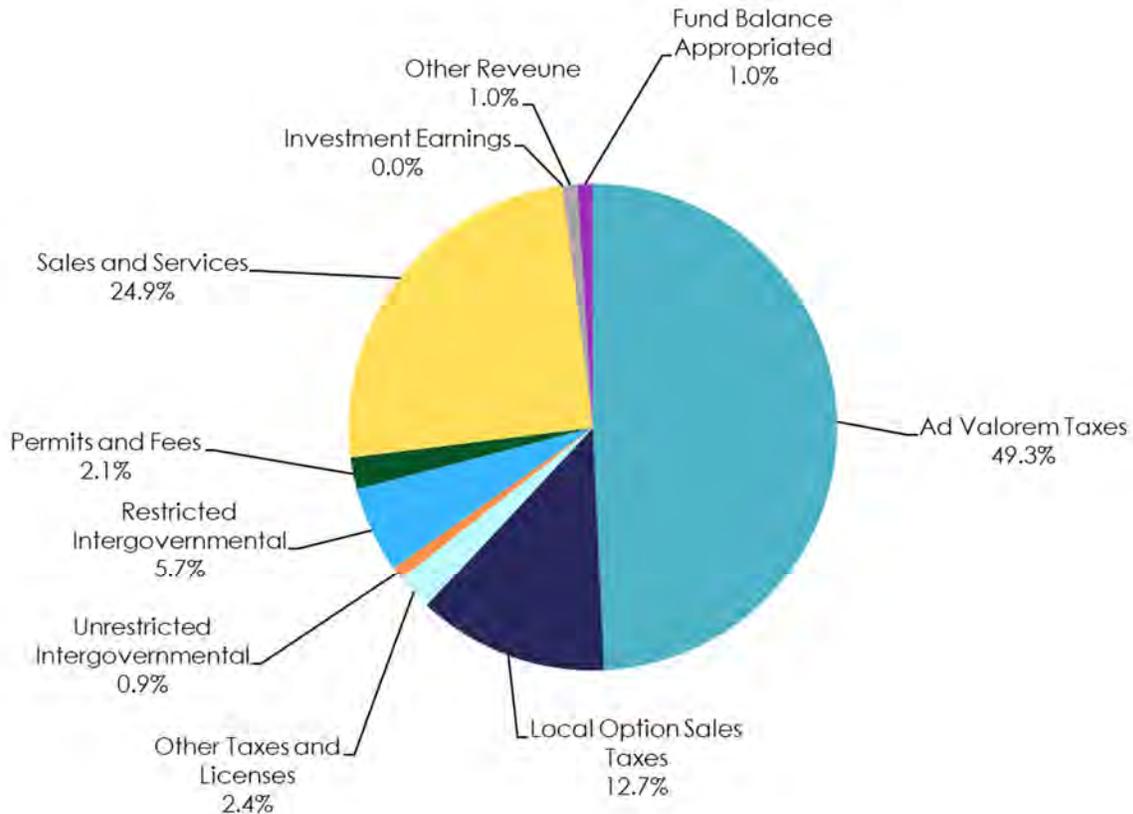
- Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlay within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

## Total Revenues by Fund

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
<b>General Fund</b>	\$ 250,430,785	\$ 228,026,787	\$ 276,479,169	\$ 245,024,668
<b>Special Revenue Funds:</b>				
Emergency Telephone System	945,874	1,575,713	1,806,563	530,848
Grant Project Fund	1,455,129	-	46,475,029	-
Register of Deeds: Technology Enhancement Fund	280,102	217,548	220,865	228,535
<b>Enterprise Funds:</b>				
Water	30,491,604	29,992,177	42,782,536	36,422,388
Wastewater	38,601,555	32,103,894	40,539,346	30,490,430
<b>Total Revenues</b>	<b>322,205,049</b>	<b>291,916,119</b>	<b>408,303,508</b>	<b>312,696,869</b>
Less transfer from other Funds	(1,573,288)	(375,000)	(10,807,269)	(410,500)
<b>Total Revenues all Funds, Net of transfers</b>	<b>\$ 320,631,761</b>	<b>\$ 291,541,119</b>	<b>\$ 397,496,239</b>	<b>\$ 312,286,369</b>

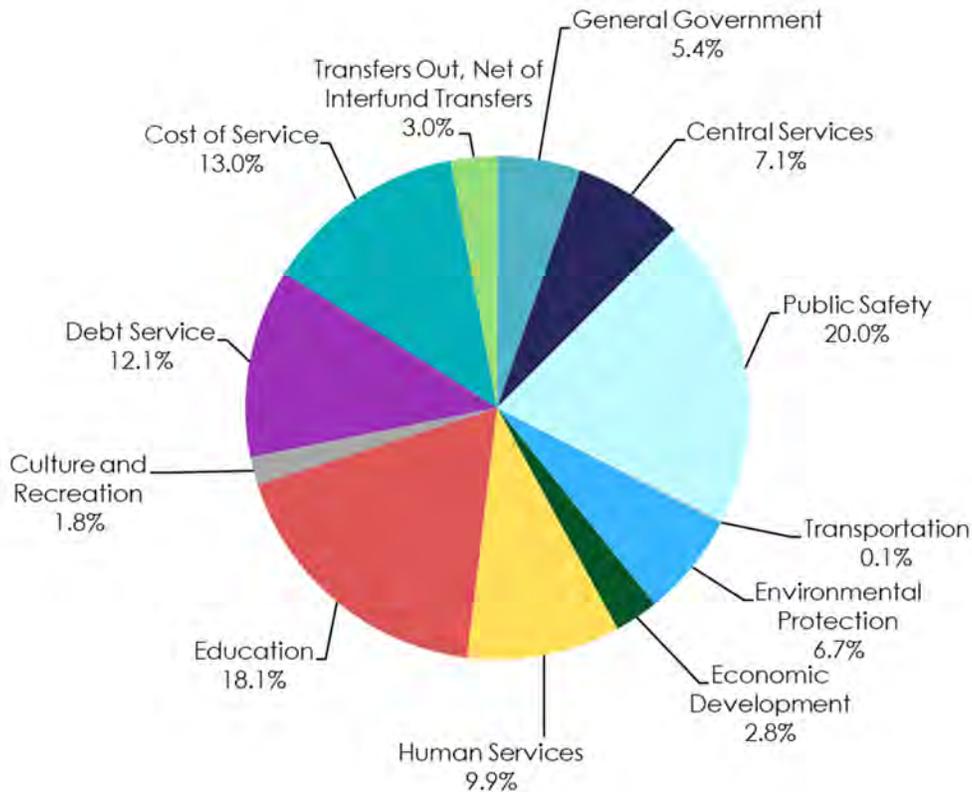
## Total Revenues by Source (all funds)

	<i>FY 2021 Actual</i>	<i>FY 2022 Approved Budget</i>	<i>FY 2022 Current Budget</i>	<i>FY 2023 Approved Budget</i>
Ad Valorem Taxes	\$ 150,243,480	\$ 148,800,658	\$ 150,878,878	\$ 153,849,442
Local Option Sales Taxes	35,085,909	31,718,980	34,603,239	39,563,234
Other Taxes and Licenses	10,521,195	5,245,000	9,725,181	7,525,000
Unrestricted Intergovernmental	7,078,071	2,710,000	6,698,243	2,706,600
Restricted Intergovernmental	23,761,837	16,063,425	66,897,302	17,847,521
Permits and Fees	7,083,857	5,159,110	5,976,838	6,617,010
Sales and Services	81,528,736	71,025,953	74,949,546	77,895,361
Investment Earnings	140,208	167,275	167,275	125,380
Other Revenue	5,188,468	1,970,709	6,354,238	2,967,059
Net Issuance/Refunding of Long-Term Debt	-	-	2,854,103	-
Fund Balance Appropriated	-	8,680,009	38,391,396	3,189,762
<b>Total Revenues</b>	<b>320,631,761</b>	<b>291,541,119</b>	<b>397,496,239</b>	<b>312,286,369</b>



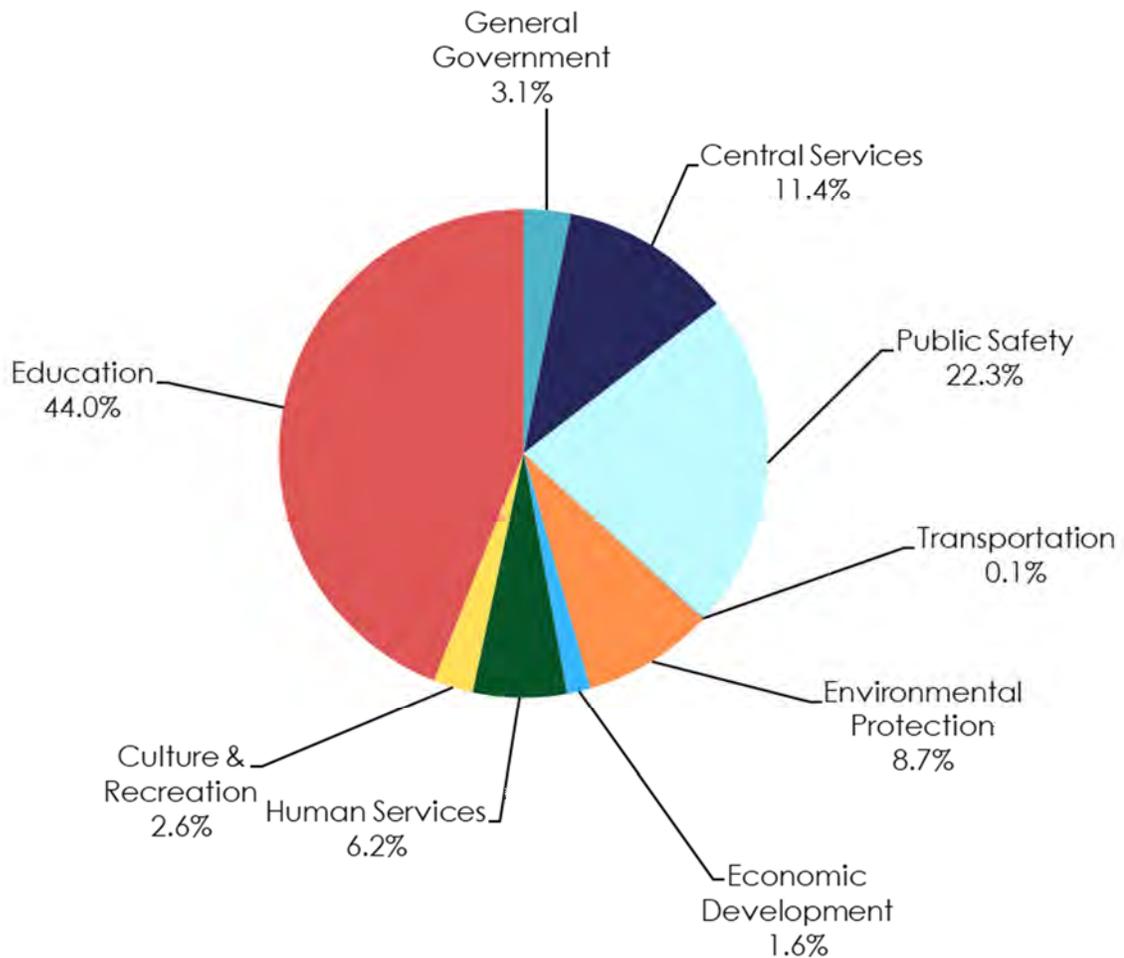
## Total Expenditures by Function (all funds)

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
General Government	\$ 15,621,485	\$ 15,003,734	\$ 36,911,492	\$ 16,753,125
Central Services	17,442,578	19,256,727	20,878,212	22,208,343
Public Safety	48,688,271	56,765,312	64,084,954	62,505,301
Transportation	138,500	161,000	406,881	161,000
Environmental Protection	19,564,609	19,272,998	20,745,038	20,935,449
Economic Development	8,547,477	8,641,052	12,417,779	8,771,765
Human Services	28,174,861	29,155,754	47,840,938	30,769,283
Education	52,012,772	53,314,798	53,630,387	56,636,515
Culture and Recreation	4,029,182	5,413,060	7,189,868	5,620,966
Debt Service	34,745,396	34,188,867	34,353,145	37,924,748
Cost of Service	47,665,151	36,643,005	49,104,726	40,737,204
Transfers Out, Net of Interfund Transfers	19,143,315	13,724,812	49,932,819	9,262,670
<b>Total Operating Expenditures</b>	<b>\$ 295,773,597</b>	<b>\$ 291,541,119</b>	<b>\$ 397,496,239</b>	<b>\$ 312,286,369</b>



## Approved Tax Levy Distribution

	2022 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 4,668,268	0.0149	\$ 0.031	3.1%
Central Services	17,364,260	0.0558	0.114	11.4%
Public Safety	33,610,466	0.1080	0.223	22.3%
Transportation	127,329	0.0004	0.001	0.1%
Environmental Protection	13,154,075	0.0423	0.087	8.7%
Economic Development	2,345,036	0.0075	0.016	1.6%
Human Services	9,335,744	0.0300	0.062	6.2%
Culture & Recreation	3,972,445	0.0128	0.026	2.6%
Education	66,371,819	0.2133	0.440	44.0%
<b>Total</b>	<b>\$ 150,949,442</b>	<b>0.4850</b>	<b>\$ 1.000</b>	<b>100%</b>





## General Fund – Changes in Fund Balance

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2022 Actual Estimated	FY 2023 Approved Budget
<b>Revenues:</b>					
Ad Valorem Taxes	\$ 150,243,480	\$ 148,800,658	\$ 150,878,878	\$ 154,831,528	\$ 153,849,442
Local Option Sales Taxes	35,085,909	31,718,980	34,603,239	40,769,837	39,563,234
Other Taxes and Licenses	10,521,195	5,245,000	9,725,181	12,265,423	7,525,000
Unrestricted Intergovernmental	7,078,071	2,710,000	6,698,243	6,886,403	2,706,600
Restricted Intergovernmental	21,700,500	15,654,560	20,311,408	19,730,947	17,440,772
Permits and Fees	6,781,892	4,966,110	5,782,521	7,979,987	6,416,010
Sales and Services	14,771,765	13,423,392	14,941,485	16,944,676	14,728,936
Investment Earnings	80,630	100,275	100,275	137,394	60,380
Other Reveune	4,167,343	1,186,332	2,550,164	2,987,789	1,866,142
<b>Total Revenues</b>	<b>250,430,785</b>	<b>223,805,307</b>	<b>245,591,394</b>	<b>262,533,984</b>	<b>244,156,516</b>
<b>Expenditures:</b>					
General Government	15,075,770	14,786,186	18,095,978	15,973,944	16,524,590
Central Services	17,442,578	19,256,727	20,878,212	17,829,485	22,208,343
Public Safety	48,131,957	55,189,599	62,278,391	54,063,816	61,974,453
Transportation	138,500	161,000	406,881	406,881	161,000
Environmental Protection	19,505,778	19,272,998	19,901,251	19,603,671	20,935,449
Economic Development	7,547,477	8,641,052	11,117,779	8,690,818	8,771,765
Human Services	28,174,861	29,155,754	34,231,334	29,659,532	30,769,283
Education	52,012,772	53,314,798	53,630,387	53,468,602	56,636,515
Culture and Recreation	4,029,182	5,413,060	5,189,868	4,678,274	5,620,966
Debt Service	15,545,524	15,946,877	16,111,155	16,101,055	13,121,134
Grant and Capital Project Reserves					
<b>Total Expenditures</b>	<b>207,604,399</b>	<b>221,138,051</b>	<b>241,841,236</b>	<b>220,476,078</b>	<b>236,723,498</b>
<b>Revenues over (under) Expenditures</b>	<b>42,826,386</b>	<b>2,667,256</b>	<b>3,750,158</b>	<b>42,057,906</b>	<b>7,433,018</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	-	-	775,941	775,921	-
Issuance of long-term debt	-	-	11,215,000	11,215,000	-
Payment to escrow agent-refund debt	-	-	(10,935,000)	(10,935,000)	-
Transfer from other funds	-	-	10,000,000	10,000,000	-
Transfer to other funds	(19,177,214)	(6,888,736)	(34,637,933)	(34,637,933)	(8,301,170)
<b>Total Other Financing Sources (Uses)</b>	<b>(19,177,214)</b>	<b>(6,888,736)</b>	<b>(23,581,992)</b>	<b>(23,582,012)</b>	<b>(8,301,170)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>23,649,172</b>	<b>(4,221,480)</b>	<b>(19,831,834)</b>	<b>18,475,894</b>	<b>(868,152)</b>
<b>Fund balance, beginning of year</b>	<b>97,010,770</b>	<b>120,659,942</b>	<b>120,659,942</b>	<b>\$ 120,659,942</b>	<b>139,135,836</b>
<b>Fund balance, end of year</b>	<b>\$ 120,659,942</b>	<b>\$ 116,438,462</b>	<b>\$ 100,828,108</b>	<b>\$ 139,135,836</b>	<b>\$ 138,267,684</b>

## Special Revenues Funds – Changes in Fund Balance

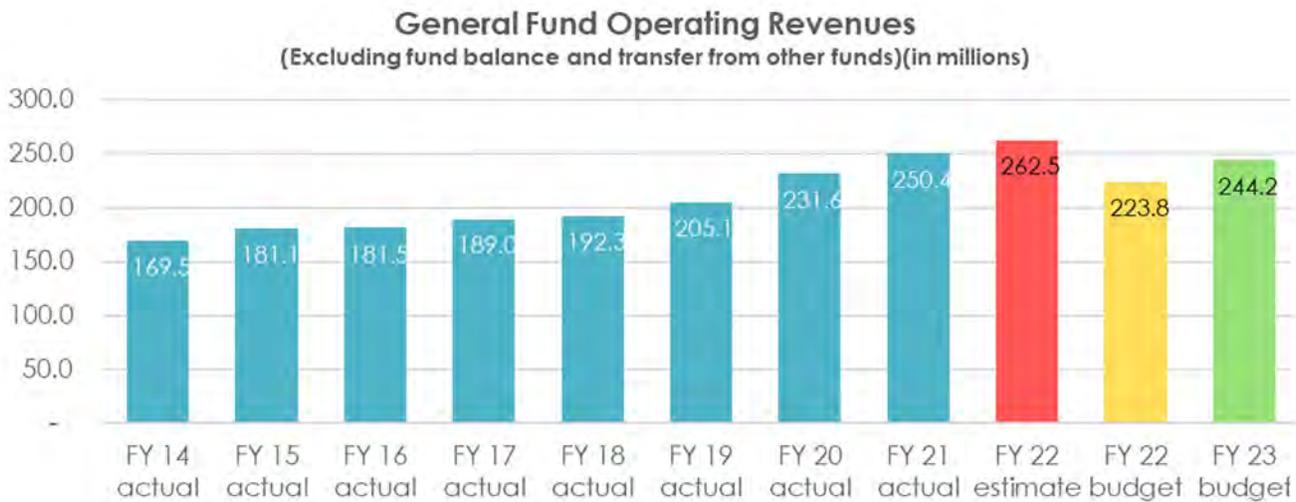
	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2022 Actual Estimated	FY 2023 Approved Budget
<b>Revenues:</b>					
Restricted Intergovernmental	\$ 1,954,420	\$ 408,865	\$ 46,585,894	\$ 15,848,802	\$ 406,749
Permits and Fees	279,279	193,000	194,317	239,243	201,000
Investment Earnings	2,118	7,000	7,000	2,670	5,000
<b>Total Revenues</b>	<b>2,235,817</b>	<b>608,865</b>	<b>46,787,211</b>	<b>16,090,715</b>	<b>612,749</b>
<b>Expenditures:</b>					
General Government	545,715	217,548	18,815,514	628,728	228,535
Public Safety	556,314	1,575,713	1,806,563	679,875	530,848
Environmental Protection	58,831	-	843,787	363,219	-
Economic Development	1,000,000	-	1,300,000	-	-
Human Services	-	-	13,609,604	2,369,542	-
Culture and Recreation	-	-	2,000,000	-	-
<b>Total Expenditures</b>	<b>2,160,860</b>	<b>1,793,261</b>	<b>38,375,468</b>	<b>4,041,364</b>	<b>759,383</b>
<b>Revenues over (under) Expenditures</b>	<b>74,957</b>	<b>(1,184,396)</b>	<b>8,411,743</b>	<b>12,049,351</b>	<b>(146,634)</b>
<b>Other Financing Sources (Uses)</b>					
Transfer from other funds	445,288	-	305,280	5,280	-
Transfer to other funds	-	-	(10,126,989)	(10,126,988)	-
<b>Total Other Financing Sources (Uses)</b>	<b>445,288</b>	<b>-</b>	<b>(9,821,709)</b>	<b>(10,121,708)</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under)</b>					
<b>Expenditures and Other Uses</b>	<b>520,245</b>	<b>(1,184,396)</b>	<b>(1,409,966)</b>	<b>1,927,643</b>	<b>(146,634)</b>
<b>Fund balance, beginning of year</b>	<b>2,290,917</b>	<b>2,811,162</b>	<b>2,811,162</b>	<b>2,811,162</b>	<b>4,738,805</b>
<b>Fund balance, end of year</b>	<b>\$ 2,811,162</b>	<b>\$ 1,626,766</b>	<b>\$ 1,401,196</b>	<b>\$ 4,738,805</b>	<b>\$ 4,592,171</b>

## Enterprise Funds – Changes in Fund Balance

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2022 Actual Estimated	FY 2023 Approved Budget
<b>Revenues:</b>					
Restricted Intergovernmental	\$ 106,917	\$ -	\$ -	\$ 25,408	\$ -
Special Assessments	22,686	-	-	(345,213)	-
Sales and Services	66,756,971	57,602,561	60,008,061	79,365,252	63,166,425
Investment Earnings	57,460	60,000	60,000	84,315	60,000
Other Revenue	1,021,125	784,377	3,804,074	3,376,468	1,100,917
<b>Total Revenues</b>	<b>67,965,159</b>	<b>58,446,938</b>	<b>63,872,135</b>	<b>82,506,230</b>	<b>64,327,342</b>
<b>Expenditures:</b>					
Debt Service	19,199,872	18,241,990	18,241,990	18,277,190	24,803,614
Cost of Service	32,901,760	36,643,005	48,618,117	40,262,281	40,737,204
<b>Total Expenditures</b>	<b>52,101,632</b>	<b>54,884,995</b>	<b>66,860,107</b>	<b>58,539,471</b>	<b>65,540,818</b>
<b>Revenues over (under) Expenditures</b>	<b>15,863,527</b>	<b>3,561,943</b>	<b>(2,987,972)</b>	<b>23,966,759</b>	<b>(1,213,476)</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	-	-	1,798,162	1,798,160	-
Transfer from other funds	1,128,000	375,000	501,989	501,988	410,500
Transfer to other funds	(1,539,389)	(7,211,076)	(15,975,166)	(14,528,143)	(1,372,000)
Claims settlement	(14,763,391)	-	(486,609)	(486,609)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(15,174,780)</b>	<b>(6,836,076)</b>	<b>(14,161,624)</b>	<b>(12,714,604)</b>	<b>(961,500)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>688,747</b>	<b>(3,274,133)</b>	<b>(17,149,596)</b>	<b>11,252,155</b>	<b>(2,174,976)</b>
<b>Expendable Net Position, beginning of year</b>	<b>57,612,226</b>	<b>58,300,973</b>	<b>58,300,973</b>	<b>58,300,973</b>	<b>69,553,128</b>
<b>Expendable Net Position, end of year</b>	<b>\$ 58,300,973</b>	<b>\$ 55,026,840</b>	<b>\$ 41,151,377</b>	<b>\$ 69,553,128</b>	<b>\$ 67,378,152</b>

## Revenue Highlights

General fund operating revenues in FY 2023 are projected to increase approximately 9.1 percent above FY 2022 approved budget from sources other than fund balance and transfers from other funds.



### Property Tax

Brunswick County's largest general revenue source is the ad valorem tax representing 62.8 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 3.5 percent from the FY 2022 estimated value. The property tax rate and the base is comprised of the following:

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

Fiscal Year	2019	2020	2021	2022	2023
<b>Real Property</b>	\$ 21,998,185	\$ 24,585,648	\$ 25,789,376	\$ 26,680,229	\$ 27,543,472
<b>Public Service</b>	\$ 1,650,000	\$ 1,680,000	\$ 1,800,000	\$ 1,780,000	\$ 1,800,000
<b>Motor Vehicles</b>	\$ 1,350,000	\$ 1,500,000	\$ 1,550,000	\$ 1,550,000	\$ 1,700,000
<b>Personal Property</b>	\$ 575,000	\$ 585,000	\$ 610,000	\$ 625,000	\$ 650,000
<b>Total Estimated Property Tax Base</b>	\$ 25,573,185	\$ 28,350,648	\$ 29,749,376	\$ 30,635,229	\$ 31,693,472
<b>Property Tax Rate</b>	.4850	.4850	.4850	.4850	.4850

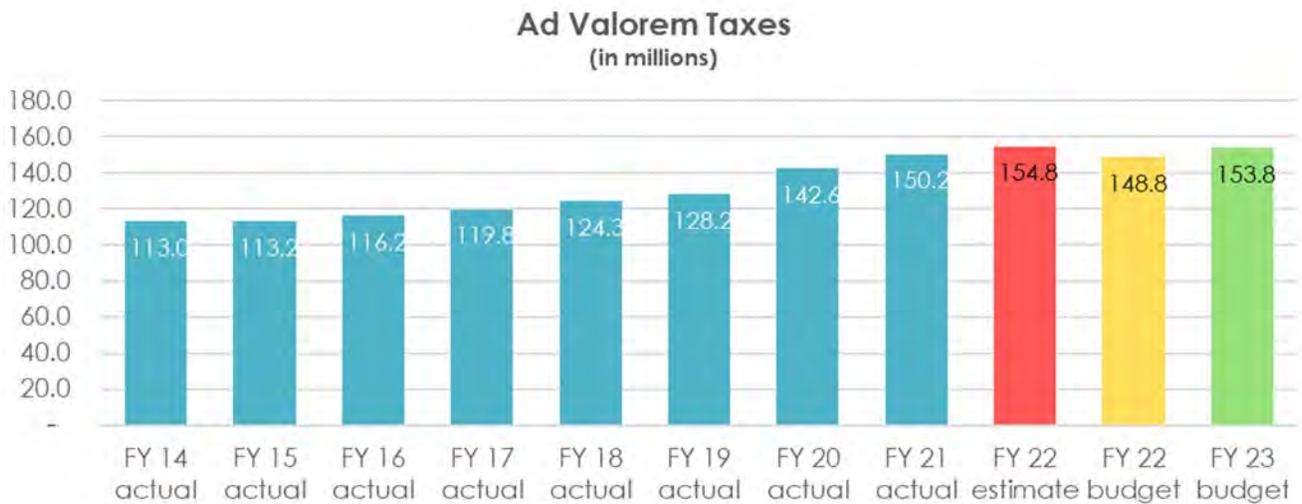
Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real

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 \$5,048,784 (3.5 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 \$3,112,360 with a collection rate of 100.0% for motor vehicles and 98.10% for real property.



### Sales Tax

The second-largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2023 is estimated to be \$39.6 million representing an increase from the approved budget for FY 2022. This 24.7 percent increase is attributable to the prior year’s conservative approach to 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	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 22 Budget	FY 23 Budget
Article 39 (1cent)	\$ 11,776,406	\$ 14,963,935	\$ 17,874,777	\$ 13,189,258	\$ 17,013,236
Article 40 (1/2 cent)	\$ 8,456,612	\$ 10,047,866	\$ 11,116,379	\$ 9,471,405	\$ 11,116,347

Sales Tax (continued)	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 22 Budget	FY 23 Budget
Article 42 (1/2 cent)	\$ 8,087,784	\$ 10,074,104	\$ 11,779,344	\$ 9,058,318	\$ 11,433,651
Total Sales Tax	\$ 28,320,802	\$ 35,085,905	\$ 40,770,500	\$ 31,718,980	\$ 39,563,234

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.

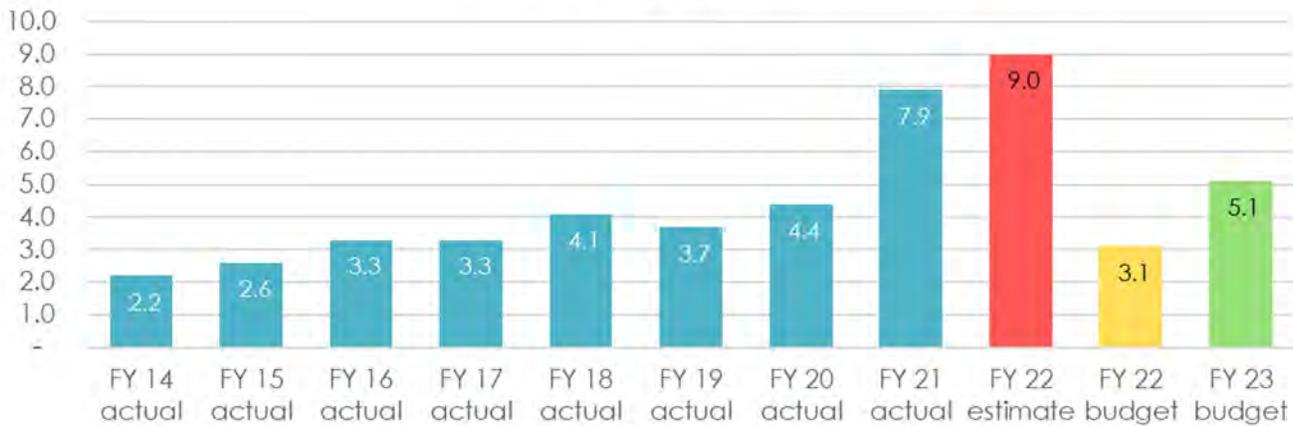


### Other Taxes and Licenses

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

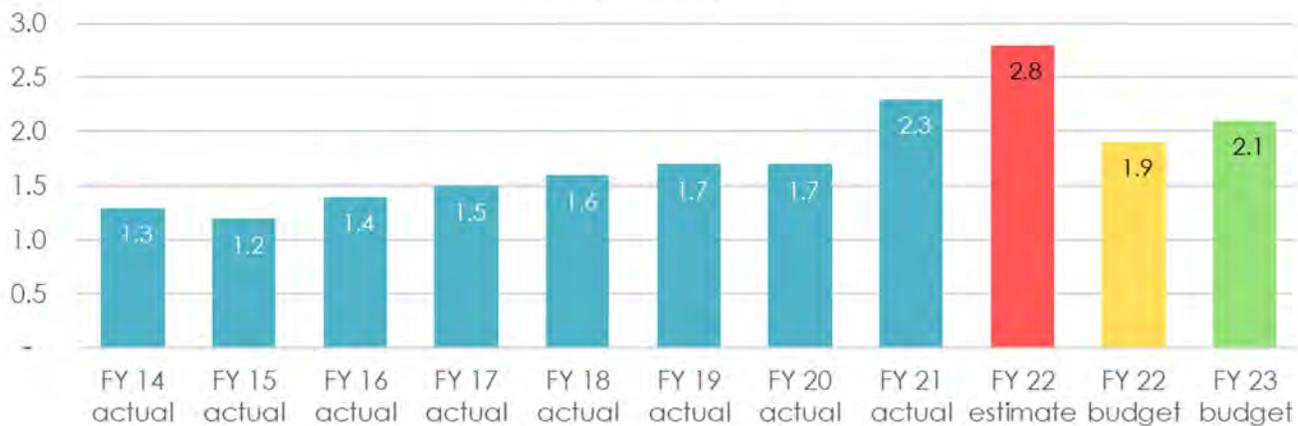
The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. Real estate sales are indicating continued moderate growth and the FY 2023 approved budget is \$5.1 million, a 65.3 percent increase over the FY 2022 approved budget.

### Deed Stamp Excise Tax (in millions)



The 1% Occupancy Tax collections net of the 3% collection costs are remitted to the Tourism Development Authority to promote tourism in Brunswick County. The tax is computed on the receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to sales tax because it is rented for less than 15 days. The occupancy tax revenue budgeted in FY 2023 is \$2,100,000 representing an increase from the approved budget for FY 2022. This 13.5 percent increase is attributable to the prior year’s conservative approach to unknown impacts of the pandemic as well as the current increase in tourism.

### Occupancy Tax (in millions)



### Unrestricted Intergovernmental

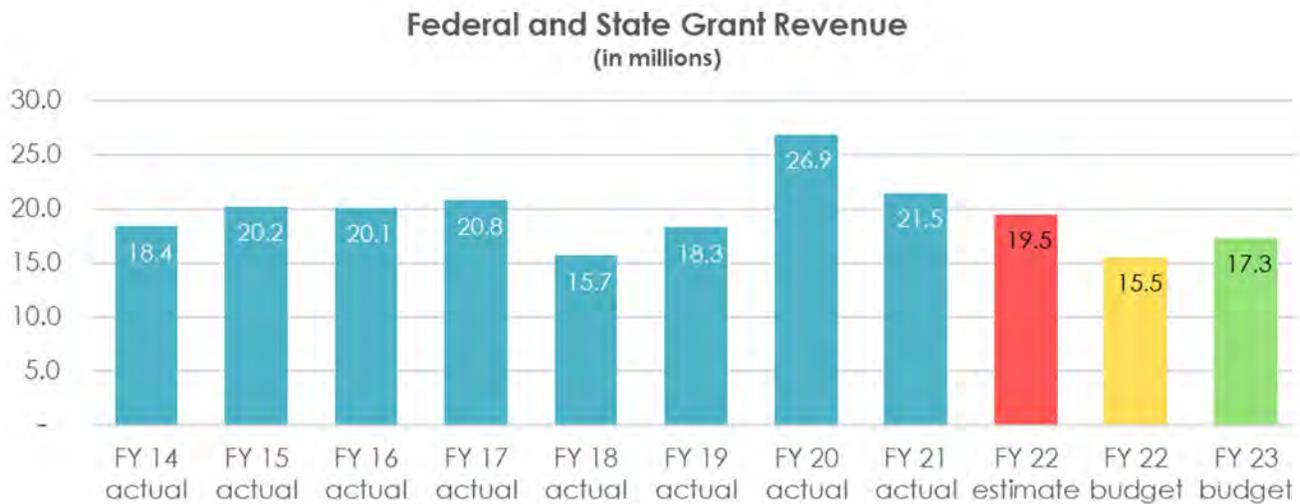
Beer and wine excise tax revenue is a state-levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for unfortified wine, local governments receive 62 percent of the tax proceeds. The amount of revenue budgeted for FY 2023 is the same as the prior-year approved budget of \$250,000.

Jail fees are expected to remain consistent in comparison to the prior year’s approved budget generating approximately \$456,600 in revenue for FY 2023.

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 2023, the County is expecting to receive \$2,000,000 in Medicaid Hold Harmless receipts. This amount is the same as FY 2022 and is comparable to amounts budgeted prior to the pandemic.

**Restricted Intergovernmental**

Most of the Restricted Intergovernmental revenue source is Federal and State grants received by the County mainly to support human services, economic and physical development, and public safety. These revenue sources are dependent upon actions by the legislative bodies of state and federal governments, as well as program administrators. The total FY 2023 budgeted Restricted Intergovernmental revenues of \$17.3 million are consistent compared with the approved budget for FY 2022 and the growth in costs associated with the human services they support. Notes: The change in FY 2018 actual moving forward is due to the direct payment to daycare providers rather than passing through the County. FY 2020 estimate includes one-time revenues of \$5.6 million in CARES Act Funding and \$6.4 million in FEMA reimbursement revenue from the prior year's storms



**Permits and Fees**

Building permits and inspections are expected to generate revenues of \$4,340,000 in FY 2023 which is an increase from the prior year's original budget of 48.3%. 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 2023 budget in comparison to last year’s budget is expected to increase slightly for a total of \$1,274,100 in revenue.

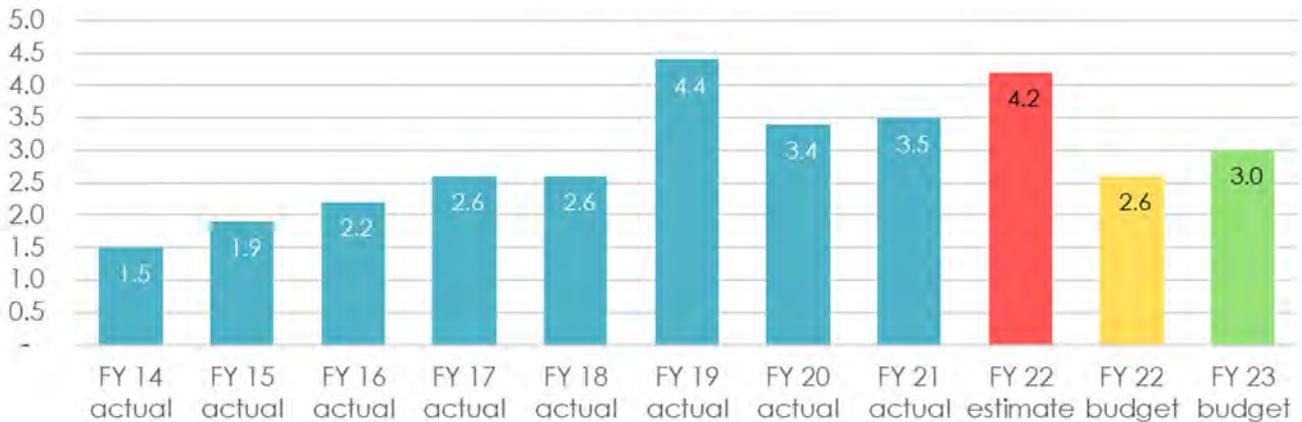
### Permits and Fees (in millions)



### Sales and Service

Solid waste fees of \$3,000,000 for the County's construction and demolition landfill are expected to increase 15.4 percent due to County growth in new construction in comparison with the FY 2022 approved budget.

### Solid Waste (in millions)

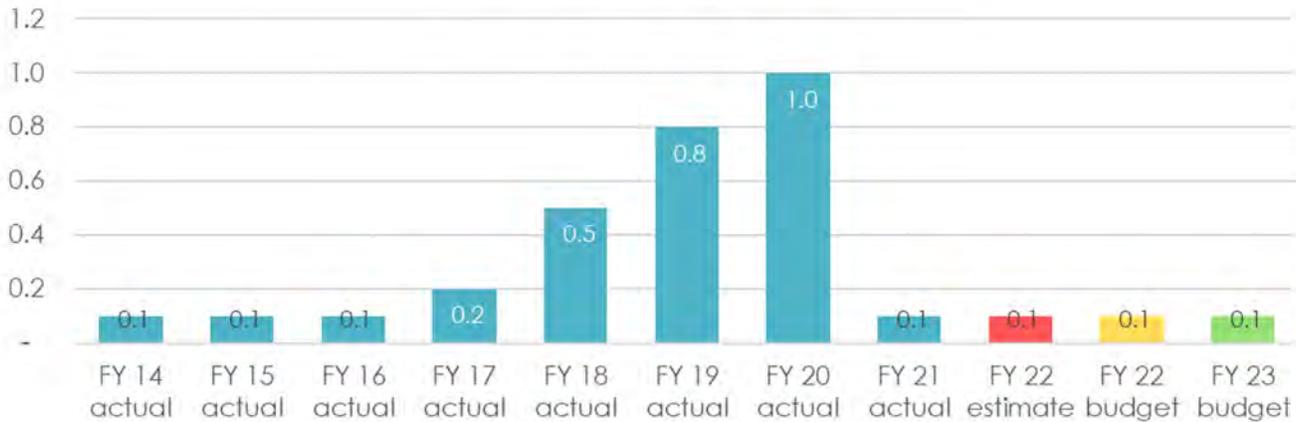


Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2023 are \$5.5 million, up 8.3 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 \$60,380. This 39.8 percent decrease is attributable to the decline during the current Pandemic and the change in the compensating balances for offsetting bank charges.

### Investment Earnings (in millions)



#### Transfers from Other Funds

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

#### Fund Balance Appropriated

The fiscal Year 2023 includes a fund balance appropriation in the general fund of \$868,152. This amount does not include an appropriation to Brunswick Senior Resources, Inc. as in the prior years. This amount however was voted on separately at the same board of commissioner meeting increasing the appropriation to \$3,885,288, or \$2,567,568 net of the \$1,317,720 in escrow funds held for the Holden Beach sound nourishment project. This is consistent with the prior year's appropriation of \$2,877,600. The fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$101,018,809 million is projected to be 41.2% of \$245.0 million of budgeted expenditures and transfers to the reserves in FY 2023.

#### Enterprise Fund Revenues:

##### Water Fund

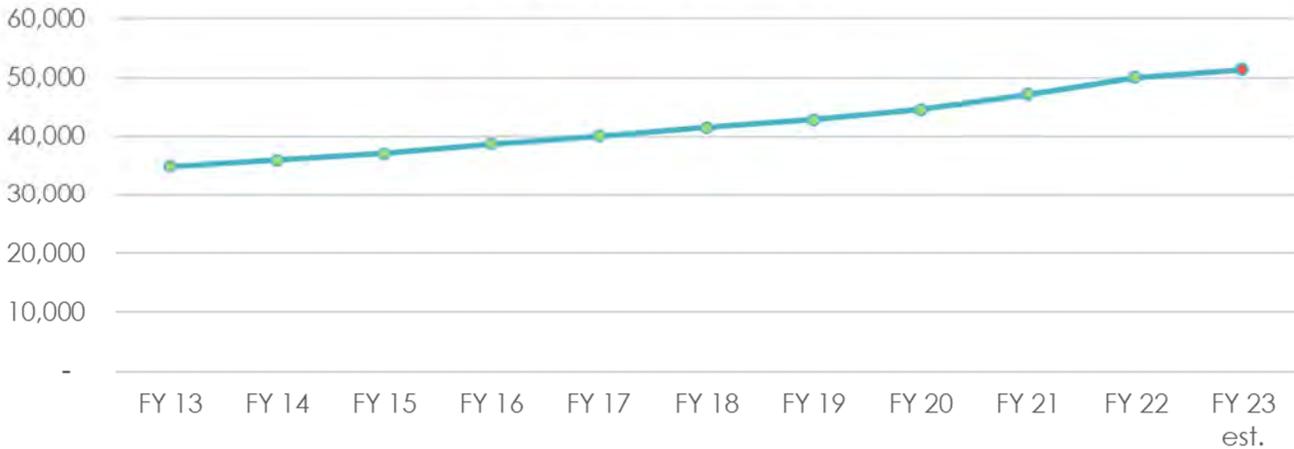
The total projected revenue in the Water Fund is \$35,009,642 net of an appropriation of expendable net assets of \$1,412,746. Revenues are expected to increase 16.7% from the prior year's approved budget due to new customer growth, and January 1, 2022, rate changes approved in the FY 2022 budget.

Key fee changes approved to become effective July 1, 2022, will include the following:

- ¾" and 1" Meter Installation – from \$250/\$300 to \$400/\$450
- ¾" and 1" Tap and Meter Installation – from \$650/\$700 to \$2,700/\$2,800
- ¾" and 1" Irrigation Meter Installation – from \$325/\$625 to \$900/\$1,000

Expected growth in FY 2023 is approximately 1,200 new retail customers generating \$920,800 in system development fees that are pledged to secure revenue bonds issued for system expansion. The number of retail water customers at the end of FY 22 is 50,095. Historical numbers of customers from 2013 to the projected 2023 customers are illustrated on the following page:

### Water Retail Customers



### Wastewater Fund

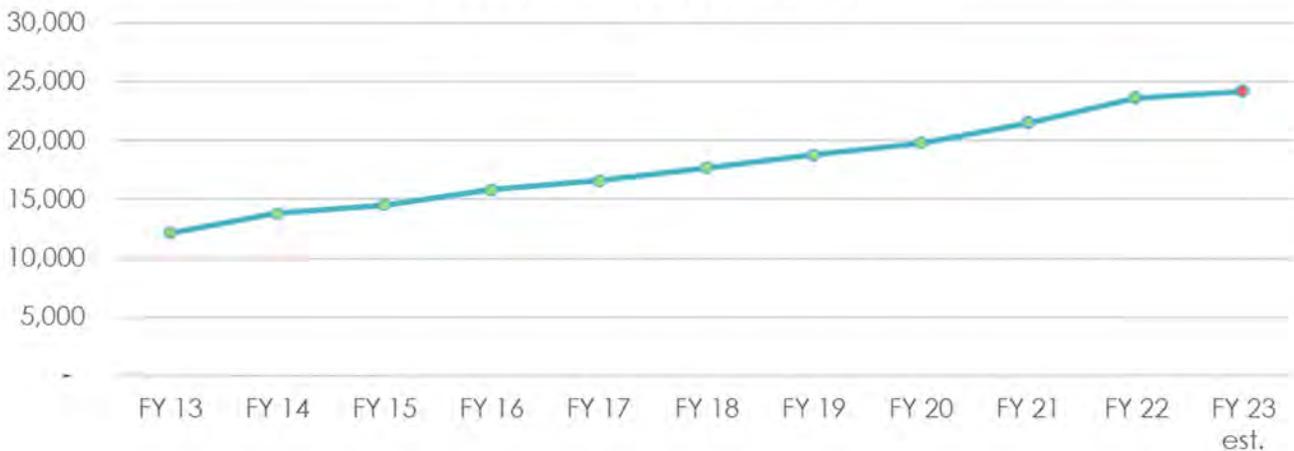
The total projected revenue in the Wastewater Fund is \$29,317,700 net of an appropriation of expendable net assets of \$762,230 and the transfer from the capital and replacement project funds of \$410,500. Retail wastewater sales are projected to be \$14,000,000 which is an increase of 9.4 percent over FY 2022 due to growth in the number of customers.

Key fee changes approved to become effective July 1, 2022, will include the following:

- 2" or Smaller Sewer Force Main Tap – from \$1,000 to \$2,500
- Standard Vacuum System Pit Install – from \$5,000 to \$6,500
- 4" Nearside Residential Gravity Tap – from \$1,000 to \$2,500

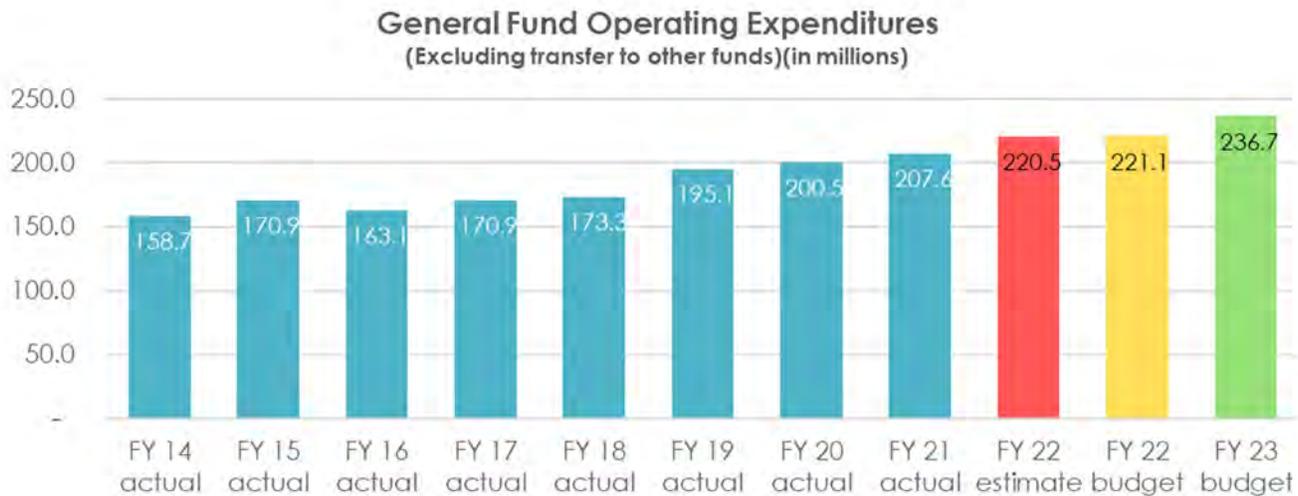
Expected growth from current sewer service areas is 600 new retail customers generating \$800,000 in system development fees that are pledged to secure revenue bonds issued for system expansion. The number of retail wastewater customers at the end of FY 2022 is 23,624. Historical numbers of customers from 2013 to the projected 2023 customers are illustrated below:

### Wastewater Retail Customers



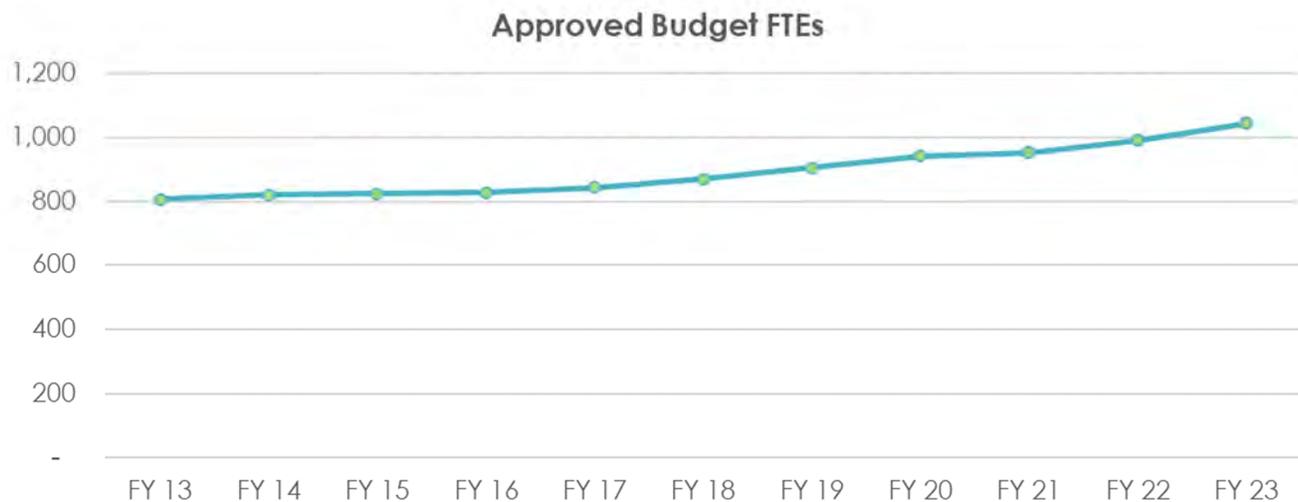
## Expenditure Highlights

General fund operating expenditures in FY 2023 are projected to increase approximately 7.0 percent to \$236.7 million above FY 2022 approved budget from uses other than transfers to other funds.



### Salary and Fringe Benefits

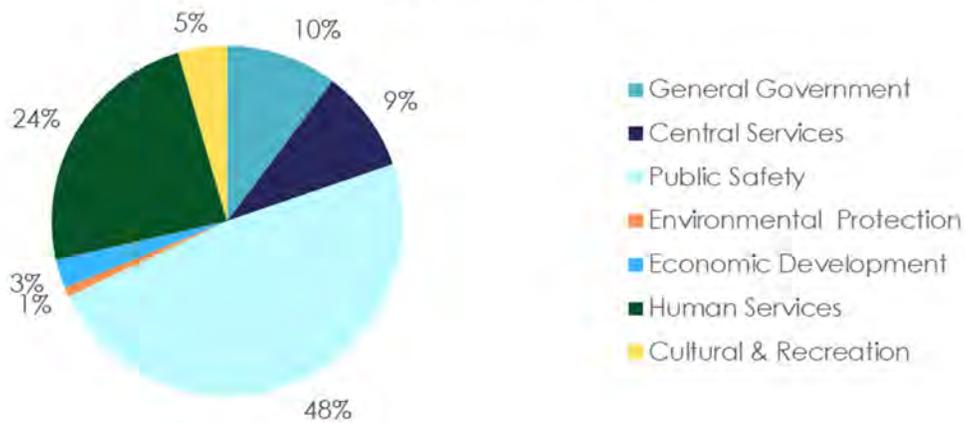
The total general fund personnel/employee cost budgeted in FY 2023 is \$102.4 million. Due to growth in the county and increased workloads in human services, public safety, and internal support services, an additional 36 FTEs were added in various departments of the County. The total FTE budget for general government operations is 1,043.60 FTEs.



Positions added were a Human Resources Generalist, a Delinquent Tax/DMV Specialist and a GIS Analyst in Tax Administration, an IT Business Analyst, a Mechanic Technician in Fleet Services, an Engineering Deputy Director, two Custodial Assistants in Operation Services, a Training Division Administrative Assistant in the Sheriff's Office, a Deputy, Detention Officer and Administrative Assistant for the Courthouse expansion, an Emergency Management Specialist, an Assistant Operations Supervisor/Training in Emergency Medical Services, a Permitting Tech and two Multi Trades Inspector IVs in Building Inspections and Central Permitting, an Assistant

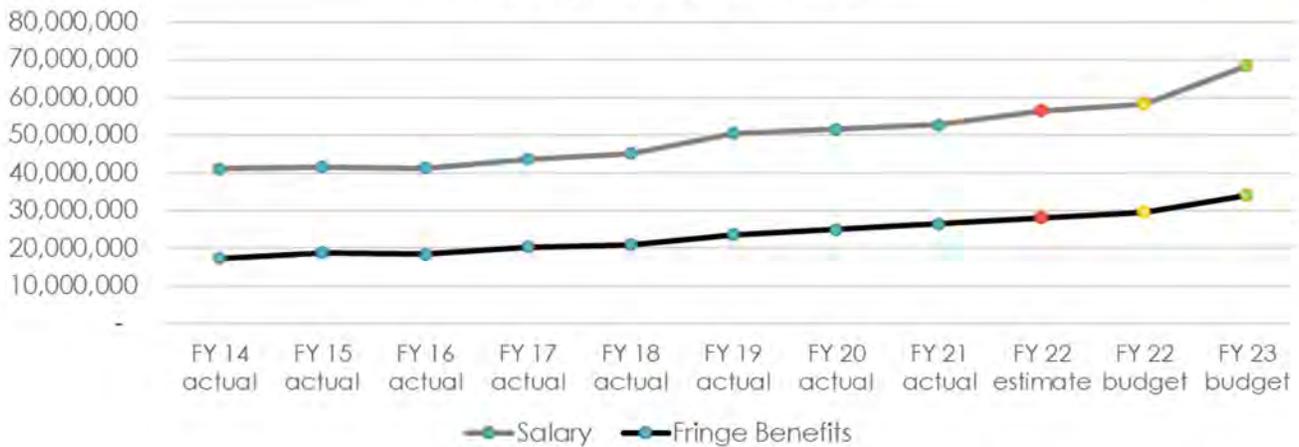
Fire Marshal and a Fire Inspector/Investigator in Fire Inspections, a Planner III, a Veteran Services Officer, a Library Assistant, a Senior Accounting Clerk and a Nutritionist I, two Environmental Health Specialist Is, and a Lead Environmental Health Technician in Health, and seven Income Maintenance Caseworker IIs, an Economic Services Supervisor, and a Social Worker II in Social Services. Emergency Medical Services removed an FTE of a Senior Office Assistant.

**FTE by Function**



The approved FY 2023 FTEs in the General Fund by function are General Government 107, Central Services 99, Culture and Recreation 47, Economic Development 27.62, Environmental Protection 9, Human Services 250.98, and Public Safety 503 for a total FTE budget of 1,043.60. The FY 2023 percentage of the total approved Full-Time Equivalent Units by function is illustrated below:

**Salary and Fringe Benefits**



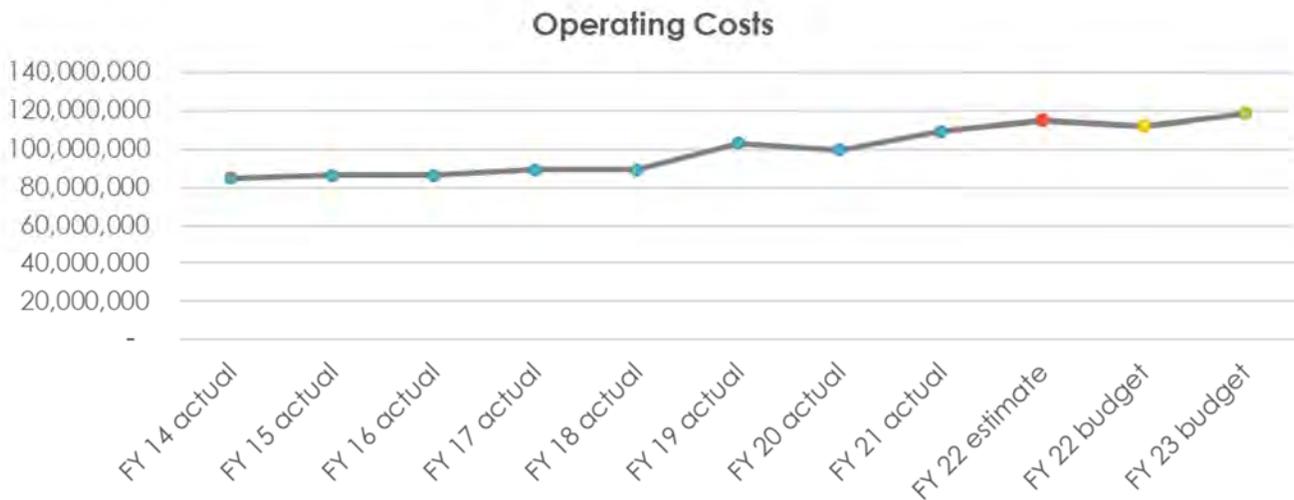
Per policy, as part of the County’s goal to maintain a competitive pay plan, more than 25% of budgeted positions are analyzed. This ensures that the County remains very competitive with its peers and in line with the market. In FY 2022, the budget included \$100,000 for a Classification and Total Compensation Study and as of April 18th, 2022, the County fully implemented the results of the study. Typically, compensation is adjusted annually in July and is based on performance. Due to the early implementation of the Classification and Total Compensation Study, the FY 2023 budget includes adequate funding to maintain or improve existing services

levels and contractual obligations while providing for the costs of a one-time, lump-sum merit bonus of between 0.75% and 4.35% based on performance to eligible employees.

Overall personnel costs increased by \$14.3 million (16.3 percent) from the FY 2022 approved budget of \$88.0 million to \$102.4 million in FY 2023. Salary and fringe benefits represent 41.8 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's contributions to the health and dental program will increase per employee from \$8,528 to \$8,877 in FY 2023. County contributions for health and dental insurance benefits are approximately \$12.0 million (includes contributions for retired employees), Local Government Retirement System of 12.25% (1.00 increase) for general employees and 13.10% (1.00 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$11.5 million. Total fringe benefits budgeted for FY 2023 in the general fund are \$34.1 million which represents a \$4.4 million or 14.8 percent increase over the prior year's budget mainly due to the increase in FTEs and the increase in rates for Insurance and Retirement.

**Operating Costs**

Total operating costs budgeted in the general fund are \$118.3 million which is a 5.4 percent (\$6.1 million) increase compared to the prior-year budget and is 43.3 percent of the total general fund approved operating budget of \$236.7 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 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 2023 as compared to the FY 2022 approved budget:

**Operating Costs by Function**

<b>Function</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
General Government	\$ 5,297,096	\$ 6,030,767	\$ 733,671	13.9%
Central Services	\$ 6,044,165	\$ 6,612,550	\$ 568,385	9.4%
Public Safety	\$ 10,663,346	\$ 12,009,343	\$ 1,345,997	12.6%
Transportation	\$ 161,000	\$ 161,000	\$ -	0.0%
Environmental Protection	\$ 18,641,659	\$ 20,230,272	\$ 1,588,613	8.5%
Economic & Physical Development	\$ 6,570,548	\$ 6,618,555	\$ 48,007	0.7%
Human Services	\$ 10,146,865	\$ 8,323,946	\$ (1,822,919)	-18.0%
Education	\$ 53,314,798	\$ 56,636,515	\$ 3,321,717	6.2%
Cultural & Recreational	\$ 1,426,544	\$ 1,711,680	\$ 285,136	20.0%

- General Government – The change is in part due to the increase in postage and printed expenses of \$124,000 in Tax Administration related to the revaluation for FY 2024. The Register of Deeds expenditures for excise taxes increased by \$954,726 due to the increase in budgeted deed stamp excise tax collections as well as for other NC General Statutes requirements driven by collections.
- Central Services –The change is in part due to the increased amounts budgeted for the increased cost of electricity at \$180,000 in the Operation Services Budget. Information Technology increased \$299,834 in Contracted Services for managed services related to Security, Database Services, and Technical Support, and \$135,050 for contract services mainly for additional licenses and upgrades. Fleet Services increases \$970,000 for motor fuels, of which \$945,000 is allocated throughout the County based on usage. Property and General Liability Insurance increased by \$84,724 for the County’s governmental operations.
- Public Safety – The Sheriff’s Office budget increased by \$340,000 for motor fuels. The main increase in the Detention Center budget was for Inmate Medical Professional Service costs of \$376,225 as well as food of \$24,960 and motor fuels of \$58,953. There is an additional increase of \$138,500 for motor fuels and \$50,000 for medical supplies in Emergency Medical Services. An increase of \$78,949 was also included in Central

Communications (911) for service and maintenance contracts related to the backup site. Building Inspections and Central Permitting and Fire Inspections saw a total motor fuel increase of \$31,000 along with additional operating costs associated with the midyear addition of positions during FY 2022.

- Environmental Protection – Contracted services for solid waste pickup increased 8.0% or \$1,255,400. Contracted services for construction and demolition transportation and disposal increased by 24.2% or \$380,000. The increase is mainly due to approximately 348 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 fifty-four cents (54) cents from 12.65 to 13.19 based on the March 2022 CPI-U index. Contributions to the Forestry Service increased \$16,363 to \$286,472 in FY 2023.
- Economic and Physical Development – Amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority increased by \$250,000. Brunswick BID contracted services for economic development increased by \$100,000, as approved midway through FY 2022.
- Human Services – This amount does not include an appropriation to Brunswick Senior Resources, Inc. as in the prior years. This amount however was voted on separately at the same board of commissioner meeting increasing the appropriation to \$3,017,136. The County's contribution to Brunswick Senior Resources, Inc. increased by \$128,284 from \$2,888,852. The FY 2022 County contribution to public housing is \$113,405, to health services programs is \$5,992,855 and to social services is \$9,296,803 for a combined total of \$15,403,063.
- Education – The total FY 2023 school appropriation, following the funding agreement, is \$51,327,480 which represents an increase of approximately 5.8 percent or \$2,807,236 over FY 2022. Under the terms of the agreement, 35.75%, or \$50,272,806 will be used for current expenses and 0.75% or \$1,054,674 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 2023 increased 4.8% to \$4,659,035 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. An additional \$300,000 was budgeted for education due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities.

### **Capital Outlay**

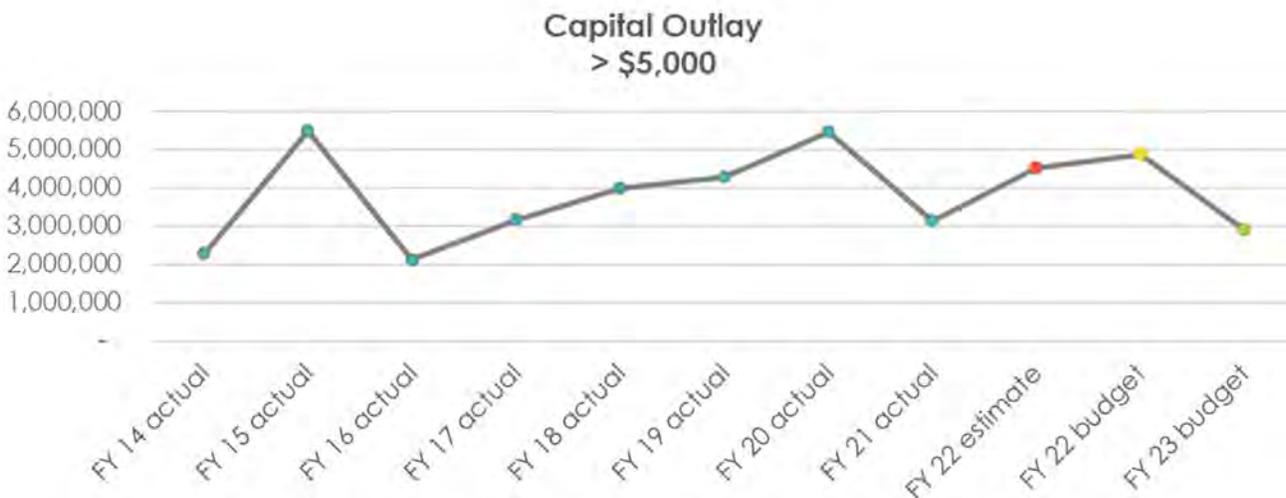
Purchases of vehicles and equipment that exceed \$5,000 represent 1.2 percent of the general fund budget for a total of \$2,880,720 which is a decrease of 41.0 percent in comparison to the FY 2022 approved budget. The overall decrease in capital outlay expenditures is due to the current year's focus on employee retention and recruitment and the deferral of certain expenditures to implement the Classification and Total Compensation Study. This decrease is also a result of the County using alternative funding sources in FY 2023 such as American Rescue Plan Act funds for eligible projects.

### Capital Outlay-General Fund

Classification of Purchase	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Vehicles	\$ 1,350,240	\$ 1,586,242	\$ 1,120,880	\$ 1,754,747	\$ 1,841,294
Equipment	\$ 1,972,856	\$ 4,363,962	\$ 1,707,952	\$ 2,224,403	\$ 978,871
Improvements	\$ 572,660	\$ 385,000	\$ 17,000	\$ 903,283	\$ 60,555

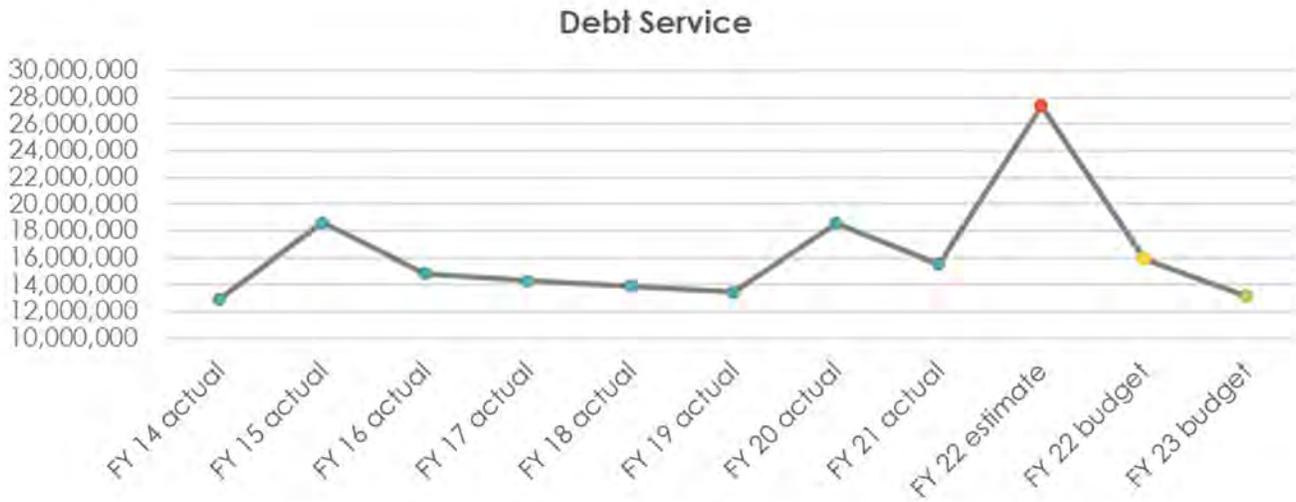
Additional vehicles recommended include two replacement trucks and an additional SUV for Fleet Services totaling \$362,000, an additional SUV for the Engineering Department for \$26,000, a ½ ton truck and two ½ ton cargo vans totaling \$100,000 for Operation Services, 15 replacement marked patrol cars and 8 unmarked replacement vehicles totaling \$972,900 for the Sheriff’s office, one replacement transport vehicle & cage for the Detention Center at \$40,408, \$72,000 for a replacement SUV for Emergency Medical Services, an additional SUV for Building Inspections and Central Permitting at \$31,000, two additional Ford F150s for Fire Inspections totaling \$72,000, a replacement marked 4x4 truck for Sheriff Animal Protective Services at \$44,896, \$35,000 for a replacement Ford F250 for the Parks and Recreation Maintenance Department. Two additional Ford F150 4x4 trucks are recommended for Environmental Health totaling \$60,000 and \$25,000 for Social Services for a replacement AWD vehicle.

The recommended general fund budget includes a total of \$3,966,137 dedicated to capital outlay and major operating expenditures, a decrease of \$2,060,137 from the FY 2021-2022 approved budget. The capital outlay in general fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include 20 switch upgrades for Information Technology totaling \$126,000, one replacement 16-ton dump truck for Operation Services at \$172,000, and the replacement of 15 in-car camera systems for the Sheriff’s Office totaling \$100,875.



### 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 2023 is \$13,121,134, a 17.7 percent decrease under FY 2022. This decrease is mainly due to the existing General Obligation Bond Debt paid substantially in FY 2021 reducing debt service in FY 2022 and satisfied completely in FY 2023. This decrease is expected in FY 2023 only due to the principal and interest related to the third phase of the general obligation bond referendum including interest only in 2023 and full interest and principal payments beginning in FY 2024. Debt service is 5.5% of the total operating expenditures of \$236.7 million (See General Debt Service section for more detail). Note: The spike in FY 2022 is due to the Brunswick County 2022 Limited Obligation Bonds, Refunding Series 2012 LOBS.



### Enterprise Fund Expenditures:

#### Water Fund

Total expenditures (capital, operating, personnel, and debt service costs) totaling \$35,422,388 is a 44.9 percent increase from the FY 2022 approved budget mainly due to the addition of the Revenue Bonds issued in June 2020 for the Northwest Water Plant Expansion with Low-Pressure Reverse Osmosis Treatment for a total project cost of \$156,759,395 with a capitalized construction period interest and \$8,359,250 in debt service payments to begin in October 2022. Personnel-related expenditures increased by \$1,382,758 to \$9.9 million or 16.3% over the prior year's approved budget. In FY 2023, an Engineering Project Manager and a Public Utilities Inspector were approved in Water Administration, a Water Treatment Operator Trainee at the 211 Water Treatment Plant, and a Deputy Utility Billing Manager and a Meter Reader were approved in Utility Billing. FY 2023 budget includes adequate funding for the Classification and Total Compensation Study implementation while providing for the costs of a one-time, lump-sum merit bonus of between 0.75% and 4.35% to eligible employees based on performance. Capital outlay increased by \$534,500 from the prior fiscal year to \$2,091,000. Included in capital outlay purchases are a hydraulic pump and power unit at \$120,000 for the 211 Water Treatment Plant, a replacement bore machine at \$150,000, and \$85,000 for a replacement excavator for the Water Construction Division. Additional vehicles recommended include eight replacements and two additional vehicles totaling \$756,000. The approved budgeted transfer to the water capital projects fund is \$1,000,000 for pay-go water system improvements. Debt service

increased by \$8,776,413 due to the addition of Revenue Bonds issued in June 2020 for the Northwest Water Plant Expansion with Low-Pressure Reverse Osmosis Treatment.

### **Wastewater Fund**

Total expenditures (capital, operating, personnel, and debt service costs) in the wastewater fund of \$30,118,430 are projected to decrease 1.1 percent or \$324,444 under the prior year's approved budget mainly due to debt service. Personnel related expenditures increased \$1,179,135 to \$6,122,082 or 23.9 percent. In FY 2022, nine additional positions were approved in the Wastewater Fund for a Construction Estimator, a Collections Mechanic I, a Construction Supervisor, three Construction Mechanic Is, and 3 Wastewater Operator Trainees for the West Regional Wastewater Plant totaling \$558,304. FY 2023 budget includes adequate funding for the Classification and Total Compensation Study implementation while providing for the costs of a one-time, lump-sum merit bonus of between 0.75% and 4.35% to eligible employees based on performance. The operating expenditures increased \$87,960 or 1.2% to \$7,187,638. Debt service decreased by \$2,214,789 or 14.7 percent due to final debt payments made in the prior year and the annual amortization schedule. Some of the larger operating capital items for the wastewater divisions include laydown yard improvements for Wastewater Administration at \$125,000, a replacement camera trailer and three odor control units totaling \$435,000 for the Collections Division, \$135,000 for a drip site filter train, and \$200,000 for infiltration basin fencing and excavation for West Regional Wastewater Plant. Additional vehicles recommended include three replacements and four additional vehicles totaling \$473,750. The total operating capital outlay for the wastewater fund is \$1,956,250.

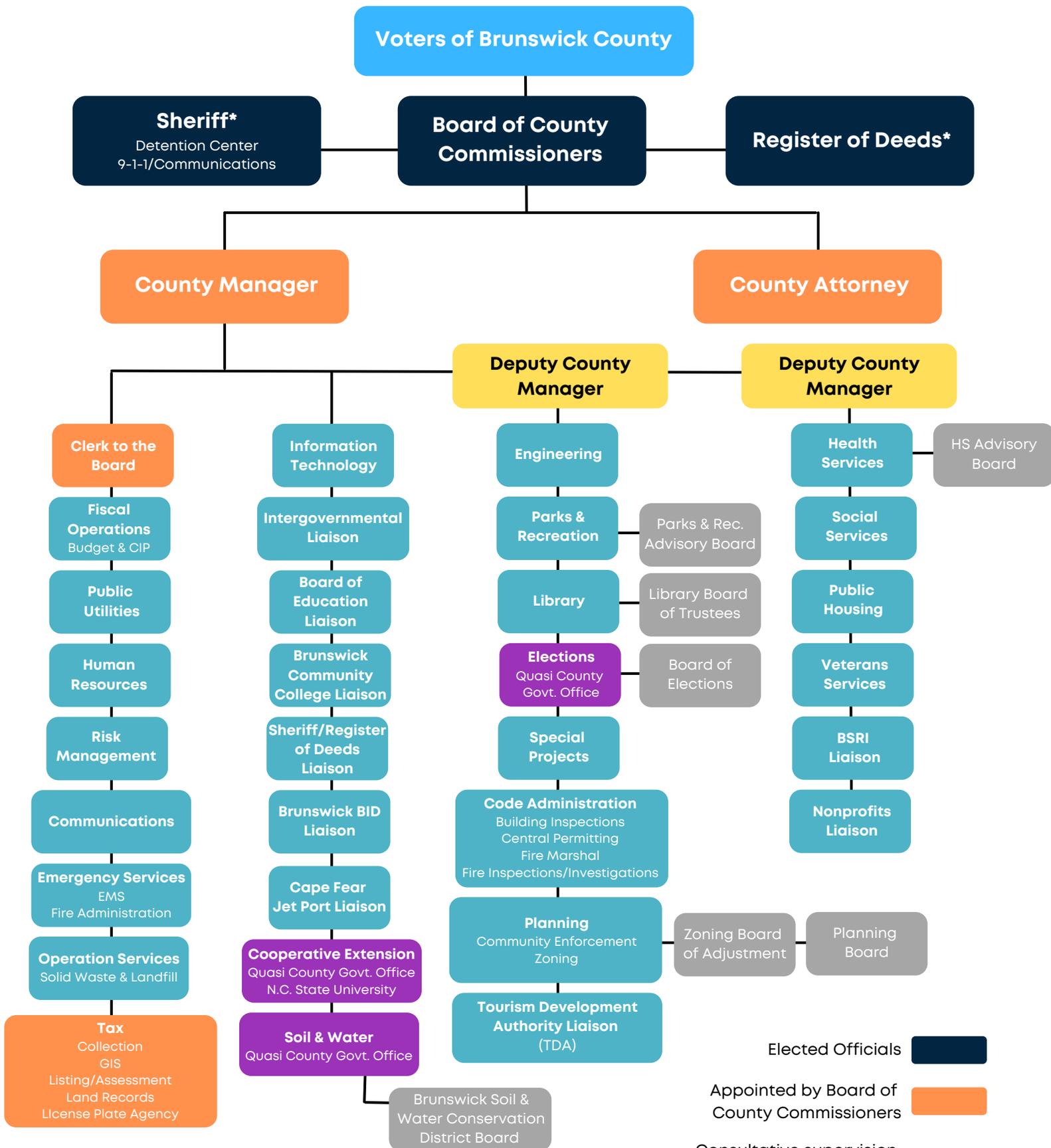
## Personnel Summary (FTE) by Department

	FY 2021 Actual Budget	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
<b>General Fund:</b>				
Governing Body	1	1	1	1
County Administration	8	6	6	6
Human Resources	5	5	5	6
Communications	0	2	2	2
Finance	13	13	14	14
Tax Administration	50	50	50	52
Legal	4	4	4	4
Board of Elections	6	6	6	6
Register of Deeds	16	16	16	16
Information Technology	16	18	18	19
Fleet Services	14	14	14	15
Engineering	6	6	6	7
Operation Services	56	56	56	58
Sheriff's Office	181	181	182	183
Detention Center	103	103	103	106
Emergency Services	3	3	3	6
Emergency Medical Services	102	106	114	112
Bldg. Inspections and Permitting	28	31	35	38
Fire Inspection	5	6	6	8
Central Communications Center	36	38	38	38
Sheriff Animal Protective Services	12	12	12	12
Solid Waste	8	9	9	9
Community Enforcement	4	4	4	4
Planning	8	8	8	9
Cooperative Extension	7.60	7.60	7.60	7.60
Soil & Water Conservation	3	3	3	3
Veterans Service	3	3	3	4
Library	18	19	19	20
Parks & Recreation-Administration	9	9	9	9
Parks & Recreation-Maintenance	18	18	18	18
<b>Total General Fund</b>	<b>743.6</b>	<b>757.6</b>	<b>771.6</b>	<b>792.6</b>
<b>Public Housing Fund:</b>				
Public Housing-Administration	4.06	4.06	4.02	4.02
<b>Total Public Housing Fund</b>	<b>4.06</b>	<b>4.06</b>	<b>4.02</b>	<b>4.02</b>

<b>Public Health:</b>				
Family Health Personnel	44.93	45.93	45.93	46.93
Medicaid Nutrition Program	1	1	1	1
WIC-Client Services	9	9	9	10
Environmental Health	19	19	19	22
Bioterrorism Preparedness	1	1	1	1
<b>Total Public Health</b>	<b>75.93</b>	<b>75.93</b>	<b>75.93</b>	<b>80.93</b>
<b>Social Services:</b>				
DSS-Administration	151.01	153.01	157.05	166.05
<b>Total Social Services</b>	<b>151.01</b>	<b>153.01</b>	<b>157.05</b>	<b>166.05</b>
<b>ROD Technology Enhancement Fund:</b>				
Register of Deeds-Technology Enhancement	1	1	1	1
<b>Total ROD Technology Enhancement Fund</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Water Fund:</b>				
Water Administration	14	14	13.75	13.75
Northwest Water Treatment Plant	16	16	16.5	16.5
211 Water Treatment Plant	9	9	9	10
Water Distribution Division	14	14	14	14
LCFWSA - Reimbursement	2	2	2.5	2.5
Utility Billing	14	14	14	14
Instrumental/Electrical Division	10	10	10	10
Construction	14	14	14	14
<b>Total Water Fund</b>	<b>93</b>	<b>94</b>	<b>94.75</b>	<b>99.75</b>
<b>Wastewater Fund:</b>				
Wastewater Administration	6.7	7.7	7.95	8.95
Wastewater Collection Division	19	21	21	22
Wastewater Construction Division	5	5	5	9
Northeast Regional Wastewater	3.8	5.8	5.8	5.8
Southwest Regional Wastewater	4.35	4.35	4.35	4.35
West Regional Wastewater	12.05	12.05	12.05	15.05
Ocean Isle Beach	3.1	3.1	3.1	3.1
<b>Total Wastewater Fund</b>	<b>54</b>	<b>59</b>	<b>59.25</b>	<b>68</b>
<b>Total All Funds</b>	<b>1122.6</b>	<b>1144.6</b>	<b>1163.6</b>	<b>1212.6</b>



# BRUNSWICK COUNTY ORGANIZATIONAL CHART

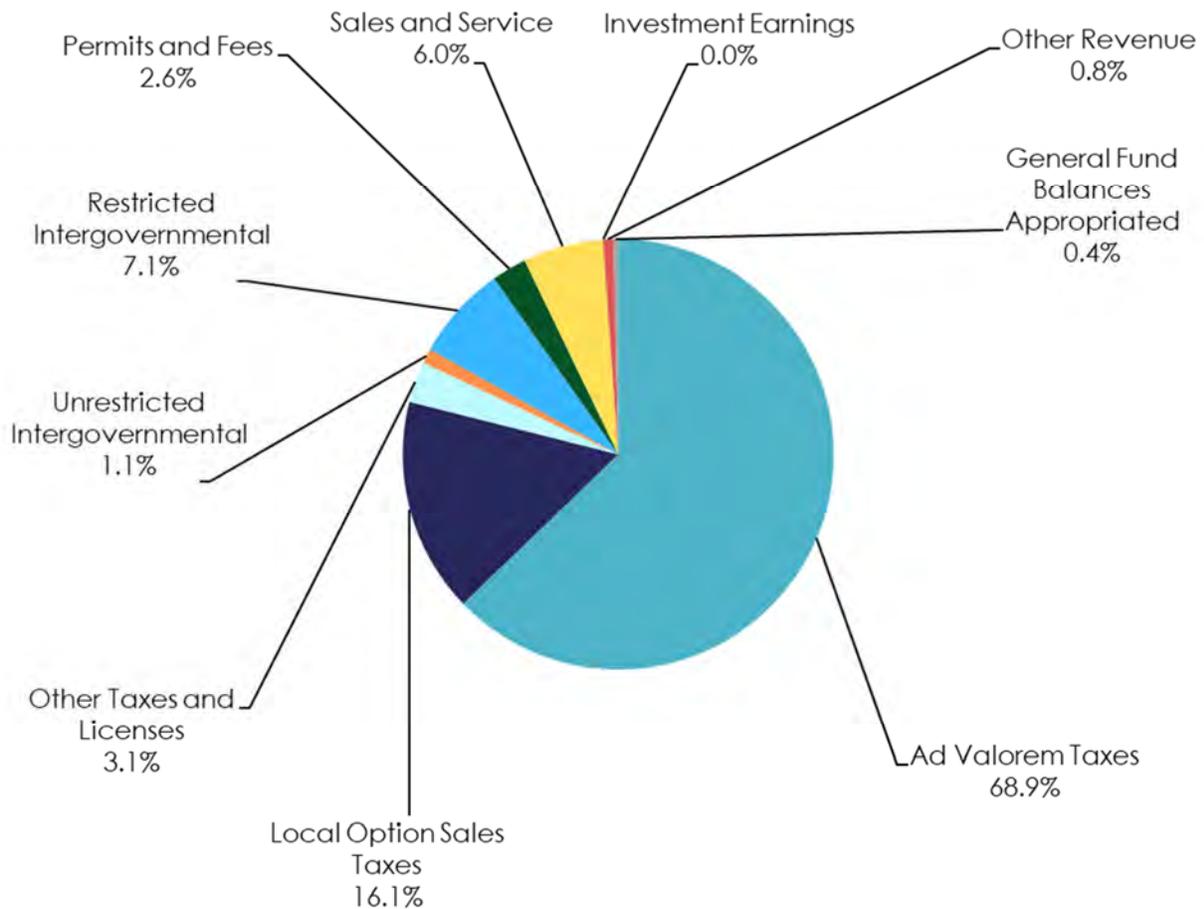


## General Fund Revenue Summary

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget	Change from FY 2022 Budget
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 149,160,505	\$ 148,100,658	\$ 150,178,878	\$ 153,149,442	3.4%
Penalties and interest	1,082,975	700,000	700,000	700,000	0.0%
<b>Ad Valorem Taxes Subtotal</b>	<b>150,243,480</b>	<b>148,800,658</b>	<b>150,878,878</b>	<b>153,849,442</b>	<b>3.4%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 and 44 (1%)	14,963,939	13,189,257	14,275,506	17,013,236	29.0%
Article 40 (1/2%)	10,047,866	9,471,405	9,994,541	11,116,347	17.4%
Article 42 (1/2%)	10,074,104	9,058,318	10,333,192	11,433,651	26.2%
<b>Local Option Sales Taxes Subtotal</b>	<b>35,085,909</b>	<b>31,718,980</b>	<b>34,603,239</b>	<b>39,563,234</b>	<b>24.7%</b>
<b>Other Taxes and Licenses:</b>					
Scrap tire disposal fee	150,464	180,000	180,000	180,000	0.0%
Deed stamp excise tax	7,909,198	3,100,000	6,330,181	5,125,000	65.3%
Solid waste tax	68,361	60,000	60,000	65,000	8.3%
White goods disposal tax	56,098	55,000	55,000	55,000	0.0%
Local occupancy tax	2,337,074	1,850,000	3,100,000	2,100,000	13.5%
<b>Other Taxes and Licenses Subtotal</b>	<b>10,521,195</b>	<b>5,245,000</b>	<b>9,725,181</b>	<b>7,525,000</b>	<b>43.5%</b>
<b>Unrestricted Intergovernmental:</b>					
Medicaid hold harmless	6,238,454	2,000,000	5,988,243	2,000,000	0.0%
Beer and wine tax	300,219	250,000	250,000	250,000	0.0%
Jail fees	539,398	460,000	460,000	456,600	-0.7%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>7,078,071</b>	<b>2,710,000</b>	<b>6,698,243</b>	<b>2,706,600</b>	<b>-0.1%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	21,351,937	15,382,060	20,038,908	17,140,394	11.4%
State aid to libraries	152,730	145,000	145,000	147,378	1.6%
Court facility fees	121,970	110,000	110,000	116,000	5.5%
Payments in lieu of taxes	6,050	-	-	-	na
ABC education requirement	2,154	-	-	-	na
ABC law enforcement services	13,043	10,000	10,000	12,000	20.0%
State drug tax	52,616	7,500	7,500	25,000	233.3%
<b>Restricted Intergovernmental Subtotal</b>	<b>21,700,500</b>	<b>15,654,560</b>	<b>20,311,408</b>	<b>17,440,772</b>	<b>11.4%</b>
<b>Permits and Fees:</b>					
Building permits	3,973,907	2,861,000	3,662,411	4,340,000	51.7%
Register of deeds	1,300,198	800,000	800,000	820,000	2.5%
Inspection fees	218,774	200,000	200,000	200,000	0.0%
Concealed handgun permit	382,794	250,000	265,000	250,000	0.0%
Other permit and fees	906,219	855,110	855,110	806,010	-5.7%
<b>Permits and Fees Subtotal</b>	<b>6,781,892</b>	<b>4,966,110</b>	<b>5,782,521</b>	<b>6,416,010</b>	<b>29.2%</b>

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget	Change from FY 2022 Budget
<b>Sales and Services:</b>					
Solid waste fees	3,477,371	2,600,000	3,587,000	3,000,000	15.4%
School resource officer reimbursement	1,570,071	1,601,476	1,665,840	1,897,886	18.5%
Rents	13,930	15,000	15,000	12,000	-20.0%
EMS charges	5,195,662	5,100,000	5,523,798	5,525,000	8.3%
Public health user fees	1,368,638	944,950	974,031	1,094,950	15.9%
Sheriff Animal Protective Service fees	93,282	98,500	98,500	80,000	
Social services fees	59,288	78,700	78,700	64,600	-17.9%
Public housing fees	3,077	16,300	16,300	11,700	-28.2%
Tax collection fees	318,152	280,000	280,000	290,000	3.6%
Other sales and services	2,098,204	1,984,406	1,998,256	1,979,350	-0.3%
Register of deeds	428,066	344,510	344,510	397,100	15.3%
Marriage license	56,841	52,200	52,200	57,000	9.2%
Recreation services	89,183	307,350	307,350	319,350	3.9%
<b>Sales and Services Subtotal</b>	<b>14,771,765</b>	<b>13,423,392</b>	<b>14,941,485</b>	<b>14,728,936</b>	<b>9.7%</b>
<b>Investment Earnings</b>	<b>80,630</b>	<b>100,275</b>	<b>100,275</b>	<b>60,380</b>	<b>-39.8%</b>
<b>Other Revenue:</b>					
ABC bottle taxes	81,640	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	30,000	24,000	24,000	30,000	25.0%
Contributions	116,784	9,000	22,820	21,000	133.3%
Other revenues	3,938,919	1,108,332	2,458,344	1,770,142	59.7%
<b>Other Revenue Subtotal</b>	<b>4,167,343</b>	<b>1,186,332</b>	<b>2,550,164</b>	<b>1,866,142</b>	<b>57.3%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>4,221,480</b>	<b>19,831,834</b>	<b>868,152</b>	<b>-79.4%</b>
<b>Total Operating Revenues</b>	<b>250,430,785</b>	<b>228,026,787</b>	<b>265,423,228</b>	<b>245,024,668</b>	<b>7.5%</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	-	-	775,941	-	na
Issuance of long-term debt	-	-	11,215,000	-	na
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>11,990,941</b>	<b>-</b>	<b>na</b>
<b>Transfers from Other Funds</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>-</b>	<b>na</b>
<b>Total Revenue</b>	<b>\$ 250,430,785</b>	<b>\$ 228,026,787</b>	<b>\$ 287,414,169</b>	<b>\$ 245,024,668</b>	<b>7.5%</b>

	FY 2023 Approved	% of Total	FY 2022 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 153,849,442	62.8%	\$ 148,800,658	65.2%	3.4%
Local Option Sales Taxes	39,563,234	16.1%	31,718,980	13.9%	24.7%
Other Taxes and Licenses	7,525,000	3.1%	5,245,000	2.3%	43.5%
Unrestricted Intergovernmental	2,706,600	1.1%	2,710,000	1.2%	-0.1%
Restricted Intergovernmental	17,440,772	7.1%	15,654,560	6.9%	11.4%
Permits and Fees	6,416,010	2.6%	4,966,110	2.2%	29.2%
Sales and Service	14,728,936	6.0%	13,423,392	5.9%	9.7%
Investment Earnings	60,380	0.0%	100,275	0.0%	-39.8%
Other Revenue	1,866,142	0.8%	1,186,332	0.5%	57.3%
General Fund Balances Appropriated	868,152	0.4%	4,221,480	1.9%	-79.4%
<b>Total Revenues</b>	<b>\$ 245,024,668</b>	<b>100%</b>	<b>\$ 228,026,787</b>	<b>100%</b>	<b>7.5%</b>



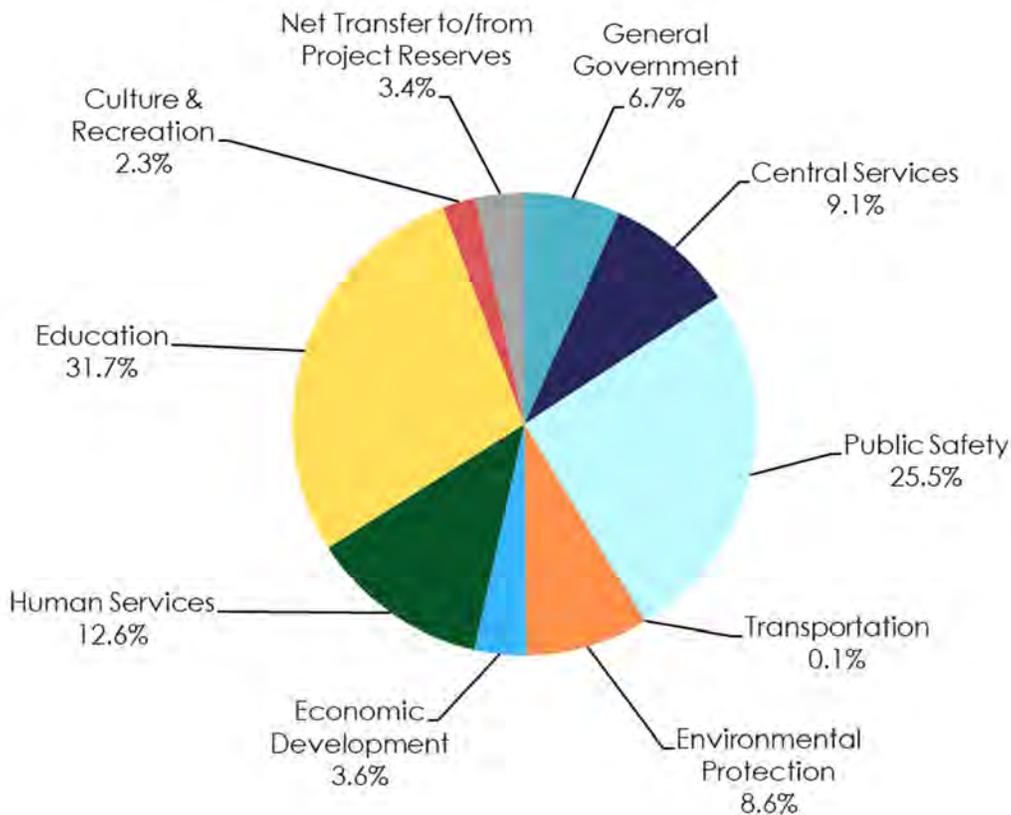
## General Fund Expenditure Summary

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget	Change from FY 2022 Budget
<b>General Government:</b>					
Governing Body	\$ 277,502	\$ 342,176	\$ 366,868	\$ 384,200	12.3%
County Administration	914,525	1,020,362	1,042,821	1,033,563	1.3%
Human Resources	464,357	504,792	515,737	639,092	26.6%
Communications	-	246,938	252,021	268,543	8.7%
Finance	1,658,682	1,888,714	2,020,924	1,978,354	4.7%
Tax Administration	4,289,065	4,841,191	5,150,778	5,492,749	13.5%
Legal Department	596,481	713,634	726,013	782,949	9.7%
Court Facilities	177,361	274,936	274,936	252,006	-8.3%
Board of Elections	1,373,073	1,150,204	1,170,890	1,158,315	0.7%
Register of Deeds	5,324,724	3,103,239	6,036,990	4,134,819	33.2%
Contingency	-	700,000	538,000	400,000	-42.9%
<b>General Government Subtotal</b>	<b>15,075,770</b>	<b>14,786,186</b>	<b>18,095,978</b>	<b>16,524,590</b>	<b>11.8%</b>
<b>Central Services:</b>					
Management Information Systems	2,771,211	3,495,595	3,659,704	4,387,628	25.5%
Fleet Services	1,376,263	1,327,978	1,973,731	1,998,349	50.5%
Engineering	782,322	683,281	755,098	838,332	22.7%
Operation Services	6,521,346	7,351,637	7,651,576	8,185,549	11.3%
Non-Departmental	5,991,436	6,398,236	6,838,103	6,798,485	6.3%
<b>Central Services Subtotal</b>	<b>17,442,578</b>	<b>19,256,727</b>	<b>20,878,212</b>	<b>22,208,343</b>	<b>15.3%</b>
<b>Public Safety:</b>					
District Attorney	20,886	53,000	53,000	13,000	-75.5%
Sheriff's Office	19,100,216	20,253,852	22,396,408	23,166,841	14.4%
Detention Center	9,446,518	11,347,912	11,439,603	13,163,883	16.0%
Emergency Medical Service	11,819,527	14,540,471	16,398,788	14,776,688	1.6%
Public Safety Agencies:					
Fire Departments	60,000	60,000	360,000	55,000	-8.3%
Rescue Squads	322,800	331,800	340,800	331,800	0.0%
Building Inspections and Central Permittir	2,568,808	2,959,783	4,147,138	3,972,395	34.2%
Fire Inspections	593,627	619,873	652,104	984,324	58.8%
Central Communications	3,096,161	3,793,447	5,126,655	4,165,737	9.8%
Sheriff Animal Protective Services	1,103,414	1,229,461	1,363,895	1,344,785	9.4%
<b>Public Safety Subtotal</b>	<b>48,131,957</b>	<b>55,189,599</b>	<b>62,278,391</b>	<b>61,974,453</b>	<b>12.3%</b>
<b>Transportation:</b>					
Transportation Agencies:					
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	0.0%
Odell Williamson Municipal Airport	27,500	50,000	50,000	50,000	0.0%
Brunswick Transit System	-	-	245,881	-	na
<b>Transportation Subtotal</b>	<b>138,500</b>	<b>161,000</b>	<b>406,881</b>	<b>161,000</b>	<b>0.0%</b>

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget	Change from FY 2022 Budget
<b>Environmental Protection:</b>					
Solid Waste	19,259,876	19,002,889	19,631,142	20,648,977	8.7%
Environmental Protection Agencies:					
Forestry	245,902	270,109	270,109	286,472	6.1%
<b>Environmental Protection Subtotal</b>	<b>19,505,778</b>	<b>19,272,998</b>	<b>19,901,251</b>	<b>20,935,449</b>	<b>8.6%</b>
<b>Economic Development:</b>					
Zoning - Solid Waste Enforcement	224,853	314,589	311,010	311,796	-0.9%
Planning	918,905	970,703	1,110,806	1,062,205	9.4%
Cooperative Extension	605,051	707,521	770,646	658,839	-6.9%
Soil and Water Conservation	255,619	259,880	265,888	260,850	0.4%
Public Housing Section 8	2,263,307	2,369,779	2,474,371	2,485,355	4.9%
Brunswick Business & Industry Development	425,000	475,000	575,000	575,000	21.1%
Brunswick County Occupancy Tax	2,337,074	1,850,000	3,100,000	2,100,000	13.5%
Other:					
Dredging Projects	494,343	-	356,879	-	na
Shoreline Protection	-	1,543,880	1,603,479	1,317,720	-14.6%
Access Road Project	-	-	400,000	-	na
Contract services	23,325	149,700	149,700	-	-100.0%
<b>Economic Development Subtotal</b>	<b>7,547,477</b>	<b>8,641,052</b>	<b>11,117,779</b>	<b>8,771,765</b>	<b>1.5%</b>
<b>Human Services:</b>					
Health:					
Administration	3,912,458	4,418,132	5,008,442	4,678,086	5.9%
Communicable Diseases	367,227	414,957	627,515	412,707	-0.5%
Adult Health Maintenance	1,283,202	513,498	523,243	903,373	75.9%
Senior Health	56,436	78,244	79,606	88,946	13.7%
Maternal and Child Health	948,652	1,155,235	1,193,306	1,318,968	14.2%
Environmental Health	2,788,151	1,999,609	3,472,570	2,456,867	22.9%
Social Services:					
Administration	13,878,855	15,284,297	17,798,810	18,211,926	19.2%
Medical Assistance	5,630	20,000	20,000	20,000	0.0%
Aid to the Blind	4,100	4,100	4,100	4,100	0.0%
Adoption Assistance	169,448	250,000	250,000	215,000	-14.0%
SAA Eligibility	117,427	200,000	190,000	225,000	12.5%
SAD Eligibility	154,592	225,000	205,000	250,000	11.1%
Adoption Promotion Fund	5,959	-	75,687	-	na
Foster Care	592,306	600,000	656,000	750,000	25.0%
State Foster Home	724,210	800,000	744,000	800,000	0.0%
Special Assistance	23,604	27,121	27,121	36,679	35.2%
Day Care	4,207	23,000	23,000	23,000	0.0%
Veteran Services	213,420	253,709	264,721	374,631	47.7%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	2,713,739	2,888,852	2,888,852	-	-100.0%
Providence Home	20,441	-	20,441	-	na
Juvenile Crime Prevention Grant	190,797	-	158,920	-	na
<b>Human Services Subtotal</b>	<b>28,174,861</b>	<b>29,155,754</b>	<b>34,231,334</b>	<b>30,769,283</b>	<b>5.5%</b>

	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget	Change from FY 2022 Budget
<b>Education:</b>					
Brunswick County Schools	47,363,360	48,520,244	48,835,833	51,627,480	6.4%
Brunswick Community College	4,649,412	4,794,554	4,794,554	5,009,035	4.5%
<b>Education Subtotal</b>	<b>52,012,772</b>	<b>53,314,798</b>	<b>53,630,387</b>	<b>56,636,515</b>	<b>6.2%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,313,240	1,458,154	1,486,439	1,600,924	9.8%
Parks and Recreation	2,715,942	3,954,906	3,703,429	4,020,042	1.6%
<b>Culture and Recreation Subtotal</b>	<b>4,029,182</b>	<b>5,413,060</b>	<b>5,189,868</b>	<b>5,620,966</b>	<b>3.8%</b>
<b>Debt Service:</b>					
Principal retirement	12,305,000	10,980,001	11,045,001	8,480,000	-22.8%
Interest and fees	3,240,524	4,966,876	5,066,154	4,641,134	-6.6%
<b>Debt Service Subtotal</b>	<b>15,545,524</b>	<b>15,946,877</b>	<b>16,111,155</b>	<b>13,121,134</b>	<b>-17.7%</b>
<b>Total Operating Expenditures</b>	<b>207,604,399</b>	<b>221,138,051</b>	<b>241,841,236</b>	<b>236,723,498</b>	<b>7.0%</b>
<b>Other Financing Uses:</b>					
Payment to escrow agent	-	-	10,935,000	-	na
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>10,935,000</b>	<b>-</b>	<b>na</b>
<b>Transfer to other funds</b>	<b>19,177,214</b>	<b>6,888,736</b>	<b>34,637,933</b>	<b>8,301,170</b>	<b>20.5%</b>
<b>Total Expenditures</b>	<b>\$ 226,781,613</b>	<b>\$ 228,026,787</b>	<b>\$ 287,414,169</b>	<b>\$ 245,024,668</b>	<b>7.5%</b>

	FY 2023 Approved	% of Total	FY 2022 Approved	% of Total	% Change From Prior Year
General Government	\$ 16,671,713	6.7%	\$ 14,796,186	6.5%	12.7%
Central Services	22,208,343	9.1%	19,256,727	8.4%	15.3%
Public Safety	62,373,021	25.5%	55,608,099	24.4%	12.2%
Transportation	161,000	0.1%	161,000	0.1%	0.0%
Environmental Protection	20,935,449	8.5%	19,272,998	8.5%	8.6%
Economic Development	8,771,765	3.6%	8,641,052	3.8%	1.5%
Human Services	30,769,283	12.6%	29,155,754	12.8%	5.5%
Education	69,166,744	28.2%	68,500,738	30.0%	1.0%
Culture & Recreation	5,666,180	2.3%	5,745,497	2.5%	-1.4%
Net Transfer to/from Project Reserves	8,301,170	3.4%	6,888,736	3.0%	20.5%
<b>Total Expenditures</b>	<b>\$ 245,024,668</b>	<b>100%</b>	<b>\$ 228,026,787</b>	<b>100%</b>	<b>7.5%</b>





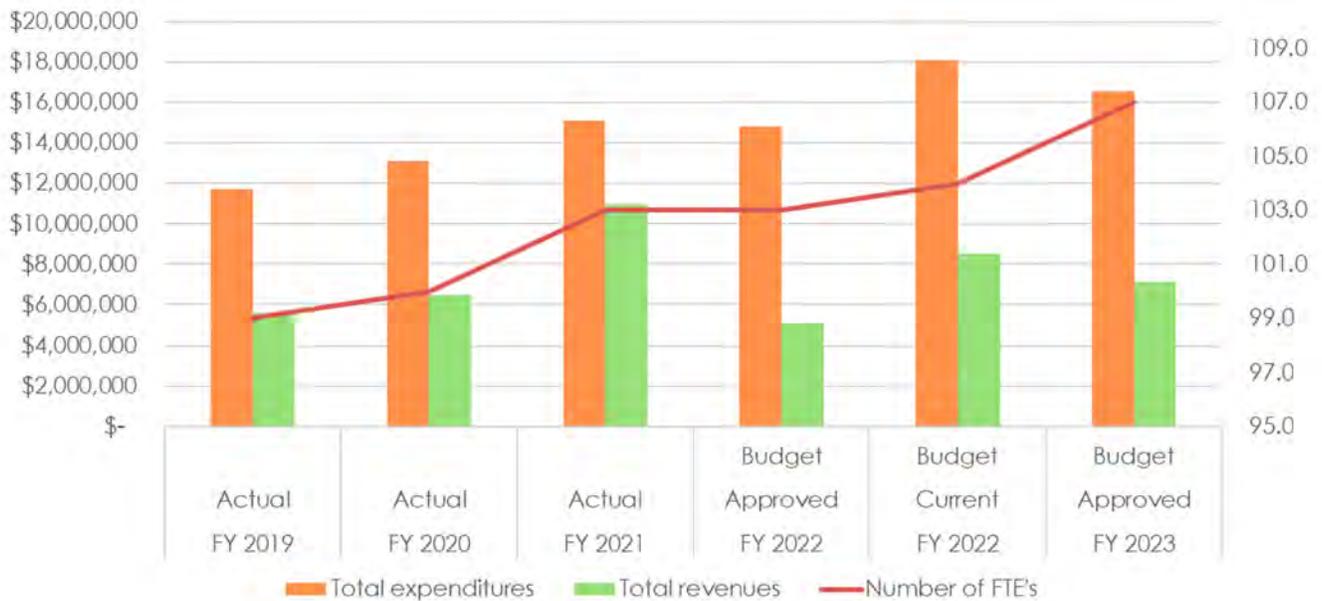
# GENERAL GOVERNMENT





# General Government Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 5,776,036	\$ 6,130,809	\$ 6,486,102	\$ 6,951,046	\$ 7,084,098	\$ 7,657,924
Fringe benefits	1,951,758	2,100,434	2,214,822	2,538,152	2,570,808	2,835,899
Operating costs	3,980,930	4,556,781	6,345,391	5,296,988	8,263,516	6,030,767
Capital outlay	-	305,103	29,455	-	138,748	-
Debt service-leases	-	-	-	-	38,808	-
<b>Total expenditures</b>	<b>\$ 11,708,724</b>	<b>\$ 13,093,127</b>	<b>\$ 15,075,770</b>	<b>\$ 14,786,186</b>	<b>\$ 18,095,978</b>	<b>\$ 16,524,590</b>
Other taxes and licences	3,744,657	4,363,659	7,909,198	3,100,000	6,330,181	5,125,000
Unrestricted intergovernmental	79,322	62,318	71,261	60,000	60,000	56,600
Restricted intergovernmental	126,095	114,354	458,389	110,000	110,000	116,000
Permits and fees	928,816	1,185,509	1,636,751	1,126,400	1,126,400	991,400
Sales and service	647,362	686,393	803,059	676,710	676,710	744,100
Investment earnings	709	394	125	125	125	230
Other revenue	61,693	71,146	93,593	65,000	65,000	75,000
Proceeds-leases	-	-	-	-	133,223	-
<b>Total revenues</b>	<b>\$ 5,588,654</b>	<b>\$ 6,483,773</b>	<b>\$ 10,972,376</b>	<b>\$ 5,138,235</b>	<b>\$ 8,501,639</b>	<b>\$ 7,108,330</b>
<b>Number of FTE's</b>	<b>99.0</b>	<b>100.0</b>	<b>103.0</b>	<b>103.0</b>	<b>104.0</b>	<b>107.0</b>



## Board of Elections

Sara Lavere, Director

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

### Department Summary

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

### Department Purpose

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

### Latest Major Accomplishments

- Successfully conducted the municipal election while still under COVID protocols in the polling place.
- Completed a county-wide precinct/polling place evaluation which resulted in the addition of 2 new precincts, the adjustment of 18 precinct boundaries, and the relocation of 5 polling places.
- Provided a live stream of our logic and accuracy testing for the first time ahead of the municipal election, allowing for increased transparency and more public participation in the process.
- Created an updated emergency plan for our office and polling locations.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 2
  - Expand the Student Election Assistant (SEA) program.
  - Work with county high schools to offer interactive election presentations once per semester.



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Provide continuing education opportunities to full time staff.
- Commissioner Objective 3
  - Provide access to board processes by expanding virtual meeting options and allowing for public comments to be submitted electronically.
  - Provide ample opportunity for residents to learn about the election process by offering to speak at club and organization meetings.
  - Ensure candidate compliance with campaign finance regulations, provide clear guidance to candidates, and place submitted campaign finance reports on our website.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of registered voters at the end of fiscal year	108,179	115,411	122,000	129,000
Number/type of elections held Number of Student Election Assistants (SEA) applied/worked	2 Elections: Municipal 34/24 Presidential Primary 19/9	1 Election: Presidential General 26/19	2 Elections: Municipal and Midterm Primary 10/1	1 Election: Midterm General 50 work per election
Number of schools represented by SEA	Municipal: 3 schools Primary: 4 schools	3 schools	1 school	4 schools
Number of interactive election presentations provided to high schools	None	None	4	8

Number of state conferences attended by staff	2	2	2	2
Number of additional continuing education courses/seminars taken by staff	*	*	*	6 (1 per staff member)
Number of virtual attendees at board meeting	*	*	*	50
Number of public comments submitted for board meetings virtually	*	*	*	25
Number of public speaking engagements	*	*	5	10
Number of individual campaign finance committees open	*	*	145	150
Number of reports turned in and posted to the website	*	*	125	100

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

## Upcoming Opportunities and Challenges

- Population growth will lead to the need for additional polling places for both early voting and election day. We continue to have challenges finding suitable polling places. We are required to use tax supported facilities for early voting, and many facilities are not able to accommodate us for the extended period of early voting (we usually occupy a facility for at least 3 weeks for each election, often longer if the facility is used on election day).
- Litigation continues regarding redistricting and voter ID.

## Communications

Meagan Kasczak, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ 118,792	\$ 122,882	\$ 142,712
Fringe benefits	-	-	-	46,111	47,104	53,831
Operating costs	-	-	-	82,035	82,035	72,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 246,938</b>	<b>\$ 252,021</b>	<b>\$ 268,543</b>
Number of FTE's	-	-	-	2.0	2.0	2.0

### Department Purpose

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

### Latest Major Accomplishments

- Collaborate with the Planning and Parks and Recreation departments on outreach and civic engagement for the Blueprint Brunswick 2040 program.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Work with Human Resources, Administration, and department leadership to identify recruitment strategies for key positions or career fields through traditional communication channels, networking, and paid advertising.
  - Coordinate with Administration, Human Resources, and other relevant departments to develop internal communications tools that communicate county operations and policy decisions to employees and recognize staff achievements and milestones.
- Commissioner Objective 3
  - Provide recaps of Board of Commissioners and Planning Board meeting decisions, highlighting key actions and decisions and opportunities for public comment or education.
  - Maintain and regularly communicate relevant county information through county website, email list serves, social media accounts, and other relevant tools or platforms available to the County.
  - Develop/and or support public engagement/input campaigns in tandem with relevant county departments and regional/state agencies for identified initiatives (e.g., Blueprint Brunswick 2040, NCDOT Comprehensive Transportation Plan, etc.).



### GROWTH AND SUSTAINABILITY

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



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Connect with area/state agencies, local governments, and other relevant partners to prepare communications materials that will support media and communications needs during potential emergencies and crisis situations.
  - Participate in regular trainings, partner meetings and mock exercises through NC Emergency Management related to the Brunswick Nuclear Task Force and other relevant emergency situations like hurricane preparedness.
  
- Commissioner Objective 3
  - Work with Health Services to develop messaging and communications campaigns on selected health topics (e.g., COVID-19, opioid epidemic, tobacco products, etc.).

### Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Media/Records Requests Facilitated	405	468	541	620
Percent of Responses to Media Inquiries Completed in One (1) Workday	-	-	-	90%
Percent of Responses to Media Inquiries Completed in Three (3) Workdays	-	-	-	95%
Facebook Followers	12,408	13,990	14,900	15,800
Facebook Average Monthly Engagement	-	-	30,000	38,000
Facebook Average Monthly Post Engagement	-	-	3,000	3,500
Facebook Average Monthly Interactions	-	-	1,400	1,600
Twitter Followers	4,096	4,472	4,600	5,000
Twitter Average Monthly Impressions	-	-	19,850	21,000
LinkedIn Followers	-	317	540	700

LinkedIn Average Monthly Impressions	-	-	1,000	1,400
Nextdoor Membership	-	-	62,000	70,000
Nextdoor Comment Replies	-	-	61	100
Nextdoor Impressions	-	-	2,279,736	2,500,000
Instagram Followers	-	-	-	300
Communications-Related Email Subscribers	-	-	11,484	12,000
Average Rate of Communications-Related Emails Opened	-	-	-	45%
Participation in Networking Engagements with Municipal or Community Partners	-	-	2	10
Participation in Trainings or Educational Improvement	5	2	4	6

## 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, including traditional and digital advertising tools or campaigns.
- Evaluate effective and sustainable methods to further encourage resident participation in county government initiatives and decisions.
- Research effective and sustainable methods to support and facilitate record requests among applicable county departments.
- Establish a collaborative relationship with other local government communications professionals within the county and region.
- Continue to provide the public and media partners timely and relevant information through relevant communications channels and list servs.
- Partner with County Administration and Information Technology to investigate and select a third-party option to create a new, more user-friendly County website that will be scalable and can effectively be used on mobile devices.
- Explore opportunities that support strategic planning training and education for staff and a sustainable method to track and report departments' key performance indicators/performance annually.

## County Administration

Steve Stone, County Manager

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 666,634	\$ 673,694	\$ 669,217	\$ 740,299	\$ 750,798	\$ 744,558
Fringe benefits	184,359	187,399	199,287	231,509	234,059	239,605
Operating costs	17,174	28,340	46,021	48,554	44,696	49,400
Capital outlay	-	-	-	-	9,410	-
Debt service-leases	-	-	-	-	3,858	-
<b>Total expenditures</b>	<b>\$ 868,167</b>	<b>\$ 889,433</b>	<b>\$ 914,525</b>	<b>\$ 1,020,362</b>	<b>\$ 1,042,821</b>	<b>\$ 1,033,563</b>
Proceeds-leases	-	-	-	-	9,410	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,410</b>	<b>\$ -</b>
Number of FTE's	6.0	6.0	8.0	6.0	6.0	6.0

### Department Purpose

The Administration Office is comprised of the County Manager, two 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

- Completed the County Complex Site and Buildings Master Plan Study to plan for anticipated county growth and services.
- Implemented recommendations from the Raftelis water rate study and subsequent financial forecasts to apply the American Water Works Association's industry-standard rate methodology for County's water rates beginning in 2022.

### Goals and Objectives



#### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Collaborate with Brunswick BID to support opportunities to attract employers and industries to the area.

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



## EDUCATION

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



## EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Work with the County's Finance team to develop budget recommendations that adhere to county financial policies and guidance that consider short- and long-term capital improvements while maintaining one of the lowest property tax rates in the state.
- Commissioner Objective 2
  - Continued support for the County's employee retention program to consistently provide cost of living adjustments, merit recognition, and a robust benefits package to employees.
  - Provide continuing leadership training to department leaders and customer service training and situational awareness to staff at all levels.
- Commissioner Objective 3
  - Practice and follow the ICMA Code of Ethics in all interactions with elected officials, staff, residents, and community partners.
  - Provide support to intergovernmental partners and stakeholders in a timely and responsive manner.



## GROWTH AND SUSTAINABILITY

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



## HEALTHY AND SAFE COMMUNITY

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

### Upcoming Opportunities and Challenges

- Consider possible recommendations for financing and initiating projects outlined in the County Complex Site and Buildings Master Plan Study.
- Research and implementation of recruitment and retention initiatives for a strong and sustainable future workforce.
- 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, the NC Highway 211 widening project, and NCDOT 30-year transportation comprehensive plan for the county.
- Respond and adapt Brunswick County Well Workforce Policies based on latest federal, state, and local guidance concerning the COVID-19 pandemic and future disease threats.
- Work with IT and Communications departments and applicable staff to solicit services for the development of a new county website.
- Work with the Clerk to the Board's office and other applicable staff to purchase and successfully transition and train staff to use updated Novus agenda setting equipment.

## Court Facilities

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -
Fringe benefits	-	8	-	8	8	-
Operating costs	197,290	179,779	177,361	274,828	274,828	252,006
<b>Total expenditures</b>	<b>\$ 197,290</b>	<b>\$ 179,887</b>	<b>\$ 177,361</b>	<b>\$ 274,936</b>	<b>\$ 274,936</b>	<b>\$ 252,006</b>
Restricted intergovernmental	126,095	114,354	121,970	110,000	110,000	116,000
Unrestricted intergovernmental	79,322	62,318	71,261	60,000	60,000	56,600
Permits and fees	90,855	88,380	83,487	85,200	85,200	84,400
Investment earnings	709	394	125	125	125	230
<b>Total revenues</b>	<b>\$ 296,981</b>	<b>\$ 265,446</b>	<b>\$ 276,843</b>	<b>\$ 255,325</b>	<b>\$ 255,325</b>	<b>\$ 257,230</b>

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

## Finance

Aaron Smith, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 825,139	\$ 864,271	\$ 903,595	\$ 968,207	\$ 978,739	\$ 1,021,148
Fringe benefits	273,593	287,913	305,634	347,282	350,635	373,356
Operating costs	424,847	420,555	449,453	573,225	607,015	583,850
Capital outlay	-	-	-	-	65,732	-
Debt service-leases	-	-	-	-	18,803	-
<b>Total expenditures</b>	<b>\$ 1,523,579</b>	<b>\$ 1,572,739</b>	<b>\$ 1,658,682</b>	<b>\$ 1,888,714</b>	<b>\$ 2,020,924</b>	<b>\$ 1,978,354</b>
Proceeds-leases	-	-	-	-	65,732	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,732</b>	<b>\$ -</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>

### Department Purpose

The Fiscal Operations Department includes finance, budget, and utility billing. The budget and finance function operates a financial accounting and reporting system in compliance with North Carolina General Statute 159 (Local Government Budget and Fiscal Control Act), other North Carolina General Statutes and Ordinances of the County of Brunswick. The purpose of the department is to process financial transactions following sound business principles and internal controls. The department is charged with maintaining and timely reporting of accurate financial information in support of the fiscal management of the County. The department is responsible for managing the investment of funds, issuance of and management of debt, accounting for receipts and disbursements, employee payroll, capital project accounting, coordination and development of the annual budget, budgetary administration and control, preparation of the annual budget documents following standards established by the Government Finance Officers 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 Annual Comprehensive Financial Report.

### Latest Major Accomplishments

- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Award for 16<sup>th</sup> consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the 20<sup>th</sup> consecutive year.
- Maintained or improved County's bond ratings (latest ratings as of June 30, 2022): Moody's Investor Services ratings are Aaa for general obligation bonds, Aa1 for limited

obligation bonds, and Aa2 for revenue bonds. S & P Global Services ratings are AAA for general obligation bonds, AA+ for limited obligation bonds, and the rating for revenue bonds remains AA-. The County bond ratings with Fitch are AA+ for general obligation bonds, AA for limited obligation bonds, and AA- for revenue bonds.

- Implemented a new third-party vendor authentication process to automate procedures and provide additional security to the County.
- Implemented DebtBook, a cloud-based debt management software, to manage the County's debt and leases more efficiently.
- Together with Utility Maintenance implemented the automatic Muni-Link/Lucity interface and continued integrating more work order tasks to be included in a phased approach.

## Goals and Objectives



### EXCELLENT GOVERNMENT

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

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Changes in Accounting Principles implemented	n/a	GASB No. 84	GASB No. 87 GASB No. 89 GASB No. 91	GASB No. 94 GASB No. 96 GASB No. 97
New and upgraded software implementations	2	2	2	2
New Financial Tools or Reports Implementation	8	5	10	5
Certificate of Excellence earned on Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
American Rescue Plan Act Funds encumbered	n/a	n/a	\$14,646,532	\$27,141,111
Maintain or upgrade bond ratings	Upgrade	Maintain	Upgrade	Maintain
Hours of Completed Continuing Education	89	93	104	95
Number of internal audit site visits completed	27	7*	24	24

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

## Upcoming Opportunities and Challenges

- Work with other departments in a push towards automation to improve payment solutions and electronic processing while mitigating risk.
- Evaluate options to improve efficiency and effectiveness in processing, recording, and reconciling business transactions electronically and their use of county resources.
- 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.
- Completing a large upgrade to the latest version of the County's financial software to ensure continued support and latest software improvements. This would encompass Payroll, Human Resources, AP, General Ledger, Fixed Assets, Purchasing, Budgeting, etc.

## Governing Body

Daralyn Spivey, Clerk to the Board

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

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 171,670	\$ 181,380	\$ 189,464	\$ 195,066	\$ 226,729	\$ 232,873
Fringe benefits	43,808	44,976	55,331	76,260	68,261	87,477
Operating costs	68,961	51,402	32,707	70,850	71,878	63,850
<b>Total expenditures</b>	<b>\$ 284,439</b>	<b>\$ 277,758</b>	<b>\$ 277,502</b>	<b>\$ 342,176</b>	<b>\$ 366,868</b>	<b>\$ 384,200</b>
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

## Department Purpose

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

## Latest Major Accomplishments

- Provided accurate record of 33 official meetings of the Board of Commissioners, with Minutes and exhibits electronically indexed and made available for public view via the County website and upon request from the media.
- Clerk obtained NC Certified County Clerk status and attended numerous training sessions/conferences both in person and virtually to qualify for the certification.
- Oversaw over 80 board appointments for both Board positions that are assigned from within the Board of Commissioners and those from the general public.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Pursue ongoing education and training opportunities to maintain certifications, increase knowledge base and maximize educational opportunities as made available through UNC-SOG, IIMC and NCACC.
  
- Commissioner Objective 3
  - Maximize timely access to County records and information by completing board action items and notifying appropriate departments/entities of their status and providing, upon request, accurate recordings to the media upon request.
  - In a timely manner, fill any vacated or annual Board seat assignments as necessary to ensure the by-laws of each Board or Committee are met.
  - Notify the public via the Sunshine List, (at the most 48 hours in advance) of any special or emergency called meetings outside of the required annual meeting resolution schedule adopted by the Board annually allowing for those interested parties to be aware of any changes in meetings (Special or Emergency Meetings).

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of sets of minutes	30	43	36	36
Percentage of Board Actions and Minutes scanned	100%	100%	100%	100%
Board Appointments	91	89	85	85
Board Actions	453	492	500	500
Hours of Training	N/A	N/A	210	210
Additional Meetings Called	7	7	5	5

\*This number reflects only the hours of training for the current Clerk/Deputy Clerk. The number of hours for training for previous Clerk and Deputy is unknown and currently unable to pull from KRONOS.

## Upcoming Opportunities and Challenges

- Opportunity
  - Continue to 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.
  - Maximize educational opportunities as made available through UNC-SOG, IIMC and NCACC.
  - Continue to find ease of access for the public and staff in the current state of the COVID-19 pandemic by providing upon request the recording of the meeting and answering questions regarding the outcome of specific items on the agenda post meeting from both the staff and public perspective via telephone, email and occasionally in person.
- Challenges
  - Recent retirement/turnover of long-term employees within the Clerk's office and the loss of institutional knowledge.
  - Current Clerk learning policy and procedure on a county level.
  - Assist as necessary with the implementation of new technology in the Commissioners Chambers to improve the meeting experience for the Board, staff and public.

## Human Resources

Melanie Turrise, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 313,173	\$ 326,743	\$ 339,421	\$ 363,674	\$ 372,480	\$ 455,643
Fringe benefits	102,908	112,928	120,060	129,468	131,607	168,399
Operating costs	6,004	6,455	4,876	11,650	11,650	15,050
<b>Total expenditures</b>	<b>\$ 422,085</b>	<b>\$ 446,126</b>	<b>\$ 464,357</b>	<b>\$ 504,792</b>	<b>\$ 515,737</b>	<b>\$ 639,092</b>
Number of FTE's	5.0	5.0	5.0	5.0	5.0	6.0

### Department Purpose

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

### Latest Major Accomplishments

- Effectively navigated the continued employment challenges presented by the pandemic, to include updating and enforcing a Workforce Pandemic Response Plan and administering the return-to-work protocols county-wide and collaborating with Health Services to ensure compliance with all CDC and other regulatory compliance measures.
- Contracted with a consultant to undergo a Total Classification and Compensation Study. Collaborate with the Board of Commissioners and Leadership on implementation strategies of the Pay Study to address recruitment and retention challenges.

### Goals and Objectives



#### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Continue to support county departments with recruiting efforts and assist with staffing issues as they arise and/or organizational planning.
- Commissioner Objective 2

- 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.
- Commissioner Objective 3
  - Continue to work with County Administration and departments to maintain appropriate compensation levels. Work with Pay Study consultant to implement strategies to address recruitment and retention challenges.
- Commissioner Objective 4
  - Coordinate countywide training and education to supervisors and staff.
- Commissioner Objective 5
  - 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.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
New Hire Orientation	12	12	12	12
Number of Full Time New Hires On-boarded	166	170	185	200
Customer Services Training	0*	5	0	4
Leadership Training	0*	144	0	4
Percentage Employee Turnover Rate Including Retirees	11.75%	11.6%	12%	15%
Percentage Employee Turnover Rate Excluding Retirees	9.15%	10%	9%	12%
Employee Turnover Rate Excluding Retirees and Involuntary Separations	7.44%	8.3%	8%	10%

\*Delayed due to COVID-19 pandemic

## Upcoming Opportunities and Challenges

- Implementing pay classification study recommendations and maintaining competitive compensation and staffing levels in an aggressive market.

## 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 379,107	\$ 394,724	\$ 416,647	\$ 424,569	\$ 432,422	\$ 475,967
Fringe benefits	107,408	118,033	127,666	137,615	139,523	155,532
Operating costs	44,559	49,493	52,168	151,450	149,481	151,450
Capital outlay	-	-	-	-	2,618	-
Debt service-leases	-	-	-	-	1,969	-
<b>Total expenditures</b>	<b>\$ 531,074</b>	<b>\$ 562,250</b>	<b>\$ 596,481</b>	<b>\$ 713,634</b>	<b>\$ 726,013</b>	<b>\$ 782,949</b>
Permits and fees	57,799	77,654	112,286	70,000	70,000	70,000
Proceeds-leases	-	-	-	-	2,618	-
<b>Total revenues</b>	<b>\$ 57,799</b>	<b>\$ 77,654</b>	<b>\$ 112,286</b>	<b>\$ 70,000</b>	<b>\$ 72,618</b>	<b>\$ 70,000</b>
<b>Number of FTE's</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- The County Attorney's Office filed 83 tax foreclosure lawsuits and collected delinquent taxes of \$1,083,471 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 \$112,286 for this work.
- The County Attorney's Office electronically processed 385 contracts last fiscal year and has continued to improve its system for the electronic submission and review of contracts. The Office maintains a library of standard contracts for different scenarios, including specialized contracts for meeting FEMA and federal standards for use following hurricanes and other emergencies. The Office also maintains an electronic library accessible to all departments with contract templates, policies, resolutions, and competitive bidding documents. The master vendor database is integrated through the Finance department to allow departments to efficiently auto-generate much of the standard information required for recurring contracts and for departmental budget accounting.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Attend Brunswick BID meetings and consult with staff regarding legal issues relating to county economic development.
- Commissioner Objective 2
  - Draft, review, or advise on public hearing notices, grant agreements, and other legal documents related to economic development.



### EDUCATION

- Commissioner Objective 1
  - Provide legal review and revision of construction contracts for facilities built with school bond proceeds.



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Increase delinquent property taxes collected by legal department efforts.
  - Recover attorneys' fees and costs for delinquent tax collection efforts.
- Commissioner Objective 2
  - Improve professional workplace processes by developing and enhancing standard contracts and terms adaptable to different department needs.
  - Improve professional workplace environment by enhancing the use of electronic processes for submission, routing, and review of contracts.
  - Improve professional workplace processes by developing or improving policies, guidelines, releases, disclaimers, templates, and other assistance tools.
- Commissioner Objective 3
  - Revise and update county ordinances as hosted by Municode as the primary resource for resident information on local laws.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Draft, review, or process deeds of dedication for additions to the water and wastewater system.
- Commissioner Objective 2
  - Draft, review, or advise on utilities contracts and matters related to regional utilities.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Draft, review, or advise on contracts and matters from or related to the Health Department, Social Services, and Emergency Medical Services.
- Commissioner Objective 2
  - Draft, review, or advise on contracts and matters from or related to Sheriff's Office activities.
- Commissioner Objective 3
  - Draft, review, or advise on contracts and matters from or related to the Health Department, Social Services, and Emergency Medical Services.

### Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
Brunswick Business and Industry Meetings attended	n/a	6	12	12
Economic Development legal documents processed	n/a	26	20	25
Construction contracts processed for school bond projects	6	7	5	5
Foreclosure lawsuits filed (does not include demand letters and pay plans)	78	83	85	80
Delinquent tax dollars collected	\$882,965	\$1,083,471	\$750,000	\$800,000
Foreclosure Attorneys' Fees recovered	\$77,653	\$112,286	\$75,000	\$80,000

Number of documents/templates in iContracts library	40	44	48	50
Contracts processed through iContracts	372	385	400	400
Number of docs that can be auto generated from user data	22	24	25	25
Percentage of County-template contracts used	60%	63%	65%	65%
Percentage of Code of Ordinances reviewed internally and in conjunction with other county departments for obsolete language or statutory references	n/a	90%	100%	100%
Percentage of Code of Ordinances scheduled for public hearing and/or amendment by Board of Commissioners	n/a	n/a	10%	25%
Number of deeds of dedication processed for Engineering/Utilities to add to county water/wastewater system	16	24	25	24
Number of contracts and documents processed for Public Utilities department	59	91	60	60
Number of contracts and documents processed for HHS and EMS	93 (HHS) 27 (EMS)	75 (HHS) 36 (EMS)	80 (HHS) 40 (EMS)	85 (HHS) 40 (EMS)
Number of contracts and documents processed for Sheriff's Office	15	27	40	40

## Upcoming Opportunities and Challenges

- The tax foreclosure workload is essentially maxed out at the current staffing level, and the Office will monitor and adjust the workload to balance productive results against negative impacts on staff in the future. Also, increased collection percentages in recent years leave more difficult delinquent collection cases in terms of title issues and lesser amounts owed.
- As one of the fastest growing counties in the nation, the demand on 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.

## Register of Deeds

Brenda M. Clemmons, Register of Deeds

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 652,951	\$ 685,283	\$ 654,767	\$ 749,245	\$ 760,329	\$ 799,220
Fringe benefits	278,118	295,472	293,209	337,070	350,763	362,949
Operating costs	2,203,989	2,527,339	4,347,293	2,016,924	4,919,075	2,972,650
Capital outlay	-	-	29,455	-	5,974	-
Debt service-leases	-	-	-	-	849	-
<b>Total expenditures</b>	<b>\$ 3,135,058</b>	<b>\$ 3,508,094</b>	<b>\$ 5,324,724</b>	<b>\$ 3,103,239</b>	<b>\$ 6,036,990</b>	<b>\$ 4,134,819</b>
Other taxes and licenses	3,744,657	4,363,659	7,909,198	3,100,000	6,330,181	5,125,000
Permits & fees	763,516	919,861	1,300,198	800,000	800,000	820,000
Sales & services	381,776	392,991	484,907	396,710	396,710	454,100
Proceeds-leases	-	-	-	-	5,974	-
<b>Total revenues</b>	<b>\$ 4,889,949</b>	<b>\$ 5,676,511</b>	<b>\$ 9,694,303</b>	<b>\$ 4,296,710</b>	<b>\$ 7,532,865</b>	<b>\$ 6,399,100</b>
<b>Number of FTE's</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- The Shining Star Award was presented at the 69<sup>th</sup> NCARD Annual Conference on September 12, 2021, to The Honorable Brenda M. Clemmons for loyal dedication, commitment, and service to the county, district, and North Carolina Association of Registers of Deeds.
- The total excise tax collected for the first six months of fiscal year 2022 was over 4.6 million dollars.
- The total income collected for the first six months of fiscal year 2022 was over 5.3 million dollars.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - 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 another vendor.
- Commissioner Objective 3
  - 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 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
Total number of recorded documents	44,565	50,651	61,617	62,000
Total number of recorded births	507	540	560	570
Total number of recorded deaths	1,172	1,370	1,545	1,575
Total number of recorded marriages	737	885	975	980
Passport applications accepted	1,014	723	988	1,000
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 1990-2013.
- Update the computer equipment throughout the department.
- Allow Tax and GIS websites to link directly to our online records.
- To implement the addition of a fraud alert feature for landowners.

## Tax / GIS Department

Jeffery Niebauer, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 2,288,792	\$ 2,427,417	\$ 2,448,067	\$ 2,688,430	\$ 2,731,776	\$ 3,038,347
Fringe benefits	843,676	933,146	965,052	1,072,276	1,082,805	1,219,902
Operating costs	856,470	862,550	875,946	1,080,485	1,285,559	1,234,500
Capital outlay	-	-	-	-	39,472	-
Debt service-leases	-	-	-	-	11,166	-
<b>Total expenditures</b>	<b>\$ 3,988,938</b>	<b>\$ 4,223,113</b>	<b>\$ 4,289,065</b>	<b>\$ 4,841,191</b>	<b>\$ 5,150,778</b>	<b>\$ 5,492,749</b>
Permits & Fees	16,584	16,578	20,519	15,700	15,700	17,000
Other revenue	61,693	71,146	93,593	65,000	65,000	75,000
Sales & services	265,586	293,402	318,152	280,000	280,000	290,000
Proceeds-leases	-	-	-	-	39,472	-
<b>Total revenues</b>	<b>\$ 343,863</b>	<b>\$ 381,126</b>	<b>\$ 432,264</b>	<b>\$ 360,700</b>	<b>\$ 400,172</b>	<b>\$ 382,000</b>
<b>Number of FTE's</b>	<b>49.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>52.0</b>

### Department Purpose

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

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

## Latest Major Accomplishments

- Increased the County Tax Collections revenue as well as the County Collection rate. The County's end of year collection rate was 98.9%. This is the eighth consecutive year of an increased collection rate.
- 2021 Achievement award from the National Association of Counties for Transforming Valuation through Technology Paperless Appraisals.
- Implemented a Taxpayer First policy whereas we are reviewing all our communication letters and documents to ensure they are user friendly and conveying information in a clear and concise manner. We have made changes to our elderly and veterans exclusion letter as well as our change of value letters.
- Create numerous GIS applications for various county departments as well as public facing applications. For example: trash service management web application and reporting, mosquito control management and portal, proposed voter precinct web application, and others.

## Goals and Objectives



### EXCELLENT GOVERNMENT

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

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
Key Performance Measure 1 Current year collection rate	98.37	98.9	99	99
Key Performance Measure 2 Permits reviewed	20,280	21,350	22,000	23,000
Key Performance Measure 3 % staff Certified	54	53	60	65
Key Performance Measure 1 Current year collection rate	98.37	98.9	99	99

## Upcoming Opportunities and Challenges

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

## Contingency

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ 700,000	\$ 538,000	\$ 400,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 538,000</b>	<b>\$ 400,000</b>

### Department Purpose

Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2023 is less than 1 percent of the General Fund appropriation.



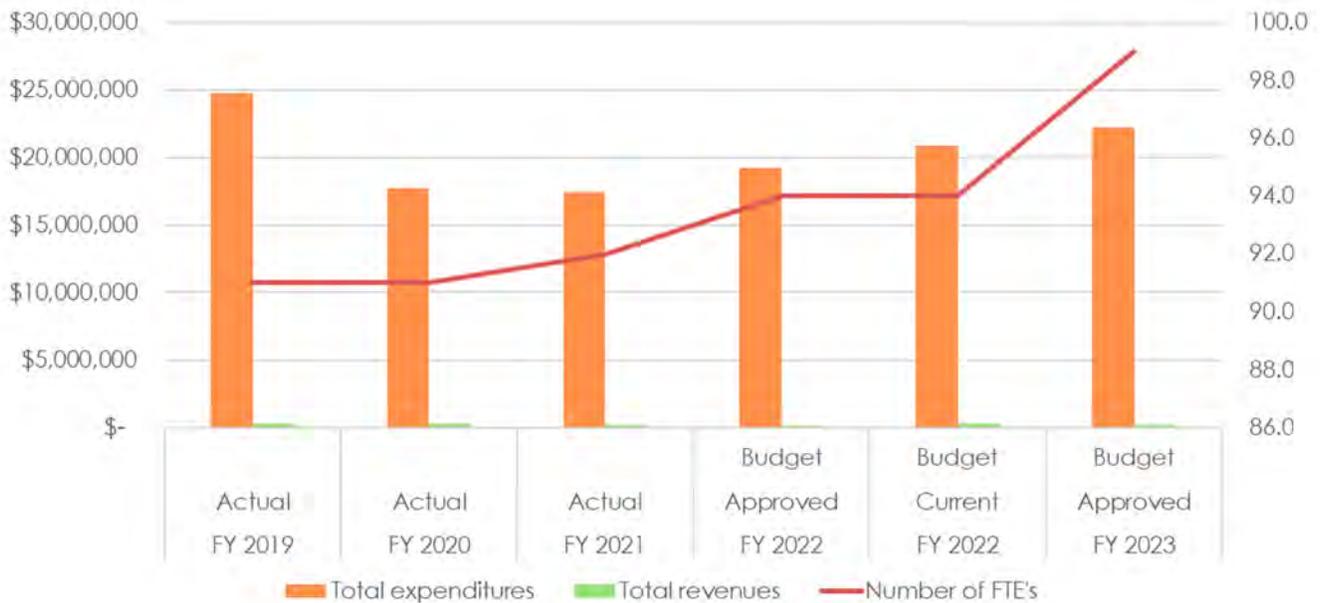
# CENTRAL SERVICES





## Central Services Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 4,411,391	\$ 4,461,102	\$ 4,549,876	\$ 4,879,806	\$ 4,967,931	\$ 5,654,872
Fringe benefits	6,784,078	7,165,290	7,490,537	8,015,756	8,021,808	8,941,421
Operating costs	13,015,487	5,558,321	4,992,878	6,044,165	6,914,363	6,612,550
Capital outlay	512,465	581,866	409,287	317,000	903,609	999,500
Debt service-leases	-	-	-	-	70,501	-
<b>Total expenditures</b>	<b>\$24,723,421</b>	<b>\$17,766,579</b>	<b>\$17,442,578</b>	<b>\$19,256,727</b>	<b>\$20,878,212</b>	<b>\$22,208,343</b>
Restricted intergovernmental	147,777	139,499	117,501	70,000	70,000	90,000
Permits and fees	83,062	83,243	89,912	70,500	70,500	75,500
Sales and service	36,588	33,174	29,631	20,000	20,000	20,000
Other revenue	18,133	30,821	18,163	8,000	8,000	14,000
Proceeds-leases	-	-	-	-	146,749	-
<b>Total revenues</b>	<b>\$ 285,560</b>	<b>\$ 286,737</b>	<b>\$ 255,207</b>	<b>\$ 168,500</b>	<b>\$ 315,249</b>	<b>\$ 199,500</b>
<b>Number of FTE's</b>	<b>91.0</b>	<b>91.0</b>	<b>92.0</b>	<b>94.0</b>	<b>94.0</b>	<b>99.0</b>





# Engineering

William L. Pinnix, P.E.

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

## Department Summary,

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 411,650	\$ 436,153	\$ 463,069	\$ 481,590	\$ 491,098	\$ 571,891
Fringe benefits	130,231	142,157	157,068	168,716	174,317	202,091
Operating costs	27,768	22,788	162,185	32,975	75,294	38,350
Capital outlay	29,594	-	-	-	10,367	26,000
Debt service-leases	-	-	-	-	4,022	-
<b>Total expenditures</b>	<b>\$ 599,243</b>	<b>\$ 601,098</b>	<b>\$ 782,322</b>	<b>\$ 683,281</b>	<b>\$ 755,098</b>	<b>\$ 838,332</b>
Permits & Fees	82,850	82,819	89,526	70,000	70,000	75,000
Other revenue	800	-	-	-	-	-
Proceeds-leases	-	-	-	-	10,367	-
<b>Total revenues</b>	<b>\$ 83,650</b>	<b>\$ 82,819</b>	<b>\$ 89,526</b>	<b>\$ 70,000</b>	<b>\$ 80,367</b>	<b>\$ 75,000</b>
<b>Number of FTE's</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>

## Department Purpose

County Engineering provides professional engineering and stormwater services to internal and external customers. Staff perform water, sewer, pump station, and stormwater plan review and approval, plat map review and approval, review building permit applications for stormwater permitting, review building permit applications for non-residential capital recovery fee calculations, provide water, sewer, and stormwater review and comments to county Technical Review Committee (TRC) applicants, and manage county general fund and enterprise fund capital projects. Field inspections of water, sewer, pump station, and stormwater systems are also performed by staff. We maintain and update the Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems. The County Stormwater Engineer / Administrator maintains and applies the County Stormwater Ordinance and the County Stormwater Manual for the unincorporated county and the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James, and Sunset Beach via interlocal agreements for stormwater services.

## Latest Major Accomplishments

- Completed design and permitting of the Ash Waccamaw Multiuse Building.
- Completed the courthouse addition and renovation project.
- Completed the complex site and buildings master plan study.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

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



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Prepare all non-residential capital recovery and transmission capital recovery fee sheets.
  - Work with developers to obtain legal ownership of installed water, sewer, and pump stations permitted in the county's name and installed by developers.
- Commissioner Objective 2
  - Support staff with obtaining and maintaining professional licenses and certifications.
  - Support online and in person professional continuing education opportunities.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Maintain and update the *Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems*.
  - Prepare all non-residential capital recovery and transmission capital recovery fee sheets.
  - Work with developers to obtain legal ownership of installed water, sewer, and pump stations permitted in the county's name and installed by developers.
  - Perform field inspections of water, sewer, and pump station construction.
- Commissioner Objective 3
  - Participate with other departments on the Brunswick County Flood Resiliency Roundtable to determine short-term and long-term solutions to minimize flooding events.

- o Review and update the Brunswick County Stormwater Manual to align with surrounding jurisdictions by incorporating current storm data control measures for larger storm events.
- o Encourage Low Impact Development (LID) design techniques for new development and redevelopment to minimize stormwater runoff impacts.
- o Continued participation as a board member on the Lower Cape Fear Stewardship Development Coalition to encourage the use of sustainable practices to protect, conserve, and improve our local natural resources.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
BCMS residential stormwater reviews	3,000	3,100	3,300	3,400
Stormwater non-residential reviews	54	50	60	65
BCMS Stormwater permit issued	104	147	200	210
Annual Stormwater Control Measures (SCM) inspections performed	382	353	375	400
Stormwater permitting revenue	\$66,119	\$70,025	\$65,340	\$68,600
Annual SCM revenue	\$16,700	\$19,500	\$16,600	\$17,500
Water/Sewer Dedications Completed	13	25	15	18
Utility System value increase from dedications	\$3,365,511	\$6,946,125	\$2,750,000	\$4,750,000

## Upcoming Opportunities and Challenges

- Implementation of the approved complex site and buildings master plan study.

# Fleet Services

Stephanie Lewis, Director

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

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 612,114	\$ 620,559	\$ 684,393	\$ 714,600	\$ 723,847	\$ 807,284
Fringe benefits	227,228	241,201	270,912	294,249	296,495	337,465
Operating costs	283,322	341,104	334,222	319,129	554,129	386,600
Capital outlay	51,667	29,590	86,736	-	399,260	467,000
<b>Total expenditures</b>	<b>\$ 1,174,331</b>	<b>\$ 1,232,454</b>	<b>\$ 1,376,263</b>	<b>\$ 1,327,978</b>	<b>\$ 1,973,731</b>	<b>\$ 1,998,349</b>
Sales & services	36,588	33,174	29,543	20,000	20,000	20,000
Other revenue	3,377	8,672	16,836	8,000	8,000	13,000
<b>Total revenues</b>	<b>\$ 39,965</b>	<b>\$ 41,846</b>	<b>\$ 46,379</b>	<b>\$ 28,000</b>	<b>\$ 28,000</b>	<b>\$ 33,000</b>
<b>Number of FTE's</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>

## Department Purpose

The Fleet Services Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,533 pieces of rolling stock in Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

## Latest Major Accomplishments

- Under contract for Leland EMS Base #2 fuel site upgrades. The lot has been cleared and is ready to begin demolition. Equipment is ordered and is in the process of being received. Permits are in process.
- Upgraded fuel monitoring devices at all fuel sites.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Implement a pilot program using advanced synthetic motor oils and filters that would extend preventative maintenance cycles. While the product would be slightly higher in cost, it would extend life up to two times the current product used. This will save on customer's down time for preventative maintenance and reduce costs due to the reduction of the number of products used and waste oil and filter

disposal costs. This will also allow staff to be more efficient and service more vehicles as vehicles will not need as frequent preventative maintenance services.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of county vehicles and trailers maintained	893	927	935	960
Number of county equipment pieces maintained	466	477	490	550
Number of rolling stock maintained per FTE	163	167	170	178
Number of non-county vehicles maintained	107	108	108	108
Average mileage of vehicle at replacement	191,097	188,562	151,654	180,000
Average cost of vehicle/equipment maintained	\$1,359	\$1,318	\$1,365	\$1,335
Annual average preventative maintenance cost per vehicle - synthetic	n/a	n/a	n/a	\$85.01
Annual average preventative maintenance cost per vehicle - non-synthetic	\$94.16	\$94.50	\$100.13	\$103.5

## Upcoming Opportunities and Challenges

- Parts manufacturers have been hit hard with the pandemic causing a delay in receiving parts to repair vehicles and equipment in a timely manner.
- Parts for our older vehicles are becoming discontinued, leaving us searching for used or refurbished parts.
- To build a relationship with Coast Auto Training which is part of the Brunswick County School System. This would offer us the opportunity for continued education to stay on top of the ever-changing industry. There may also be an interest in an apprentice program with the students enrolled in this training.

# Information Technology

Cindy Hewett, Director

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

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 1,132,217	\$ 1,122,310	\$ 1,163,698	\$ 1,315,513	\$ 1,342,765	\$ 1,576,506
Fringe benefits	364,123	373,427	399,503	474,782	482,859	565,968
Operating costs	1,047,490	1,384,291	1,111,739	1,681,300	1,804,192	2,105,154
Capital outlay	127,542	37,747	96,271	24,000	29,332	140,000
Debt service-leases	-	-	-	-	556	-
<b>Total expenditures</b>	<b>\$ 2,671,372</b>	<b>\$ 2,917,775</b>	<b>\$ 2,771,211</b>	<b>\$ 3,495,595</b>	<b>\$ 3,659,704</b>	<b>\$ 4,387,628</b>
Other revenue	855	1,061	20	-	-	1,000
Proceeds-leases	-	-	-	-	5,332	-
<b>Total revenues</b>	<b>\$ 855</b>	<b>\$ 1,061</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 5,332</b>	<b>\$ 1,000</b>
<b>Number of FTE's</b>	<b>17.0</b>	<b>16.0</b>	<b>16.0</b>	<b>18.0</b>	<b>18.0</b>	<b>19.0</b>

## Department Purpose

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

## Latest Major Accomplishments

- Implemented the following features/functionality:
  - Leveraged the use of the *Contractor Portal* allowing access to the "Approvals for Applications" to the following municipalities: Shallotte, Caswell Beach, Bolivia, St. James, Varnamtown, Belville, Sandy Creek and Navassa.
  - Ability for contractors to use the online portal to: (1) *Request New Permit*; (2) *Request Change Contractor* on existing permit; and (3) *Request to Add Contractor* to existing permit.

- *Sending text notifications to contractors* when (1) they are second in line to be inspected and (2) when certain attributes of inspection changed such as *Scheduled Date, Inspector Change, etc.*
- Completed prototype for new *Pre-Development module* for projects that are in the phase between Planning Board Approval and actual Building Permit Application phase. This will also handle any projects that are not ready for building permit application such as site plan review. Staffing issues both within IT and other departments have caused a pause in this project moving forward to next steps.
- Greater involvement in deployments and upgrades of SQL Servers implemented by other departments during their software deployments. This was accomplished as a result of increased trust between IT Staff and other County departments.
- The Information Technology Department continued to provide a secure way for employees to virtually connect to a county device from their home computer via the use of Windows Virtual Desktop. This provided a viable solution to accommodate remote workers without incurring additional equipment expense. Telephony needs were covered using "*softphones*" via laptops or through configuration allowing a physical desk phone to be used at home.

## Goals and Objectives



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Continued focus on further development and enhancement of our in-house developed BCMS application with emphasis on the following: (1) Migrate Fusion Auth to hosted Cloud solution. With 2600 registered users, we have scaled enough that for security and maintenance we need to migrate to the cloud. (2) Full integration of Bluebeam Studio into BCMS. (3) Integrate ACI Payment Inc. into BCMS for real-time posting of payments. (4) Explore if Xpress pay has similar functionality as ACI Payment Inc. and (5) Full implementation of Pre-Development module. (6) Additional functionality will be realized in the Inspection Application by adding the ability to upload photos.
  - Enhance the BCMS Contractor Portal with the following: (1) Add start application both from scratch or a template, (2) Allow ability to upload documents, (3) Build out more sophisticated contact management that will place responsibility of maintaining contacts for projects and applications on the Contractors thus removing it from the permitting staff.



- Commissioner Objective 2
  - Implement a “*Mobile First*” approach that will support the creation of a stronger mobile workforce by investing in additional laptops for our county fleet with the incorporation of other technologies that allow for flexible remote work.
  - Establishment of industry best practices in the areas of Configuration Change Management and Project management.
  - Strengthen the County’s Wide Area Network (WAN) and telephony by installing firewalls, increased bandwidth, and voice over IP (VOIP) phones in offsite locations including Public Utilities, Parks, Libraries, EMS bases, and WIC offices.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Total # Incidents with Response	1,624	1796	2260	2600
Total # PCs/Tablets/etc. Supported	920	960	980	1000
Total # of Software Support Calls	39	313	256	350
Total # of Phone Support Calls	195	205	160	275
Total # of Systems = 6yrs <7yrs	130	89	165	165
BCMS Bugs Worked	64	37	*	*
BCMS New Features/Enhancements	426	187	*	*
BCMS New Features Waiting Development	36	150	*	*

\*Implementing new metrics and tracking methodology in FY23.

## Upcoming Opportunities and Challenges

- Focus on Staffing with emphasis placed on (1) Staff Retention; (2) Reclassification of key positions to better meet needs of County, (3) Staff growth and development through Staff Training Plans; (4) Flexible work schedules and (5) Improved communication and collaboration department wide.

- Evaluate efficiencies and effectiveness gained, along with, cost-effectiveness of outsourcing level one/ remote Technical Support.
- Conduct a formal assessment of existing IT related positions in county departments to determine how we gain efficiencies through a centralized IT Department.
- In partnership with County Administration, Communications, and Information Technology, create a new, more user-friendly County website that will be scalable and can effectively be used on mobile devices. Evaluate use of third-party vendor to achieve this.
- Continued improvement of the County's IT security posture to include additional rollout of multi-factor authentication (MFA), end user security training, infrastructure and software updates and policy changes, vulnerability assessments, and departmental specific security needs.
- Develop and implement a "Cloud First Approach" for consideration to be given when introducing new technology solutions to the County's existing portfolio or when hosted solutions become available for existing technology solutions supplied from third party vendors.
- Incorporate an air-gapped backup solution into our current backup routine. It is the recommendation of our state and federal partners to add an air-gapped solution that will automatically 'disconnect' when data is not being written to it. This type of solution is highly effective in ensuring sound backups in the event of a ransomware attack. A copy of our organization's data will be protected offline and will be inaccessible. Without an internet or other network connection, it's impossible for our backup device to be remotely hacked or corrupted.
- Phase 2 replacement of end-of-life network equipment with deployment of new hardware that features improved security, functionality, and manageability. This rollout includes wireless access points, edge network switches, and Data Closet (IDF) UPSs.
- Upgrade the Audio / Video system in the County Administration building Training Room. This effort will be considered a "pilot" with a solution that will include components that will provide remote meetings with digital signage outside of the room.
- Expand use of IT Service Desk software to include the entire IT staff providing more efficient and effective methods for incident ticketing, tracking, and reporting. Evaluate use of same application for implementation of Configuration Change Management process for reporting and tracking configuration changes made to County's network, systems, and applications.
- Laserfiche application: (1) Improve security posture and backup recovery process by migrating all documents from current storage location to new storage location. (2) Provide Towns and other external entities access to all related documents for a BCMS project. (3) Complete analysis of user accounts. Change license type from Full to Participant when lower priced license will accommodate end user need.
- SQL: Implement improved logging and monitoring solution. Continue consolidation of SQL Server implementations to reduce overall footprint.
- Upgrade the network wiring and infrastructure at the five County libraries. The federal eRate program will cover a significant portion of the cost for cabling, core networking devices, and wireless access points.

## Operation Services

Stephanie Lewis, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 2,255,410	\$ 2,282,080	\$ 2,238,716	\$ 2,368,103	\$ 2,410,221	\$ 2,699,191
Fringe benefits	893,566	931,616	966,100	1,056,851	1,069,671	1,197,617
Operating costs	10,820,183	3,453,252	3,090,250	3,633,683	3,641,111	3,922,241
Capital outlay	303,662	478,054	226,280	293,000	464,650	366,500
Debt service-leases	-	-	-	-	65,923	-
<b>Total expenditures</b>	<b>\$ 14,272,821</b>	<b>\$ 7,145,002</b>	<b>\$ 6,521,346</b>	<b>\$ 7,351,637</b>	<b>\$ 7,651,576</b>	<b>\$ 8,185,549</b>
Restricted intergovernmental	147,777	139,499	117,501	70,000	70,000	90,000
Sales & services	-	-	88	-	-	-
Permits & fees	212	424	386	500	500	500
Other revenue	13,101	21,088	1,307	-	-	-
Proceeds-leases	-	-	-	-	131,050	-
<b>Total revenues</b>	<b>\$ 161,090</b>	<b>\$ 161,011</b>	<b>\$ 119,282</b>	<b>\$ 70,500</b>	<b>\$ 201,550</b>	<b>\$ 90,500</b>
<b>Number of FTE's</b>	<b>55.0</b>	<b>55.0</b>	<b>56.0</b>	<b>56.0</b>	<b>56.0</b>	<b>58.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- Continued increased 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.

- All mosquito control data was migrated to an online portal with a dashboard. This allows for more accessibility by staff. All data sets were moved from spreadsheet formats into the County's existing mapping software.
- Completed the Soil and Water Conservation Emergency Watershed Protection (EWP) Program, contracting with the landowners, state and federal regulatory agencies to address woody debris damage to tributaries resulting from Hurricane Florence.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Replace one water fountain in each building with a new more environmentally friendly option which includes a bottle filling station to improve customer service and sustainability at the BC Government Center. This will provide accessibility to safe drinking water while removing plastic bottles from our carbon footprint.
  - Increase the starting hourly pay for the following positions: Custodial Assistant I, Custodial Assistant II, Equipment Operator II, Maintenance Assistant I, Maintenance Assistant II and Maintenance Assistant III. The starting pay for these positions is not competitive when being compared to comparable positions in this area. The hourly pay is not attractive to potential experienced and skilled candidates that are needed to fulfill these types of positions. Increasing the starting salary for these positions will attract more qualified applicants, help retain employees in these positions and prevent them from seeking higher pay elsewhere.



### HEALTHY AND SAFE COMMUNITY

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

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of 20-ounce water bottles removed from carbon footprint	3,550	3,775	5,800	25,000
Turnover Ratio for CAI, CAII, EOII, MAI, MAII, MAIII positions	28%	25%	35%	30%
Square footage of buildings per FTE for the Building Maintenance Division	71,387	71,387	72,756	72,756
Square footage of building maintained per FTE for the Custodial Division	27,282	27,282	28,358	28,358
Square footage of floors maintained per FTE for the Custodial Division (only CAII's)	116,576	116,576	116,576	119,589
Number of requests for Vector Control per 1,000 population	3.79	13	0.21	5.67
Number of requests for Vector Control per FTE	130	210	127	156
Cost of Vector Control/Water Management Services per acre of county served	\$2.66	\$3.39	\$4.70	\$3.58
Percentage of building maintenance work requests completed within 30 days	78%	86%	92%	92%
Cost of custodial services per square foot of buildings cleaned	\$2.66	\$2.30	\$2.17	\$2.20

## Upcoming Opportunities and Challenges

- 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.

## Non-Departmental

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Fringe benefits	\$ 5,168,930	\$ 5,476,889	\$ 5,696,954	\$ 6,021,158	\$ 5,998,466	\$ 6,638,280
Operating costs	836,724	356,886	294,482	377,078	839,637	160,205
Capital outlay	-	36,475	-	-	-	-
<b>Total expenditures</b>	<b>\$ 6,005,654</b>	<b>\$ 5,870,250</b>	<b>\$ 5,991,436</b>	<b>\$ 6,398,236</b>	<b>\$ 6,838,103</b>	<b>\$ 6,798,485</b>

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





Emergency Services

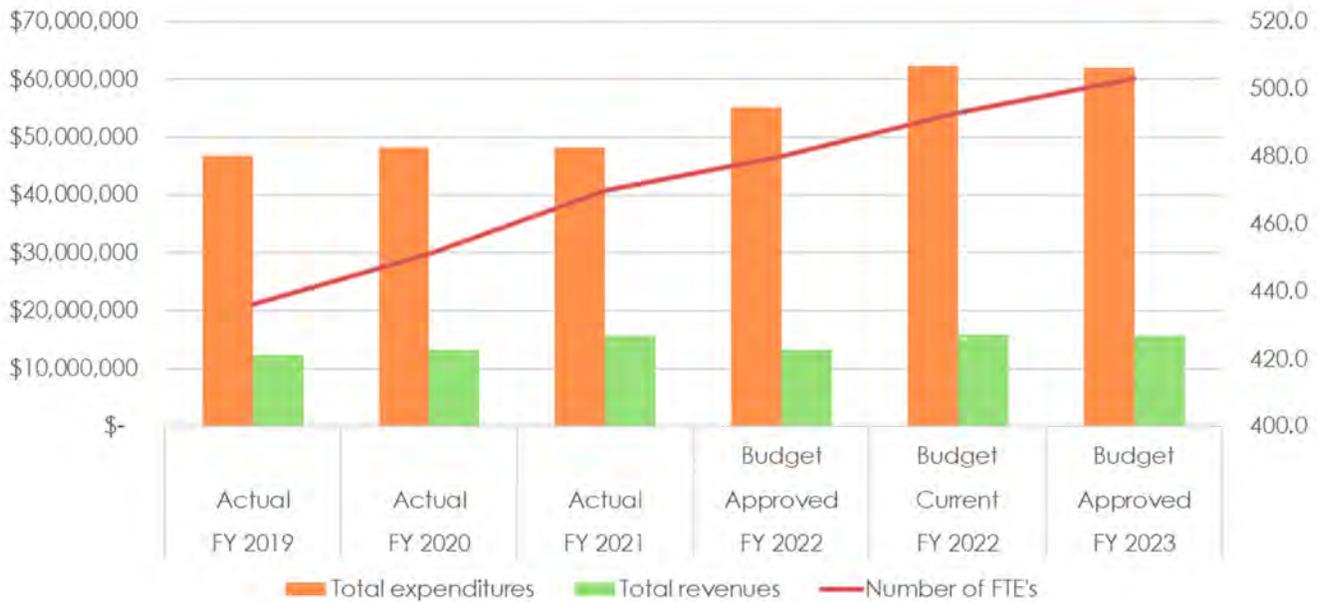
# PUBLIC SAFETY





## Public Safety Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 25,724,640	\$ 26,351,494	\$ 26,972,411	\$ 29,677,557	\$ 30,234,664	\$ 35,054,403
Fringe benefits	8,602,101	9,206,559	9,820,319	11,313,891	11,431,497	13,339,707
Operating costs	9,493,800	9,003,734	9,466,961	10,663,346	13,531,554	12,009,343
Capital outlay	2,965,482	3,643,614	1,872,266	3,534,805	7,030,728	1,571,000
Debt service-leases	-	-	-	-	49,948	-
<b>Total expenditures</b>	<b>\$ 46,786,023</b>	<b>\$ 48,205,401</b>	<b>\$ 48,131,957</b>	<b>\$ 55,189,599</b>	<b>\$ 62,278,391</b>	<b>\$ 61,974,453</b>
Unrestricted intergovernmental	400,665	507,526	468,137	400,000	400,000	400,000
Restricted intergovernmental	211,854	339,327	113,770	7,500	527,126	25,000
Permits and fees	3,288,818	3,413,362	4,746,141	3,454,430	4,270,841	4,879,930
Sales and service	7,011,876	7,849,483	8,786,845	8,603,632	9,105,644	9,349,486
Other revenue	1,505,729	1,133,589	1,643,201	820,732	1,501,603	1,063,642
Proceeds-leases	-	-	-	-	146,634	-
<b>Total revenues</b>	<b>\$ 12,418,942</b>	<b>\$ 13,243,287</b>	<b>\$ 15,758,094</b>	<b>\$ 13,286,294</b>	<b>\$ 15,951,848</b>	<b>\$ 15,718,058</b>
<b>Number of FTE's</b>	<b>436.0</b>	<b>451.0</b>	<b>470.0</b>	<b>480.0</b>	<b>493.0</b>	<b>503.0</b>





# Building Inspections and Central Permitting, Fire Inspections

Michael Slate, Director

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

## Department Summary

### Building Inspections and Central Permitting

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 1,758,298	\$ 1,623,490	\$ 1,760,876	\$ 1,999,581	\$ 2,221,682	\$ 2,709,797
Fringe benefits	556,986	566,298	619,581	749,702	820,900	1,020,475
Operating costs	198,332	123,265	128,360	167,500	795,468	211,123
Capital outlay	144,854	55,917	59,991	43,000	302,403	31,000
Debt service-leases	-	-	-	-	6,685	-
<b>Total expenditures</b>	<b>\$ 2,658,470</b>	<b>\$ 2,368,970</b>	<b>\$ 2,568,808</b>	<b>\$ 2,959,783</b>	<b>\$ 4,147,138</b>	<b>\$ 3,972,395</b>
Restricted intergovernmental	-	-	-	-	302,500	-
Permits & fees	2,944,065	2,887,572	4,020,987	2,894,500	3,695,911	4,340,000
Other revenues	55,838	-	-	-	-	-
Proceeds-leases	-	-	-	-	14,403	-
<b>Total revenues</b>	<b>\$ 2,999,903</b>	<b>\$ 2,887,572</b>	<b>\$ 4,020,987</b>	<b>\$ 2,894,500</b>	<b>\$ 4,012,814</b>	<b>\$ 4,340,000</b>
<b>Number of FTE's</b>	<b>27.0</b>	<b>26.0</b>	<b>28.0</b>	<b>31.0</b>	<b>35.0</b>	<b>38.0</b>

### Fire Inspections

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ -	\$ 337,442	\$ 379,345	\$ 407,511	\$ 417,681	\$ 612,244
Fringe benefits	-	99,310	116,578	149,006	136,286	223,845
Operating costs	-	48,631	61,437	51,356	86,137	76,235
Capital outlay	-	61,168	36,267	12,000	12,000	72,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 546,551</b>	<b>\$ 593,627</b>	<b>\$ 619,873</b>	<b>\$ 652,104</b>	<b>\$ 984,324</b>
Permits & fees	-	189,483	219,241	201,500	201,500	201,500
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 189,483</b>	<b>\$ 219,241</b>	<b>\$ 201,500</b>	<b>\$ 201,500</b>	<b>\$ 201,500</b>
<b>Number of FTE's</b>	<b>-</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>	<b>8.0</b>

## Department Purpose

The Code Administration Department includes Central Permitting, Building Inspections, Fire Inspections/Investigations, and Flood Administration. Central Permitting is responsible for the intake of building and trade permits, invoicing and certain aspects of the permitting process. Building Inspection is responsible for performing inspections on permitted residential and commercial structures during the construction process by licensed building inspectors to enforce NC State building safety codes. Fire Inspections is responsible for inspecting

commercial and multi-family projects during construction and after construction to complete periodic maintenance inspections based on a State mandated frequency schedule. An on-call fire marshal staff provides coverage 24 hours a day, 7 days a week to respond to and investigate fires, explosions, illegal open burning, and provide additional requested support services to fire departments.

## Latest Major Accomplishments

- Co-winner with the IT Department of the NACo Award for our role in developing the Brunswick County Permit Portal.
- Successfully launched phase 1 of the Brunswick County Permit Portal in February 2021.
- Successfully launched phase 2 of the Brunswick County Permit Portal in September 2021 that added the ability to add and change contractors via the portal.
- Completed Fire Investigation Response trailer.
- Overhauled and separated Trade and Change Out applications.
- Implemented Compliance Engine – 3<sup>rd</sup> party fire protection system reporting management system.
- Remodeled 3 office spaces and relocated staff to provide better access and service.

## Goals and Objectives



### EXCELLENT GOVERNMENT

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

- Building Inspectors – Promote greater involvement in trade organizations.
  - Attend Mechanical, Plumbing, Electrical, Building, and Permitting Association workshops.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Continue to expand functionality of the building and trade portal to include all aspects of permitting and inspections.
    - Utilize customer feedback on ways to improve the portal experience.
    - Coordinate with the IT programmers to make improvements and expand functionality of the permit portal based on customer needs.
  - Implement 3<sup>rd</sup> party Fire Inspection software.
    - Obtain vendor contract.
    - Obtain software funding.
    - Obtain software approval.
    - Train staff on software program.
  - Obtain an accelerant K9 and Implement an accelerant K9 program to serve Brunswick and surrounding Counties.
    - Application meets program eligibility through State Farm K9 program.
    - Be accepted into State Farm K9 training class.
    - Obtain approval for vehicle hardware for K9 transportation.
    - Obtain approval for Deputy Fire Marshal K9 handler position classification.
  - Obtain optimal staffing in Central Permitting, Fire and Building Inspections, Plan Review and Floodplain to meet current demand and future growth based on the current population growth rate.
    - Utilize data from reports to petition for staffing needs
  - Achieve favorable balance between inspector staffing and demand to recognize next day inspections.
    - Assess monthly Full-time Inspector Calculation report.
    - Achieve and maintain 100% next-day inspection capability.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Clean up the non-compliant unsafe structures currently on list to be reviewed.
    - Run monthly report to identify non-compliant structures.
    - Assign to inspector(s) or appropriate state board to investigate.
  - Expand fire / life safety community risk reduction programs.
    - Expand Red Cross Smoke Detector Installations.
    - Implement fire extinguisher training for staff of local governments agencies, businesses, and industry.

- Continue fire safety training for day care center staff and providers through NC Department of Health and Human Services approved training program.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Permits	22,509	29,516	38,500	40,000
Inspections (full-time)	50,545	51,486	62,000	65,000
Inspections per inspector/day (full-time)	15	14	15	15
Fire Construction Permits	326	1,102	750	750
Fire New Construction Inspection	463	738	750	750
Fire Investigation Calls	55	100	100	100
Fire Inspection Program Activities	5,967	6,922	6,974	7,000

## 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.

## District Attorney

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Operating costs	\$ 19,412	\$ 30,951	\$ 20,886	\$ 53,000	\$ 53,000	\$ 13,000
<b>Total expenditures</b>	<b>\$ 19,412</b>	<b>\$ 30,951</b>	<b>\$ 20,886</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 13,000</b>

The County's contribution to the District Attorney's office is \$13,000 in FY 2023. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims, but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices, we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

Formerly a program with the District Attorney's office, the 13th District Teen Court was moved to Cooperative Extension as of FY 2023. The County's annual contribution to the program is reflected as an increase in operating costs within the Extension.

# Emergency Services

Edward W. Conrow, Director

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

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 5,982,137	\$ 6,527,384	\$ 6,667,445	\$ 7,377,839	\$ 7,543,533	\$ 8,626,619
Fringe benefits	1,914,520	2,140,196	2,312,727	2,665,372	2,741,364	3,178,770
Operating costs	2,230,290	2,328,127	2,571,987	2,666,460	3,009,053	2,785,319
Capital outlay	1,304,800	1,839,617	267,368	1,830,800	3,100,366	185,980
Debt service-leases	-	-	-	-	4,472	-
<b>Total expenditures</b>	<b>\$ 11,431,747</b>	<b>\$ 12,835,324</b>	<b>\$ 11,819,527</b>	<b>\$ 14,540,471</b>	<b>\$ 16,398,788</b>	<b>\$ 14,776,688</b>
Restricted intergovernmental	52,899	235,819	53,753	-	12,000	-
Sales & service	4,141,111	5,139,304	5,219,992	5,100,000	5,523,798	5,525,000
Other revenues	1,065,470	773,908	945,162	685,000	885,000	785,000
Proceeds-leases	-	-	-	-	13,323	-
<b>Total revenues</b>	<b>\$ 5,259,480</b>	<b>\$ 6,149,031</b>	<b>\$ 6,218,907</b>	<b>\$ 5,785,000</b>	<b>\$ 6,434,121</b>	<b>\$ 6,310,000</b>
<b>Number of FTE's</b>	<b>95.0</b>	<b>105.0</b>	<b>105.0</b>	<b>109.0</b>	<b>117.0</b>	<b>118.0</b>

## Department Purpose

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

## Latest Major Accomplishments

- Maintained the level of response capabilities during the pandemic crisis. This included adjusting protocol's, response plans, management of personal protective equipment and operational capabilities.
- Implemented Cornerstone Training Academy for new employees under the EMS Division. The training program establishes a foundation a pathway for new employees to be successful providers.
- Purchased and deployed LUCAS automated cardiopulmonary resuscitation devices for all ambulances and paramedic level quick response vehicles.
- Upgraded EMS equipment to improve successful outcomes with patient care.

## Goals and Objectives



### EDUCATION

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



### EXCELLENT GOVERNMENT

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



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Collaborate with partners to update and improve all hazards response plans to meet the FEMA five Mission areas and thirty-two Core Capabilities along with the communities needs during daily and disaster operations.
  - Evaluate current EMS system and recommend improvements to maintain response capabilities throughout the county to include EMS station locations and additional EMS units based off community growth and calls for service.

- Participate in a FEMA grade nuclear response exercise to evaluate capabilities and identify areas the need improvement.
  - Develop and conduct a county level exercise related to a large vessel fire impacting the Cape Fear River to identify capabilities and areas that need improvement.
  - Improve management of emergency disaster response equipment and supplies to ensure response capabilities and resiliency during pre and post disaster operations.
  - Collaborate with local, state and federal partners to evaluate, recommend, and implement practices focused on community risk reduction and positive outcomes.
- Commissioner Objective 3
    - Promote and facilitate educational programs on CPR and Stop the Bleed to community partners and organizations.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of EMS Dispatches	20,648	22,647	24,100	25,666
Number of EMS Transports	11,695	12,492	13,500	14,372
EMS Response Time Compliance	65%	62.93%	61%	64%
EMS Revenue Collected	\$5,109,899	\$5,196,662	\$5,615,865	\$5,978,608

## Upcoming Opportunities and Challenges

- Meeting the demand of community growth impacting emergency services providers to include service delivery, staffing, equipment, and fleet impacts.
- Recruitment of EMS staff to ensure operational needs are maintained as the system continues to grow.
- Maintaining equipment and resources in a state of operational readiness.
- Development of partnerships with contiguous counties to identify ways to improve interagency coordination and response efforts.
- Identifying key locations for future EMS stations based off community growth and calls for service. The continued growth will warrant additional stations throughout the county to meet the demand. Available facilities and land are limited due to the current market.

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

Sheriff John Ingram, V

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

## Department Summary

### Sheriff's Office

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 11,078,018	\$ 10,810,258	\$ 11,010,834	\$ 11,592,681	\$ 12,071,414	\$ 13,400,580
Fringe benefits	3,699,863	3,779,568	3,988,151	4,390,822	4,457,213	5,032,814
Operating costs	3,634,459	2,911,596	2,928,027	3,073,394	4,226,029	3,634,582
Capital outlay	932,731	941,545	1,173,204	1,196,955	1,632,131	1,098,865
Debt service-leases	-	-	-	-	9,621	-
<b>Total expenditures</b>	<b>\$ 19,345,071</b>	<b>\$ 18,442,967</b>	<b>\$ 19,100,216</b>	<b>\$ 20,253,852</b>	<b>\$ 22,396,408</b>	<b>\$ 23,166,841</b>
Restricted intergovernmental	144,102	93,341	60,017	7,500	212,626	25,000
Permits & fees	341,476	332,757	499,598	358,430	373,430	338,430
Sales & service	1,682,136	1,561,944	1,708,819	1,610,476	1,688,690	1,928,886
Other revenues	215,175	203,037	503,367	10,000	467,232	150,578
Proceeds-leases	-	-	-	-	30,376	-
<b>Total revenues</b>	<b>\$ 2,382,889</b>	<b>\$ 2,191,079</b>	<b>\$ 2,771,801</b>	<b>\$ 1,986,406</b>	<b>\$ 2,772,354</b>	<b>\$ 2,442,894</b>
<b>Number of FTE's</b>	<b>174.0</b>	<b>173.0</b>	<b>181.0</b>	<b>181.0</b>	<b>182.0</b>	<b>183.0</b>

### Detention Center

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 4,552,769	\$ 4,751,389	\$ 4,774,415	\$ 5,569,791	\$ 5,293,837	\$ 6,580,911
Fringe benefits	1,599,087	1,754,460	1,855,402	2,271,624	2,167,769	2,657,347
Operating costs	2,576,068	2,662,445	2,709,348	3,318,358	3,658,792	3,812,861
Capital outlay	472,344	645,387	107,353	188,139	311,300	112,764
Debt service-leases	-	-	-	-	7,905	-
<b>Total expenditures</b>	<b>\$ 9,200,268</b>	<b>\$ 9,813,681</b>	<b>\$ 9,446,518</b>	<b>\$ 11,347,912</b>	<b>\$ 11,439,603</b>	<b>\$ 13,163,883</b>
Unrestricted intergovernmental	400,665	507,526	468,137	400,000	400,000	400,000
Restricted intergovernmental	14,853	10,167	-	-	-	-
Sales & service	1,109,231	1,072,302	1,790,502	1,813,156	1,813,156	1,815,600
Permits & fees	3,277	3,550	6,315	-	-	-
Other revenues	61,526	51,292	71,711	48,000	71,639	48,000
Proceeds-leases	-	-	-	-	17,688	-
<b>Total revenues</b>	<b>\$ 1,589,552</b>	<b>\$ 1,644,837</b>	<b>\$ 2,336,665</b>	<b>\$ 2,261,156</b>	<b>\$ 2,302,483</b>	<b>\$ 2,263,600</b>
<b>Number of FTE's</b>	<b>93.0</b>	<b>94.0</b>	<b>103.0</b>	<b>103.0</b>	<b>103.0</b>	<b>106.0</b>

Public Safety

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

## Central Communications

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 1,714,905	\$ 1,706,295	\$ 1,768,119	\$ 2,121,774	\$ 2,055,429	\$ 2,447,480
Fringe benefits	598,577	635,319	686,836	838,242	853,582	950,883
Operating costs	145,264	224,299	446,376	619,520	577,528	753,819
Capital outlay	110,753	66,296	194,830	213,911	1,620,724	13,555
Debt service-leases	-	-	-	-	19,392	-
<b>Total expenditures</b>	<b>\$ 2,569,499</b>	<b>\$ 2,632,209</b>	<b>\$ 3,096,161</b>	<b>\$ 3,793,447</b>	<b>\$ 5,126,655</b>	<b>\$ 4,165,737</b>
Other revenue	207	-	18,311	-	-	-
Proceeds-leases	-	-	-	-	65,288	-
<b>Total revenues</b>	<b>\$ 207</b>	<b>\$ -</b>	<b>\$ 18,311</b>	<b>\$ -</b>	<b>\$ 65,288</b>	<b>\$ -</b>
<b>Number of FTE's</b>	<b>35.0</b>	<b>36.0</b>	<b>36.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>

## Sheriff's Animal Protective Services

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 638,513	\$ 595,236	\$ 611,377	\$ 608,380	\$ 631,088	\$ 676,772
Fringe benefits	233,068	231,408	241,044	249,123	254,383	275,573
Operating costs	297,175	282,620	217,740	321,958	424,747	335,604
Capital outlay	-	33,684	33,253	50,000	51,804	56,836
Debt service-leases	-	-	-	-	1,873	-
<b>Total expenditures</b>	<b>\$ 1,168,756</b>	<b>\$ 1,142,948</b>	<b>\$ 1,103,414</b>	<b>\$ 1,229,461</b>	<b>\$ 1,363,895</b>	<b>\$ 1,344,785</b>
Sales & services	79,398	75,933	67,532	80,000	80,000	80,000
Other revenues	107,513	105,352	104,650	77,732	77,732	80,064
Proceeds-leases	-	-	-	-	5,556	-
<b>Total revenues</b>	<b>\$ 186,911</b>	<b>\$ 181,285</b>	<b>\$ 172,182</b>	<b>\$ 157,732</b>	<b>\$ 163,288</b>	<b>\$ 160,064</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

## Department Purpose

The Sheriff's Office is the chief law enforcement agency in Brunswick County. The Sheriff provides general law enforcement, 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 Intel Unit, Marine Patrol Division, Select Enforcement Unit, K9 Unit, SWAT Team, Drone Unit, Dive Team, etc., provide specialized support to areas in Brunswick County, often requested by citizens or officials in the county.

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

The Sheriff's Office Communications Center provides 911 support to the entire county, answering calls and dispatching first responders in law enforcement, fire, and EMS. The 911 Center is also a backup 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. Before the pandemic, the Volunteer Services Division saved taxpayers over \$1 million annually with their service and assistance of Sheriff's Office operations.

## **Latest Major Accomplishments**

- The creation of the Intel Unit in March 2021, comprised of four full-time positions, has assisted almost every division within the Sheriff's Office and its departments with vital resources to aid in investigations. The unit has received specialized training in intelligence

gathering and procured supporting equipment to better assist investigations, leading to a more efficient and productive law enforcement agency battling increasing caseloads and calls for services.

- The Select Enforcement Unit continues to assist in drug complaints and traffic complaints since its creation in 2020. The SEU has aided in the agency's hundreds of drug arrests with hundreds of thousands of dollars in seized drugs.
- The continuation of the Juvenile Detention Program in the Brunswick County Detention Center, which brings in annual gross revenue of more than \$890,000, has created a specialized division within the jail that officers can aspire to and receive specialized training. This incentive has aided in retention efforts in the detention facility since the program's creation in 2020.
- Exceeded administrative service expectations while continuing policies initiated in 2020 to help mitigate the spread of Covid-19, as evident in the record numbers of permit applications.
- Another detention accomplishment was the ability to adjust inmate populations to prevent widespread outbreaks of the Covid-19 virus in the facility.
- Continued high percentage of successful life release and/or adoption rates in the Animal Protective Services Division, despite continued Covid-19 concerns.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Retain current staff amid the continued contentious sentiment in society toward law enforcement and professions requiring demanding work schedules and expectations.
    - Review the results of the Market Study completed in FY22 and implement the recommendations to help retain current staff with updated and improved pay grades, salaries, etc. Areas of concern are specifically the compression issues that affect the loyal employees with more than 10 years of service.
    - Propose incentives to further assist in retaining individuals with more experience, education, or other vital tools for law enforcement and/or first responders.
  - Recruit and hire new employees that will continue to grow the professionalism of the Sheriff's Office and associated departments, which in turn will positively impact the citizens of Brunswick County.
    - Review the results of the Market Study completed in FY22 and implement the recommendations for starting salaries of entry-level positions of the Sheriff's Office. Areas of concern are specifically the starting hourly rates of detention officers and telecommunicators.
    - Propose incentives to further assist in recruiting individuals with more experience, education, or other vital tools for law enforcement and/or first responders.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Assist County Government leaders in the growth, repair, and rehabilitation of County complex buildings, other properties, and/or land.
    - Review results of the Facility Study conducted in 2021 and assist in the implementation of recommendations of said facility study. Areas of concern include the Animal Protective Services building and property, main complex buildings, and the future of the Detention Center expansion.
  - Work to complete the Backup 911 Center at the Calabash property formally known as the Hickman's Crossroads Branch Library.
    - An RFP for the backup site's infrastructure was completed in early FY22, so the implementation of said RFP, as well as other aspects of the site, are ongoing. Other projects include the phone system and radio system.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - Mitigate current vehicle manufacturing issues to maintain the replacement and updating of fleet and other assets needed to support law enforcement and first responders in calls for service in Brunswick County.
    - Explore other options for patrol, towing and detention transport vehicles while manufacturers struggle or seize the creation of vehicles previously used for law enforcement purposes. Areas of concern include Dodge Chargers and their unsure future, heavy-duty trucks needed to tow Marine and other assets, and detention transport vans and their prisoner compartment up-fit needs.
  - Create dedicated Traffic Unit to combat growing population and associated traffic concerns on Brunswick County highways and roadways.
    - With the creation of the Select Enforcement Unit to better combat drug complaints, and the creation of the Intel Unit to assist investigators with their growing caseloads, now is the time to dedicate a traffic unit to combat another major concern of Brunswick County citizens – traffic and driver safety. Shortages within the State Highway Patrol also create opportunities for the Sheriff's Office to assist with traffic-related services. Possible options for this unit include assistance from the Governor Highway Safety Program grant or other supporting funding options.

## Key Performance Measures

	2020 Actual	2021 Actual	2022 Estimated	2023 Target
Sheriff's Office – Calls For Service	58,088	51,501	54,795	57,535
Detention Center – Total Bookings	4,882	5,020	5,171	5,324
Central Communications Center – Total 911 Calls For Service	158,111	164,666	169,606	178,086
Animal Protective Services – Live Release Rate	83%	83%	84%	85%
Administration – Concealed Permits	3,872	3,433	3,653	3,762

## 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.
- The entire Brunswick County complex was evaluated in a facility study in 2021. The Sheriff is very concerned about the aging APS building and is anxious to see the results of the study. Additionally, the Sheriff's Office's many buildings are out of office and storage, so the need to make a plan for future infrastructure needs to happen now. 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.
- With continued issues surrounding the Covid-19 pandemic and its many variants, as well as growing concerns of the law enforcement profession, the ability to recruit volunteers or utilize volunteers is becoming a growing challenge, which will put additional strain on the current staff and/or services.
- Finally, we are a couple of years away from the complete VIPER radio system overhaul, which will require the replacement of all radios in the county. Some agencies have initiated this process, as have we, but there are hundreds of radios to still replace.

## Other Agencies – Fire and Rescue

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Fire departments	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,000	\$ 55,000
Rescue squads	332,800	331,800	322,800	331,800	340,800	331,800
<b>Total expenditures</b>	<b>\$ 392,800</b>	<b>\$ 391,800</b>	<b>\$ 382,800</b>	<b>\$ 391,800</b>	<b>\$ 700,800</b>	<b>\$ 386,800</b>

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

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



Cape Fear Regional Jetport



# TRANSPORTATION





## Transportation Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Brunswick Transit System	\$ 292,315	\$ 270,448	\$ -	\$ -	\$ 245,881	\$ -
Cape Fear Regional Jetport	97,000	111,000	111,000	111,000	111,000	111,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	50,000	50,000	50,000
Cape Fear Transportation Authority	31,138	32,072	-	-	-	-
<b>Total expenditures</b>	<b>\$ 447,953</b>	<b>\$ 441,020</b>	<b>\$ 138,500</b>	<b>\$ 161,000</b>	<b>\$ 406,881</b>	<b>\$ 161,000</b>
Restricted intergovernmental	230,880	270,448	-	-	245,881	-
<b>Total revenues</b>	<b>\$ 230,880</b>	<b>\$ 270,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,881</b>	<b>\$ -</b>



Brunswick Transit System, Inc. is a non-profit organization with the mission of providing safe, reliable, efficient transportation services for residents of Brunswick County. They operate a fleet of seventeen vehicles providing non-emergency transportation services and special needs transportation to approximately 250 people per day to locations throughout the county, including the community college, senior centers, human service agencies, as well as medical appointments and shopping centers. Funding for operations include grant funds from the Rural Operating Assistance Program and County contribution.

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

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





# Household Hazardous Waste Collection Facility

SCALE HOUSE  
(910)-253-8101



EMERGENCY CONTACT  
(910)-540-6139

PERMIT # 1012

PLEASE SEE THE SCALE HOUSE ATTENDANT FOR MORE  
INFORMATION AND HOURS OF OPERATION.  
ALSO VISIT [www.brunswickcountync.gov](http://www.brunswickcountync.gov)

# ENVIRONMENTAL PROTECTION







## Solid Waste & Recycling Department

Stephanie Lewis, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 335,562	\$ 361,656	\$ 359,300	\$ 416,216	\$ 424,336	\$ 465,488
Fringe benefits	124,930	142,070	148,002	178,623	180,595	197,689
Operating costs	16,545,228	16,848,084	18,527,744	18,371,550	18,989,711	19,943,800
Capital outlay	212,590	626,147	224,830	36,500	36,500	42,000
<b>Total expenditures</b>	<b>\$ 17,218,310</b>	<b>\$ 17,977,957</b>	<b>\$ 19,259,876</b>	<b>\$ 19,002,889</b>	<b>\$ 19,631,142</b>	<b>\$ 20,648,977</b>
Other taxes and licenses	300,571	318,958	274,923	295,000	295,000	300,000
Restricted intergovernmental	8,236	16,007	56,430	8,000	28,000	10,000
Permits & fees	167	951	6,976	-	-	-
Sales & services	4,497,604	3,446,288	3,602,440	2,680,000	3,667,000	3,090,000
Other revenues	2,336	403,792	4,716	3,000	3,000	3,000
<b>Total revenues</b>	<b>\$ 4,808,914</b>	<b>\$ 4,185,996</b>	<b>\$ 3,945,485</b>	<b>\$ 2,986,000</b>	<b>\$ 3,993,000</b>	<b>\$ 3,403,000</b>
<b>Number of FTE's</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

### Department Purpose

The Solid Waste Division includes landfill operations, county-wide curbside garbage collection, 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 North Carolina Department of Environmental Quality the education and outreach program was improved by providing recycling information in the 2021 tax bills. The grant also provided bin decals and door hangers for curbside recycling customers.
- Began the new Transfer Station construction project; design, permitting and bidding is complete, and construction will begin January 2022.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Increase the starting hourly pay for the Landfill Equipment Operator position. The starting pay is not competitive when being compared to heavy equipment operator positions in this area. The hourly pay is not attractive to potential “experienced” and “skilled” heavy equipment operators that are needed to fulfill the required job duties. Increasing this position’s starting salary will attract more qualified applicants, help retain employees in that position and prevent them from seeking higher pay elsewhere.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 2
  - To decrease customer’s time spent at the landfill from the time they weigh-in and weigh-out. Over the last two years there has been 16,579 customers that spent over nineteen minutes unloading their debris/material. Installing new color-coded and labeled signs providing clear direction to each disposal location along with the construction of the new transfer station will assist in meeting our goal.
- Commissioner Objective 3
  - To maintain and continue development of the permanent household hazardous waste facility at the Brunswick County Landfill.



### HEALTHY AND SAFE COMMUNITY

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

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Tonnage of all materials received per 1,000 population	1,114.39	1,341.72	1,371.04	1,501.28
Tonnage of all recyclables received per 1,000 population	273.02	241.45	180.22	213.08
Tonnage of all materials per FTE	25,387.57	27,248.48	28,958.27	32,867.64
Tonnage of recyclables received as a percentage tonnage of MSW received	37.30%	30.46%	20.81%	28.84%
Tonnage of household hazardous waste collected	0	4.43	7.93	6.18
Tonnage of HHW received per customer	0	0.04	0.02	0.03
Tonnage of HHW collected as a percentage of tonnage of MSW received	0	7.86%	12.39%	10.27%
Percentage of accidents/incidents per total number of customers	0.003%	0.006%	0.004%	0.002%
Landfill Equipment Operator turnover ratio	n/a	25%	40%	40%
Percentage of landfill customers taking longer than 19 minutes to check in at the scale house, dispose of their debris/material and return to the scale house to weigh-out	11.83%	12.08%	10.35%	10.18%

## Upcoming Opportunities and Challenges

- Maintain a safe working environment during construction of the new transfer station.

## Environmental Protection Other Agencies

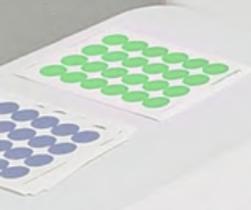
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### Department Purpose

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Approved Budget	FY2022 Current Budget	FY2023 Approved Budget
Forestry	\$ 203,391	\$ 194,267	\$ 245,902	\$ 270,109	\$ 270,109	\$ 286,472
<b>Total expenditures</b>	<b>\$ 203,391</b>	<b>\$ 194,267</b>	<b>\$ 245,902</b>	<b>\$ 270,109</b>	<b>\$ 270,109</b>	<b>\$ 286,472</b>

In FY 2023, 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.

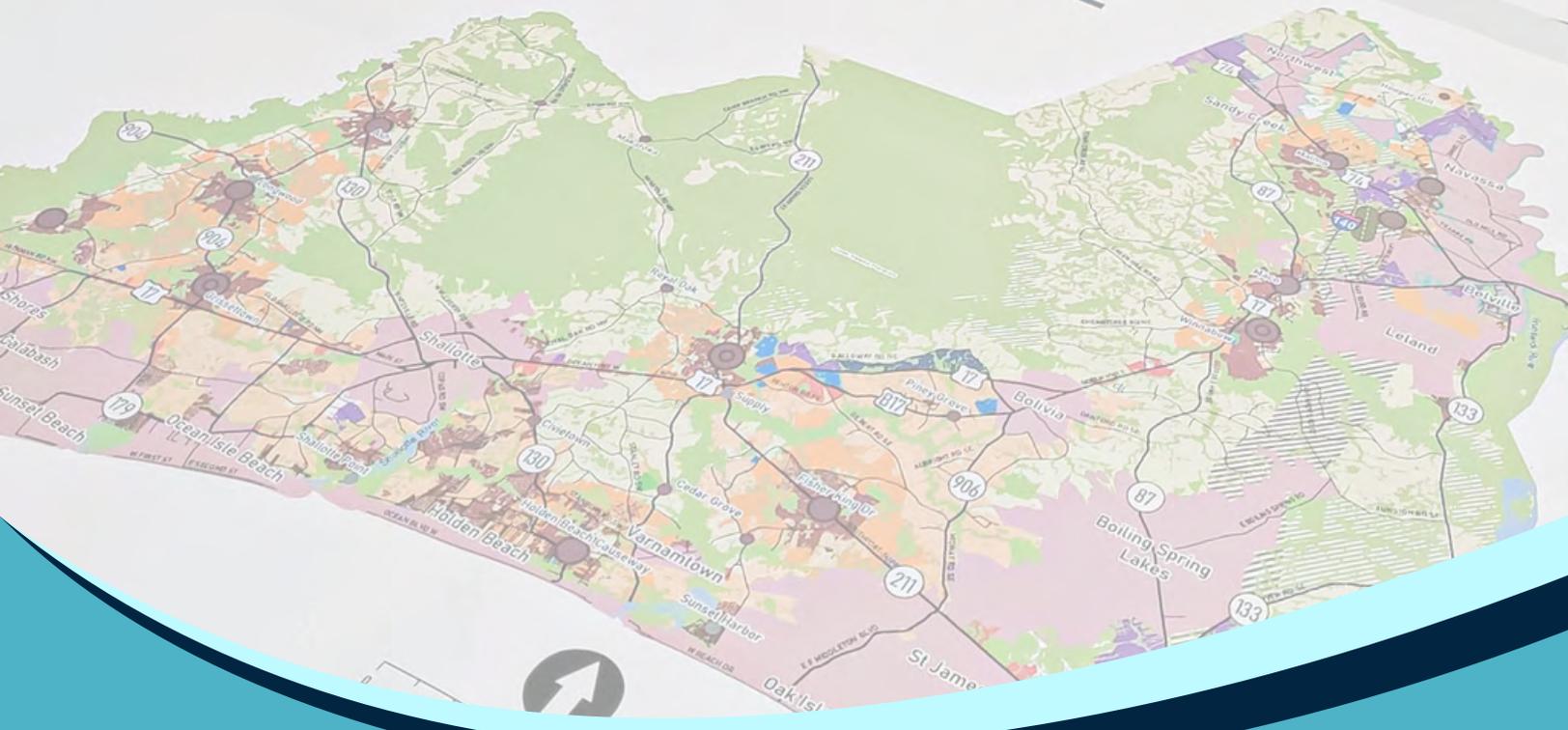




Where will you live in the future?  
Where will your parents live?  
Where will your children live?  
Where will your friends live?

# "ALTERNATIVE" FUTURE LAND USE

- Alternative Future Land Use
- Open Space - Conservation 1
- Open Space - Conservation 2
- Military Mission Area
- Open Space - Recreation
- Rural - Agricultural
- Low Density Residential
- Medium Density Residential
- High Density Residential - Mixed
- Commercial
- Center



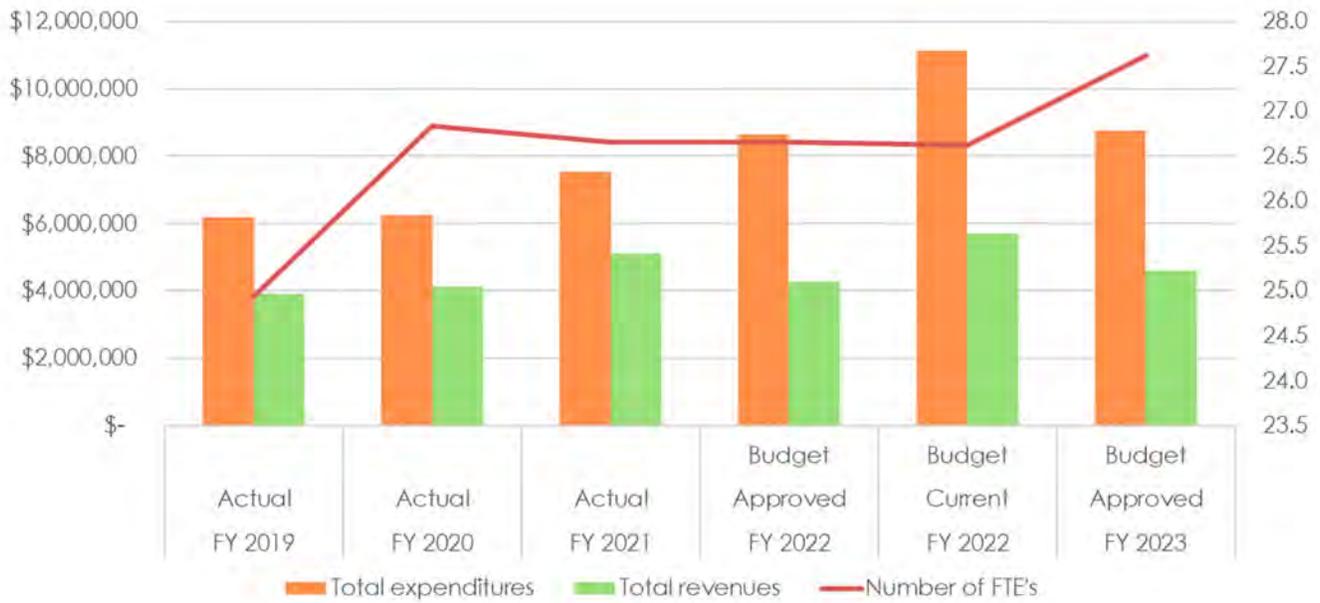
# ECONOMIC & PHYSICAL DEVELOPMENT





## Economic & Physical Development Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 1,148,612	\$ 1,142,561	\$ 1,269,000	\$ 1,351,052	\$ 1,397,455	\$ 1,537,043
Fringe benefits	417,003	412,112	491,194	569,452	577,184	616,167
Operating costs	4,536,625	4,649,515	5,779,712	6,570,548	8,964,925	6,618,555
Capital outlay	89,697	29,067	7,571	150,000	174,357	-
Debt service-leases	-	-	-	-	3,858	-
<b>Total expenditures</b>	<b>\$ 6,191,937</b>	<b>\$ 6,233,255</b>	<b>\$ 7,547,477</b>	<b>\$ 8,641,052</b>	<b>\$11,117,779</b>	<b>\$ 8,771,765</b>
Restricted intergovernmental	3,838,699	4,046,843	5,033,538	4,163,233	5,611,380	4,490,450
Permits and fees	53,283	49,140	78,512	80,130	80,130	88,930
Sales and service	15,590	16,926	3,077	16,200	16,200	11,600
Investment earnings	1,253	1,058	195	150	150	150
Other revenue	4,128	2,193	693	1,100	1,100	1,100
Proceeds-leases	-	-	-	-	11,618	-
<b>Total revenues</b>	<b>\$ 3,912,953</b>	<b>\$ 4,116,160</b>	<b>\$ 5,116,015</b>	<b>\$ 4,260,813</b>	<b>\$ 5,720,578</b>	<b>\$ 4,592,230</b>
<b>Number of FTE's</b>	<b>24.9</b>	<b>26.8</b>	<b>26.7</b>	<b>26.7</b>	<b>26.6</b>	<b>27.6</b>



## Cooperative Extension

Matthew Lenhardt, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 302,039	\$ 261,161	\$ 300,897	\$ 321,660	\$ 345,673	\$ 332,769
Fringe benefits	118,133	92,617	125,904	155,016	157,118	139,225
Operating costs	122,603	98,023	170,679	140,845	161,496	186,845
Capital outlay	36,053	5,350	7,571	90,000	106,359	-
<b>Total expenditures</b>	<b>\$ 578,828</b>	<b>\$ 457,151</b>	<b>\$ 605,051</b>	<b>\$ 707,521</b>	<b>\$ 770,646</b>	<b>\$ 658,839</b>
Restricted intergovernmental	49,640	60,386	63,125	-	63,125	-
Permits & fees	14,486	7,208	1,220	16,680	16,680	16,680
Other revenues	1,531	1,459	343	-	-	-
<b>Total revenues</b>	<b>\$ 65,657</b>	<b>\$ 69,053</b>	<b>\$ 64,688</b>	<b>\$ 16,680</b>	<b>\$ 79,805</b>	<b>\$ 16,680</b>
<b>Number of FTE's</b>	<b>7.8</b>	<b>7.8</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>

### Department Purpose

NC Cooperative Extension uniquely addresses timely and prioritized issues facing Brunswick County with expert information in our fields of study. Our strengths are most evident as we work strategically to develop our local agricultural industry, strengthen families, and conserve our natural resources. To make positive impacts in our County, we regularly assess local needs, process feedback from clients, 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.

Formerly a program within the District Attorney's office, the 13th District Teen Court was moved to Cooperative Extension as of FY 2023. Teen Court is an early intervention community resource for first-time juvenile offenders. It seeks to reduce recidivism by holding juveniles responsible for their actions through community-based sentencing options. These offenders will be sentenced by a jury of their peers and will have the opportunity to clear their records. Objectives include a training program for peer attorneys and other required courtroom personnel, youth involvement, and partnerships with local schools and other community youth programs. A new pilot program for Traffic Teen Court is also offered for juveniles that are 16-17 years of age that have been charged with minor traffic offenses in District Court. Adult convictions for these types of motor vehicle charges may be avoided by participating in this program which requires attendance at the "Alive at 25" youthful drivers' education program. The County's annual contribution to the program is reflected as an increase in operating costs within the Extension.

## Latest Major Accomplishments

- Cooperative Extension's educational efforts in the community are positively impacting citizens, businesses, and the environment:
  - N.C. Cooperative Extension in Brunswick County, the Brunswick County Master Gardener Volunteers, Southport Lowe's Home Improvement, and Johnson Nursery worked together supplying plants, volunteers, and funds needed to landscape each of the Habitat for Humanity homes in the county. This year four homes were landscaped.
  - Horticulture agent launched a program to advocate for more effective use of irrigation water with HOAs and POAs. Program advocated using buffer zones around all freshwater ponds and using native plants as landscape guidelines for all neighborhood residents. These programs involved written and oral advocacy for adopting the guidelines in the neighborhoods.
  - Master Gardener Coordinator delivered "Day in the Yard" to 108 Brunswick County residents. Topics included Soils, Turf, IPM, Annuals/Perennials and Woody Ornamentals, Benefits of Native Plants including Rain Gardens, and Vegetable growing. In addition to the classes, links to class-specific resource material were sent out each week.
  - Brunswick County 4-H partnered with Brunswick County Schools to provide in-school enrichment that allowed students to learn educational standards through hands-on, experiential learning opportunities. Embryology, Butterflies, and Health Rocks! were the largest programs implemented in schools, reaching 1,892 students.
  - Brunswick County 4-H worked with Lincoln Elementary to form a School Garden Committee. 4-H provided training to teachers that focused on innovative ways to use cooking and the garden as a way to engage youth, while still meeting educational standards. The committee was able to secure a \$3,000 garden grant from the Whole Kids Foundation. Brunswick County 4-H has continued to serve in an advisory capacity and meets with teachers monthly to ensure the success of this program.
  - Area Natural Resources agent conducted a rain garden workshop called "Water, Water, What to Do? A Homeowner's Guide to Rain Gardens" on October 2nd. The workshop was attended by 22 Brunswick County residents. Attendees learned about the importance of controlling stormwater on their properties, how to construct and landscape a rain garden, and other smaller scale solutions for stormwater and erosion control.
  - Cooperative Extension continues to be a resource for farmers in working with the Soil and Water Conservation Department coordinating Voluntary Agricultural District outreach.
  - Many local farmers had licenses expiring in 2021. Because of COVID 19 restrictions, there were not many ways for them to get the needed re-certification training. A Zoom class was developed for the 2 hours of V and 2 hours of X required training. Each of the farmers whose license was expiring was contacted and 60%, 15, enrolled in the class.

- Livestock farmers in Brunswick County need yearly certification training for using animal waste for fertilizer. Sean Lennon created and conducted 3 classes for the required recertification training. 16 farmers completed the training.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

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



### EDUCATION

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



### EXCELLENT GOVERNMENT

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



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Tactic/Action: Conduct stormwater and horticulture related classroom and on-site trainings for residential clientele and green industry professionals, including HOA's/POA's, landscape maintenance companies, and cities/municipalities.



## HEALTHY AND SAFE COMMUNITY

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

### Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Community Contacts	41,103	29,345	50,850	52,500
Number of Educational Courses	22	78	98	120
Number of Advisory Stakeholders	15	15	21	23
Master Gardener Volunteers Hours	6000	4200	5500	5500
4-H Volunteer Hours	160	790	850	900
FCS Volunteer Hours	2169	842	900	950

Number of VAD Farms	202	202	204	204
Renewed Pesticide Certificates/CEU's	21	58	70	90
Number Passing Safe Plate Students	9	13	38	75

## Upcoming Opportunities and Challenges

- Filling three upcoming vacancies in our staff over the coming months – (4-H agent, Administrative Assistant, and Support Specialist) will temporarily reduce educational output as we will be short our 4-H agent, and the other educators will have to do even more communication and marketing tasks.
- During the past year, the Family and Consumer Science (FCS) program has grown, adding an additional FCS agent in December 2021. This position is funded through NC A&T and the Brunswick Wellness Coalition. The second agent will work alongside Extension and the BWC to continue decreasing the risk of chronic disease in our community and making Brunswick County an overall healthier and better place to live. We are grateful for the county and community support to meet the needs of our residents.
- Enhance Family and Consumer Sciences program by upgrading educational kitchen. Countertop replacements ordered and getting installation date. Any remaining funds will be allotted towards replacing aging cabinet faces.

# Community Enforcement Department

Kirstie Dixon, Planning Director

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

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 154,354	\$ 123,746	\$ 150,565	\$ 185,248	\$ 187,804	\$ 202,060
Fringe benefits	58,902	49,417	60,950	79,501	80,122	86,696
Operating costs	13,262	6,971	13,338	17,840	15,840	23,040
Capital outlay	29,705	23,717	-	32,000	27,244	-
<b>Total expenditures</b>	<b>\$ 256,223</b>	<b>\$ 203,851</b>	<b>\$ 224,853</b>	<b>\$ 314,589</b>	<b>\$ 311,010</b>	<b>\$ 311,796</b>
<b>Number of FTE's</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## Department Purpose

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

- All Community Enforcement Team Members have obtained their NC Zoning Official Certification (CZO) from UNC SOG for zoning officials that cover subdivisions, permits, land use administration, and development ordinances.
- Successfully managed cases and incoming complaints while dealing with an array of challenges related to the COVID-19 Pandemic.
- Targeted several community problems including roadside vending and solid waste through proactive enforcement initiatives.
- Focused on the facilitation of the Community Improvement & Solutions (CIS) Program with an enrollment of 19 structures and anticipated removal of 20 structures by the end of FY 22.
- Provided some weekend enforcement coverage to be more responsive to temporary activities including roadside vending during the summer of 2021.
- Participated in the Tri-HIC and Brunswick County Homeless Coalition Taskforce.

## Goals and Objectives



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - Tactic – Continue the facilitation of the Community Improvement & Solutions (CIS) Program.
    - KPI – Number of structures removed through the CIS Program.
  - Tactic – Improve community conditions through proactive enforcement & targeting specific community problems.
    - KPI – Provide enforcement coverage on 12 Saturdays during warmer months.
    - KPI – Number of cases worked and closed.
    - KPI – Number of cases per officer.
    - KPI – Number of employees.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Tactic – Coordinate updating the Solid Waste Ordinance and Unified Development Ordinance.
    - KPI – Proposing a set of amendments to the Solid Waste Ordinance.
    - KPI – Proposing a set of amendments to the Unified Development Ordinance.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Cases Closed <sup>1</sup>	332	398	620	600
Cases Open <sup>2</sup>	359	442	530	575
Number of Saturdays with Enforcement Coverage	n/a	6	12	12
Number of Employees	2.00	2.66	4	5
Number of Officers <sup>3</sup>	2.00	2.66	3.5	3.5

Number of Cases per Officer	345.5	315.8	328.6	335.7
Number of Structures removed through the CIS Program <sup>4</sup>	9	10	20	25

1-All cases that were closed.

2-All cases that were opened.

3-The number of employees working on cases includes officer positions (3- full-time), the CIS Administrator position (devotes 50% of the time to enforcement and 50% to the CIS program & outreach initiatives), and a supervisor position proposed in FY 2023. Time varies due to employee turnover, onboarding training, and FLMA.

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

### **Upcoming Opportunities and Challenges**

- Identifying additional means to successfully supervise and manage the Community Enforcement Team and investigate the growing number of complaints and violations by the creation of a new position to supervise Community Enforcement.
- Researching and integrating 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 structures.
- Balancing residents' complaints with protecting owners' rights while fulfilling Brunswick County's responsibilities of ensuring that Brunswick County is safe, healthy, and an appealing place to live, work and play.

## Brunswick County Occupancy Tax

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Operating costs	\$ 1,728,904	\$ 1,668,261	\$ 2,337,074	\$ 1,850,000	\$ 3,100,000	\$ 2,100,000
<b>Total expenditures</b>	<b>\$ 1,728,904</b>	<b>\$ 1,668,261</b>	<b>\$ 2,337,074</b>	<b>\$ 1,850,000</b>	<b>\$ 3,100,000</b>	<b>\$ 2,100,000</b>
Restricted intergovernmental	1,728,904	1,668,261	2,337,074	1,850,000	3,100,000	2,100,000
<b>Total revenues</b>	<b>\$ 1,728,904</b>	<b>\$ 1,668,261</b>	<b>\$ 2,337,074</b>	<b>\$ 1,850,000</b>	<b>\$ 3,100,000</b>	<b>\$ 2,100,000</b>

### Department Summary

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

## Planning Department

Kirstie Dixon, Planning Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 426,308	\$ 472,414	\$ 483,307	\$ 512,964	\$ 525,658	\$ 627,621
Fringe benefits	139,467	159,495	175,107	193,589	196,672	233,084
Operating costs	115,344	114,559	260,491	264,150	383,765	201,500
Capital outlay	23,939	-	-	-	3,570	-
Debt service-leases	-	-	-	-	1,141	-
<b>Total expenditures</b>	<b>\$ 705,058</b>	<b>\$ 746,468</b>	<b>\$ 918,905</b>	<b>\$ 970,703</b>	<b>\$ 1,110,806</b>	<b>\$ 1,062,205</b>
Permits & fees	38,003	41,932	76,390	62,950	62,950	71,550
Other revenues	-	680	350	1,000	1,000	1,000
Proceeds-leases	-	-	-	-	3,570	-
<b>Total revenues</b>	<b>\$ 38,003</b>	<b>\$ 42,612</b>	<b>\$ 76,740</b>	<b>\$ 63,950</b>	<b>\$ 67,520</b>	<b>\$ 72,550</b>
<b>Number of FTE's</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>

### 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 resources, increased workloads, facilitation of vital projects, and maintained a responsive and timely review process for developments, rezonings, and permits while experiencing unprecedented development activity, continuing to deal with an array of challenges related to the COVID-19 Pandemic, and severe shortages and turnover in staff resources.
- Completed a full review of the *Brunswick County Unified Development Ordinance* and the *City of Northwest Unified Development Ordinance* to ensure compliance with the NC General Statutes.
- Addressed and implemented new NCGS 160D requirements through ordinance and process changes for Brunswick County & the City of Northwest.
- Provided ongoing facilitation, staff representation/technical assistance, and support to various Brunswick County boards and committees including Planning Board, Zoning Board of Adjustment, Shoreline Protection Committee, and Technical Review Committee (aka TRC).
- Provided ongoing participation, staff representation, and support to the 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)], Cape Fear Resource Conservation & Development Council, Brunswick County Voluntary Agricultural Board, and Brunswick Transit System.
- Provided municipal planning services to the City of Northwest.
- Facilitated and participated in the following vital plans and projects:
  - Created a new GIS Layer via ArcGIS that denotes Zoning Board of Adjustment Cases (1998 – Present) that provides case information more efficiently and effectively to Planning Staff.
  - Facilitated the *Blueprint Brunswick 2040 Project* (Comprehensive Land Use Plan and Park & Recreation Master Plan) in conjunction and coordination with the Parks & Recreation Department. This included conducting community meetings, research, project management, and coordination with municipalities and other County Departments.
  - Actively participated in the development of the Brunswick County Comprehensive Transportation Plan Update with NCDOT.
  - NC 211 East Coast Greenway Feasibility Study participation with the Cape Fear Council of Governments.
  - Participated and assisted with the adoption of the 2021 Southeastern NC Regional Hazard Mitigation Plan.
  - Participated and assisted with the adoption of the Brunswick Transit Community Connectivity Plan. This included coordination with county departments and outside agencies.
  - Participated with NCDOT in the development of the Carolina Bays Parkway Extension Project.
- Addressed growth impacts as follows:
  - Developed a new webpage dedicated to providing information on pending & approved development projects on the Planning Department's website in conjunction with other County Departments.

- Held a *Transportation Roundtable* with the transportation planning organizations to discuss and brainstorm how to better address transportation throughout Brunswick County.
- Held a *Flood Resiliency Roundtable* with County Departments to discuss and brainstorm how to better address flooding and stormwater in Brunswick County.
- Continued implementing vital BCMS Enhancements related to the Planning Dashboard to enhance the transparency and the efficiency of processes and services within the Planning Department.
- Participated in the *Workforce Housing Committee* to discuss and brainstorm how to better address affordable and workforce housing throughout Brunswick County.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

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



### EXCELLENT GOVERNMENT

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



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Tactic – Promote high-quality, sustainable, and walkable communities through a responsive, efficient, and timely development review process for development projects, subdivisions, rezonings, permits, and other planning applications.

- KPI – Number of Residential Units Approved.
  - KPI – Planning Department Call Volume.
  - KPI – Administrative Reviews & Approvals.
  - KPI – Number of items facilitated to the Zoning Board of Adjustment.
  - KPI – Number of items facilitated to the Planning Board.
  - KPI – Number of items facilitated to the Board of Commissioners.
  - KPI – Municipal Planning Services data.
- Tactic – Enhance collaborative efforts with businesses, developers, design professionals, residents, and other County departments to improve the project design, review, and approval procedures through educational opportunities.
  - KPI – Number of Educational Programming/Opportunities Offered.
  - KPI – Number of Residential Units Approved.
  - KPI – Planning Department Call Volume.
  - KPI – Number of items facilitated to the Zoning Board of Adjustment.
  - KPI – Number of items facilitated to the Planning Board.
  - KPI – Municipal Planning Services data.
- Tactic – Continue to provide municipal planning services to the City of Northwest.
  - KPI – Municipal Planning Services data.
- Commissioner Objective 4
  - Tactic – Coordinate a county-wide transportation planning educational meeting.
    - KPI – Number of Educational Programming/Opportunities Offered.
  - Tactic – Actively participate in Plans and Studies that benefit and address transportation issues throughout Brunswick County.
    - KPI – Number of Residential Units Approved.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Board of Commissioners Facilitation <sup>2</sup> (rezonings, text amendments, loan deferrals, road closings, special projects, plans, resolutions)	23	8	7	8
Board of Adjustment Facilitation (Special Use Permits, Variances, & Appeals)	17	24	8	10
Planning Board Facilitation (Rezoning, Major Subdivisions, Planned Developments, Text Amendments, Plans, Resolutions)	22	55	60	60

Number of Residential Units Approved (Planned Developments, Major Subdivision, Multifamily Major Site Plans & Minor Site Plans)	1,319	8,864	13,500	10,000
Administrative Reviews & Approvals:				
BCMS Project Review Approvals <sup>3</sup>	2,904	3,797	4,340	5,000
Final Plat Reviews	455	461	500	550
CAMA Permit Reviews	3,665	3,764	3,800	4,000
Administrative Adjustments	17	18	20	25
Zoning Verification Letters	22	46	65	75
Municipal Planning Services <sup>4</sup>				
Administrative Reviews & Approval <sup>5</sup>	17	59	70	80
Planning Board Facilitation	12	4	7	8
City Council Facilitation	5	4	7	8
Revenue	\$3,400	\$12,660	\$13,000	\$13,000
Planning Department Call Volume <sup>6</sup>	5,152	6,916	7,250	7,300
Number of Educational Programming/Opportunities Offered (in-person or virtually)	n/a	n/a	1	4

1-Data in FY 20 was impacted by the COVID-19 Pandemic.

2-After October 2019, the rezoning requests process significantly changed reducing the number of rezoning cases going to the Board of Commissioners for consideration. Rezoning 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.

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

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

5-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 Environmental Health-related reviews that are routinely performed by the Planning Department.

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

## Upcoming Opportunities and Challenges

- Identifying additional means to successfully supervise and manage the Planning Team and facilitate the growing amount of development activity and permits through the following:
  - Designate the transportation planning role with a new position within the Planning Department.
- Addressing various challenges facing Brunswick County as:
  - Rapid Growth and other growth-related impacts such as flood resiliency, new development patterns, population increases, higher densities, and quality of life issues.
  - Bolster economic development growth and job creation by designating a new planning role within the Planning Department that advocates for affordable living and housing choices that are safe, affordable, and consistent with lifestyles and preferences.
  - Work collaboratively on transportation-related issues, plans, and projects with NCDOT, transportation organizations, municipalities, Brunswick Transit System, and property owners by implementing the following:
    - Hire a consultant firm to assist with transportation issues.
    - 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)].
    - Adoption and implementation of the Brunswick County Comprehensive Transportation Plan.
    - Development of a new Transportation Connectivity Plan.
  - Severe weather events; and
  - COVID-19 Pandemic.
- Important projects will need to be implemented to ensure balanced growth and mitigate impacts including the following:
  - *Plan & Study Implementation* – The following plans are essential to addressing growth impacts and will provide for higher quality communities.
    - Adoption and Implementation of the Blueprint Brunswick 2040 Plans and the Brunswick County Comprehensive Transportation Plan.
    - Finalization and the adoption of the NC 211 East Coast Greenway Feasibility Study.
    - Implementation of the Southeastern NC Regional Hazard Mitigation Plan, the Brunswick County Agricultural Development Plan, and the Brunswick County Community Connectivity Plan for Brunswick Transit System.
    - Participate with NCDOT and provide vital information as needed for upcoming transportation projects.
    - Development of a new Transportation Roadway Connectivity Plan and the Holden Beach Causeway Corridor.

- *New Technology & Program Enhancements* – Utilization of new technologies that provide more efficient workflows. Implementation of the enhancements to the BCMS approval/permitting system including the integration of technology advancements and the policy and procedures manual. Future projects include:
  - Continued implementation of Planning Dashboard and transitioning to online digital applications.
  - Develop workflow charts, policies, and procedures for Planning Department processes.
  - Implementing vital BCMS Enhancements.
- *Ordinance Refinements* – Refine ordinances to promote economic development, address the community's needs, implementation of adopted plans, and address growth impacts.
- *Education & Outreach* – Provide education and outreach to residents on planning initiatives, impacts related to growth & development (flood resiliency, need for affordable housing, transportation), land use policies, and development processes.
- Continuously evaluate activity levels to ensure timely reviews and exceptional customer service that include reviewing workflows, amount of development activity, staffing resources, the fee schedule, technology needs/options/advancements, and the overall permitting/approval system.
- Long-term needs may include facility improvements, technology enhancements, and the replacement of a vehicle.

## Public Housing

Catherine Lytch, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 106,826	\$ 118,163	\$ 156,687	\$ 179,878	\$ 182,721	\$ 202,883
Fringe benefits	42,330	48,821	63,454	78,718	79,408	87,072
Operating costs	1,916,764	1,918,935	2,043,166	2,111,183	2,201,477	2,195,400
Capital outlay	-	-	-	-	8,048	-
Debt service-leases	-	-	-	-	2,717	-
<b>Total expenditures</b>	<b>\$ 2,065,920</b>	<b>\$ 2,085,919</b>	<b>\$ 2,263,307</b>	<b>\$ 2,369,779</b>	<b>\$ 2,474,371</b>	<b>\$ 2,485,355</b>
Restricted intergovernmental	2,029,735	2,170,630	2,289,894	2,282,883	2,282,883	2,360,100
Sales & services	15,590	16,926	3,077	16,200	16,200	11,600
Investment earnings	1,253	1,058	195	150	150	150
Other revenues	-	53	-	100	100	100
Proceeds-leases	-	-	-	-	8,048	-
<b>Total revenues</b>	<b>\$ 2,046,578</b>	<b>\$ 2,188,667</b>	<b>\$ 2,293,166</b>	<b>\$ 2,299,333</b>	<b>\$ 2,307,381</b>	<b>\$ 2,371,950</b>
<b>Number of FTE's</b>	<b>3.2</b>	<b>4.1</b>	<b>4.1</b>	<b>4.1</b>	<b>4.0</b>	<b>4.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- Continued to remove applicants from the waiting list throughout the Public Health Emergency (PHE).
- Continued to provide support to landlords and tenants throughout the PHE. Agency did not need to utilize HUD waivers.
- Continued to perform all inspections and supervisory inspections timely throughout the PHE.
- Recommended and developed plan to use Public Housing CARES funding for landlord incentives.
- Continued to meet all Section Eight Management Assessment Program (SEMAP) requirements.
- Financial Assessment Subsystems for Public Housing (FASS-PH) timely submittal and approval.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

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



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Ensure staff attend trainings to stay abreast of policy changes.
  - Continue to cross-train staff on rules and regulations.
- Commissioner Objective 3
  - Conduct annual customer service satisfaction surveys to obtain participant feedback regarding services and needs.
  - Continue to collaborate with community partners to enhance programs and services.
  - Review annual and administrative plan to identify needs and changes to improve lease up rate.
  - Continue to meet HUD timelines for recertifications and inspections.
  - Collaborate with Fayetteville VA to promote VASH voucher program.
  - Continue to review fair market rent data and make change recommendations to the BOC as needed to improve lease up rates.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Will process 95% of all recertifications are completed prior to the end of the certification period.	*	*	99%	100%
Will ensure that at least 95% of units pass HQS inspection before the beginning date of the assisted lease and HAP contract.	*	*	100%	100%

Will ensure that at least 95% of annual HQS inspections are completed prior to the beginning of the new certification period.	*	*	100%	100%
Number of annual recertifications and annual changes completed.	598	501	478	475
Number of housing inspections completed annually.	654	554	660	660
Number of HAP contracts executed annually (new and moves).	52	54	20	20
Number of vouchers issued annually (new and move).	131	89	70	70

\*Due to COVID, data is unavailable.

## Upcoming Opportunities and Challenges

- Limited housing options for program participants impacts lease up rate and success.
- Fair Market Rented (FMR) established by HUD are below market rate for Brunswick County. Current FMR's negatively impact landlord participation.

## Soil and Water

Elliot Swain, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 159,085	\$ 167,077	\$ 177,544	\$ 151,302	\$ 155,599	\$ 171,710
Fringe benefits	58,171	61,762	65,779	62,628	63,864	70,090
Operating costs	16,949	12,009	12,296	17,950	17,289	19,050
Capital outlay	-	-	-	28,000	29,136	-
<b>Total expenditures</b>	<b>\$ 234,205</b>	<b>\$ 240,848</b>	<b>\$ 255,619</b>	<b>\$ 259,880</b>	<b>\$ 265,888</b>	<b>\$ 260,850</b>
Restricted intergovernmental	30,420	30,700	30,480	30,350	30,350	30,350
Permits & fees	794	-	902	500	500	700
Other revenues	2,597	1	-	-	-	-
<b>Total revenues</b>	<b>\$ 33,811</b>	<b>\$ 30,701</b>	<b>\$ 31,382</b>	<b>\$ 30,850</b>	<b>\$ 30,850</b>	<b>\$ 31,050</b>
<b>Number of FTE's</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- In response to increased interest throughout the county toward conservation easements, the District has formally agreed to move toward increasing conservation easement outreach, providing easement technical services and holding easements for county residents.
- The district has been successful in integrating virtual lessons and competitions into their education program. We have been able to add several lessons on our website and Facebook and have been able to increase our outreach efforts through animated lessons and marketing campaigns.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Improve interest and education toward the NCSWC Cost share programs thus requiring/requesting increased funding from North Carolina to Brunswick County Soil and Water Conservation District
    - Provide increased outreach for ACSP program participation which will provide cost sharing assistance to the agricultural community. Continuing with the virtualization, the district plans to include digital lessons of ACSP BMP's to increase interest and awareness. ACSP has undergone revisions to agricultural BMPs that opens the door to increase conservation efforts that can potentially draw more economic support to our agricultural community.
      - Continue to provide technical assistance with community conservation and applications towards the CCAP program to provide cost share assistance to the community.



### EDUCATION

- Commissioner Objective 1
  - Maintain our relationships with county public schools and increase our outreach toward non-participating private schools.
    - We will continue to reach out to the counties private schools to offer conservation lessons and education competitions, as well as, offering virtual lessons for teachers to present.
    - The District will continue to communicate and follow up with teachers that have participated in our conservation lessons and programs. Additionally, the District has been able to increase funding toward student and teacher awards. Looking forward, the District will plan to pursue grants to offer additional funding and awards to students and teachers who are participate.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Grow as a District by increasing acres affected.

- The District will provide field days and educational material to the Counties producers to increase involvement. Additionally with recent revisions to the ACSP the District believes that additional State Funding will be needed. It is our plan to request additional funding for the 2023 FY.
  - Become autonomous as a District by acquiring job approval authority (JAA).
    - District Staff will continue to train in their respective fields as well as acquire JAA for prevalent BMPs for the county such as the newly revised Residue & Tillage Management and Cover crops practices available for cost share for agricultural producers in the County.
  - Educate citizens about conservation easements and offer conservation easement services
    - The District plans to offer conservation easement educational material virtually. We plan to provide services to all citizens, offer to hold conservation easements and provide high priority to areas declared open space – conservation within the BluePrint Brunswick Comprehensive Land Use Plan and Parks & Recreation Master Plan.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Assist with the counties flood resiliency efforts
    - District staff will participate in county meetings and/or programs to address the counties needs for future flood resiliency. We will continue to provide technical assistance to county citizens to improve local drainage and/or flood mitigation planning. Additionally, the North Carolina General Assembly has including funding from flood resiliency programs such as Floodwise. The District will pursue any possible involvement with the program to the benefit of Brunswick County.
  - Provide community wide conservation cost sharing
    - The Community Conservation Assistance Program has been awarded an increase in funding through the 2021 State Budget. As such, the District will continue to provide technical assistance and application assistance for community projects.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Cost Share Funds Encumbered	293,758	171,207	250,000	300,000
Conservation Planned Acres	4921	2,725	3,000	3,500
State Cost Share Funds Disbursed	\$39,765	25,095	29,427	35,000
Total Cost Share Funds Disbursed	\$97,455	52,873	80,000	100,000
Conservation Applied Acres	4,948	5,386	5,000	6,000
Participation in Environmental Education and Virtual Outreach	2,088	4,142	3,500	4,000
Citizens assisted	986	492	600	1,000

## Upcoming Opportunities and Challenges

- The North Carolina Floodwise flood resiliency program could present a possible opportunity toward Brunswick Counties flood resiliency efforts.
- Though getting applications funded through the Division of Soil and Water Conservation CCAP program has been challenging. However, increased funding will provide opportunities to assist the citizens of Brunswick County.

## Economic Development Other

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Dredging projects	\$ 190,000	\$ 405,757	\$ 494,343	\$ -	\$ 356,879	\$ -
Shoreline protection	7,799	-	-	1,543,880	1,603,479	1,317,720
Brunswick Business & Industry Dev.	425,000	425,000	425,000	475,000	575,000	\$ 575,000
Access Road Project	-	-	-	-	400,000	\$ -
Contract services	-	-	23,325	149,700	149,700	\$ -
<b>Total expenditures</b>	<b>\$ 622,799</b>	<b>\$ 830,757</b>	<b>\$ 942,668</b>	<b>\$ 2,168,580</b>	<b>\$ 3,085,058</b>	<b>\$ 1,892,720</b>
Restricted intergovernmental	-	116,866	312,965	-	135,022	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 116,866</b>	<b>\$ 312,965</b>	<b>\$ -</b>	<b>\$ 135,022</b>	<b>\$ -</b>

In FY 2023, funds of \$1,317,720 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 2023 budget is \$575,000.



Health Services



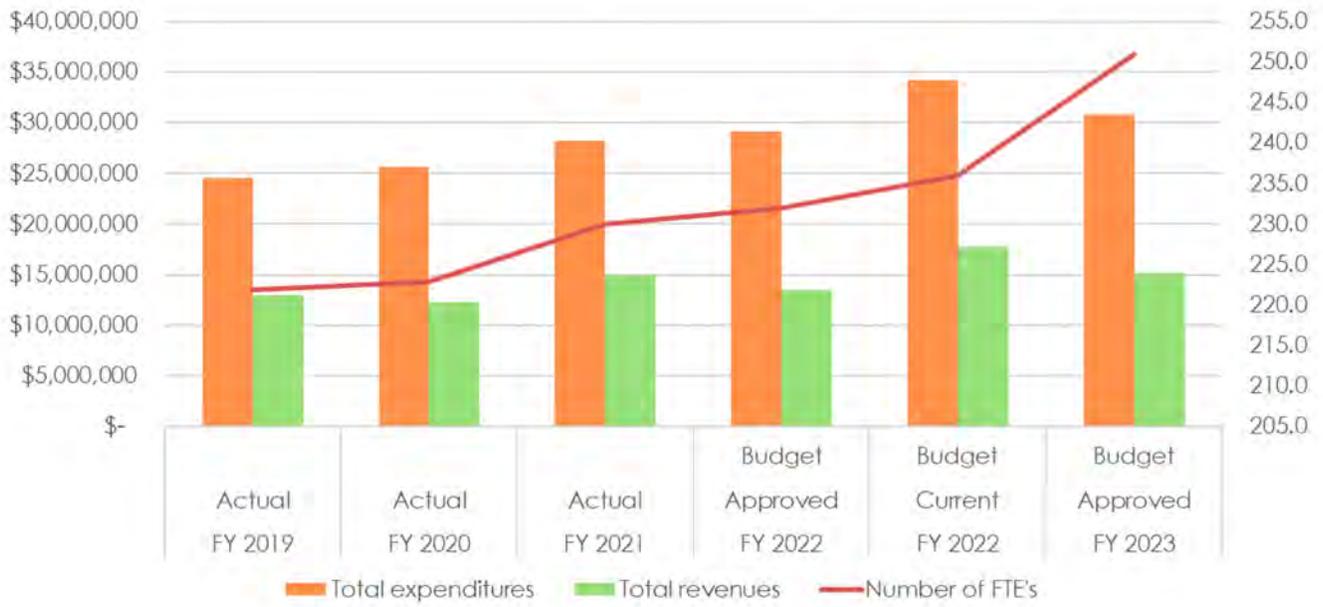
# HUMAN SERVICES





# Human Services Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 10,880,141	\$ 11,034,687	\$ 11,183,749	\$ 12,706,319	\$ 13,192,228	\$ 15,216,625
Fringe benefits	4,955,221	5,179,284	5,469,764	6,135,442	6,287,267	7,095,712
Operating costs	8,480,301	9,314,173	11,168,260	10,146,865	14,095,490	8,323,946
Capital outlay	170,156	111,131	353,088	167,128	549,775	133,000
Debt service-leases	-	-	-	-	106,574	-
<b>Total expenditures</b>	<b>\$ 24,485,819</b>	<b>\$ 25,639,275</b>	<b>\$ 28,174,861</b>	<b>\$ 29,155,754</b>	<b>\$ 34,231,334</b>	<b>\$ 30,769,283</b>
Restricted intergovernmental	11,938,438	11,166,209	13,237,147	12,190,827	15,938,180	13,649,944
Permits and fees	68,678	63,582	59,288	78,700	78,700	64,600
Sales and service	800,121	945,678	1,368,638	944,950	974,031	1,094,950
Other revenue	123,520	105,431	288,231	55,000	266,808	297,500
Proceeds-leases	-	-	-	-	311,334	-
Fund balance appropriated	-	-	-	137,200	137,200	-
<b>Total revenues</b>	<b>\$ 12,930,757</b>	<b>\$ 12,280,900</b>	<b>\$ 14,953,304</b>	<b>\$ 13,406,677</b>	<b>\$ 17,706,253</b>	<b>\$ 15,106,994</b>
<b>Number of FTE's</b>	<b>221.8</b>	<b>222.9</b>	<b>229.9</b>	<b>231.9</b>	<b>236.0</b>	<b>251.0</b>



## Health Services

Cris Harrelson, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 3,843,974	\$ 3,837,356	\$ 3,806,348	\$ 4,404,788	\$ 4,500,048	\$ 5,103,764
Fringe benefits	1,720,535	1,785,260	1,933,808	2,079,469	2,106,536	2,313,628
Operating costs	1,827,492	2,541,713	3,346,225	2,078,290	3,869,027	2,333,555
Capital outlay	113,681	111,131	269,745	17,128	396,636	108,000
Debt service-leases	-	-	-	-	32,435	-
<b>Total expenditures</b>	<b>\$ 7,505,682</b>	<b>\$ 8,275,460</b>	<b>\$ 9,356,126</b>	<b>\$ 8,579,675</b>	<b>\$ 10,904,682</b>	<b>\$ 9,858,947</b>
Restricted intergovernmental	3,032,400	2,855,101	4,034,910	2,648,157	4,437,167	2,726,142
Sales & services	800,121	945,678	1,368,638	944,950	974,031	1,094,950
Other revenues	99,880	87,565	93,467	45,000	49,208	45,000
Proceeds-leases	-	-	-	-	308,195	-
Fund balance appropriated	-	-	-	137,200	137,200	-
<b>Total revenues</b>	<b>\$ 3,932,401</b>	<b>\$ 3,888,344</b>	<b>\$ 5,497,015</b>	<b>\$ 3,775,307</b>	<b>\$ 5,905,801</b>	<b>\$ 3,866,092</b>
<b>Number of FTE's</b>	<b>73.9</b>	<b>74.9</b>	<b>75.9</b>	<b>75.9</b>	<b>75.9</b>	<b>80.9</b>

### Department Purpose

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

### Latest Major Accomplishments

- COVID-19 Response Efforts: Since the advent of our first COVID-19 case in Brunswick County in March 2020, the demands of case investigation and contact tracing have grown significantly within the past two fiscal years. 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. Staff have 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.
- COVID-19 Vaccination Efforts: In partnership with community stakeholders (such as Novant Health, Doshier Memorial Hospital, and Brunswick County EM), Brunswick County Health Services administered COVID-19 vaccines to approx. 30,000+ individuals at drive-thru and outreach locations around Brunswick County. Overall, 91,324 people (64% of Brunswick's population) has received at least one dose and 86,946 people (61% of

Brunswick's population) are fully vaccinated at this time. Once vaccine was readily available, BCHS maintained an adequate supply of vaccine at all times, including third doses, booster doses, and vaccines for specific age groups. Multiple outreach events were also held in various locations around Brunswick County to ensure all citizens had adequate access to vaccines, including communities identified as marginalized.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 3
  - Continue implementation of clinic practice management improvements by monitoring key metrics within the Child Health, BCCCP, and Women's Health programs;
  - Seek and obtain outside funding opportunities to support Women's Health Services (such as grants) and ensuring all local requirements have been met prior to application.
  - Maintain a 4-week turnaround time for On-Site Water Protection permits (septic permits). As with other counties within the state with similar population and economic growth who struggle to keep wait times low, Brunswick County must recruit and maintain adequate trained and registered staff to ensure economic growth is not stymied by multi-month wait times.
  - Provide active input into the Brunswick County Space Feasibility Study as Building A continues to present significant space and operational issues for the efficient implementation of HS clinical programs.
  - Maintain Local Health Department Accreditation by developing new or revising existing policies to meet accreditation standards; reviewing and ensuring compliance with all accreditation benchmarks and activities, and monitoring progress of QA Specialist to ensure consistent, accurate adherence to all accreditation standards.
  - 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.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Maintain active COVID-19 surveillance, prevention, preparedness, and response activities throughout the duration of the pandemic. Obtain additional staffing support as needed to maintain essential services as well as manage the ongoing pandemic.

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

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of WIC Participants Served per Month (Excellent Government, Objective 3)	2421	2753	2979	2900
BCCCP Patients Screened per FTE (Excellent Government, Objective 3)	218	207	180	223
Child Health Patients Seen per FTE	789	760	780	800
Average Wait Time Before OSWP Applications are Reviewed (Excellent Government, Objective 3)	4.7 Weeks	4.3 weeks	5.7 weeks	4 weeks

Percentage of annual accreditation requirements accomplished (Excellent Government, Objective 3)	N/A	N/A	100%	100%
Number of CQI meetings held per FY (Excellent Government, Objective 3)	N/A	N/A	4	4
Number of calls on PH Call Line (Healthy & Safe Community, Commissioner Objective 1)	94,359	82,260	18,536	15,000
Number of COVID-19 vaccinations administered by BCHS (Healthy & Safe Community, Commissioner Objective 1)	N/A	26,513	25,950	20,000
Number of Facebook followers (Healthy & Safe Community, Commissioner Objective 3)	N/A	N/A	4100	4300
Number of patients referred to MH/SA providers (Healthy & Safe Community, Commissioner Objective 3)	N/A	N/A	N/A	10

## Upcoming Opportunities and Challenges

- COVID-19: It is unclear as to the continued impact of COVID-19 on essential Health Services functions in FY22-23. Surveillance, prevention, preparedness and response activities as well as vaccine administration and management may continue to have a significant strain on departmental resources. Additional staff may be needed to continue to maintain essential services as well as manage the ongoing pandemic.
- Medicaid Cost Settlement Funding: It is still unclear as to the long-term impact the change in Medicaid Cost Settlement funding formula will have on Health Services. Additional Utilization-Based Payments have replaced the traditional cost settlement method of reimbursing local health departments for incurred costs for Medicaid-related programs subject to managed care. All other programs will continue to be reimbursed on a fee-for-service/cost settlement model. It is anticipated that the change in the reimbursement formula to paid Medicaid claims may result in a decrease in reimbursement.
- Medicaid Transformation: As many Medicaid programs transitioned to managed care on July 1, 2021, BCHS administration must remain educated and diligent to ensure managed care payments and reimbursements remain current. Since the accuracy and completeness of Additional Utilization-Based Payments will rely upon BCHS data, it is imperative that we maintain an accurate electronic reporting system.

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

## Social Services

Catherine Lytch, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 6,898,625	\$ 7,064,534	\$ 7,236,249	\$ 8,148,758	\$ 8,535,882	\$ 9,879,637
Fringe benefits	3,183,572	3,341,257	3,478,156	3,992,988	4,115,939	4,687,551
Operating costs	4,029,811	4,014,602	4,882,590	5,141,772	7,117,935	5,943,517
Capital outlay	56,475	-	83,343	150,000	153,139	25,000
Debt service-leases	-	-	-	-	70,823	-
<b>Total expenditures</b>	<b>\$ 14,168,483</b>	<b>\$ 14,420,393</b>	<b>\$ 15,680,338</b>	<b>\$ 17,433,518</b>	<b>\$ 19,993,718</b>	<b>\$ 20,535,705</b>
Fund balance appropriated	-	-	-	-	-	-
Restricted intergovernmental	8,776,725	8,148,529	8,991,232	9,540,670	11,319,652	10,921,802
Permits & fees	68,678	63,582	59,288	78,700	78,700	64,600
Other revenues	23,640	17,866	194,764	10,000	217,600	252,500
Proceeds-leases	-	-	-	-	3,139	-
<b>Total revenues</b>	<b>\$ 8,869,043</b>	<b>\$ 8,229,977</b>	<b>\$ 9,245,284</b>	<b>\$ 9,629,370</b>	<b>\$ 11,619,091</b>	<b>\$ 11,238,902</b>
<b>Number of FTE's</b>	<b>144.9</b>	<b>145.0</b>	<b>151.0</b>	<b>153.0</b>	<b>157.1</b>	<b>166.1</b>

### Department Purpose

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

### Latest Major Accomplishments

- Department continues to meet timeliness standards for economic service programs as set forth by the state and federal mandates. These programs include Food and Nutrition benefits, Energy programs, Child Care, and Work First, and Child Support programs.
- Department continues to meet all State-County MOU measures for child welfare and adult protective services.
- Despite Covid related challenges (staffing and increase in workload), department continued to meet Medicaid processing timeframes as mandated by legislation.
- Social Services developed and administered the application process for the Brunswick County Water and Sewer Assistance Program for Public Utilities.
- Social Services implemented Low Income Household Water Assistance Program (LIHWAP). The program provides funds to assist low-income households with water and wastewater bills.
- Assisted residents with the transition to Medicaid Managed Care.

- Social Work staff continued to meet with children, families, and adults face to face in their homes and in the community throughout the public health emergency.
- Social Work staff established permanency for ninety-eight (98) children in 2021 (reunited with families or adopted).
- Social Work team continued successful implementation of Traverse to streamline services and more efficiently collect data.
- Strengthen our partnership with Coastal Horizons in an effort to imbed staff to provide mental health and crisis services to our clients.
- All social service programs improved data collection and quality assurance process.
- Throughout the year, all programs continue to receive positive feedback from our State Representative regarding practice and performance.
- Brunswick County Child Support Agents named in Top 10 agents seven months of the year.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 1
  - Continue to partner with Brunswick Community College by assisting with teaching the Introduction to Human Services classes annually.
    - Classes prepare participants to enter county workforce as income maintenance caseworker.
- Commissioner Objective 2
  - Monitor workload and caseload standards enabling staff to meet key performance measures.
  - Assessing and advocating for staff as workload demands change and grow.
  - Monthly monitoring of key performance measures to ensure needs of county citizens are met and county meeting all social service goals and objectives.
  - Use quality assurance data monthly to identify training need.
  - Continue to review, assess, and enhance training and quality assurance processes to ensure staff have support needed to meet performance measures.
  - Enhance staff customer service skills by sending staff to appropriate trainings.
  - Evaluate opportunities for national social services accreditation.
  - Explore opportunities for several telecommuting positions within economic services to help with retention of experienced and skilled caseworkers.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Continue to expand the number and diversity of foster homes located in Brunswick County by providing required ongoing trainings monthly and at least two cycles of MAPP training annually.
  - Continue to collaborate with Brunswick Family Assistance to provide services to fulfill the unmet meet needs of residents.
  - Continue to partner with local community groups to meet the needs of youth who will age out of foster care.
  - Collaborate with community partners to meet the needs of children, families and adults involved with social work programs to ensure health and safety.

### Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Will meet FNS processing percent timeliness of 95% or better for regular applications.	99%	98.8%	97%	98%
Will meet FNS recertification percent timeliness of 95% or better	97%	99.6%	99%	99%
Will ensure that 95% of all foster youth have a face-to-face visit with the social worker each month.	97%	97%	98%	98%
Will ensure that 95% of screened in child abuse/neglect reports are initiated within required time frames.	99%	98%	98%	98%
Number of Child Protective Service (CPS) reports received annually	1459	1748	1824	1900
Number of Child Protective Services reports accepted annually.	904	1105	1152	1200

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

## Upcoming Opportunities and Challenges

- As the county continues to grow, the need for social service programs increases. Additional staff will be needed in the Economic Service Programs (Food and Nutrition Services and Medicaid) to ensure staff are able to meet timeliness and quality standards set forth by the state. Caseloads have more than doubled in the past year and a half.
- Social Work programs continue to struggle with staff recruitment. Cases are more challenging and there is a national shortage of social workers. The agency will need to explore additional incentives to recruit and retain staff.
- Brunswick County has been invited to participate in the Child Welfare Education Workforce Initiative (CWEWI). The purpose of the project is to help promote the recruitment and retention of highly qualified child welfare social workers, closer

partnership between DSS agencies and university schools of social work and provide subsidy for interns as they complete their field placements and plan for a child welfare career.

- Lack of available daycare is a foster care placement barrier. Relatives and foster parents are declining to take non-school age children.
- Locating appropriate placement for children and adult wards with mental health and /or behavior issues continues to be a challenge.
- Mandatory NC FAST Certifications must be completed within 90 days of hire for all new staff. Existing caseworks need to complete the certifications in the next year.

## Veterans Services

Anita Hartsell, Senior VSO

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 137,542	\$ 132,797	\$ 141,152	\$ 152,773	\$ 156,298	\$ 233,224
Fringe benefits	51,114	52,767	57,800	62,985	64,792	94,533
Operating costs	13,484	10,462	14,468	37,951	40,315	46,874
Debt service-leases	-	-	-	-	3,316	-
<b>Total expenditures</b>	<b>\$ 202,140</b>	<b>\$ 196,026</b>	<b>\$ 213,420</b>	<b>\$ 253,709</b>	<b>\$ 264,721</b>	<b>\$ 374,631</b>
Restricted intergovernmental	2,216	2,182	2,084	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 2,216</b>	<b>\$ 2,182</b>	<b>\$ 2,084</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Number of FTE's</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- Our office assisted with the Veterans Experience Action Center Event that took place in Wilmington and assisted 648 veterans with over \$4 million in benefits being paid out during the three-day event.
- Reclassified the Veteran Services Technician position to Veteran Service Officer (VSO) after she earned the NC Dept. of Military and Veterans Affairs (NCDMVA) accreditation.
- Office integrity and productivity was maintained during the unplanned resignation of a VSO, a new VSO was hired, and training has commenced to get the new VSO accredited with NCDMVA.
- We now have two accredited VSO with a Personal Identity Verification (PIV) card, which allows access to VA computer systems allowing for timelier responses to client inquiries.

## Goals and Objectives



### EXCELLENT GOVERNMENT

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



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Continue to assist the Jacksonville Vet Center with securing the Leland Parks and Recreation facility room to provide mental health counseling for combat and military sexual assault veterans and promote this program to eligible veterans.
  - Inform and assist veterans with the completion and submission of initial, renewal, and transfer applications to the VA healthcare system for physical and mental health treatment.

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Electronic claims/documents uploaded	78	808	1,614	1,800
Emails sent/responded to	2,082	2,935	3,525	3,700
Telephone calls	7,093	8,226	8,409	8,600
New Clients added to VetraSpec	576	495	580	600
Scheduled appointments and walk-ins	1,877	2,282	2,478	2,700

Completed NC applications and certifications for veteran license plates, disabled veteran hunting/fishing and property tax exclusions.	519	644	668	700
VA Healthcare applications	142	178	160	180
Grand total of VA expenditures paid by VA in Brunswick County (Compensation, pension, education, Vocational Rehab, insurance and indemnities, and medical care) *	\$121,435,000	\$142,416,000	\$160,000,000	\$180,000,000

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

## Upcoming Opportunities and Challenges

- Continue to work with the American Legion and Winston Salem VA Regional Office to hold the yearly Veterans Experience Action Center Event locally. This event promotes veterans’ benefits and aids veterans and their family members in receiving assistance.
- Due to limited staff, increased workload, and training, we had to cut back on scheduled appointments to allow time to complete paperwork, respond timely to numerous phone call and email requests, and complete training. Clients have a delay in services as they must wait two months for an appointment to see a VSO.
- The VA estimates our current veteran population to be 14,671. With the county’s continuing population growth, many who are veterans, it is becoming extremely difficult for our 3 FTE office to provide the timely quality service our county’s veterans deserve for the service they have given to our country.

## Human Services Other Agencies

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Brunswick Sr Resources Inc	\$ 2,482,419	\$ 2,589,319	\$ 2,713,739	\$ 2,888,852	\$ 2,888,852	\$ -
Juvenile Crime Prevention Council	6,498	15,376	7,621	-	7,500	-
JCPC Coastal Horizons	60,024	69,960	92,279	-	92,279	-
JCPC Teen Court	48,573	53,995	90,897	-	59,141	-
Providence Home	12,000	18,746	20,441	-	20,441	-
<b>Total expenditures</b>	<b>\$ 2,609,514</b>	<b>\$ 2,747,396</b>	<b>\$ 2,924,977</b>	<b>\$ 2,888,852</b>	<b>\$ 3,068,213</b>	<b>\$ -</b>
Restricted Intergovernmental	127,097	160,397	208,921	-	179,361	-
<b>Total revenues</b>	<b>\$ 127,097</b>	<b>\$ 160,397</b>	<b>\$ 208,921</b>	<b>\$ -</b>	<b>\$ 179,361</b>	<b>\$ -</b>

### Department Purpose

Brunswick County contributions to non-profit agencies to support human service efforts in FY 2023 are as follows:

Brunswick Senior Resources, Inc ("BSRI") provides various services to the elderly in Brunswick County. BSRI is responsible for providing home-delivered meals and in-home services, congregate meals and companion services, and personal care services to the elderly in Brunswick County. An appropriation to BSRI was not included in the approved ordinance as in the prior years. This amount however was voted on separately at the same board of commissioner meeting increasing the funding from \$2,888,852 to \$3,017,136 in FY 2023. The funding is mainly to support the recent openings of additional or improved facilities/senior centers in the County.



Town Creek Middle School  
2016 Bond Referendum Project



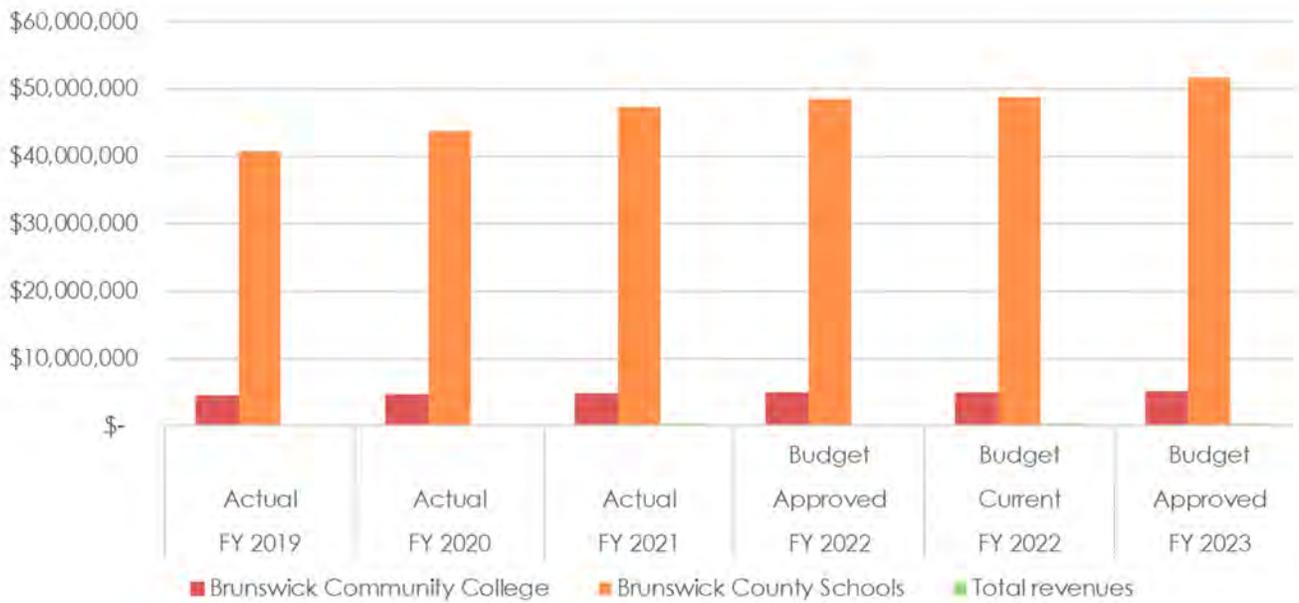
**EDUCATION**





## Education Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Brunswick Community College	\$ 4,461,380	\$ 4,489,804	\$ 4,649,412	\$ 4,794,554	\$ 4,794,554	\$ 5,009,035
Brunswick County Schools	40,756,278	43,738,870	47,363,360	48,520,244	48,835,833	51,627,480
<b>Total expenditures</b>	<b>\$ 45,217,658</b>	<b>\$ 48,228,674</b>	<b>\$ 52,012,772</b>	<b>\$ 53,314,798</b>	<b>\$ 53,630,387</b>	<b>\$ 56,636,515</b>
Other revenue	-	185,935	299,766	-	300,000	300,000
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 185,935</b>	<b>\$ 299,766</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>



# Brunswick Community College

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Brunswick Community College	\$ 4,461,380	\$ 4,489,804	\$ 4,649,412	\$ 4,794,554	\$ 4,794,554	\$ 5,009,035
<b>Total expenditures</b>	<b>\$ 4,461,380</b>	<b>\$ 4,489,804</b>	<b>\$ 4,649,412</b>	<b>\$ 4,794,554</b>	<b>\$ 4,794,554</b>	<b>\$ 5,009,035</b>
Other revenue	-	185,935	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 185,935</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Department Purpose

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

## Goals and Objectives



- 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Brunswick County Schools	\$ 40,756,278	\$ 43,738,870	\$ 47,063,595	\$ 48,520,244	\$ 48,520,244	\$ 51,327,480
Schools - fines and forfeitures	-	-	299,765	-	315,589	300,000
<b>Total expenditures</b>	<b>\$ 40,756,278</b>	<b>\$ 43,738,870</b>	<b>\$ 47,363,360</b>	<b>\$ 48,520,244</b>	<b>\$ 48,835,833</b>	<b>\$ 51,627,480</b>
Other revenue	-	-	299,766	-	300,000	300,000
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 299,766</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>

The Brunswick County Board of Education, a local education agency empowered by the North Carolina General Statutes, has responsibility and control over all activities related to public school education in Brunswick County, North Carolina. The Brunswick County School System serves all of Brunswick County including Ash, Bald Head Island, Boiling Spring Lakes, Calabash, Caswell Beach, Holden Beach, Leland, Oak Island, Ocean Isle Beach, Shallotte, Southport, Sunset Beach, and Supply. The school system ranks 28 in student membership out of 115 school districts in the state. For FY 2021-2022 Brunswick County School System served over 12,484 students from kindergarten through 12<sup>th</sup> grade in 9 elementary schools, 5 middle schools, 3 high schools, 1 K-8 school, 1 early college high school, and 1 alternative school. The school system is fully accredited by AdvancED, which is the governing agency for the Southern Association of Colleges and Schools. The school system has over 1,939 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 814 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 \$51,327,480 to the school system in FY 2023 under the terms of the agreement.

In 2022-2023, Brunswick County Schools expects membership of 12,853, a 369 student increase from 2021-2022 student average daily membership. During the FY 2021-2022 school year, 1,433 students were enrolled in charter schools; Brunswick County Schools anticipates that charter

school enrollment will increase by 90 students for the 2022-2023 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 2023, the County ad valorem funded operating budget to the school system is \$50,272,806 which is an increase of \$2,749,553 or 5.8% over the prior-year amount of \$47,523,253. Debt service for the County schools for FY 2023, funded by ad valorem revenue totals \$10.2 million and is funded by local option sales tax and NC Education Lottery totals \$2.0 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 \$4,727,826, \$1,054,674 of current year ad valorem taxes appropriated under the funding agreement.





Library

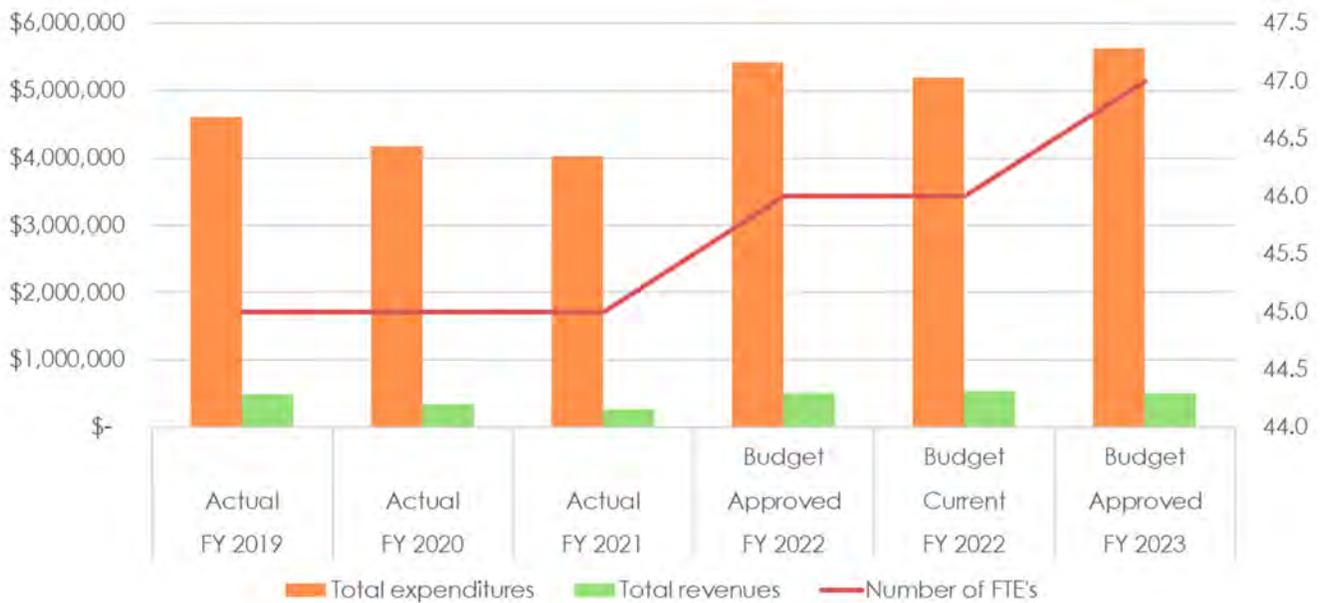
# CULTURAL & RECREATIONAL





## Cultural and Recreational Budget Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 2,208,466	\$ 2,093,920	\$ 2,033,529	\$ 2,379,863	\$ 2,385,575	\$ 2,724,753
Fringe benefits	793,466	790,900	799,287	929,653	934,716	1,049,313
Operating costs	1,270,413	1,116,007	961,382	1,426,544	1,628,417	1,711,680
Capital outlay	336,472	166,730	234,984	677,000	232,431	135,220
Debt service-leases	-	-	-	-	8,729	-
<b>Total expenditures</b>	<b>\$ 4,608,817</b>	<b>\$ 4,167,557</b>	<b>\$ 4,029,182</b>	<b>\$ 5,413,060</b>	<b>\$ 5,189,868</b>	<b>\$ 5,620,966</b>
Restricted intergovernmental	150,238	148,239	155,730	145,000	145,000	147,378
Sales and service	282,326	177,025	98,609	327,350	327,350	334,350
Other revenue	58,382	22,900	15,056	32,000	41,505	27,000
Proceeds-leases	-	-	-	-	26,383	-
<b>Total revenues</b>	<b>\$ 490,946</b>	<b>\$ 348,164</b>	<b>\$ 269,395</b>	<b>\$ 504,350</b>	<b>\$ 540,238</b>	<b>\$ 508,728</b>
<b>Number of FTE's</b>	<b>45.0</b>	<b>45.0</b>	<b>45.0</b>	<b>46.0</b>	<b>46.0</b>	<b>47.0</b>



## Library

Patricia Dew, Director

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

### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 777,553	\$ 733,339	\$ 777,644	\$ 840,024	\$ 852,815	\$ 907,098
Fringe benefits	304,260	302,215	322,420	367,930	371,037	403,776
Operating costs	210,590	199,874	213,176	250,200	246,011	290,050
Capital outlay	-	-	-	-	12,387	-
Debt service-leases	-	-	-	-	4,189	-
<b>Total expenditures</b>	<b>\$ 1,292,403</b>	<b>\$ 1,235,428</b>	<b>\$ 1,313,240</b>	<b>\$ 1,458,154</b>	<b>\$ 1,486,439</b>	<b>\$ 1,600,924</b>
Restricted intergovernmental	145,238	148,239	155,730	145,000	145,000	147,378
Sales & service	23,400	18,976	9,426	20,000	20,000	15,000
Other revenue	31,813	22,900	15,056	32,000	32,000	27,000
Proceeds-leases	-	-	-	-	12,387	-
<b>Total revenues</b>	<b>\$ 200,451</b>	<b>\$ 190,115</b>	<b>\$ 180,212</b>	<b>\$ 197,000</b>	<b>\$ 209,387</b>	<b>\$ 189,378</b>
<b>Number of FTE's</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>20.0</b>

### 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

- Implemented e-books with OverDrive, replacing the previous service. Added e-book titles to the collection in order to provide better choices for our patrons.
- Contacted with Innovative Interfaces to begin automated notifications via telephone, email, and text messaging.

## Goals and Objectives



### EDUCATION

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



### HEALTHY AND SAFE COMMUNITY

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



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Provide access to government documents, review documents, budgets, planning documents, and more to allow citizens to become more informed and engaged.
  - Implement a multi-year effort to improve our overall operations and service delivery to better meet the requests of our users and volunteer groups (using

metrics from the State Library’s NC Public Library Statistics and NC Public Library Standards).

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Total items circulated	403,567	377,208	337,515	410,000
Use of electronic resources	48,848	119,970	91,924	125,000
Door count	260,704	247,245	334,915	350,000
eBook circulation	37,722	54,251	43,399	75,000
New card registrations	3,380	2,438	4,164	4,500
Number of MLS librarians (per PLS)	1	1	1	6

## Upcoming Opportunities and Challenges

- Our five Library branches are extremely popular among our residents, and thus they represent significant public assets as community and educational spaces in our County. A few improvements to modernize the library’s physical and virtual/technology environment can dramatically improve our patron’s experiences and meet the growing demands of our community.
- Update the Library software packages to provide more efficient, faster service to patrons.
- Address deferred maintenance and out-of-date library buildings to support a growing population.
- Promote library services through outreach, social media, collaborations, and website updates.
- Improve access to technology within each branch via updated public access computers, laptops, and child-friendly e-devices.
- Enhance book delivery between library branches to get books into patrons’ hands faster through 5-day-a-week courier service.

# Parks and Recreation

Aaron Perkins, Director

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

## Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 1,430,913	\$ 1,360,581	\$ 1,255,885	\$ 1,539,839	\$ 1,532,760	\$ 1,817,655
Fringe benefits	489,206	488,685	476,867	561,723	563,679	645,537
Operating costs	1,059,823	916,133	748,206	1,176,344	1,382,406	1,421,630
Capital outlay	336,472	166,730	234,984	677,000	220,044	135,220
Debt service-leases	-	-	-	-	4,540	-
<b>Total expenditures</b>	<b>\$ 3,316,414</b>	<b>\$ 2,932,129</b>	<b>\$ 2,715,942</b>	<b>\$ 3,954,906</b>	<b>\$ 3,703,429</b>	<b>\$ 4,020,042</b>
Restricted intergovernmental	5,000	-	-	-	-	-
Other revenue	26,569	-	-	-	9,505	-
Sales & service	258,926	158,049	89,183	307,350	307,350	319,350
Proceeds-leases	-	-	-	-	13,996	-
<b>Total revenues</b>	<b>\$ 290,495</b>	<b>\$ 158,049</b>	<b>\$ 89,183</b>	<b>\$ 307,350</b>	<b>\$ 330,851</b>	<b>\$ 319,350</b>
<b>Number of FTE's</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>

## Department Purpose

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

## Latest Major Accomplishments

- Continue to Develop Smithville Park Amenities.
- Finalizing 10-year Comprehensive Master Plan/ Land Use Plan.
- Professional Grounds Management Tree Planting within Brunswick County Parks.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 3
  - Work with Cooperative Extension to test playing surface soils and develop a plan for each park / area to implement a prescribed maintenance plan for upkeep of all playing surfaces. (Maintenance).
  - Work to identify needs and upgrades for selected parks, then with funds from the American Rescue Plan Act of 2021, carry out and complete improvements. (Maintenance).
  - Offer new Candyland Ball to youth for a more appropriate inclusive event. Continue active involvement in local chambers to provide recreational opportunities to citizens and promote our brand. (Community Events).



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Expansion of Special Populations skill development programs for youth and adults with IDD. (Special Populations).
  - Expansion of sports offered through Special Olympics Brunswick County at various days, times, and locations to increase year-round involvement. (Special Populations).
  - In adding to the quality of life through the offering of additional programming for adults, we look to offer an Adult Wiffleball League (Athletics Spring Programming, origination 2022).
  - In adding to the quality of life for children and young adults, we will be focusing on increasing participation in activities and sports by enhanced Media presence, whether it be social media, Email, or print. We want to focus on getting more kids active again after long layoffs. (Athletics).
  - Offer county-wide opportunities to residents age 50+ that encourage healthy aging, physical activity, mental wellness, and social interaction. (Senior 50+ Programs).

## Key Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of Community Involvements (Staff)	123	48	95	230
Number of Recreation Programs Offered	37	11	130	300
Number of New Programs Offered	2	n/a	20	28
Number of Park Inspections Conducted	3	6	6	6
Number of Community Co-Ops/Partners	129	13	300	350
Number of Volunteer Hours	12,819	2,786	17,000	22,000

## Upcoming Opportunities and Challenges

- Redevelopment of Lockwood Folly Park and Northwest District Park.
- Smithville Park Phase 3.
- Hwy 211 Coastal Event Center Property.
- Utilizing American Relief Plan funds in Parks within QCT (Qualified Census Tract Area).
- Work on adding Surveillance Camaras at entrances of all County Parks.
- Continue addressing aging items in County Parks.



Judge Ola M. Lewis Brunswick County Courthouse  
Renovation Project



**GOVERNMENTAL  
DEBT SERVICE**





## Debt Service

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Principal	\$ 11,233,460	\$ 13,623,304	\$ 12,305,000	\$ 10,980,001	\$ 11,045,001	\$ 8,480,000
Interest	2,217,244	4,966,906	3,235,904	4,956,876	4,984,092	4,631,134
Advance payment	-	-	-	-	10,935,000	-
Fees and issuance costs	7,720	8,120	4,620	10,000	82,062	10,000
<b>Total expenditures</b>	<b>\$13,458,424</b>	<b>\$18,598,330</b>	<b>\$15,545,524</b>	<b>\$15,946,877</b>	<b>\$27,046,155</b>	<b>\$13,121,134</b>
ARRA stim debt / interest subs	\$ 3,055	\$ 1,533	\$ -	\$ -	\$ -	\$ -
Proceeds from refunded debt	-	-	-	-	11,215,000	-
<b>Total revenues</b>	<b>\$ 3,055</b>	<b>\$ 1,533</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Education	\$ 11,447,598	\$ 16,673,053	\$ 14,758,090	\$ 15,185,940	\$ 26,216,275	\$ 12,530,229
Public Safety	472,950	452,750	436,500	418,500	415,381	398,568
Central Services	173,292	173,292	-	-	-	-
Culture & Recreation	418,164	405,315	346,314	332,437	332,437	45,214
General Government	946,420	893,920	4,620	10,000	82,062	147,123
<b>Total expenditures</b>	<b>\$13,458,424</b>	<b>\$18,598,330</b>	<b>\$15,545,524</b>	<b>\$15,946,877</b>	<b>\$27,046,155</b>	<b>\$13,121,134</b>
ARRA stim debt / interest subs	\$ 3,055	\$ 1,533	\$ -	\$ -	\$ -	\$ -
Proceeds from refunded debt	-	-	-	-	11,215,000	-
<b>Total revenues</b>	<b>\$ 3,055</b>	<b>\$ 1,533</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

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

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

- Standard & Poor's
  - General Obligation Bonds AAA
  - Limited Obligation Bonds AA+
  - Revenue Bonds AA-
- Fitch
  - General Obligation Bonds AA+
  - Limited Obligation Bonds AA
  - Revenue Bonds AA-

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2022, the outstanding governmental activities principal indebtedness of the County totals \$101,645,000. The budget for governmental activities debt service payments for the fiscal year 2022 totals \$13,121,134.

## 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

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### Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for  
Governmental Activities  
June 30, 2022

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
2023	7,705,000	11,021,385	775,000	810,368	8,480,000	11,831,753
2024	6,915,000	9,926,565	755,000	770,600	7,670,000	10,697,165
2025	6,860,000	9,595,849	-	-	6,860,000	9,595,849
2026	6,820,000	9,280,749	-	-	6,820,000	9,280,749
2027	6,780,000	8,976,353	-	-	6,780,000	8,976,353
2028	6,735,000	8,690,161	-	-	6,735,000	8,690,161
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	5,110,000	6,274,173	-	-	5,110,000	6,274,173
2033-2037	24,520,000	27,961,563	-	-	24,520,000	27,961,563
2038-2042	13,310,000	13,803,140	-	-	13,310,000	13,803,140
<b>Total Bonded Debt</b>	<b>100,115,000</b>	<b>125,496,802</b>	<b>1,530,000</b>	<b>1,580,968</b>	<b>101,645,000</b>	<b>127,077,770</b>

## Legal Debt Margin

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### Computation of Legal Debt Margin

June 30, 2022

Brunswick County

Assessed value of taxable property	\$31,520,343,468
	<u>          x 0.08</u>
Debt limit 8% of assessed value	\$2,521,627,477
Gross debt:	
Total bonded debt	\$364,445,000
Total limited obligation debt	17,980,000
Total capital lease	<u>10,315,398</u>
Gross debt	\$392,740,398
Less: water and sewer bonds	<u>\$288,915,398</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$103,825,000</u>
Legal debt margin	<u>\$2,417,802,477</u>

Sheriff's Office / 9-1-1 Communications Center



# SPECIAL REVENUE FUNDS





## Emergency Telephone System Fund

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Operating costs	\$ 572,264	\$ 426,304	\$ 388,022	\$ 408,805	\$ 640,220	\$ 530,848
Capital outlay	-	-	168,292	1,166,908	1,166,343	-
<b>Total expenditures</b>	<b>\$ 572,264</b>	<b>\$ 426,304</b>	<b>\$ 556,314</b>	<b>\$ 1,575,713</b>	<b>\$ 1,806,563</b>	<b>\$ 530,848</b>
Restricted intergovernmental	\$ 548,007	\$ 757,913	\$ 799,291	\$ 408,865	\$ 408,865	\$ 406,749
Investment earnings	10,129	11,292	1,295	-	-	-
Fund balance appropriated	-	-	-	1,166,848	1,392,418	124,099
Transfer from General Fund	-	-	145,288	-	5,280	-
<b>Total revenues</b>	<b>\$ 558,136</b>	<b>\$ 769,205</b>	<b>\$ 945,874</b>	<b>\$ 1,575,713</b>	<b>\$ 1,806,563</b>	<b>\$ 530,848</b>

### 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

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### Department Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 78,234	\$ 72,436	\$ 75,473	\$ 78,100	\$ 79,210	\$ 85,950
Fringe benefits	23,901	24,350	26,007	27,598	27,805	30,585
Operating costs	52,200	53,224	47,937	111,850	113,850	112,000
<b>Total expenditures</b>	<b>\$ 154,335</b>	<b>\$ 150,010</b>	<b>\$ 149,417</b>	<b>\$ 217,548</b>	<b>\$ 220,865</b>	<b>\$ 228,535</b>
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Permits and fees	148,446	189,658	279,279	193,000	194,317	201,000
Investment earnings	8,097	8,901	823	7,000	7,000	5,000
Fund balance appropriated	-	-	-	17,548	17,548	22,535
<b>Total revenues</b>	<b>\$ 156,543</b>	<b>\$ 198,559</b>	<b>\$ 280,102</b>	<b>\$ 217,548</b>	<b>\$ 220,865</b>	<b>\$ 228,535</b>
Number of FTE's	1.0	1.0	1.0	1.0	1.0	1.0

### Department Purpose

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



# ENTERPRISE FUNDS





## Public Utilities

John Nichols, PE, CPESC

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

### Department Summary

#### Water Fund

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 5,011,538	\$ 4,980,849	\$ 5,147,320	\$ 5,731,502	\$ 5,760,074	\$ 6,718,404
Fringe benefits	2,192,381	2,292,685	2,434,496	2,752,959	2,824,112	3,148,815
Operating costs	10,471,770	10,299,920	10,431,341	11,226,419	16,555,402	11,513,015
Capital outlay	1,788,696	3,970,616	1,332,424	1,556,500	4,960,151	2,091,000
Debt service	2,241,925	3,008,436	2,216,811	3,174,741	3,174,741	11,951,154
Debt service-leases	-	-	-	-	52,651	-
Transfer to other funds	790,000	2,780,000	920,580	5,550,056	9,308,023	1,000,000
Claims settlement	-	-	4,471,457	-	147,382	-
<b>Total expenditures</b>	<b>\$ 22,496,310</b>	<b>\$ 27,332,506</b>	<b>\$ 26,954,429</b>	<b>\$ 29,992,177</b>	<b>\$ 42,782,536</b>	<b>\$ 36,422,388</b>
Restricted intergovernmental	-	2,647,094	81,663	-	-	-
Sales and service	24,609,641	26,938,083	29,633,015	29,271,800	30,244,300	34,108,725
Investment earnings	287,874	319,835	33,656	40,000	40,000	40,000
Other revenue	687,391	895,434	743,270	680,377	3,700,074	860,917
Lease proceeds	-	-	-	-	1,798,162	-
Issuance of long-term debt	-	783,924	-	-	-	-
Fund balance appropriated	-	-	-	-	7,000,000	1,412,746
Transfer from other funds	298,091	246,850	-	-	-	-
<b>Total revenues</b>	<b>\$ 25,882,997</b>	<b>\$ 31,831,220</b>	<b>\$ 30,491,604</b>	<b>\$ 29,992,177</b>	<b>\$ 42,782,536</b>	<b>\$ 36,422,388</b>
<b>Number of FTE's</b>	<b>87.00</b>	<b>92.75</b>	<b>93.00</b>	<b>94.00</b>	<b>94.75</b>	<b>99.75</b>

## Wastewater Fund

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Salaries	\$ 2,749,336	\$ 2,883,904	\$ 2,888,778	\$ 3,389,151	\$ 3,241,547	\$ 4,169,036
Fringe benefits	1,163,007	1,271,696	1,308,719	1,553,796	1,534,793	1,953,046
Operating costs	6,405,655	6,096,841	6,611,315	7,099,678	8,215,970	7,187,638
Capital outlay	3,265,498	4,919,454	2,747,367	3,333,000	5,473,417	3,956,250
Debt service	13,703,397	29,771,423	16,983,062	15,067,249	15,067,249	12,852,460
Transfer to other funds	1,075,558	1,239,512	618,809	1,661,020	6,667,143	372,000
Claims settlement	-	-	10,291,934	-	339,227	-
<b>Total expenditures</b>	<b>\$ 28,362,451</b>	<b>\$ 46,182,830</b>	<b>\$ 41,449,984</b>	<b>\$ 32,103,894</b>	<b>\$ 40,539,346</b>	<b>\$ 30,490,430</b>
Restricted intergovernmental	380,986	734,523	25,254	-	-	-
Sales and service	28,510,502	29,958,550	37,123,956	28,330,761	29,763,761	29,057,700
Investment earnings	290,021	293,843	23,804	20,000	20,000	20,000
Other revenue	473,939	706,090	300,541	104,000	104,000	240,000
Issuance of long-term debt	-	15,499,155	-	-	-	-
Fund balance appropriated	-	-	-	3,274,133	10,149,596	762,230
Transfer from other funds	1,858,584	392,297	1,128,000	375,000	501,989	410,500
<b>Total revenues</b>	<b>\$ 31,514,032</b>	<b>\$ 47,584,458</b>	<b>\$ 38,601,555</b>	<b>\$ 32,103,894</b>	<b>\$ 40,539,346</b>	<b>\$ 30,490,430</b>
<b>Number of FTE's</b>	<b>49.00</b>	<b>53.25</b>	<b>54.00</b>	<b>59.00</b>	<b>59.25</b>	<b>68.25</b>

## Department Purpose

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

## Latest Major Accomplishments

- Through June 2021, Brunswick County is serving 45,993 retail water customers and 20,803 retail sewer customers.
- Negotiated new wholesale water service agreements with Southport, Oak Island, and Holden Beach.
- Received almost five million dollars in grants to repair Navassa water and sewer systems.
- Negotiated an inter-local agreement with Columbus County to allow Brunswick County to provide sewer service to an area within Columbus County allowing for development near the County border.
- Successful conversion to a HTML version of NC811 for utility locates. This included designation of locator zones using GIS and the development of roles and permissions to automate distribution of work and its deployment on mobile devices.
- Completed construction (February 2021) and began compliance testing of the 2.5 MG expansion of the NEBR WRF.
- Finalizing permitting, preparing to bid and award construction of the 0.75 MGD Mulberry Branch WWTP for the Town of Southport.

- Researched and developed an alternative options plan for maintaining an adequate supply of residential water meters to offset supply chain issues.
- Replaced over 1000 faulty, outdated, or damaged residential meters.
- Repaired and/or replaced over 300 fire hydrants.
- Completed a water line to serve the 74/76 industrial park.
- Completed off-site sewer force mains as part of the Northeast WWTP expansion project.
- Completed design and permitting of a 500,000-gallon water tank for the 74/76 industrial park.
- Completed conversion of existing aeration equipment (belt drive to direct drive) on Oxidation Ditch rotors #3 & #4 at the West Brunswick Regional WRF to improve reliability.
- Permitting and design of Ocean Ridge Reclaimed Water Main which extends reclaimed water to both Ocean Ridge and the Old Georgetown Road corridor which provides alternative means of disposal at the existing OIB facility spray fields.
- Completed a Biosolids study which focuses on long term biosolids treatment, storage, disposal, and cost.
- Maintained water service through several shutdowns of the NWWTP necessary for the water treatment plant LPRO construction.
- Met Area Wide Optimization Program recognition at the Northwest WTP.
- Finished construction of a hurricane rated (150mph) laboratory/office building at the 211 WTP.
- Redrilled and rehabilitated 3 existing public water supply wells.
- Upgraded four pumps and motors to VFDs (BPS 6 pump station).
- Replaced three large Wholesale/Industrial water meters (Holden Beach, Seagull St., Virginia Williams Elementary, and OIB bank side) and removed one wholesale meter no longer needed (Northwest).
- Serviced six altitude valves at our elevated water storage tanks (ADM, Bell Swamp, Leland, OIB bank side, Shallotte Point, and Sunset Beach).
- Replaced 20 faulty, outdated, or damaged 2" commercial meters.
- Installed 1,801 new residential meters.
- Installed 652 new irrigation meters.
- Introduced new android work order tablets (for Lucity) to field crews in October of 2020, significantly reducing our use of paper for work orders.
- Logged over 3,900 work orders completed for our department in the new work order program (Lucity).
- Logged over 2,500 work orders completed for our department in the old (paper) work order system (Sandbox).
- Responded to over 750 service line leaks.
- Responded to over 1,200 customer complaint issues.
- Fielded and Responded to more than 1,500 customer phone calls.
- Upgraded one pump and motor (Pump 1) to VFD at (BPS 1 pump station).
- Added three new AMI radio collectors in remote locations: Georgetown II (211 corridor), Meadowlands (Calabash), and BPS 9 (Bolivia) which has increased meter reading coverage and reduced rereads in those areas.
- Rehabbed and cleaned Leland Water tank, repaired leak on the stem, and replaced the Altitude valve.
- Processed over 20,000 locate requests without any major sewer line or water line break due to improper location.
- Renewed system wide NCDEQ Collection permit.

- Major repairs and/or rehabilitation of eight major lift stations (piping, check valve and/or pump bases) to maintain function and efficiency by County personnel.
- Completed installation of recommended odor control measures at Saint James Wyndemere Lift Station.
- Engaged in 7 on-call engineering task orders and 2 emergency on-call construction contracts.
- Successful implementation of cloud-based Plants Module in Central Square/Lucity Asset Management & Work Order software. This included the water and wastewater treatment facilities, water storage tanks, water booster pump stations, and sewer lift stations.
- Successful development of workflows between Utility Billing's Muni-Link software and Lucity; and internal workflows. This included gravity and vacuum sewer taps, grinder startups, grinder alarm/failures, and water meter upgrades.

## Goals and Objectives:



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Ensure proactive, environmentally responsible expansion of wastewater treatment facilities to meet the needs of an expanding population by utilizing updated sewer master plan, CIP, and grant funding opportunities.
  - Northeast Brunswick Regional WWTP: Begin the design in FY22 for the completion of a 2.5 mgd wastewater expansion to the Northeast WWTP to bring capacity to 7.475 mgd per participant request (Current expansion scheduled for completion in February 2022).
  - Ocean Isle Beach WWTP: Initiate design in FY22 of a 2.0 MGD expansion of the existing facility.
  - Effluent Disposal: Explore and initiate additional effluent disposal options to meet current and future wastewater needs.
  - Adjust capital recovery fees to meet revenue requirements for expanded wastewater capacity and complete a capacity development fee study per statutory requirements in FY23. Per the April 2018 study maximum fees for a 3 BR unit are \$2,056 (water) and \$5,348 (wastewater). Current fees are \$1,150 (water) and \$4,000 (wastewater).
  - Develop an effective Lead and Copper Service Replacement Program (LSLR) which is an EPA mandate. A tiered strategy over the next three years is recommended to meet the following requirements:
    - FY22 – Build a team to develop a strategy for identification of LSLR inventory requirements (selection/hiring of consultant and hiring of County employee to identify means for compilation of service line inventory), and begin development of educational material, to include updating of website and notification requirements under the new rule.
    - FY23 – Begin compiling service line inventory database, prioritize and present recommendations for LSLR replacement costs, materials needed to be ordered, begin sampling protocol, identify additional staffing needs to

meet program requirements, aggressive public notice/education tactics, and overall roll out of program. Develop strategies for determining unknown service lines, procedures to replace lead lines, and quickly inform and schedule customers.

- FY24 – Implement SOPs developed to meet requirements of the program, hiring of either additional staff or contractors, and begin replacement of LSLR (3% of system/yr.) to meet compliance schedule (October 16, 2024).

## Key Performance Measures

Instrumentation & Electrical Division	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of RTU sites maintained	255	258	265	275
Number of generator sites maintained	245	247	250	258
Work orders completed per full-time employee	285	275	300	280
Average Hours to Complete Work Order	7.3	7.5	6.9	7.4
Water Distribution	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Miles of Water Line Maintained	1,097	1,113	1,131	1,149
Number of Meters Read by AMI	>58,000	60,326	>63,000	>66,000
New Meter Install (No Tap)	2,002	2,181	2,250	2,300
Number of Large Meters (>2") Maintained	61	56	56	52
Number of Large Meters (>2") Replaced	5	3	3	3
Number of Rereads per/month	<1,400	<1,260	<1,100	<1,050
Percentage of Rereads per/month	2.4%	2.1%	1.7%	1.5%
Gallons of Water used to Flush Tanks per/yr.	4,340,000	3,200,000	2,000,000	1,500,000

Construction Division	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Locate Processed	20,443	21,412	22,400	23,400
Water Taps Installed Long Side	203	200	200	200
Water Taps Installed Short Side	213	204	202	200
Total Water Taps Installed	416	404	402	400
Grinder Station Installs	602	681	690	770
Main Line Water Repairs	83	76	95	80
Force Main repair	n/a	18	35	40
Gravity Taps Installed	n/a	24	35	40
Average Time to Install Water Tap	15	15	15	15
Average Time to Submit for NCDOT Encroachment	20	20	20	20
Average Time to Install a Grinder	20	20	20	20
<b>Sewer Collections Division</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimated</b>	<b>FY 2023 Target</b>
Feet of Gravity Sewer Cleaned	67,458	72,223	80,234	85,000
Number of County-Maintained Sewer Pump Stations	158	159	162	165
Feet of Vacuum Sewer Maintained	110,114	110,114	110,114	110,114
Number of Valves Exercised	n/a	10	120	180
Number of ARV's Maintained	n/a	25	30	50
Feet of Sewer Lines Maintained (Gravity, Force, LP, Effluent)	3,609,214	3,616,714	3,660,698	3,704,682
Grinder startups (from Lucity) (Growth and Sustainability)	n/a	220	690	770

Wastewater Treatment Division	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Gallons Treated in MG	2,495.00	2,819.00	2,985.00	3,110.00
Cost per 1000 gallons	\$2.40	\$2.44	\$2.22	\$2.20
DMR Compliance	99.4 %	99.51%	88.64%	99.9%
Northwest Water Treatment Plant Division	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Number of Vacancies	2	2	3	0
Number of days with NTU less than 0.2	364	362	363	365
Cost Per 1,000 gallons	0.986	0.963	0.932	1.33
Total Gallons Treated (Billion gallons)	5.021	4.991	5.107	4.646
211 Water Treatment Plant Division	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Total Gallons Treated (Billion gallons)	0.971	1.201	0.949	1.0
Number of days with NTU less than .2	150	276	200	250
Number of Vacancies	3	1	1	0
Cost per 1,000 gallons	\$4.16	\$2.17	\$2.43	\$2.40
King's Bluff	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Target
Total Gallons Pumped (billion gallons)	9.652	9.917	9.756	9.0
Number of Outages (Electrical)	4	0	1	0
Cost Per 1,000 gallons	\$0.044	\$0.035	\$0.045	\$0.052

## Upcoming Opportunities and Challenges

- Wastewater Treatment Capacity – Ensuring the County’s ability to continue to treat increasing wastewater flows while maintaining compliance with all NCDEQ requirements has been challenging due to the unprecedented growth within Brunswick County. Expansion of existing treatment facilities and the addition of new wastewater treatment facilities will be required to ensure continued safe and cost-effective treatment of the increasing wastewater demand. Growth projections indicate that expansions at the Northeast Brunswick Water Reclamation Facility and an expansion on the south end of the county must begin design now in order to meet needs within the next five years. Master plan projections are based on historic growth patterns, known large scale residential development projects currently in the approval process, and estimated wholesale customer growth. These projects will increase the County’s overall treatment capacity by approximately 5 million gallons a day. If current trends continue, additional expansions to the treatment facilities would also need to be completed within 10 years. Due to the current permitting environment, complexity of the project, and supply-chain issues, projects of this nature typically require two years for design and permitting and another three years for construction, accentuating the need for immediate action.
- Effluent Disposal/Beneficial Reuse – Ensuring reliable effluent disposal options for both existing and expanded WWTF’s. Wet weather (Hurricanes, Tropical Systems) during peak seasons or heavy rain during the winter severely impedes the system’s ability to dispose of wastewater effluent in accordance with NCDEQ requirements. One of the most significant means for effluent disposal is on golf courses (St James, Winding River, Sea Trail). However, immediately following these wet weather events and sometimes months later, there is no demand for reuse water to be used for irrigation because the courses are often already wet and cannot accept water on the fairways. When this occurs, staff are then limited to disposal on dedicated spray irrigation or infiltration basins that have been similarly “wetted” during these events. Exploring additional avenues for reuse water disposal to meet existing demands and to meet expansion needs is paramount to effectively treating and disposing of wastewater effluent. These may include ways to partner with agriculture and industrial sites along the existing effluent main corridors. Changes to development standards (to promote reuse water for irrigation) will be pivotal in ensuring disposal needs are met throughout the year regardless of weather.
- Sludge Disposal – Water and wastewater sludge is a by-product of the treatment process that has been put to beneficial use for years as a fertilizer and soil amendment. However, concerns with PFAS in the biosolids, fewer local sites to discharge to as the area urbanizes, additional competition from other utilities for available sites, protracted wet conditions due to Hurricanes, and annual rainfall in excess of typical values has made it difficult to dispose of wastewater sludge. Development of additional County-owned sites and storage facilities will be required in order to meet the needs of the additional sludge disposal required due to increased wastewater demands.
- ARPA Funding – ARPA will provide funding for a significant number of water and sewer projects that would normally have taken many years to fund. However, it will create additional administrative burden on staff for the design, construction, and general oversight of the work in a reduced timeframe.
- Staffing – Recruitment and retainment of quality water and wastewater treatment operations, construction, GIS, and maintenance staff to meet the demands of a highly

technical Utility system which requires extensive training and qualification of employees. There are a limited number of candidates for utility operator positions and nearby utilities have active recruitment programs targeting County staff for hire. Trainees often leave for higher-salary positions once trained. Some positions have been filled multiple times due to the difficulty in finding a qualified candidate within the allowable pay ranges. In addition to recruitment and retainment, ensuring adequate numbers of personnel (FTE's) to meet the demands for both construction and maintenance activities within our growing system is an ongoing priority that is evaluated continually based on performance measures. Equally important is succession planning. A large number of our most experienced staff have either recently retired, plan on retiring within 5 years, or are moving on to different opportunities.

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

## Water Debt Service

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	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Principal	\$ 1,220,859	\$ 1,278,275	\$ 1,324,462	\$ 1,865,574	\$ 1,865,574	\$ 4,941,828
Interest	1,021,066	952,138	892,349	1,309,167	1,309,167	7,009,326
Other fees	2,037	6,646	1,120	4,000	4,000	4,000
<b>Total expenditures</b>	<b>\$ 2,243,962</b>	<b>\$ 2,237,059</b>	<b>\$ 2,217,931</b>	<b>\$ 3,178,741</b>	<b>\$ 3,178,741</b>	<b>\$ 11,955,154</b>

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

Debt service increased \$8,776,413 or 276.1 percent due to the June 2020 issuance of Revenue Bonds for the construction of the Northwest Plant expansion and Reverse Osmosis Treatment which had a capitalized construction period with debt service payments beginning in 2023 at \$8,359,250.

## Wastewater Debt Service

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved Budget	FY 2022 Current Budget	FY 2023 Approved Budget
Principal	\$ 10,014,489	\$ 10,499,225	\$ 12,391,785	\$ 10,918,002	\$ 10,918,002	\$ 9,093,811
Interest	3,688,908	3,889,717	4,591,276	4,149,247	4,149,247	3,758,649
Other fees	12,958	110,058	11,318	18,500	18,500	18,500
<b>Total expenditures</b>	<b>\$ 13,716,355</b>	<b>\$ 14,499,000</b>	<b>\$ 16,994,379</b>	<b>\$ 15,085,749</b>	<b>\$ 15,085,749</b>	<b>\$ 12,870,960</b>
ARRA Stim Debt / Interest Subs	92,726	31,775	-	-	-	-
<b>Total revenues</b>	<b>\$ 92,726</b>	<b>\$ 31,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Debt service decreased by \$2,214,789 or 14.7 percent due to the final payments of the 2012A Refunding of 2004A in 2022 for the West Plant and 2012B in 2022 for the Northeast Plant.

## Schedule of Debt

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### Debt Service

#### Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2022

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal & Interest	Principal	Principal & Interest	Principal	Principal & Interest
2023	4,941,828	11,951,153	9,093,808	12,852,454	14,035,636	24,803,607
2024	5,098,738	11,954,904	8,745,084	12,189,433	13,843,822	24,144,338
2025	5,184,616	11,787,959	8,361,041	11,491,375	13,545,657	23,279,334
2026	5,424,017	11,770,266	8,617,972	11,440,288	14,041,989	23,210,554
2027	5,693,279	11,770,569	7,178,159	9,679,523	12,871,438	21,450,092
2028	5,598,421	11,393,219	7,453,017	9,655,964	13,051,438	21,049,183
2029	5,365,000	10,899,769	7,661,438	9,613,182	13,026,438	20,512,951
2030	5,635,000	10,903,869	5,916,436	7,544,784	11,551,436	18,448,653
2031	5,915,000	10,905,819	6,144,386	7,497,449	12,059,386	18,403,268
2032	5,910,000	10,607,569	2,589,386	3,644,715	8,499,386	14,252,283
2033-2037	33,390,000	53,050,563	14,498,772	18,145,888	47,888,772	71,196,450
2038-2042	37,660,000	51,457,900	10,125,000	10,847,950	47,785,000	62,305,850
2043-2047	41,135,000	49,074,350	-	-	41,135,000	49,074,350
2048-2052	27,760,000	29,441,800	-	-	27,760,000	29,441,800
<b>Total Bonded Debt</b>	<b>194,710,899</b>	<b>296,969,708</b>	<b>96,384,497</b>	<b>124,603,005</b>	<b>291,095,396</b>	<b>421,572,714</b>

Northeast Brunswick Regional  
Wastewater Treatment Plant Expansion



**CAPITAL  
IMPROVEMENT PLAN**





## **Capital Budget Process**

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

### **Comprehensive Master Planning**

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs are determined through an in-depth process of enrollment estimates, program evaluation, and costs. The Community College Board of Trustees presents the list of identified needs to the commissioners each year. The public school system capital needs are also determined through a study of membership projections, program reviews, and cost estimates. The County and the school system appointed a liaison committee of two commissioners, two board of education members, and senior staff of each entity to review and prioritize the school capital needs. The Commissioners established a space needs committee to review general government space needs and make recommendations on capital needs for general county government. Capital needs of the Enterprise operations (water and sewer) are identified through extensively studying the current system, projecting customer's needs, timelines, and associated costs. In many cases, consultants are engaged to identify the needs and estimate the project costs. The County Public Utilities Director and Engineer and various government partners review the enterprise capital needs and develop recommendations to submit to the commissioners. During the capital budget process department heads seek input from their staff and the public to identify capital needs. Department heads research costs and 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 30<sup>th</sup> of each year. The approved Capital Improvement Plan becomes the working multi-year plan for the County's capital improvements.

## **Funding**

The County utilizes pay-as-you-go and debt financing to fund the capital plan. The County's policy is to maintain a general fund balance no lower than 20%. Within that parameter, the County uses pay-as-you-go funding to finance smaller general government capital projects. The County uses excess ad valorem collections over amounts budgeted accumulated and sales tax to fund school capital projects. Water and sewer retail sales revenue are used for pay as you go funding for enterprise fund capital projects. The County uses debt to fund projects with costs beyond the reach of the currently available funding streams which are supported by water and Sewer system development fees (See Debt Service Sections for planned debt pages 173, 189, and 190).

In the Fiscal year 2023, transfer to governmental and school capital project funds from the general fund is \$8,301,170, transfer to the water capital projects fund from the water fund is \$1,000,000, and transfer to the wastewater capital projects fund from the wastewater fund is \$372,000.

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 2023 Costs:	\$5,754,380
Project Manager:	Operation Services Director	FY 2023 Costs:	\$-
Responsible Department:	Operation Services	FY 2024-2027 Costs:	\$-

**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 December 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 has 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 only lasted 5 years and was resurfaced again in 2020.

**Impact if Cancelled or Delayed:**

The county would find it extremely difficult to transfer more than 75% 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. As growth and tonnages continue to increase, the size of the transfer station has caused traffic delays and traffic congestion around the transfer station, which leads to increased cost associated with delays and overtime as well as a decrease in safety for staff and customers.

Operating Effect:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Operating Costs	\$2,000	\$4,000	\$4,250	\$4,500	\$4,750

### C&D Landfill Closure Project

Project Type:	Capital Improvement	Prior 2023 Costs:	\$150,000
Project Manager:	Operation Services Director	FY 2023 Costs:	\$7,663,940
Responsible Department:	Operation Services	FY 2024-2027 Costs:	\$2,387,980

**Project Description:**

The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. There are state regulations and requirements on closing a landfill. Dewberry Engineers Inc. acts as the landfill engineers for the County and has provided cost estimates on the closure of the landfill. There is also an estimated \$133,333 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete. This post closure cost estimate is required by the state, but as the MSW portion of the landfill has been closed since 1998, these costs are already built into the operating budget and should only increase with inflation. The county will transition from post closure care of the MSW portion into a new 30 year period of post closure care for the C&D portion at the time of closure.

**Justification:**

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

**Impact if Cancelled or Delayed:**

The state will impose fines and violations.

## **Culture and Recreation**

### **Waccamaw Multiuse Facility Building**

Project Type:	Capital Improvement	Prior 2023 Costs:	\$355,800
Project Manager:	Engineering Director	FY 2023 Costs:	\$-
Responsible Department:	Engineering	FY 2024-2027 Costs:	\$4,644,200

**Project Description:**

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

**Justification:**

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

**Impact if Cancelled or Delayed:**

Decreased level of service to the Waccamaw community

### **Smithville Park**

Project Type:	Capital Improvement	Prior 2022 Costs:	\$500,000
Project Manager:	Parks & Recreation Director	FY 2022 Costs:	\$-
Responsible Department:	Parks & Recreation	FY 2023-2026 Costs:	\$1,630,000

**Project Description:**

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

**Justification:**

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

**Impact if Cancelled or Delayed:**

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

Operating Effect:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Personnel Costs	\$-	\$-	\$12,000	\$12,000	\$12,000
Operating Costs	\$-	\$-	\$10,000	\$10,000	\$10,000

## General Government

### Courthouse Renovations

Project Type:	Capital Improvement	Prior 2023 Costs:	\$15,148,966
Project Manager:	Engineering Director	FY 2023 Costs:	\$-
Responsible Department:	Engineering	FY 2024-2027 Costs:	\$-

**Project Description:**

Courthouse space needs study completed in April 2017 that analyzed current square footage used and needed square footage. The study showed an additional 6,100 SF was needed for the building to address growth in programs, correct inefficiencies, and address potentially unsafe conditions. A three story addition will be added to the north end of the building, and the existing building will be renovated. The existing building square footage is 102,450 SF and the new addition will be 15,063 for a total renovated building size of 117,513 SF.

**Justification:**

Age of building; overcrowding; inefficiencies in use of existing space; programming for current and future growth; existing chiller and cooling water tower are nearing end of life.

**Impact if Cancelled or Delayed:**

Continued overcrowding with potential unsafe conditions; failure of existing chiller and cooling water tower.

Operating Effect:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Operating Costs	\$88,500	\$88,500	\$88,500	\$88,500	\$88,500



## Utilities Operation Center Expansion

Project Type:	Capital Improvement	Prior 2023 Costs:	\$590,000
Project Manager:	Construction Manager	FY 2023 Costs:	\$510,000
Responsible Department:	Public Utilities	FY 2024-2027 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.

## NWWTP Raw Water Reservoir

Project Type:	Water Plant	Prior 2023 Costs:	\$-
Project Manager:	CIP Manager	FY 2023 Costs:	\$1,000,000
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$-

### Project Description:

Construct a raw water reservoir near the NWWTP.

### Justification:

The raw water reservoir would provide water to the Northwest Water Treatment Plant if the Kings Bluff Raw Water Transmission System or pump station is out of service, there is a contaminant spill in the Cape Fear River, or drought conditions limit the available yield from the river. The reservoir could also be used to attenuate the raw water supply from the Kings Bluff Raw Water Transmission System in order to increase the 96 mgd LCFWSA system capacity from peak capacity to average daily capacity.

### Impact if Cancelled or Delayed:

There is no backup for providing raw water to the NWWTP (and consequently finished water to Brunswick County) in the event of a failure at the Kings Bluff Pump Station. The pump station may fail due to a variety of reasons - Control center or VFD failure due to lightning strike, generator failure during a storm event, failure of the intake screen or intake piping, failure of the wetwell, etc. and all mechanical systems fail at some point. The reservoir would provide an alternate raw water source during outages of the pump station, contaminant spills in the Cape Fear River, or during drought conditions when available capacity from the river is limited.



Justification:

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

Impact if Cancelled or Delayed:

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

**NE Brunswick Regional WRF 3.0 MGD Expansion**

Project Type:	Plant Capacity	Prior 2023 Costs:	\$-
Project Manager:	CIP Manager	FY 2023 Costs:	\$3,430,000
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$56,400,000

Project Description:

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

Justification:

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

Impact if Cancelled or Delayed:

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

**SeaTrail Wastewater Treatment Plant Improvements Phase 2**

Project Type:	Plant Improvements	Prior 2023 Costs:	\$-
Project Manager:	CIP Manager	FY 2023 Costs:	\$-
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$1,815,000

Project Description:

Add screening and grit removal equipment and structure prior to Wet Well #1. Replace incoming piping and piping between the structure and Wet Well #1 with PVC pipe.

Justification:

In the past there have been multiple failures of level control 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. Removal of debris and grit from the waste stream will improve the effectiveness of the treatment process and reduce wear on equipment..





Justification:

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

Impact if Cancelled or Delayed:

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

**Enterprise Funded Low Pressure Main Extension**

Project Type:	Main Extension	Prior 2023 Costs:	\$-
Project Manager:	Project Coordinator	FY 2023 Costs:	\$-
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$1,390,000

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:

A number of areas in the County were platted many years ago prior to sewer system availability and are not suitable for on-site wastewater treatment systems. This program opens up 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.

**Ocean Isle Beach WWTP Expansion**

Project Type:	Treatment Plant	Prior 2023 Costs:	\$-
Project Manager:	Project Coordinator	FY 2023 Costs:	\$372,000
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$62,150,000

Project Description:

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

Justification:

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

Impact if Cancelled or Delayed:

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

**Transmission System Upgrades**

Project Type: Transmission Prior 2023 Costs: \$-  
 Project Manager: CIP Manager FY 2023 Costs: \$-  
 Responsible Department: Public Utilities FY 2024-2027 Costs: \$1,780,800

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.

Operating Effect:	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Operating Costs	\$-	\$-	\$-	\$3,000	\$6,000

**West Brunswick Regional WRF 3.0MGD Expansion**

Project Type: Treatment Plant Prior 2023 Costs: \$-  
 Project Manager: CIP Manager FY 2023 Costs: \$-  
 Responsible Department: Public Utilities FY 2024-2027 Costs: \$72,560,000

Project Description:

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

Justification:

Required to meet anticipated future wastewater treatment needs of the regional partnership. Completion of the 0.75 MGD Mulberry Branch WRF (0.75 MGD Southport wastewater project) will provide additional capacity in the regional system, however, anticipated growth will require construction of additional treatment capacity to be completed in FY 27. Design of an addition to the West Brunswick plant should begin in FY 23; current time to go through the design,

permitting, and construction of an expansion is estimated at 5 yrs. min.

Impact if Cancelled or Delayed:

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

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

Project Type:	Utility Relocation	Prior 2023 Costs:	\$122,182
Project Manager:	Project Manager	FY 2023 Costs:	\$-
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$529,516

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:

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

Impact if Cancelled or Delayed:

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

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

Project Type:	Utility Relocation	Prior 2023 Costs:	\$-
Project Manager:	Project Manager	FY 2023 Costs:	\$-
Responsible Department:	Public Utilities	FY 2024-2027 Costs:	\$3,890,000

Project Description:

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

Justification:

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

Impact if Cancelled or Delayed:

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

## Capital Improvement Plan

County Capital Improvement Plan- Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
<u>Environmental Protection</u>							
Transfer Station	\$5,754,380	\$-	\$-	\$-	\$-	\$-	\$5,754,380
C&D Landfill	150,000	7,663,940	2,387,980	-	-	-	10,201,920
Total Environmental Protection	5,904,380	7,663,940	2,387,980	-	-	-	15,956,300
<u>Culture &amp; Recreation</u>							
Waccamaw Multiuse Facility Building	355,800	-	4,644,200	-	-	-	5,000,000
Smithville Park	500,000	-	1,630,000	-	-	-	2,130,000
Lockwood Folly Park Facilities	-	-	300,000	3,500,000	-	-	3,800,000
Northwest District Park	-	-	-	340,000	5,350,000	-	5,690,000
Coastal Events Center/County Fairgrounds	-	-	-	-	160,000	2,150,000	2,310,000
Total Culture & Recreation	855,800	-	6,574,200	3,840,000	5,510,000	-	6,213,800
<u>General Government</u>							
Courthouse Renovator	15,148,966	-	-	-	-	-	15,148,966
Complex Buildings & Renovations	-	1,750,000	31,128,275	-	-	-	32,878,275
Total General Government	15,148,966	1,750,000	31,128,275	-	-	-	48,027,241
Total County Capital Improvement Plan	\$21,909,146	\$9,413,940	\$40,090,455	\$3,840,000	\$5,510,000	\$2,150,000	\$82,913,541
<u>County Capital Improvement Plan- Sources</u>							
Capital Reserve	\$21,909,146	\$9,413,940	\$32,120,415	\$-	\$-	\$-	\$61,693,501
Other	-	1,750,000	1,128,275	-	-	-	2,878,275
To be Determined	-	-	4,644,200	-	-	-	4,644,200
Pay-Go	-	-	2,197,565	3,840,000	5,510,000	2,150,000	13,697,565
Total County Capital Improvement Plan Sources	\$21,909,146	\$9,413,940	\$40,090,455	\$3,840,000	\$5,510,000	\$2,150,000	\$82,913,541

Education Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,000,000	\$4,000,000	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$25,025,315
Annual Tech. Proj.	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
Astroturf Replacement Cycle Set-Aside Yr. 1	165,000	82,500	82,500	82,500	82,500	82,500	577,500
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	4,893,076
New K-8 School North Area	-	-	100,000,000	-	-	-	100,000,000
Addition to North Brunswick High School	1,500,000	25,124,914	-	-	-	-	26,624,914
District Wide Athletic, Interior and Exterior Building Improvements	46,403,280	26,375,870	-	-	-	-	72,779,150
<b>Total Education Capital Improvement Plan-Projects</b>	<b>\$109,204,216</b>	<b>\$57,283,284</b>	<b>\$105,882,500</b>	<b>\$5,985,000</b>	<b>\$6,090,063</b>	<b>\$6,197,752</b>	<b>\$290,642,815</b>
<u>Education Capital Improvement Plan-Sources</u>							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$5,126,907	\$4,727,826	\$1,120,488	\$346,505	\$942,210	\$1,553,534	\$13,817,470
Ad Valorem for K-12 School Capital Outlay	996,991	1,054,674	1,081,041	1,108,067	1,135,769	1,164,163	6,540,705
Ad Valorem/Sales Tax Reserve Contingency	2,581,102	-	3,680,971	4,530,428	4,012,084	3,480,055	18,284,640
LOBs	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds	100,499,216	51,500,784	-	-	-	-	152,000,000
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$109,204,216</b>	<b>\$57,283,284</b>	<b>\$105,882,500</b>	<b>\$5,985,000</b>	<b>\$6,090,063</b>	<b>\$6,197,752</b>	<b>\$290,642,815</b>

Airport Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
Airport Expansion Projects	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
Total Airport Capital Improvement Plan	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<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 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
Shallotte Water Transmission Main	\$6,123,000	\$-	\$-	\$-	\$-	\$-	\$6,123,000
Northwest Water Plant Low Pressure-Reverse Osmosis Advanced Treatment	168,221,390	-	-	-	-	-	168,221,390
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Industrial Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Navassa Water System Improvements	2,263,347	-	-	-	-	-	2,263,347
Hwy 74/76 Water - Mintz Dr. to Old Maco	85,000	-	-	-	-	-	85,000
FY16 Top 7 and Apollo Water Mains	1,773,285	-	-	-	-	-	1,773,285
Southeast Area Improvements	50,550	356,500	3,565,000	-	-	-	3,972,050
Utility Operations Center Expansion	590,000	510,000	-	-	-	-	1,100,000
NWWTP Raw Water Reservoir	-	1,000,000	-	-	-	-	1,000,000
Transmission Improvements-NWWTP to Bell Swamp	-	-	2,631,000	-	27,454,000	-	30,085,000
<b>Total Water Capital Improvement Plan</b>	<b>\$209,517,414</b>	<b>\$1,866,500</b>	<b>\$6,196,000</b>	<b>\$-</b>	<b>\$27,454,000</b>	<b>\$-</b>	<b>\$245,033,914</b>
<u>Water Capital Improvement Plan-Sources</u>							
Capital Reserve	\$11,270,130	\$510,000	\$-	\$-	\$-	\$-	\$11,780,130
Debt Proceeds	196,028,317	-	-	-	27,454,000	-	223,482,317
Grant	2,218,967	356,500	5,596,000	-	-	-	8,171,467
Pay Go	-	1,000,000	600,000	-	-	-	1,600,000
<b>Total Water Capital Improvement Plan-Sources</b>	<b>\$209,517,414</b>	<b>\$1,866,500</b>	<b>\$6,196,000</b>	<b>\$-</b>	<b>\$27,454,000</b>	<b>\$-</b>	<b>\$245,033,914</b>

Wastewater Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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
Navassa Sewer Improvements	-	329,000	2,523,818	-	-	-	2,852,818
Ocean Ridge Reclaimed Water Main	115,800	1,760,200	-	-	-	-	1,876,000
Sea Trail WWTP Improvements Ph 1	147,000	863,000	-	-	-	-	1,010,000
Mulberry Branch WRF	2,630,000	20,400,187	-	-	-	-	23,030,187
Sewage Lift Station Rehabilitation & Upgrades	-	-	2,800,000	-	-	-	2,800,000
NE Bruns Reg WWTP Improvements Expansion FY23	-	3,430,000	56,400,000	-	-	-	59,830,000
Sea Trail WWTP Improvements Ph 2	-	-	165,000	1,650,000	-	-	1,815,000
Trans. Midway Rd to WB Treatment Facility	-	2,270,000	27,050,000	-	-	-	29,320,000
Bolivia By-Pass Transmission Force Main	-	1,055,000	12,660,000	-	-	-	13,715,000
WBRWRF Biosolids Processing Facility	-	-	1,100,000	5,500,000	-	-	6,600,000
Longwood/Whiteville Road Force Main	-	1,077,350	13,214,850	-	-	-	14,292,200
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,000,000	195,000	1,390,000
Ocean Isle Beach WWTP Expansion	-	372,000	6,655,000	-	55,495,000	-	62,522,000
Transmission System Upgrades	-	-	-	116,000	1,158,000	-	1,274,000

WBRWRF 3.0 MGD Expansion	-	-	-	5,210,000	-	67,350,000	72,560,000
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	-	-	529,516	-	651,698
NC-211 R-5021 DOT Relocation St. James to Rivermist	-	-	-	-	3,890,000	-	3,890,000
<hr/>							
Total Wastewater Capital Improvement Plan	\$60,714,807	\$28,604,537	\$120,044,850	\$12,830,800	\$62,419,516	\$67,545,000	\$352,159,510
<hr/>							
<u>Wastewater Capital Improvement Plan-Sources</u>							
Capital Reserve	\$2,910,880	\$-	\$258,082	\$-	\$-	\$-	\$3,168,962
Debt Proceeds	52,223,807	3,430,000	84,523,881	10,444,483	55,495,000	67,350,000	273,457,171
Grant	2,852,818	1,507,350	19,254,850	-	-	-	23,615,018
Other	2,727,302	23,295,187	12,201,119	-	-	-	38,223,608
Pay Go	-	372,000	3,806,918	2,386,317	6,924,516	195,000	13,684,751
<hr/>							
Total Wastewater Capital Improvement Plan-Sources	\$60,714,807	\$28,604,537	\$120,044,850	\$12,830,800	\$62,419,516	\$67,545,000	\$352,159,510
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# APPENDIX





## Brunswick County Facts

Fiscal Year Ended June 30	(1) Population	(2) Personal Income (in thousands)	(2) Per Capita Income	(1) Median Age	(3) School Enrollment	(4) Unemployment Rate
2013	112,685	4,133,337	36,680	48.8	12,201	9.10%
2014	115,479	4,422,547	38,297	49.2	12,416	6.90%
2015	118,372	4,825,859	40,769	50	12,240	7.10%
2016	121,479	5,279,266	43,458	50.9	12,290	5.80%
2017	124,921	5,649,899	45,228	51.9	12,401	4.80%
2018	129,199	6,099,266	47,208	52.8	12,425	5.00%
2019	133,610	6,452,646	48,295	53.8	12,363	5.30%
2020	137,530	6,979,323	50,748	54.7	12,444	8.30%
2021	140,411	n/a	n/a	55.5	11,963	6.10%
2022	143,549	n/a	n/a	56.3	12,484	5.10%

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 (20<sup>th</sup> day ADM)
- (4) North Carolina Employment Security Commission

### Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2022		
		2021 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy	Utility	\$1,603,228,454	1	5.10%
Brunswick Electric Membership Corp.	Utility	204,679,381	2	0.65%
Archer Daniels Midland Co.	Food Manf.	118,305,155	3	0.38%
Red Mountain Timber Co LLC	Timber	70,949,278	4	0.23%
Bald Head Island Ltd.	Developer	60,744,948	5	0.19%
Funston Land & Timber LLC	Timber	44,823,505	6	0.14%
Wal-Mart Real Estate Business Trust	Retail	39,401,237	7	0.13%
Piedmont Natural Gas Co., Inc.	Utility	36,138,557	8	0.11%
D. R. Horton, Inc.	Construction	29,568,866	9	0.09%
Comet Westgate Owner LLC	Real Estate	27,318,557	10	0.09%
Totals		\$ 2,235,157,938		7.11%

Source: Brunswick County Tax Department

## Principal Employers

Name of Employer	Type of Business	Fiscal Year 2022		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,939	1	3.51%
County of Brunswick	Local Government	1,210	2	2.19%
Wal-Mart	Retail Chain	943	3	1.71%
Duke/Progress Energy	Utility	780	4	1.41%
Food Lion LLC	Grocery Chain	720	5	1.30%
Novant Health	Medical Care Facility	700	6	1.27%
Lowe's Food	Grocery Chain	460	7	0.83%
Victaulic	Manufacturing	380	8	0.69%
Brunswick Community College	Education	365	9	0.66%
Lowe's Home Centers	Retail Chain	300	10	0.54%
Totals		<u>7,797</u>		<u>14.13%</u>

Source: NC Employment Security Commission; total County employment

## Financial Policies

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

### *I. THE ANNUAL BUDGET SYSTEM AS A PROCESS*

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

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

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

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

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

- The County Manager and Director of Fiscal Operations will conduct informal budget work sessions to ensure that budget requests adequately and equitably represent the department's needs. Revenues for the coming fiscal year are estimated. The benefits and costs are evaluated, and priorities are established in terms of revenue available.
- Budget conferences are held with each department or agency, the County Manager and Director of Fiscal Operations, as needed. Each budget request is evaluated, and appropriate revisions are made to reflect the most efficient use of County funds to provide necessary and desirable services.
- The recommended budget is prepared and presented by the County Manager to the Board of County Commissioners for its consideration.

- The Board of County Commissioners study sessions are held as needed to determine whether the expenditure and services levels are in accordance with the general fiscal policies of the Board.
- The Board of County Commissioners adopts a budget ordinance with a tax rate and fee schedule sufficient to support the formal expenditures and service policy levels of Brunswick County for the respective fiscal year.

## *II. PLANNING FOR THE FISCAL HORIZON*

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

## *III. CAPITAL IMPROVEMENT PLAN AS A PROCESS*

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

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

## *IV. FISCAL POLICIES*

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

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

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

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

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

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

## *V. REVENUE*

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

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

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

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

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

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

## *VI. EXPENDITURES*

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

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

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

- Pay Scale and Merit Based Pay Plan: The annual market adjustment will be based on the Consumer Price Index December (CPI-U) reported each year in December. The performance of all employees will be evaluated annually by their supervisor for consideration of a pay adjustment based on meritorious performance of their assigned duties. Any awarded pay adjustments will be effective with the beginning of the first pay period of the new fiscal year.
- 401K Plan: A five (5) percent 401k contribution for all employees shall be given.
- Longevity: The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.
- Employee Benefit Package: Maintain a comprehensive benefit package for employees. The Employee Benefit Package shall be evaluated as needed.

#### *VII. DEBT MANAGEMENT*

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

- The limit for total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should not be in excess of the range of ten (10) to thirteen (13) percent of the total General Fund expenditure budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.
- The maximum term for any debt incurred shall not exceed the useful life of the asset. The County will structure the bond issues with level principal amortization to minimize the interest cost over the life of the issue or level amortization to minimize sporadically high annual debt service costs.
- Brunswick County will make appropriations in the annual operating budget to pay for most large dollar capital equipment replacement needs. This policy reduces debt service costs and provides for the orderly replacement of rolling stock, heavy equipment, and renovations of buildings.

#### *VIII. BUDGET AMENDMENT AND CAPITAL PROJECT AMENDMENT*

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

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

## *IX. BUDGET TRANSFER*

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

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

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

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

## *X. ACCOUNTING, AUDITING AND FINANCIAL REPORTING*

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

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

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

## **Investment and Portfolio Policies**

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### **SCOPE**

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

### **OBJECTIVES**

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

### **DELEGATION OF AUTHORITY**

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

### **PRUDENCE**

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

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

### **MONITORING AND ADJUSTING THE PORTFOLIO**

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

### **INTERNAL CONTROLS**

Controls shall be designated to prevent loss of public funds due to fraud, error, 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

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**BRUNSWICK COUNTY, NORTH CAROLINA  
APPROVED BUDGET ORDINANCE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

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, 2022 and ending June 30, 2023 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, 2022.

## 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	\$384,200
Administration	1,033,563
Human Resources	639,092
Communications	268,543
Finance	1,978,354
Tax Administration	5,492,749
Legal	782,949
Superior Judges Office	165,523
Clerk of Court	85,783
District Judges Office	700
Board of Elections	1,158,315
Register of Deeds	4,134,819
Information Technology	4,387,628
Fleet Services	1,998,349
Engineering	838,332
Operation Services	8,185,549
Non-Departmental	6,798,485
District Attorney's Office	13,000
Sheriff's Office	22,879,129
Law Enforcement Separation	287,712
Detention Center	13,163,883
Emergency Services	1,249,773
Emergency Medical Services	13,526,915
Fire Departments	55,000
Building Inspections and Central Permitting	3,972,395

Fire Inspections	984,324
Rescue Squads	331,800
Central Communications Center	4,165,737
Sheriff Animal Protective Services	1,344,785
Transportation Agencies	161,000
Solid Waste	20,648,977
Environmental Protection Agencies	286,472
Community Enforcement	311,796
Planning	1,062,205
Occupancy Tax	2,100,000
Cooperative Extension	658,839
Soil & Water	260,850
Economic Development Agencies	1,892,720
Veterans Services	374,631
Human Services Agencies (Brunswick Senior Resources, Inc. Excluded)	-
Brunswick County Schools	51,627,480
Brunswick Community College	5,009,035
Library	1,600,924
Parks and Recreation	4,020,042
Debt Service	13,121,134
Transfer to Other Funds	23,704,233
Contingency	<u>400,000</u>

**TOTAL EXPENDITURES - GENERAL FUND** **\$227,547,724**

## 2. REVENUES

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

Ad Valorem Taxes	\$153,849,442
Local Option Sales Taxes	39,563,234
Other Taxes & Licenses	7,294,000
Unrestricted Intergovernmental	2,000,000
Restricted Intergovernmental	2,000,728
Permits & Fees	9,683,110
Sales and Services	8,193,700
Investment Earnings	60,230
Other Revenue	4,035,128
Fund Balance Appropriated	<u>868,152</u>

**TOTAL REVENUES - GENERAL FUND** **\$227,547,724**

**B. PUBLIC HOUSING FUND**

**1. EXPENDITURES**

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

Public Housing-Section 8	<u>\$2,485,355</u>
<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,485,355</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$2,360,100
Sales and Services	11,700
Investment Earnings	150
Transfer from General Fund	<u>113,405</u>
<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,485,355</u></b>

**C. PUBLIC HEALTH FUND**

**1. EXPENDITURES**

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

Public Health	\$7,402,080
Environmental Health	<u>2,456,867</u>
<b>TOTAL EXPENDITURES - PUBLIC HEALTH FUND</b>	<b><u>\$9,858,947</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$2,726,142
Sales and Service	1,094,950
Other Revenue	45,000
Transfer from General Fund	<u>5,992,855</u>
<b>TOTAL REVENUES - PUBLIC HEALTH FUND</b>	<b><u>\$9,858,947</u></b>

**D. SOCIAL SERVICES FUND**

**1. EXPENDITURES**

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

DSS-Administration	<u>\$20,535,705</u>
<b>TOTAL EXPENDITURES - SOCIAL SERVICES</b>	<b><u>\$20,535,705</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$10,921,802
Sales and Service	317,100
Transfer from General Fund	<u>9,296,803</u>
<b>TOTAL REVENUES - SOCIAL SERVICES FUND</b>	<b><u>\$20,535,705</u></b>

**II. SPECIAL REVENUE FUND TYPES**

Be it ordained by the Brunswick County Board of Commissioners that the following expenditures, revenue and fund balance appropriations are hereby established for the Brunswick County Special Revenue Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

**A. EMERGENCY TELEPHONE SERVICE FUND**

**1. EXPENDITURES**

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

Emergency Telephone Service	<u>\$530,848</u>
<b>TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$530,848</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$406,749
Appropriated Fund Balance	<u>124,099</u>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$530,848</u></b>

**B. REGISTER OF DEEDS - TECHNOLOGY ENHANCEMENT FUND**

**1. EXPENDITURES**

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

Technology Reserve Fund \$228,535

**TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND \$228,535**

**2. REVENUES**

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

Permits & Fees \$201,000

Investment Earnings 5,000

Fund Balance Appropriated 22,535

**TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND \$228,535**

**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, 2022 and ending June 30, 2023.

**A. WATER FUND**

**1. EXPENDITURES**

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

Water Administration \$4,452,644

Northwest Water Treatment Plant 5,859,190

211 Water Treatment Plant 2,466,467

Water Distribution Division 3,848,247

Lower Cape Fear Water and Sewer Authority - Reimbursement 537,286

Customer Service Division 1,677,436

Instrumentation/Electrical Division 1,832,891

Construction Division 2,797,073

Water Debt Service 11,951,154

Transfer to Water Projects Fund Transfers Water Fund 1,000,000

**TOTAL EXPENDITURES - WATER FUND \$36,422,388**

**2. REVENUES**

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

Sales and Service	\$34,108,725
Other Revenue	860,917
Investment Earnings	40,000
Expendable Net Assets Appropriated	<u>1,412,746</u>
<b>TOTAL REVENUE - WATER FUND</b>	<b><u>\$36,422,388</u></b>

**B. WASTEWATER FUND**

**1. EXPENDITURES**

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$2,376,871
Collection Division	4,762,962
Construction Division	2,810,290
Northeast Regional Wastewater	1,841,687
Southwest Regional Wastewater	714,643
West Regional Wastewater	4,120,173
Ocean Isle Beach Wastewater	639,344
Wastewater Debt Service	12,852,460
Transfer to Wastewater Capital Projects Reserve Fund	<u>372,000</u>
<b>TOTAL EXPENDITURES - WASTEWATER FUND</b>	<b><u>\$30,490,430</u></b>

**2. REVENUES**

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

Sales and Services	\$29,207,700
Other Revenue	90,000
Investment Earnings	20,000
Transfer from Wastewater Capital Projects Reserve Fund	410,500
Expendable Net Assets Appropriated	<u>762,230</u>
<b>TOTAL REVENUES - WASTEWATER FUND</b>	<b><u>\$30,490,430</u></b>

**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, 2022 and ending June 30, 2023.

**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>7,498,170</u>

**TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND** **\$8,301,170**

**2. REVENUES**

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

Transfer from General Fund	<u>\$8,301,170</u>
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**TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND** **\$8,301,170**

**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>\$1,000,000</u>
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**TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND** **\$1,000,000**

**2. REVENUES**

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

Transfer from Water Fund	<u>\$1,000,000</u>
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**TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND** **\$1,000,000**

**D. WASTEWATER CAPITAL PROJECT RESERVE FUND**

**1. EXPENDITURES**

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

NE Regional Capital & Replacement Fund	\$(67,500)
West Regional Capital & Replacement Fund	(323,000)
Ocean Isle Beach Capital & Replacement Fund	(20,000)
Project Designations	372,000
Transfer to Wastewater Fund	<u>410,500</u>

**TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$372,000**

**2. REVENUES**

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

Transfer from Wastewater Fund	\$ 372,000
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**TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$372,000**

**V. CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM**

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

**VI. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION**

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of \$4,189,401 for eleven months and \$4,189,395 for one month for a total of \$50,272,806.

(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 \$87,890 for eleven months and \$87,884 for one month for a total of \$1,054,674.

(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 \$9,293,095 estimated required local option sales tax reserve and \$1,000,000 in lottery proceeds less limited obligation debt service of \$2,794,925 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 \$7,498,170 for Categories I, II, and III Capital Outlay.

**VII. BRUNSWICK COMMUNITY COLLEGE PROVISION**

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code and as mandated by G.S. 115D 32: Institutional Support/General Administration \$264,675 (130), Plant Operations \$2,016,634 (610), and Plant Maintenance \$1,282,327 (620).

(b) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code additional funding not mandated: Institutional Support/General Administration \$501,460 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$193,489 (510), and Capital Outlay \$260,450 (920).

(c) No more than 10% can be transferred between mandated purpose codes and no transfer of funds for non-mandated purpose codes without prior Board of Commissioners approval.

(d) One-twelfth (1/12) of the annual budgeted funds will be advanced to the college by the 15<sup>th</sup> of every month.

(e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Guarantee College Tuition Scholarship Program for administrative and marketing costs of \$50,000 paid in two equal installments on July 15<sup>th</sup> and January 15<sup>th</sup> and tuitions scholarships awarded not to exceed \$300,000 on a reimbursement expenditure basis.

**VIII. ELECTED OFFICIALS PROVISION**

(a) The Board of Commissioners hereby establishes the Commission Chairman and Commission Members bi-weekly compensation rate. The Chairman shall be compensated at a bi-weekly rate of \$1,412,81. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,141.19. 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 \$172,898. 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 \$112,176. 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, 2022 and ending June 30, 2023 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, 2022.

**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 2023 through 2027 is hereby adopted.

County Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
<u>Environmental Protection</u>							
Transfer Station	\$5,754,380	\$-	\$-	\$-	\$-	\$-	\$5,754,380
C&D Landfill	150,000	7,663,940	2,387,980	-	-	-	10,201,920
Total Environmental Protection	5,904,380	7,663,940	2,387,980	-	-	-	15,956,300
<u>Culture &amp; Recreation</u>							
Waccamaw Multiuse Facility Building	355,800	-	4,644,200	-	-	-	5,000,000
Smithville Park	500,000	-	1,630,000	-	-	-	2,130,000
Lockwood Folly Park Facilities	-	-	300,000	3,500,000	-	-	3,800,000
Northwest District Park	-	-	-	340,000	5,350,000	-	5,690,000
Coastal Events Center/County Fairgrounds	-	-	-	-	160,000	2,150,000	2,310,000
Total Culture & Recreation	855,800	-	6,574,200	3,840,000	5,510,000	-	6,213,800
<u>General Government</u>							
Courthouse Renovator	15,148,966	-	-	-	-	-	15,148,966
Complex Buildings & Renovations	-	1,750,000	31,128,275	-	-	-	32,878,275
Total General Government	15,148,966	1,750,000	31,128,275	-	-	-	48,027,241
Total County Capital Improvement Plan	\$21,909,146	\$9,413,940	\$40,090,455	\$3,840,000	\$5,510,000	\$2,150,000	\$82,913,541
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$21,909,146	\$9,413,940	\$32,120,415	\$-	\$-	\$-	\$61,693,501
Other	-	1,750,000	1,128,275	-	-	-	2,878,275
To be Determined	-	-	4,644,200	-	-	-	4,644,200
Pay-Go	-	-	2,197,565	3,840,000	5,510,000	2,150,000	13,697,565
Total County Capital Improvement Plan Sources	\$21,909,146	\$9,413,940	\$40,090,455	\$3,840,000	\$5,510,000	\$2,150,000	\$82,913,541

Education Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,000,000	\$4,000,000	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$25,025,315
Annual Tech. Proj.	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
Astroturf Replacement Cycle Set-Aside Yr. 1	165,000	82,500	82,500	82,500	82,500	82,500	577,500
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	4,893,076
New K-8 School North Area	-	-	100,000,000	-	-	-	100,000,000
Addition to North Brunswick High School	1,500,000	25,124,914	-	-	-	-	26,624,914
District Wide Athletic, Interior and Exterior Building Improvements	46,403,280	26,375,870	-	-	-	-	72,779,150
<b>Total Education Capital Improvement Plan-Projects</b>	<b>\$109,204,216</b>	<b>\$57,283,284</b>	<b>\$105,882,500</b>	<b>\$5,985,000</b>	<b>\$6,090,063</b>	<b>\$6,197,752</b>	<b>\$290,642,815</b>
<u>Education Capital Improvement Plan-Sources</u>							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$5,126,907	\$4,727,826	\$1,120,488	\$346,505	\$942,210	\$1,553,534	\$13,817,470
Ad Valorem for K-12 School Capital Outlay	996,991	1,054,674	1,081,041	1,108,067	1,135,769	1,164,163	6,540,705
Ad Valorem/Sales Tax Reserve Contingency	2,581,102	-	3,680,971	4,530,428	4,012,084	3,480,055	18,284,640
LOBs	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds	100,499,216	51,500,784	-	-	-	-	152,000,000
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$109,204,216</b>	<b>\$57,283,284</b>	<b>\$105,882,500</b>	<b>\$5,985,000</b>	<b>\$6,090,063</b>	<b>\$6,197,752</b>	<b>\$290,642,815</b>

Airport Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
Airport Expansion Projects	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
Total Airport Capital Improvement Plan	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<u>Airport Capital Improvement Plan-Sources</u>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,000
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
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 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Totals
Shallotte Water Transmission Main	\$6,123,000	\$-	\$-	\$-	\$-	\$-	\$6,123,000
Northwest Water Plant Low Pressure-Reverse Osmosis Advanced Treatment	168,221,390	-	-	-	-	-	168,221,390
54" LCFWSA Parallel Raw Water Main	28,683,127	-	-	-	-	-	28,683,127
Hwy 74/76 Industrial Park Waterline Extension	1,727,715	-	-	-	-	-	1,727,715
Navassa Water System Improvements	2,263,347	-	-	-	-	-	2,263,347
Hwy 74/76 Water - Mintz Dr. to Old Maco	85,000	-	-	-	-	-	85,000
FY16 Top 7 and Apollo Water Mains	1,773,285	-	-	-	-	-	1,773,285
Southeast Area Improvements	50,550	356,500	3,565,000	-	-	-	3,972,050
Utility Operations Center Expansion	590,000	510,000	-	-	-	-	1,100,000
NWWTP Raw Water Reservoir	-	1,000,000	-	-	-	-	1,000,000
Transmission Improvements-NWWTP to Bell Swamp	-	-	2,631,000	-	27,454,000	-	30,085,000
<b>Total Water Capital Improvement Plan</b>	<b>\$209,517,414</b>	<b>\$1,866,500</b>	<b>\$6,196,000</b>	<b>\$-</b>	<b>\$27,454,000</b>	<b>\$-</b>	<b>\$245,033,914</b>
<u>Water Capital Improvement Plan-Sources</u>							
Capital Reserve	\$11,270,130	\$510,000	\$-	\$-	\$-	\$-	\$11,780,130
Debt Proceeds	196,028,317	-	-	-	27,454,000	-	223,482,317
Grant	2,218,967	356,500	5,596,000	-	-	-	8,171,467
Pay Go	-	1,000,000	600,000	-	-	-	1,600,000
<b>Total Water Capital Improvement Plan-Sources</b>	<b>\$209,517,414</b>	<b>\$1,866,500</b>	<b>\$6,196,000</b>	<b>\$-</b>	<b>\$27,454,000</b>	<b>\$-</b>	<b>\$245,033,914</b>

Wastewater Capital Improvement Plan-Projects	Prior to FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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
Navassa Sewer Improvements	-	329,000	2,523,818	-	-	-	2,852,818
Ocean Ridge Reclaimed Water Main	115,800	1,760,200	-	-	-	-	1,876,000
Sea Trail WWTP Improvements Ph 1	147,000	863,000	-	-	-	-	1,010,000
Mulberry Branch WRF	2,630,000	20,400,187	-	-	-	-	23,030,187
Sewage Lift Station Rehabilitation & Upgrades	-	-	2,800,000	-	-	-	2,800,000
NE Bruns Reg WWTP Improvements Expansion FY23	-	3,430,000	56,400,000	-	-	-	59,830,000
Sea Trail WWTP Improvements Ph 2	-	-	165,000	1,650,000	-	-	1,815,000
Trans. Midway Rd to WB Treatment Facility	-	2,270,000	27,050,000	-	-	-	29,320,000
Bolivia BY-Pass Transmission Force Main	-	1,055,000	12,660,000	-	-	-	13,715,000
WBRWRF Biosolids Processing Facility	-	-	1,100,000	5,500,000	-	-	6,600,000
Longwood/Whiteville Road Force Main	-	1,077,350	13,214,850	-	-	-	14,292,200
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,000,000	195,000	1,390,000
Ocean Isle Beach WWTP Expansion	-	372,000	6,655,000	-	55,495,000	-	62,522,000
Transmission System Upgrades	-	-	-	116,000	1,158,000	-	1,274,000

WBRWRF 3.0 MGD Expansion	-	-	-	5,210,000	-	67,350,000	72,560,000
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	-	-	529,516	-	651,698
NC-211 R-5021 DOT Relocation St. James to Rivermist	-	-	-	-	3,890,000	-	3,890,000
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Total Wastewater Capital Improvement Plan	\$60,714,807	\$28,604,537	\$120,044,850	\$12,830,800	\$62,419,516	\$67,545,000	\$352,159,510
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<u>Wastewater Capital Improvement Plan-Sources</u>							
Capital Reserve	\$2,910,880	\$-	\$258,082	\$-	\$-	\$-	\$3,168,962
Debt Proceeds	52,223,807	3,430,000	84,523,881	10,444,483	55,495,000	67,350,000	273,457,171
Grant	2,852,818	1,507,350	19,254,850	-	-	-	23,615,018
Other	2,727,302	23,295,187	12,201,119	-	-	-	38,223,608
Pay Go	-	372,000	3,806,918	2,386,317	6,924,516	195,000	13,684,751
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Total Wastewater Capital Improvement Plan-Sources	\$60,714,807	\$28,604,537	\$120,044,850	\$12,830,800	\$62,419,516	\$67,545,000	\$352,159,510
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**XI. NEW OR CHANGED RATES AND FEES**

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
<b>Countywide:</b>	
Non-Sufficient Funds Penalty-if not adopted as part of Departmental Fee Structure	\$25.00
<b>Building Inspections and Central Permitting:</b>	
Commercial New Construction up to 15,000 sq. ft.	sq ft. x ICC Chart Value x .004
Commercial New Construction up to >15,001 sq. ft.	sq ft. x ICC Chart Value X .004 + sq ft >15000 x ICC Chart Value x .0012
Commerical Shell Buildings	sq ft. x ICC Chart Value x .004 - 20%
Docks, Decks, Bulkheads, Retaining Walls, and Piers	change to "...Piers and Accessory Building/Structure"
Trade permits (Building, Plumbing, Mechanical, Electrical)	change to "Commercial Trade Permits (..."
Floodplain Development Permit	Delete
Commercial Floodplain Building Permit	75.00
New Structure Floodplain Pemit	sq ft. x ICC Value x .002 per sq ft
Commercial Non-Residential Plan Review 4000 sq. ft. – 15000 sq. ft.	ICC Value x sq. ft. x .004
Commercial Non-Residential Plan Review 15001 sq. ft. – 40000 sq. ft.	ICC Value x sq. ft. x .004
Commercial Non-Residential Plan Review >40000 sq. ft.	ICC Value x sq. ft. x .004
Solar Farms (includes trades)	25 per inverter
<i>Standard Residential Fees:</i>	
Mobile Home (includes all trades)	Delete
Mobile Home (Single Wide)	300.00
Mobile Home (Double Wide)	400.00
Residential building relocation & modular (Includes all trades)	Delete
Residential building relocation (Includes all trades)	475.00
Residential Modular (Includes all trades)	475.00
Site Verifiacaiton Application Fee	75.00

**Fire Inspections:***Fire Inspections Fee:*

Initial Fire Inspection Under 1,500 square feet	50.00
Initial Fire Inspection Under 1,000 – 5,000 square feet	75.00
Initial Fire Inspection Under 5,000 – 10,000 square feet	100.00
Initial Over 10,000 square feet	100.00+10.00/ 1,000 square feet

*Required Construction Permits:*

ALE	100.00
Emergency Responder Radio Coverage	100.00
Underground Fire Sprinkler Line	100.00
Gates	100.00
Solar Photovoltaic Power System	100.00

*Mandatory Operational Permits:*

All other permits fees required by the Technical Code	100.00
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*Fire Plan Reviews:*

Subdivision	100.00+10.00 per fire hydrant required
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**Solid Waste:**

Single-wide mobile home with contents	500.00
Yard Debris Tip Fee	Delete
Yard Debris Tip Fee-contains logs 4' or less	22.50/ton
Yard Debris Tip Fee-contains logs longer than 4'	45/ton

**Health Department:**

0001A Immunization administration by intramuscular injection	65.00
0002A Immunization administration by intramuscular injection	65.00
0003A ADM SARSCOV2 30MCG/0.3ML 3RD	65.00
0004A ADM SARSCOV2 30MCG/0.3ML BST	65.00
0011A Immunization administration by intramuscular injection	65.00
0012A Immunization administration by intramuscular injection	65.00
0013A ADM SARSCOV2 100MCG/0.5ML 3RD	65.00
0021A Immunization administration by intramuscular injection	65.00
0031A Immunization administration by intramuscular injection	65.00
0034A ADM SARSCOV2 VAC AD 26.5ML B	65.00

0051A ADM SARSCV2 30MCG TRS-SUCR 1	65.00
0052A ADM SARSCV2 30MCG TRS-SUCR 2	65.00
0053A ADM SARSCV2 30MCG TRS-SUCR 3	65.00
0054A ADM SARSCV2 30MCG TRS-SUCR B	65.00
0064A ADM SARSCOV2 50MCG/0.25ML BST	65.00
0071A ADM SARSCV2 10MCG TRS-SUCR 1	65.00
0072A ADM SARSCV2 10MCG TRS-SUCR 2	65.00
0073A ADM SARSCV2 10MCG TRS-SUCR 3	65.00
11730 Removal of nail plate	100.00
11981 Insert drug implant device FP	150.00
11981 Insert drug implant device	150.00
16020 Dress/debris p-thick burn	90.00
17250 Chemical cauterization of granulation tissue	80.00
30300 Remove nasal foreign body	240.00
51701 Insert bladder catheter	80.00
57170 Fitting of diaphragm/cap	90.00
57452 Exam of cervix w/scope FP	125.00
57452 Exam of cervix w/scope	125.00
57454 Bx/curett of cervix w/scope FP	175.00
57454 Bx/curett of cervix w/scope	175.00
57456 Endocerv curettage w/scope FP	150.00
57456 Endocerv curettage w/scope	150.00
57500 Biopsy of cervix FP	155.00
57500 Biopsy of cervix	155.00
59425 Antepartum care only	570.00
59426 Antepartum care only	1020.00
59430 Care after delivery	190.00
69200 Clear outer ear canal	135.00
87804 Rapid Flu	20.00
90375 Rabies ig/ im/sc	275.00
90620 Meningoccal recombinant protien	220.00
90632 Hep a vaccine, adult im	85.00
90633 Hep a vacc, ped/adol, 2 dose	55.00
90636 Hep a/hep b vacc adult im	125.00
90651 Human Papillomavirus vaccine types	270.00
90662 Influenza virus vaccine, split virus	66.00
90670 Pneumococcal conjugate vaccine, 13 valent	235.00
90675 Rabies vaccine im	395.00
90682 Influenza virus vaccine, quadrivalent	66.00
90694 FluAD (Flu vaccine 65 yrs and older)	67.00
90696 Diptheria, tetanus toxoids, acellular	65.00

90698 Dtap-hib-ip vaccine, im	115.00
90702 Dt vaccine <7, im	65.00
90707 Mmr vaccine, sc	95.00
90710 Mmrv vaccine, sc	275.00
90713 Poliovirus, ipv, sc/im	45.00
90716 Chicken pox vaccine, sc	165.00
90723 Dtap-hep b-ipv vaccine, im	105.00
90732 Pneumococcal vaccine	130.00
90734 Meningococcal vaccine, im	155.00
90739 Hepatitis B 2 Step	140.00
99205 Office or other outpatient visit	250.00
G0108 Diab manage trn per indiv	55.00
J1050 Injection, medroxyprogesterone acetate	0.60
J298 Mirena FP	180.00
J7300 Intraut copper contraceptive FP	260.00
J7300 Intraut copper contraceptive	960.00
J7307 Etonogestrel (contraceptive) implant FP	400.00
J7307 Etonogestrel (contraceptive) implant	1,105.00
87426 Infectious agent detection by immunoassay technique	45.00
U0002 NON CDC 2019 RT-PCR Diagnostic Panel	52.00
90619 Meningococcal Conjugate Vaccine	165.00
90674 Flucelvax Quad	35.00
90677 Pneumococcal Conjugate Vaccine 20 valent	270.00
90697 Diphtheria, tetanus toxoids, acellular	150.00
99401 Preventative Medicine Counseling	50.00

**Environmental Health:**

Well Monitoring Application	300.00
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**Water:**

3/4" Meter Installation and Tap (includes connection to main, up to 40' of 1" diameter piping installed within R/W or easement by open trench or bore methods including meter box, MXU, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods.	2,700.00
1" Meter Installation and Tap (includes connection to main, up to 40' of 1" diameter piping installed within R/W or easement by open trench or bore methods including meter box, MXU, and meter). County personnel shall determine whether a trenchless pipe installation is done by Dry Bore Methods or Wet Bore Methods.	2,800.00
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	6,650.00

methods including meter box, 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.	
Meter Upgrade - (Includes changing 3/4" meter and box to 1" meter and box. )	875.00
3/4" Split-Service Irrigation Meter Installation performed during County installation of service line (includes connection to service line by open trench methods including valves/valve boxes, and meter)	Delete
3/4" Split-Service Irrigation Meter Installation to previously installed service line (includes connection to service line by open trench methods including valves/valve boxes, and meter)	Delete
1" Split-Service Irrigation Meter Installation performed during County installation of service line (includes connection to service line by open trench methods including valves/valve boxes, and meter)	Delete
1" Split-Service Irrigation Meter Installation to previously installed service line (includes connection to service line by open trench methods including valves/valve boxes, and meter)	Delete
3/4" Split-Service Irrigation Meter Installation (includes connection to service line by open trench methods including meter box, MXU, and meter)	900.00
1" Split-Service Irrigation Meter Installation (includes connection to service line by open trench methods including meter box, MXU, and meter)	1,000.00
New 3/4" Meter Installation only (Includes installation of 3/4" meter and MXU at existing service where tap fee already paid or installed by a Developer.)	400.00
New 1" Meter Installation only (Includes installation of 1" meter and MXU at existing service where tap fee already paid or installed by a Developer.)	450.00
3/4" Meter for Well (For sewer-only customers. Meter and MXU provided by County to be installed by owner on well piping.)	750.00
1" Meter for Well (For sewer-only customers. Meter and MXU provided by County to be installed by owner on well piping.)	850.00
2" Fireline Tap Fee (includes connection to main, up to 40' of 2" diameter piping installed within right-of-way or easement by open trench or bore methods including Post Indicator valve, valves, and valve boxes.)	4,650.00
Premise Visit - Normal Office Hours (Disconnects, Re-connects, Problem on Customer's Side of meter box, etc.)	Delete
Premise Visit - Normal Office Hours (Disconnects & Reconnects only)	35.00
Premise Visit - Normal Office Hours (Problem on Customer's Side of meter box, Inspections, etc.)	75.00
Premise Visit - After hours, Weekends, Holidays (Disconnects, Re-connects, Problem on Customer's Side of meter box, etc.)	100.00
Meter Testing (3/4" & 1") - Passing (103% or less of actual flow); No charge for failing tests	125.00

*Surcharges:*

Additional Length of 2" or Smaller Service Pipe Installation (Added to tap fee for service piping in excess of 40'. Note that the maximum drill length is 300'. NCDOT encroachment acquisition may take several weeks. Any road repair will incur an additional charge.)	20 per foot
<i>Fire Line Fees</i> (Annual fee that applies only to customers that do not have a BCPU retail account.)	
2"	105.00
3"	120.00
4"	210.00
6"	480.00
8"	840.00
<i>Capital Recovery Fee:</i>	
Residential: Each Bedroom	372.00
<i>Water Transmission Capital Recovery Fee:</i>	
Residential: Each Bedroom	164.00
<i>Account Deposit:</i>	
1" Hydrant Meter (for Temporary Construction purposes)	Delete

**Wastewater:**

*Tap and Residential Grinder Pump Station Fees:*

2" or smaller sewer force main tap (includes connection to force main, up to 40' of piping installed within R/W or easement by open trench or bore methods including valves/valve boxes)	2,500.00
Standard Vacuum System Pit (includes connection to vacuum main, up to 40' of vacuum piping installed within R/W or easement by open trench or bore methods, & gravity service tap)	6,500.00
4" Near-side Residential Gravity Service Tap (includes connection to gravity main or vacuum pit, "nearside" piping installed within R/W or easement by open trench methods and cleanout. Additional fees for excavation over 5' or pavement repair apply.)	2,500.00
Valve Box Adjustment (includes moving existing valve box without making new tap to force main.)	Delete
<i>Service Charges:</i>	
Premise Visit - Normal Office Hours (Disconnects, Re-connects, Problem on Customer's Side of meter box, etc.)	Delete
Premise Visit - Normal Office Hours (Disconnects & Reconnects only)	35.00
Premise Visit - Normal Office Hours (Problem on Customer's Side of meter box, Inspections, etc.)	75.00
Premise Visit - After hours, Weekends, Holidays (Disconnects, Re-connects, Problem on Customer's Side of meter box, etc.)	100.00
<i>Surcharges:</i>	
Additional Length of 4" or Smaller Service Pipe Installation (Added to tap fee for service piping within R/W in excess of 40'. Note that the	25 per linear foot

maximum drill length is 300'; on-grade installation is 60'. NCDOT encroachment acquisition may take several weeks. Any road repair will incur an additional charge.)

Greater than 200 linear feet of 2" or smaller pipe installed from R/W or easement to grinder pump station using open-trench methods.	20 per linear foot
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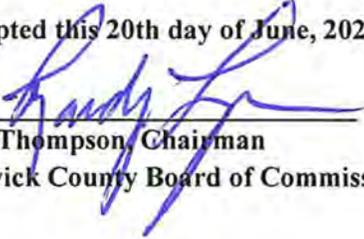
*Septage Receiving Fees:*

Truck Offload - 2,000-gallon tank capacity or less (Each offload regardless of actual septage discharge)	200.00
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Truck Offload - 2,001-gallon tank capacity or more (Each offload regardless of actual septage discharge)	400.00
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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 20th day of June, 2022

  
\_\_\_\_\_  
Randy Thompson, Chairman  
Brunswick County Board of Commissioners

Attest:

  
\_\_\_\_\_  
Daralyn Spivey, Clerk to the Board



# **American Rescue Plan Act (ARPA) Funding**

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## **Overview**

In response to the ongoing economic and public health emergency presented by the COVID-19 pandemic, the 117th Congress passed the American Rescue Plan Act (ARPA) to provide financial relief to the American people. The Legislation also established the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) to provide financial relief to municipalities across the country that experienced substantial drops in revenue because of the pandemic. Brunswick County has received a total of \$27,741,111 in ARPA funding. The County is required to fully implement and comply with ARPA Award Terms and Conditions and Uniform Guidance. To ensure compliance, the County has revised and adopted policies to conform with US Treasury's regulations for ARPA/CSLFRF funds.

## **Eligible Uses**

US Treasury established that ARPA/CSLFRF funds may be used for projects in the following categories, to the extent authorized by state law:

- Support public health response to the COVID-19 pandemic
- Address negative economic impacts in the community caused by the public health emergency
- Replace lost public sector revenue and utilizing funding to provide government services that may have been affected or reduced by the pandemic
- Provide premium pay for essential workers who worked to continue critical services during the pandemic
- Invest in water, sewer, and broadband infrastructure, provide access to clean drinking water, support wastewater and stormwater infrastructure, and expand access to broadband internet

The County's ARPA award will be invested in projects that ensure recovery from the pandemic and position ourselves and our community for strong growth in the years ahead.

## **Recommended Projects**

Commissioners approved a preliminary funding priority list for ARPA funds on September 2, 2021. Those priorities included:

- Water & Sewer Projects – Capital expansion and replacement projects
- Community Investment and Enhancement – Small Business Grants, Non-profit Grants, Housing and Weatherization program, Mental Health Grants, Lead & Copper Remediation, Parks & Recreation Improvement projects, Library Service Enhancements, and BCC parking lot improvements
- County Improvement Projects – Capital construction expense for new HHS building, IT improvements, Essential Worker compensation, Air purification system for County buildings
- Administrative Expenses – Administration and reporting expenses
- Set aside funds for Future Projects not yet determined

On May 16, 2022, after thoughtful planning, careful consideration, and using guidance provided from U.S. Treasury’s Final Rule, County management recommended a preliminary list of projects deemed eligible in ARPA funding to address key priorities. Once the preliminary funding list was approved, each individual project will come back before the Board for final approval once additional detail, cost estimates, and program policies have been implemented.

The following projects have been presented to the Board for consideration, and were approved for funding using the ARPA Coronavirus Local Fiscal Recovery Funds:

**Premium Pay**

Department:	Funding:	Spent to Date:	FTEs:
County-wide	\$2,369,543	\$2,369,543	-

Purpose: Under the Final Rule, recipients of Coronavirus State and Local Fiscal Recovery Funds may use funds to retroactively provide premium pay to eligible employees who performed essential work during the COVID-19 emergency. The premium payment is in recognition of county staff who continued to support our community and provide essential services during a critical time when stay at home orders and social distancing measures were in effect and the county continued to be open to the public. Eligible full-time employees received a maximum payment of \$2,200, which was be pro-rated based on the number of months worked in a full-time position during the eleven-month period of April 1, 2020, through February 28, 2021. For each month that an eligible employee performed work they will receive \$200 for a maximum gross payment of \$2,200. The Human Resources Department, in coordination with the Finance Department, certified by position classification and employee interaction for qualification under ARPA guidelines.

**Trailwood Drive Force Main**

Department:	Funding:	Spent to Date:	FTEs:
Wastewater Fund	\$126,989	\$126,989	-

Purpose: Replace approximately 280 linear feet of 8” pressurized sewer line located at Trailwood Drive in the Town of St. James. The pipe installation was by horizontal directional drill method and replaced an existing 8” pipe installed above ground through a wet area near Trailwood Drive in St. James Planation.

**Parks in OCT - Repairs and Maintenance**

Department:	Funding:	Spent to Date:	FTEs:
Parks and Recreation	\$2,000,000	\$-	-

Purpose: ARPA funding has been approved for projects that promote community and individual health, wellness, and physical activity in underserved areas, especially related to improved access to these facilities and programs that may be beneficial during pandemic restrictions.

One of the most popular choices for County residents and visitors during the pandemic was to visit County parks to find avenues for socially distanced physical activity for themselves, their families, and their pets.

To meet the qualifications of ARPA funding for parks and recreation improvement projects, the improvements must meet the needs and improve access for the underserved areas of our community. Using Qualified Census Tracts (QCTs) established by the US Census Bureau, Parks & Recreation staff have identified capital and deferred maintenance expenditures specific to the parks that serve these QCT areas.

Parks that have been identified within a QCT area, or most closely serve a QCT area, include Shallotte District Park, Cedar Grove Park, Lockwood Folly Park, Northwest District Park, Leland Community Park, and Navassa Township District Park.

**General Government Services (Revenue Replacement)**

Department:	Funding:	Spent to Date:	FTEs:
Sheriff's Office	\$10,000,000	\$10,000,000	-

Purpose: To use the standard allowance of SLFRF funds on governments services responding to public safety concerns.

**Direct Administrative Costs**

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$150,000	\$39,678	-

Purpose: The County has incurred and will continue to incur significant personnel and operating costs associated with administration of the ARPA funds. Training, coordination, evaluation, monitoring, and approval functions have been and will continue to be required to maximize the use of the funds and the benefit to the County. County departments performing administrative functions includes Finance, Legal, and Management.

## Glossary

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**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.

**ARPA:** American Rescue Plan Act, \$350 billion package from the Federal Government to state, local, and Tribal governments to support their response and recovery from the COVID-19 public health emergency.

**ARRA** - American Recovery and Reinvestment Act, commonly referred to as the stimulus or the Recovery Act.

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

**Assessment** - the total value of the real estate and personal property (excluding exempt property) as determined by tax assessors and used as a basis for levying taxes.

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

**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.

**KPI** – key performance indicator tying departmental objectives to key measures.

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

**Levy** - the amount of tax, service charges, and assessments imposed by a government.

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

**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.

**QCT** - Qualified Census Tract

**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.







## BRUNSWICK COUNTY FINANCE DEPARTMENT

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