



**BRUNSWICK COUNTY**

# ADOPTED BUDGET

**Fiscal Year 2024 - 2025**

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# **Brunswick County Approved Budget**

## **Fiscal Year 2024-2025**

### **Board of County Commissioners**

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

### **County Manager**

Steve Stone, County Manager

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Oak Island Lighthouse



# INTRODUCTORY SECTION





# FY23-FY27 STRATEGIC PLAN

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

## Our Mission

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

## Our Vision

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

## Our Values



### RESPECT

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



### INTEGRITY

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



### COLLABORATION

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



### ACCOUNTABILITY

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



### INNOVATIVE

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

## **Distinguished Budget Presentation Award**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**County of Brunswick  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2023**

*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, 2023. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. This award is valid for one year only. Brunswick County will submit this budget document to GFOA to determine its eligibility for another award.

# COUNTY PROFILE

## NORTH CAROLINA

Population: 10.8 million\*



## BRUNSWICK COUNTY

Established March 9, 1764



**No. 1**

Fastest Growing NC County\*

**166,886**

Population\*\*

**No. 6**

Largest NC County by Land Area

**846**

Square Miles

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

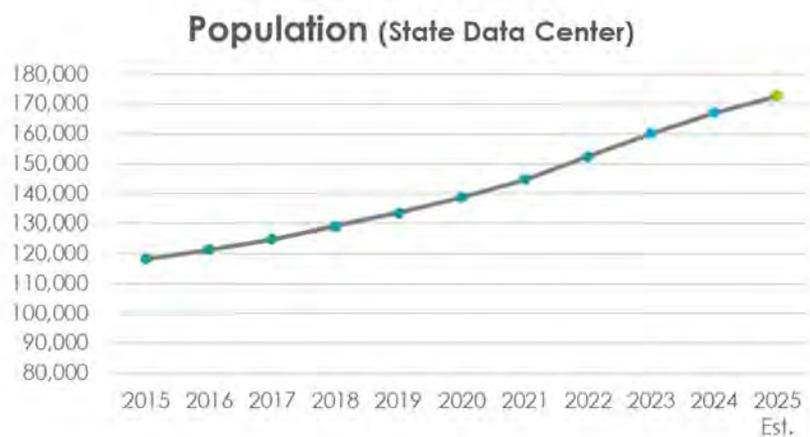
Brunswick County, founded in 1764 by the North Carolina General Assembly, is in the coastal plains region's southeastern corner of the State. As is typical of coastal plains, the typography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 166,886, which has grown by over 41% since 2015. Brunswick County is the sixth largest county in the State, having a land area of 846 square miles. Brunswick County is primarily rural, with nineteen (19) small municipalities, two sanitary districts, and two water and sewer authorities located throughout the County. The County seat is located near 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 principal duties of the Board include adoption of the annual budget, setting of the annual property tax rate, and appointment of various officials (County Manager, County Attorney, Clerk to the Board, and members of County boards and commissions). In addition, the Board can adopt policies concerning the operation of the County, plan for County needs, and enact local ordinances. The Board also has the authority to call bond referenda, enter into contracts, and establish new programs and departments.

Like most counties in the State, Brunswick County operates under a Commissioner/Manager form of government. The manager, appointed by the Board, serves at its pleasure. The County is committed to providing a broad range of services, including public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. These services are a testament to the county's dedication to the well-being and prosperity of its residents.

The information in the budget is best understood when considered from the broader perspective of Brunswick County's specific environment.

In recent years, Brunswick County has experienced significant growth in its permanent population. The current year growth in the county is 4.3%, ranked 1<sup>st</sup> in the state and 19<sup>th</sup> in the country for growth in 2024. The permanent population grew at an average rate of approximately 3.9 percent annually over the last ten years. Brunswick County continues to see strong, consistent economic growth and development. From 2023 to 2024, Brunswick County’s business investment



increased by \$218,934,986, representing a 9.5 percent increase. One new industry announced its decision to locate in Brunswick County in FY 2023. In October 2023, Epsilon Advance Materials announced plans to construct and operate a graphite anode manufacturing facility to support the domestic EV (Electric Vehicle) sector growing in the US. Epsilon will invest \$650 million over five years as the first manufacturer to locate in the Mid-Atlantic Industrial Rail Park. Epsilon will create 500 new jobs with average wages of \$51,430, which exceeds the 2023 Average Private Sector Wage for Brunswick County of \$46,464.

Brunswick County continues marketing two large industrial parks. The International Logistics Park of North Carolina (ILPNC) and the Mid Atlantic Industrial Rail Park (MAIRP) are 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 water, wastewater, and fiber optics services. The MAIRP 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 2023, the Brunswick County Board of Commissioners agreed to purchase 567.32 acres at the Mid-Atlantic Industrial Rail Park for economic development purposes. Approximately 155 acres will be utilized by Epsilon Advanced Materials, and Brunswick County will have control over the remaining 412 for future industrial projects. With the announcement of Epsilon Advanced Materials, GoldenLEAF Foundation has committed \$3 million to assist with the construction of a 1-million-gallon water storage tank on-site, including the extension of a 16” main water line under US Highways 74/76. An application has also been submitted to NCEDA for potential funding to help close the gap for this upgrade. The State of North Carolina has also committed \$1 million from the State’s CDBG allocation to assist with the internal extension of water and wastewater to serve Epsilon and future users in the park. Plans are underway for the NC Department of Transportation to construct, own, and maintain an access road to serve Epsilon, including access improvements along US Highways 74/76. Preliminary plans are underway to extend rail service into the Mid-Atlantic Industrial Rail Park.

Brunswick County has submitted buildings and sites to 130 potential new companies during FY 2024. This represents an increase of 44% from the previous year. There are currently 98 new companies reviewing Brunswick County, and 14 have visited a site. These active projects that have visited Brunswick County represent \$2.4 billion in new investment and 2,280 jobs. Brunswick County has also experienced an increase in the labor force from 60,615 in June 2023 to 62,177 in June 2024, representing an approximate increase of 2.6 percent.

The County’s diversified economy is based primarily on tourism, manufacturing, retail, and construction. Our existing industries continue to expand, adding many new jobs to the County. Tourism contributions include permanent and secondary housing development, increased retail sales, employment opportunities, and 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, as well as 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 16% of employment. In comparison, accommodation and food services account for 15%, health care and social assistance for 13%, construction for 8%, government for 7%, educational services for 7%, administrative and waste services for 5%, manufacturing for 4%, arts and entertainment for 4%, professional for 4%, transportation for 3%, utilities for 3%, and real estate for 3%. Various other employment sectors make up the remaining 8%.

Brunswick County is becoming the golf capital of the State of North Carolina. The county has more than 30 state-of-the-art golf courses, most of which have residential/commercial development associated with them.

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





# County Manager's Budget Message

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## BRUNSWICK COUNTY

May 20, 2024

Brunswick County Board of Commissioners:

Thank you for the opportunity to present the recommended budget for Fiscal Year (FY) 2024-2025. This document is the product of an annual process to align Brunswick County's public resources with the Commissioners' identified goals in the County's Strategic Plan. Our entire Leadership Team and countless staff members have worked diligently to produce a plan that will fund activities and services designed to further achieve the Board's key objectives for the coming fiscal year.

The recommended budget does not include an ad valorem tax rate change from the current 34.20 cents. The FY 2024-2025 budget proposal for all funds totals \$392,026,053 representing an increase of 12.8% over the budget adopted June 19, 2023. The general fund budget is balanced by using a reasonable fund balance appropriation of \$6,731,357, net of the \$1,265,400 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$4,942,538 in FY 2023-2024.

The county's economy is experiencing substantial growth. Nationally, new job growth fluctuates monthly, and the March jobless rate was 3.9%. The average cost of a gallon of gasoline in North Carolina is \$3.38, which is slightly higher than a year ago at \$3.29 per gallon. The most recent statewide leading economic indicators for March are as follows: the unemployment rate is up 0.2%, manufacturing hours worked are up 1.5% and average weekly earnings are up 4.4%. Locally, in March 2024 home sales decreased 3.8% compared to one year ago but sales dollars increased 10.0% in the first quarter of 2024 versus the first quarter of 2023 as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 4.3% compared to the State at 3.7% and the United States at 3.9%.

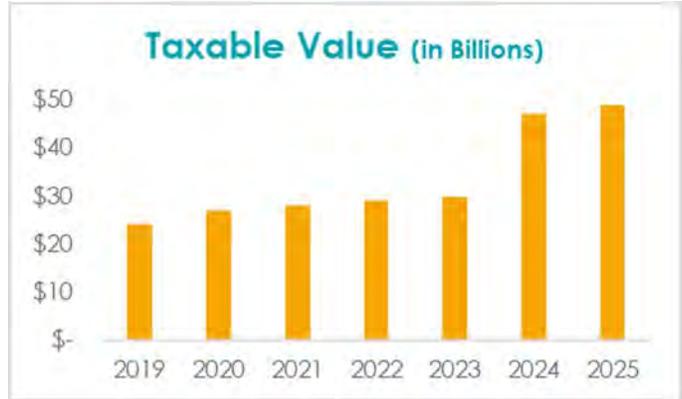
The county is included in the Wilmington Metropolitan Statistical Area (MSA) which is the ninth-fastest-growing MSA in the nation at 2.8%. The State Data Center reported Brunswick County's projected permanent population as 159,964, up from the decennial census figure of 107,431. The county is ranked first in North Carolina for population percentage growth and fourth in numeric population growth, indicating that people are increasingly choosing Brunswick County as a place to live.

## GOVERNMENTAL FUNDS

### Revenues

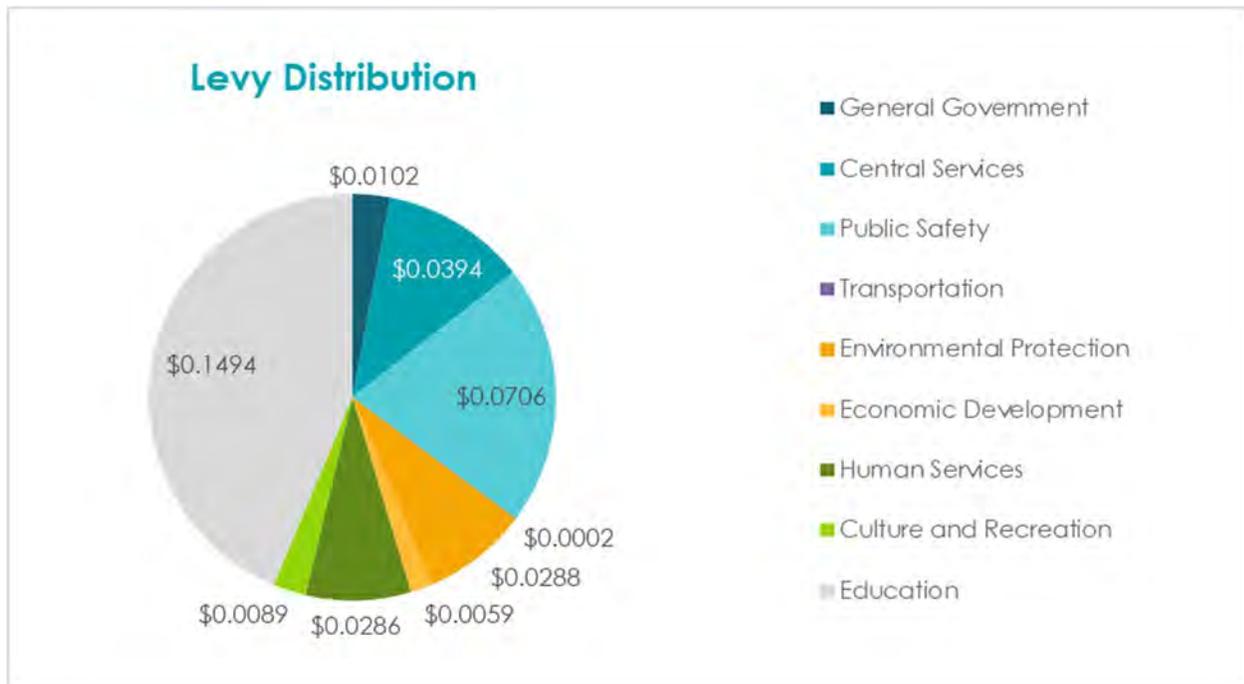
The total recommended general government budget is \$296,217,525, which represents a 7.4% increase from FY 2023-2024. Property tax revenue is the primary source of governmental fund revenue, providing \$174,173,891 or

58.8% of the total revenue. The total projected tax base revalued as of January 31, 2024, inclusive of real property and motor vehicles, is \$51,108,205,184. FY 2024-2025 is up by \$2,069,302,993 or 4.2% above the base of \$49,038,902,191, on which the FY 2023-2024 budget was based.



The total projected real property value for FY 2024-2025 is \$49,108,205,184, which represents a 4.2% increase over the FY 2023-2024 real property base of \$47,138,902,191. The motor vehicle base is projected to increase 5.3% over the prior year to \$2,000,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate \$6,840,000 of revenue.

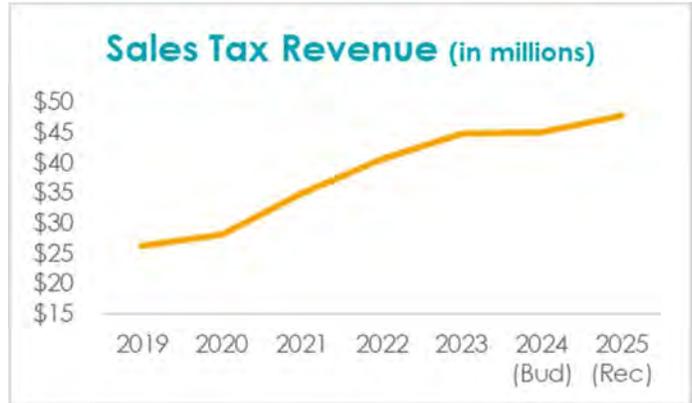
The total real property levy for FY 2024-2025 is calculated on a tax base of \$49,108,205,184, the recommended tax rate of 34.20 cents, and with an estimated collection rate of 98.74%. The real property levy is projected to provide \$165,833,891 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$172,673,891, which is \$8,014,431, or 4.9% more than the original budget for FY 2023-2024. The value of one cent on the tax rate is \$5,048,944 as compared to \$4,814,326 in the prior year. The county tax on a home valued at \$375,000 would be \$1,284 and the county tax on a vehicle with a value of \$25,000 would be \$86.



A major source of general governmental revenue is local option sales tax. The growth in sales tax revenue is greater than the current year's projections and the outlook for continued growth extends into the projection for FY 2024-2025. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$36,493,316, which is 2,026,871 or 5.9% greater than the original budget of \$34,466,445 for FY 2023-2024. The portion of Articles 40 and 42 designated for schools is \$11,303,086, which is

\$682,411 or 6.4% greater than the current budget of \$10,620,675. 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 2024-2025 and is reflective of the continued number of residential and commercial permits issued. Therefore, most revenue sources are projected to have a significant increase over the previous year.



Revenue	FY 2022	FY 2023	FY 2024	FY 2025	% Change
<b>Solid Waste Tipping Fees</b>	\$2,600,000	\$3,000,000	\$3,800,000	\$4,500,000	+18.42%
<b>Building Permits</b>	\$2,861,000	\$4,340,000	\$4,525,000	\$7,725,000	+70.72%
<b>Deed Stamp Excise Tax</b>	\$3,100,000	\$5,125,000	\$5,500,000	\$5,575,000	+1.36%
<b>Emergency Medical</b>	\$5,100,000	\$5,525,000	\$6,700,000	\$7,400,000	+10.45%

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 2024-2025 budget of \$597,216. 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 FY 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 2024-2025 includes revenues of \$988,200 for a full-year reimbursement to operate the program.

The restricted intergovernmental funds from the state and federal governments are projected to total \$17,796,051, net of \$1,000,000 NC Education Lottery proceeds received for the schools, which is increased by \$15,563 or 0.1% from the prior fiscal year's original budget of \$17,780,488. This lack of an increase, despite the increase in program expenditures, is a result of the state taking over most of the payment distribution process for several major social programs, reducing revenues received by \$1,013,287. This trend is anticipated to continue in the future. The recommended budget includes an appropriation in the health fund of \$705,000 from estimated Medicaid Maximization funds to provide current-year eligible services.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$7,996,757 for an increase of \$1,762,659. A portion of the appropriation is due to escrow

funds held in the amount of \$1,265,400 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 with levels in prior years and is reasonable due to the County's FY 2022-2023 unassigned fund balance of \$104,463,914 which is 38.12% of expenditures and transfers to capital projects.

## Expenditures

The recommended budget took into consideration three major focus areas:

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

- 3.75% market adjustment to employees who meet expectations with a minimum increase of \$1.00 per hour
- 0.75% to 1.15% merit to employees who meet expectations
- 1.30% to 1.90% merit to employees who are who exceed expectations
- 2.05% to 2.25% merit to exceptional County employees
- Maintaining competitive employee benefits with no reductions
- Provide employees training, resources, and equipment to facilitate high service levels to residents

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

- A Real Estate Appraiser and a Tax Administration Customer Service Supervisor to meet the needs of a growing county and a Paralegal to assist with legal matters and public information request reviews
- Two IT Business Analysts to collaborate with county departments to identify needs and create efficiencies through innovative solutions
- Additional Mechanic Technician for a larger county fleet
- An Electrician, a Maintenance Assistant, and a Custodial Assistant for increased workloads and additional locations
- An Emergency Management Deputy Director and an Emergency Planner to enhance the county's emergency preparedness
- Eight Paramedics, a Data Analyst, a Community Training Specialist, and a Logistics Specialist to meet the needs of a growing county
- Three Permitting Technicians, five Multi-Trades Inspectors, a Code Compliance Officer, an Inspections Scheduler, and a Building Plans Reviewer to meet the service demands in Code Administration
- A Fire Inspector/Investigator to align with the needs of fire inspections
- Zoning Technician position to keep up with demand and to improve long-range planning
- Veteran Services Officer to improve services to our area veterans
- An additional Librarian and Library Assistant to allow library branches to expand services by adding a bookmobile
- An additional Park Maintenance Assistant to enhance the County's Parks and Recreation experience
- An Interpreter, a Public Health Nurse, and a Senior Processing Assistant to improve health services to our community
- Two Paramedics to establish a community paramedicine program, initially focused on goals that align with the National Opioid Settlement Fund
- Two Social Worker Supervisors, ten additional Social Workers, three Income Maintenance Caseworkers, two Office Assistants/Call Center, and a Fiscal Technician to meet mandated state service guidelines

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

- Continued funding to increase cybersecurity, maintain the current computer replacement program, and for technology and software support
- Increase of 3.6% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem taxes
- Increase of 14.5% to Brunswick Community College to support existing programs and \$350,000 for the Foundation Grant providing tuition assistance
- Increase of 9.0% to Brunswick Senior Resources for program support for five district senior centers, the installation of a generator at the Calabash Senior Center, and a new nutrition site at the Ash Waccamaw Multi-use Facility
- Increase in debt service for the issuance of an estimated \$30,000,000 limited obligation bond for a combined Emergency Operations Center and Health and Human Services building project, planned to start in FY 2024-2025 at an estimated cost of \$70.2 million
- Increase in County contributions of 10.1% to Health Services and an increase of 15.3% to Social Services to align with Commissioner goals and to promote a healthy and strong community

### 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 8.8% of the general government expenditures. The County has a countywide solid waste collection and disposal contract with GFL Environmental through June 2028. The contract includes an annual price adjustment formula based on March CPI and the previous year's number of new cans added. The FY 2024-2025 per unit increased \$0.23 to \$13.75. Based on average growth in cans of 354 per month and replacement cans, the budget for countywide solid waste collection is \$19,800,000, a \$1,533,000 increase over the prior year's budget of \$18,267,000.

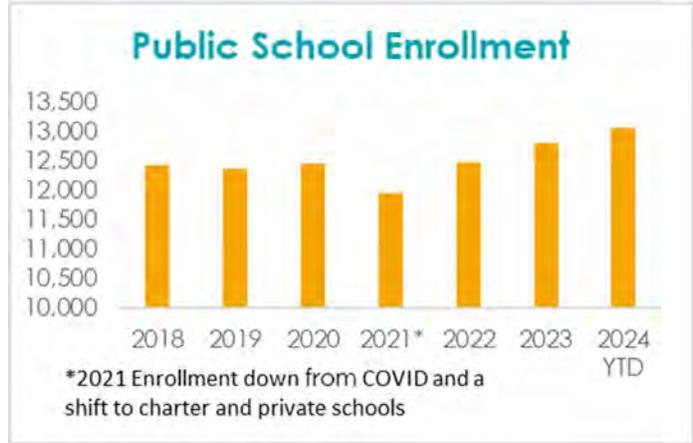
The construction and demolition tonnage received at the County's landfill increased 16.5% as of June 30, 2023, compared to the previous year. To preserve the existing capacity in the landfill and extend the useful life of the facility, the County contracts with GFL Environmental for the diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 100% of the waste from the landfill is currently \$53.81 per ton or \$4,200,000 per year. The current landfill closure reserve balance accumulated is \$10,644,355 with plans for an additional transfer of \$685,298 to the reserve based on FY 2023-2024 results. The total cost of closure is estimated at \$11,329,653.

GFL Environmental provides curbside recycling services on a voluntary individual contract basis for which the costs are borne by the users through direct billing with no direct fiscal impact to Brunswick County. As of April 30, 2024, 29,704 county households are using curbside recycling either voluntarily or through their municipal services.

### Brunswick County Public Schools

The County has a long-standing funding agreement with the Brunswick County Board of Education that was extended through June 30, 2025. The terms of the agreement are substantially identical to prior agreements. The requirements are for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to paying debt service.

The total recommended FY 2024-2025 school appropriation, following the funding agreement, is \$57,571,169, which represents an increase of approximately 3.60% or \$1,998,222 over the FY 2023-2024 approved budget. Under the terms of the agreement, 35.75%, or \$56,388,200 will be used for current expense and 0.75% or \$1,182,969 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 \$9,706,347 of local option sales tax proceeds, after subtracting \$1,596,736 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 used for category 1 capital outlay annual needs. The school’s capital improvement plan includes resources from the prior year ad valorem collections received according to the funding agreement of \$419,750 to aid in funding additional category 1 capital outlay system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2024-2025 is \$11,275,585. An additional \$2,596,739 of limited obligation debt associated with Town Creek Elementary School, Cedar Grove Middle School, North Brunswick High School additions, and Waccamaw Multi-Purpose Facility is funded from statutory sales tax and lottery revenue proceeds dedicated to school capital outlay. Including the debt service, 39.87% or \$68,846,754 of the County’s current year ad valorem property tax revenue is appropriated for K-12 public education purposes.

In FY 2022-2023, Brunswick County ranked 16<sup>th</sup> in North Carolina for local funding of public schools based on per-pupil expenditures. With the State provided funding rank of 91<sup>st</sup>, federal funding rank of 86<sup>th</sup>, and local per-pupil expenditures combined, Brunswick County ranked 70<sup>th</sup> in the State in total for \$12,272.46 expended per pupil.

### Brunswick Community College

There is no general obligation debt outstanding for Brunswick Community College. The debt was satisfied in FY 2023-2024. The new Allied Health Building was constructed to house all health occupation programs on the main campus using \$2.85 million of NC Connect State Bond Funds and an additional \$2.85 million of county and college funds. The former Early Childhood Education Center was renovated, and an addition was constructed.

The recommended community college appropriation in FY 2024-2025 is \$5,912,765 to meet operating and capital needs. One-time capital costs make up \$590,000 of this amount and includes \$400,000 for a dehumidifier, \$145,000 for building improvements, and \$45,000 for a fleet maintenance van. The combined recommended change to the support for the community college totals an increase of \$747,065 or 14.46%. Included in the funding for the Brunswick Community College is funding for the foundation grant of \$350,000 (consistent with the prior year) to assist with tuition and fees for qualified Brunswick County High School graduates.

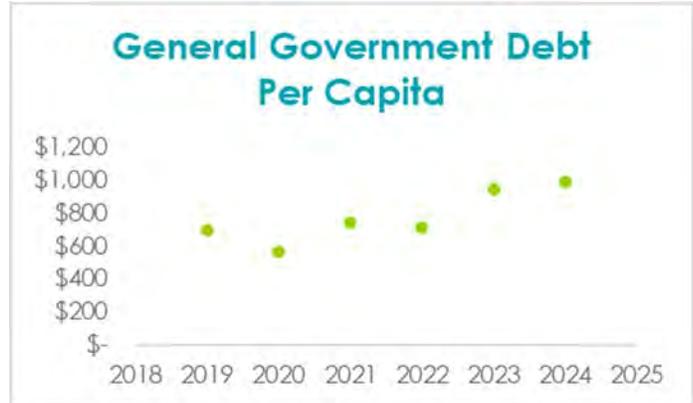
In FY 2022-2023, Brunswick Community College is ranked third in the state for local support.

## 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 \$70.2 million being on the horizon.

A combined Emergency Operations Center and a Health and Human Services building project is

planned to start in FY 2024-2025 at an estimated \$70.2 million. \$41,932,059 of reserves are available with the remaining funds coming from a limited obligations bonds issuance. There is excess capacity in the County Detention Center, however, an Animal Adoption Center is included in the Capital Improvement Plan for FY 2024-2025. Funds for annual debt service of \$770,175 are recommended for an estimated FY 2024-2025 concurrent \$7.0 million limited obligation bond issuance.



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, replacement of the Waccamaw K-1-2 building, and the addition of a STEM/CTE Program, totaling \$152 million. There were three separate phases of bond issues scheduled within five years, with the first phase issuing \$52,950,184 in June 2018, adding additional debt service in FY 2020 of \$5,636,172. The second phase was issued in July 2020 of \$47,549,033 adding \$4,362,370 in additional debt service in FY 2022. The final phase was issued in July 2022 of \$51,684,431 with an estimated interest-only payment of \$1,094,620 in FY 2022-2023 and annual debt service payments to begin in FY 2023-2024, adding an estimated \$4,386,100.

Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding governmental funds debt will increase from \$138,980,000 to \$165,900,000 as of June 30, 2024. This equates to approximately \$994 per capita, and the current net general obligation debt is approximately \$710 per capita.

The total general government debt service budget will be \$17,541,399, which represents an increase of \$2,448,132 or 16.2% from the prior year. This increase is mainly due to the annual debt service payments beginning in FY 2024-2025 for an estimated \$38,000,000 of limited obligation bond debt service issued for a combined Emergency Operations Center and a Health and Human Services building as well as an Animal Adoption Center. This is offset by existing general obligation bond and limited obligation bond debt satisfied completely in FY 2023-2024.

## Human Services

Changes in the costs for Human Service departments and related organizations include a general government local funding contribution of \$6,997,032 to the health fund programs representing an increase of \$641,476 or 10.1% mainly due to increases in employee salary and benefits, the start-up of a community paramedicine program, and the increased demand in Environmental Health.

The total contribution to the social services fund of \$11,253,556 represents an increase from the current year's appropriation of \$1,490,653 or 15.3% mainly due to changes in employee costs including seventeen additional

FTEs. Additionally, legislation has required a partially reimbursable increase of \$240,000 in social programs and a \$55,000 increase in required non-reimbursable programs.

Funding of \$250,443 is recommended to enter into a contract for services that include crisis intervention with the state agency Trillium. Funding of \$481,000 for The Healing Place and \$273,750 for Christian Recovery Centers Incorporated (CRCI) is recommended with an estimated 40% eligible for National Opioid Settlement funding.

The recommended appropriation to Brunswick Senior Resources, Inc. is \$3,597,832, which is 9.0% greater than the prior year and dedicated to continued program support. This includes a \$122,000 increase for additional accounting and communications positions in general administration and \$155,000 for the new Nutrition Site at the Ash Waccamaw Multi-Use Facility. This recommendation also includes the installation of a generator at the Calabash Senior Center, offset and comparable to \$150,000 for a generator at Stone Chimney in FY 2023-2024.

### Employee Benefits

The FY 2024-2025 budget recommendation includes a minimum market adjustment of \$1.00 per hour, but not less than 3.75% to employees who meet expectations. This is a cost of approximately \$3,825,000 of which \$570,000 is budgeted in the enterprise fund. Additional funding for employee merit raises of 1.5% is budgeted at an estimated cost of \$1,200,000 of which \$175,000 is budgeted in the enterprise fund.

The County will continue contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. The administrator for the plan will continue to be Blue Cross Blue Shield. There will be no plan benefit design changes and a 10.0% increase in premiums, partially due to the additional FTEs. County contributions for the health and dental program per employee are \$9,502.

The County will continue with its program for worker’s compensation with the North Carolina Association of County Commissioners (NCACC) and has provided a quote for a standard pay plan with an estimated 20% increase from FY 2023-2024 for a total budget of \$1,126,858, of which \$161,032 is in the enterprise fund.

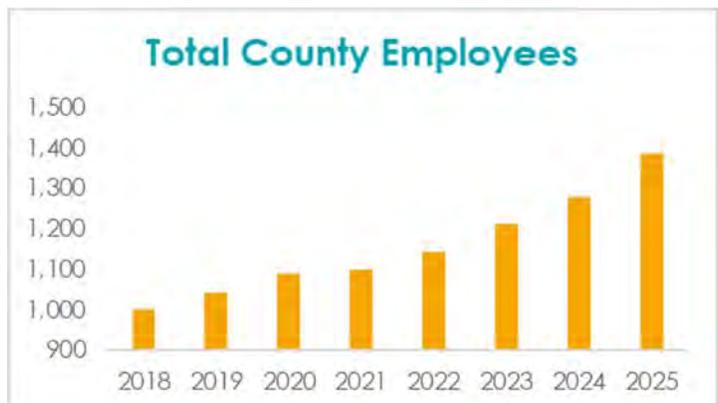
The Local Government Employee Retirement System Board recommended contribution rates for general employees at 13.85% and law enforcement at 15.10%, an additional 1.00% for each.

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.

Sixty-two new positions are recommended for the general fund. The general fund recommended FTE



changes are the addition of four positions in General Government, six positions in Central Services, twenty-five positions in Public Safety, twenty-three positions in Human Services, three positions in Cultural and Recreation, and one position in Economic and Physical Development. The total cost of new positions added in FY 2025 is \$4,168,173.

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 competitive with its peers and in line with the market.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter schools totaling \$2,186,036 at a flat annual rate of \$79,492 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 2024-2025 is \$87,340. The officers and detective bring the total reimbursement to \$2,273,375.

These changes, along with the twenty-six new positions included with the enterprise recommendation, bring the total number of positions to 1,386.51, of which 1,170.51 are associated with general government functions and 216 are associated with enterprise operations.

### Capital Improvement Plan

The list of projects recommended for funding in FY 2024-2025 totals \$88,512,232.

The environmental protection component of the capital improvement plan is \$11,329,653 for landfill closure. The public safety component includes \$7,000,520 for constructing an Animal Protection Services Adoption Center. The general government component includes \$70,182,059 for a combined Emergency Operations Center and Health and Human Services building.

The FY 2024-2025 governmental capital improvement plan funding sources as presented are \$50,644,355 of capital reserve that has been designated for these projects, \$182,059 of escrow funds held in health reserve, \$37,000,520 of debt proceeds, and \$685,298 with funding still to be determined. 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 \$7,965,914 dedicated to capital outlay and major operating expenditures, an increase of \$1,675,235 from the FY 2023-2024 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 replacing the outdated county-wide phone system at a total cost of \$1,200,000, split between Information Technology (\$822,200), Social Services (\$267,800), and Public Utilities (\$110,000), two replacement and two additional ambulances totaling \$1,560,000, a fuel site tank replacement at \$325,000, a heavy truck lift for Fleet Services for \$120,000, one replacement flatbed dump truck for Operation Services at \$127,000, and \$200,000 for mobile and portable radios for Emergency Medical Services. Replacement and additional vehicles recommended include eleven replacement vehicles for Fleet Services totaling \$455,000, four replacement and one additional vehicle for Operation Services totaling \$312,000, thirteen replacement marked patrol cars, six unmarked replacement vehicles, and two K-9 replacement vehicles totaling \$1,090,114 for the Sheriff's Office, replacement of one quick response vehicle for Emergency Services at \$65,220, \$116,000 for a replacement quick response

vehicle and an additional transit van for Emergency Medical Services, six additional and two replacement vehicles for Building Inspections and Central Permitting totaling \$264,000, one additional truck for Fire Inspections totaling \$41,000, a replacement truck for Solid Waste at \$47,000, \$50,489 for a replacement truck for Cooperative Extension, a replacement truck for Parks & Recreation Maintenance for \$55,000, two replacement sedans for Environmental Health totaling \$60,000, and \$35,000 for Social Services for one replacement vehicle.

The Operation Services budget includes \$235,000 for repairs and maintenance to buildings, \$200,000 for the upfit of long-term leased warehouse space, \$283,000 for repairs and maintenance to equipment, \$550,000 to retrofit the alarm system in the Detention Center, and \$130,000 for repairs and maintenance to vehicles. The budget also includes \$61,267 to cover portions of the government center parking areas and off-site facilities.

The major operating budget includes 148 replacements and 175 additional desktops, monitors, laptops, and tablets for a total recommended cost of \$767,400.

### Opioid Settlement Funds

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion nationwide settlement related to multiple opioid lawsuits referred to as Wave One Settlements. Wave One Settlements will be disbursed over 18 years to each participating state according to the North Carolina Memorandum of Agreement (MOA) on the use of opioid settlement funds.

An additional \$21 billion in settlements were finalized from Walmart, Teva, Allergan, CVS, and Walgreens and are referred to as Wave Two Settlements. Wave Two Settlements are governed by the Supplemental Agreement for Additional Funds (SAAF) in a manner consistent with the MOA and will be made over 15 years.

The County is estimated to receive over \$24 million from Wave One and Wave Two Settlements from 2022-2038. To date, the County has received \$5,500,341 in settlement disbursements and earned \$124,761 in interest. Per the terms of the MOA, the County created a special revenue fund to account for these funds.

Included in the recommended budget is funding for a Social Services Clinician to provide care navigation and crisis response for cases involving opioid use, residential recovery services to Brunswick County residents from contracted providers The Healing Place and CRCI, a Health Educator to support/coordinate the county's substance use prevention and recovery efforts, and a Community Paramedicine program to support post overdose response by providing connection to treatment services.

### ENTERPRISE FUND

The County's enterprise fund continues to expand to meet the service needs of retail, industrial, and wholesale customers. The customer base is experiencing consistent and moderate growth. The County currently has 57,581 water retail customers and 27,997 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 past 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 currently constructing an advanced low-pressure reverse osmosis water treatment system and expanding the treatment capacity at the Northwest Water Treatment Plant.

In April 2018, the County completed an analysis of the water and wastewater systems which resulted in system development fee (SDF) recommendations and adoption by the County Commissioners. According to Chapter 162A, Article 8 of the North Carolina General Statutes, this fee must be re-evaluated and updated every five years or less. Accordingly, in January 2023, Brunswick County authorized a firm to evaluate and develop cost-justified public water and wastewater system development fees. The County Commissioners received and adopted this report at the April 15<sup>th</sup>, 2024, meeting. Based on the lack of available capacity and the extensive capital improvement plan, the appropriate method for calculating the SDF is the incremental cost method. This method requires the analysis of existing and proposed projects as defined by the County water and wastewater master plans and the associated capital improvement plans to serve new development on the planning horizon. The capital improvement plans for both the water and wastewater utilities are extensive and reflect the current and future development of the coastal region. The recommendation is for the Capital Recovery Fee (CRF) and Transmission Recovery Fee (TRF) to incrementally increase to 90% of the maximum allowable water and wastewater System Development Fee on a per gallon and per connection basis for new development within the County’s retail area.

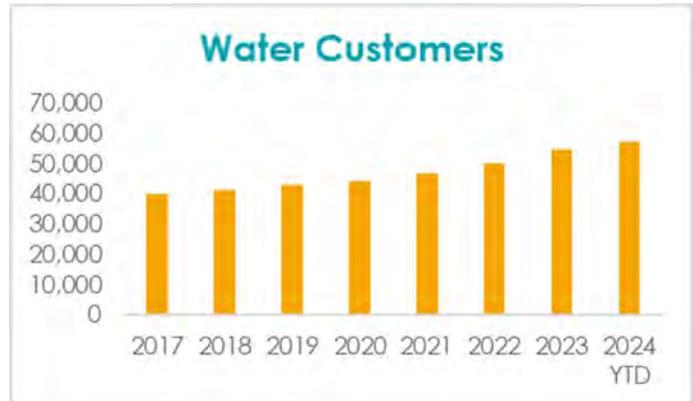
Item	Current Capacity Recovery Fee	Proposed Maximum Cap. Recovery Fee
<b>Water System</b>		
<b>CRF Residential – per bedroom</b>	\$287.00	July 1, 2024 - \$287 Jan. 1, 2025 - \$621 July 1, 2025 - \$955
<b>CRF Commercial – gallons per day</b>	4.10	July 1, 2024 - \$4.10 Jan. 1, 2025 - \$8.01 July 1, 2025 - \$11.92
<b>TRF Residential – per bedroom</b>	97.00	July 1, 2024 - \$97 Jan. 1, 2025 - \$108 July 1, 2025 - \$119
<b>TRF Commercial – gallons per day</b>	1.38	July 1, 2024 - \$1.38 Jan. 1, 2025 - \$1.43 July 1, 2025 - \$1.48
<b>Wastewater System</b>		
<b>CRF Residential – per bedroom</b>	\$1,000.00	July 1, 2024 - \$1,000 Jan. 1, 2025 - \$1,478 July 1, 2025 - \$1,956
<b>CRF Commercial – gallons per day</b>	14.29	July 1, 2024 - \$14.29 Jan. 1, 2025 - \$21.11 July 1, 2025 - \$27.93
<b>TRF Residential – per bedroom</b>	333.00	July 1, 2024 - \$252 Jan. 1, 2025 - \$252 July 1, 2025 - \$252
<b>TRF Commercial – gallons per day</b>	4.76	July 1, 2024 - \$3.59 Jan. 1, 2025 - \$3.59 July 1, 2025 - \$3.59

## Water Fund

The total recommended water fund budget increased to \$51,499,883 in FY 2024-2025 which is \$12,203,712 greater than the original budget for FY 2023-2024 of \$39,296,171. The increase is mainly attributed to the merger with Southport adding approximately 2,500 additional customers, the transfer to reserves for capital projects, and the increased operating costs associated with the advanced treatment at the Northwest Water Treatment Plant.

## Revenues

Water sales are projected to be \$11,075,000 for retail, \$5,250,000 for irrigation, \$2,000,000 for industrial, and \$5,410,000 for wholesale. The monthly base service charges will produce \$11,800,000 annually, mainly representing the County's residential and commercial customers. The irrigation base service charge is projected to produce \$982,000 annually. Conservatively budgeted, one-time user charges are expected to generate \$5,707,430 from system development and tap fees.



## Operating Costs

There are seventeen new positions recommended for water operations; a Water Treatment Plant Maintenance Crew Supervisor and three Water Treatment Plant Operators at the Northwest Water Treatment Plant, all beginning mid-year to align with the completed advanced treatment project, a Distribution Mechanic in the Water Distribution Division, a Generator Maintenance Tech in the Instrumentation/Electrical Division, and a Utility Locator, Utilities Crew Supervisor, and three Distribution Mechanics in the Water Construction Division. Additional FTEs related to the Southport merger include a Project Manager, two Distribution Mechanics, a Customer Service Representative, an Instrumentation Control Tech, and a Utility Locator. All additional FTE costs total \$961,901 for salary and benefits.

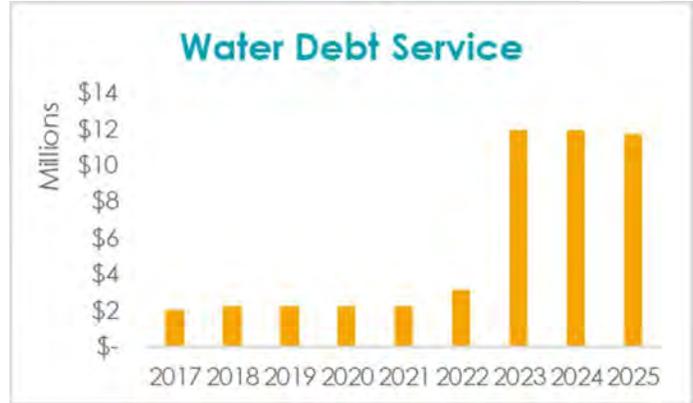
The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority (LCFWSA) is \$350,360 higher at \$2,399,320 than the current rate of \$0.44 per thousand gallons with a predicted flow of 4.641 billion gallons. The County will continue to operate and maintain the raw 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 \$737,510 due to increases in required maintenance.

## Capital Outlay

Some of the larger operating capital items for the water divisions include Water Administration Utility Operations Center upgrades, including a generator, laydown yard, asphalt resurfacing, and rock replenishment, totaling \$875,000, a portion of the replacement of the county phone system at \$110,000, a mobile emergency generator at \$195,000 for the Instrumentation/Electrical Division, and a replacement wheel loader for the Water Construction Division at \$180,00. Additional vehicles recommended include eight replacements and thirteen additional vehicles totaling \$1,301,699. The total operating capital outlay for the water fund is \$2,275,699.

### Debt Service

Debt service in the water fund increased due to the addition of the revenue bonds issued in June 2020 for the Northwest Water Plant expansion with low-pressure reverse osmosis treatment for a total project cost of \$156,759,395 with a capitalized construction period interest and \$8,359,250 in debt service payments that began in October 2022. The total water fund debt service budget is \$11,787,961.



### Capital Improvement Plan

The water fund capital improvement plan includes four projects planned for FY 2024-2025 at a total estimated cost of \$13,346,163. These projects include the Hwy 74/76 Industrial Park Tank at \$6,256,000 partially grant funded with additional funds needed still to be determined, the Mid-Atlantic Rail Park On-site Water Project at \$2,700,000 funded with pay-go funds, Transmission Improvements from the Northwest Water Treatment Plant to Bell Swamp project at \$3,390,163 funded with reserve to be reimbursed with debt proceeds upon issuance, and \$1,000,000 of pay-go funds to reestablish the Neighborhood Water Mains Improvement Project. Currently under construction is the Northwest Water Plant expansion and advanced treatment through a low-pressure reverse osmosis process to provide 36 million gallons per day (MGD) of treated water.

### Wastewater Fund

The total recommended wastewater fund budget for FY 2024-2025 is \$42,806,597, representing a 30.0% increase or \$9,886,223 over the FY 2023-2024 original budget. The increase is mainly attributed to the merger with Southport, adding approximately 3,200 additional customers and \$2,464,397 in debt service, and the transfer to reserves for capital projects.

### Revenue

No increase in the current wastewater retail rate structure is projected to generate \$16,300,000 or \$1,900,000 more than the \$14,400,000 projected in the FY 2023-2024 budget. Conservatively budgeted, one-time user charges are expected to generate \$4,943,400 from system development and tap fees. System development fees provide funds for debt service retirement.

### Operating Costs

There are nine new positions recommended for wastewater operations; a Utility Asset Manager in Wastewater Administration, three Collections Mechanics in the Wastewater Collection Division, a Utilities Crew Supervisor and three Collections Mechanics in the Wastewater Construction Division, and an additional Collections Mechanic related to the Southport merger for the Wastewater Collections Division, totaling \$578,726 for salary and benefits.

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

The Northeast Regional Wastewater System has been in operation since the early 2000s. Based on an annual average daily flow of 2.5 MGD and an operational budget of \$2,499,382, the wholesale rate for the Northeast participants is recommended to increase from \$2.20 to \$2.71 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 2024-2025, the wholesale rate will increase to \$4.20 from \$3.80 per 1,000 gallons for an operational budget of \$717,386.



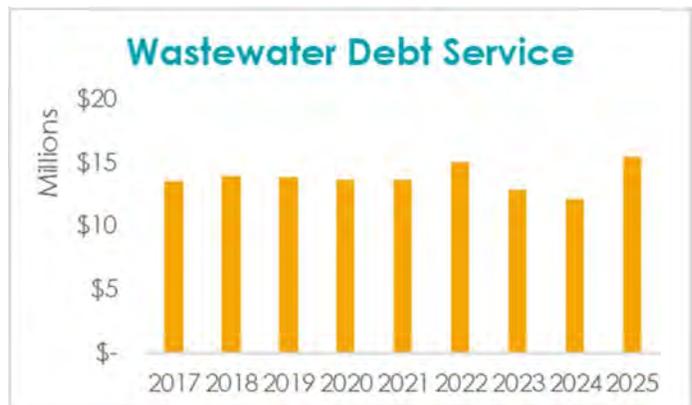
The recommended operating budget for the West Brunswick Regional Wastewater System is \$4,462,229, up 2.4%. The average daily flow to the plant is estimated to be 3.95 MGD. The wholesale rate is recommended to increase from \$2.20 to \$3.19 per 1,000 gallons. Part of this increase is also due to the elected rate funding of the Biosolids Processing Facility as part of the West Brunswick Regional Wastewater System estimated at approximately \$7,200,000.

### Capital Outlay

Some of the larger operating capital items for the wastewater divisions include a replacement pumper truck and three odor control units totaling \$689,669 for the Collection Division, an excavator for the Wastewater Construction Division for \$105,000, and four programmable logic controller upgrades totaling \$100,000 for the Northeast Regional Wastewater Plant. Additional vehicles recommended include seven replacements and seven additional vehicles totaling \$979,000. The total operating capital outlay for the wastewater fund is \$2,594,709.

### Debt Service

The wastewater 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 2024-2025 is \$15,480,292 increasing \$3,290,854 from FY 2023-2024. This is due to the 2023 Revenue bonds and State Revolving Funds (SRF) loan obtained during the Southport merger for the Mulberry Branch Water Reclamation Facility's 0.75 MGD expansion.



The West Regional Wastewater participants are responsible for \$4,690,583 of the total wastewater fund debt service related to the construction and expansion of the plant and associated facilities. Contributions from participants are the Town of Oak Island (\$2,807,140), the Town of Holden Beach (\$1,109,245), the Town of Shallotte (\$499,198), and the Town of Ocean Isle Beach (\$275,000).

Northeast Regional Wastewater participants are responsible for \$2,543,697 in debt service. Debt service reimbursements from the Northeast Regional participants include the Brunswick Regional Water and Sewer (H2GO) at \$1,502,577 and the Town of Leland, now paid by H2GO, at \$1,041,120.

### Capital Improvement Plan

The wastewater capital improvement plan for FY 2024-2025 is \$69,677,487. Of this amount, \$23,135,000 is a result of the anticipated merger with the City of Southport, all funded with grants. These projects include Pump Station Rehabilitation, a Sewer Replacement Project, and a Construction Find and Fix It project. Other major projects include the previously mentioned West Brunswick Biosolids Processing Facility, \$12,019,011 for the construction of the Bolivia By-Pass Transmission Force Main, the Mid-Atlantic Rail Park On-site Sewer Project at \$2,970,963 funded with pay-go funds, and the West Brunswick Regional 3.0 MGD expansion project at \$12,515,658 funded with reserves to be reimbursed with debt proceeds upon issuance.

## CONCLUSION

I want to extend my thanks and appreciation to the Commissioners and all our staff who worked tirelessly to produce the recommended budget, as well as to all of our employees who constantly work to fulfill the Board's directives and goals. I look forward to working with you over the next month to produce the Board's final budget for FY 2024-2025.

Respectfully Submitted,



**STEVE STONE**  
Brunswick County Manager



# County Budget Ordinances

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**BRUNSWICK COUNTY, NORTH CAROLINA  
APPROVED BUDGET ORDINANCE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025**

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, 2024, and ending June 30, 2025, and hereby levies ad valorem tax at the rate of forty-eight- and one-half cents (\$.3420) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2024.

**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	\$420,656
Administration	1,461,705
Human Resources	706,886
Communications	343,357
Finance	2,438,366
Tax Administration	5,969,337
Legal	1,051,879
Superior Judges Office	171,863
Clerk of Court	147,621
District Judges Office	1,000
Board of Elections	1,520,307
Register of Deeds	4,421,721
Information Technology	5,930,338
Fleet Services	2,798,643
Engineering	1,205,070
Operation Services	9,820,487
Non-Departmental	7,355,949
District Attorney's Office	13,000
Sheriff's Office	25,23,552
Law Enforcement Separation	351,463
Detention Center	15,053,880
Public Defender's Office	13,000
Emergency Services	1,717,796
Emergency Medical Services	18,607,920
Building Inspections and Central Permitting	6,282,442
Fire Inspections	1,439,704
Rescue Squads	358,300

Central Communications Center	4,602,952
Sheriff Animal Protective Services	1,345,385
Transportation Agencies	161,000
Solid Waste	26,035,254
Environmental Protection Agencies	347,215
Planning and Community Development	1,670,812
Occupancy Tax	2,500,000
Cooperative Extension	756,590
Soil & Water	292,200
Economic Development Agencies	3,035,400
Veterans Services	562,113
Human Services Agencies	3,592,832
Brunswick County Schools	57,871,169
Brunswick Community College	6,262,765
Library	2,241,993
Parks and Recreation	4,664,848
Debt Service	17,541,399
Transfer to Other Funds	28,510,578
Contingency	<u>400,000</u>
<b>TOTAL EXPENDITURES - GENERAL FUND</b>	<b><u>\$277,925,747</u></b>

## 2. REVENUES

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

Ad Valorem Taxes	\$174,173,891
Local Option Sales Taxes	47,796,402
Other Taxes & Licenses	8,144,960
Unrestricted Intergovernmental	3,000,000
Restricted Intergovernmental	2,196,803
Permits & Fees	14,783,367
Sales and Services	10,372,416
Investment Earnings	5,001,700
Other Revenue	3,709,451
Fund Balance Appropriated	<u>7,996,757</u>
<b>TOTAL REVENUES - GENERAL FUND</b>	<b><u>\$277,925,747</u></b>

## B. PUBLIC HOUSING FUND

### 1. EXPENDITURES

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

Public Housing-Section 8	<u>\$2,553,493</u>
<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,553,493</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$2,415,000
Sales and Services	4,100
Investment Earnings	500
Transfer from General Fund	<u>133,893</u>
<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,553,493</u></b>

**C. PUBLIC HEALTH FUND**

**1. EXPENDITURES**

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

Public Health	\$8,288,293
Environmental Health	<u>2,756,929</u>
<b>TOTAL EXPENDITURES - PUBLIC HEALTH FUND</b>	<b><u>\$11,045,222</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$2,906,240
Sales and Service	1,096,950
Other Revenue	45,000
Transfer from General Fund	<u>6,997,032</u>
<b>TOTAL REVENUES - PUBLIC HEALTH FUND</b>	<b><u>\$11,045,222</u></b>

**D. SOCIAL SERVICES FUND**

**1. EXPENDITURES**

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

DSS-Administration	<u>\$23,827,544</u>
<b>TOTAL EXPENDITURES - SOCIAL SERVICES</b>	<b><u>\$23,827,544</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	\$12,126,888
Sales and Service	447,100
Transfer from General Fund	<u>11,253,556</u>
<b>TOTAL REVENUES - SOCIAL SERVICES FUND</b>	<b><u>\$23,827,544</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, 2024, and ending June 30, 2025.

**A. EMERGENCY TELEPHONE SERVICE FUND**

**1. EXPENDITURES**

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

Emergency Telephone Service	<u>\$565,372</u>
<b>TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$565,372</u></b>

**2. REVENUES**

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

Restricted Intergovernmental	<u>\$565,372</u>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$565,372</u></b>

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

**1. EXPENDITURES**

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

Technology Reserve Fund	<u>\$228,498</u>
<b>TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND</b>	<b><u>\$228,498</u></b>

**2. REVENUES**

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

Permits & Fees	\$181,000
Investment Earnings	20,000
Fund Balance Appropriated	<u>27,498</u>
<b>TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND</b>	<b><u>\$228,498</u></b>

**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, 2024, and ending June 30, 2025.

**A. WATER FUND**

**1. EXPENDITURES**

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

Water Administration	\$6,929,608
Northwest Water Treatment Plant	9,047,397
211 Water Treatment Plant	3,001,407
Water Distribution Division	5,977,537
Lower Cape Fear Water and Sewer Authority - Reimbursement	737,510
Customer Service Division	2,633,330
Instrumentation/Electrical Division	2,531,822
Construction Division	5,153,311
Water Debt Service	11,787,961
Transfers to Water Projects Fund Transfers Water Fund	<u>3,700,000</u>
<b>TOTAL EXPENDITURES - WATER FUND</b>	<b><u>\$51,499,883</u></b>

**2. REVENUES**

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

Sales and Service	\$42,856,268
Other Revenue	2,019,336
Investment Earnings	1,750,000
Expendable Net Assets Appropriated	743,040
Transfer from Water Capital Projects Reserve Fund	<u>875,000</u>
<b>TOTAL REVENUE - WATER FUND</b>	<b><u>\$51,499,883</u></b>

**B. WASTEWATER FUND**

**1. EXPENDITURES**

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$3,100,828
Collection Division	5,965,200
Construction Division	4,837,452
Northeast Regional Wastewater	2,499,382
Southwest Regional Wastewater	819,920
West Regional Wastewater	4,291,479
Ocean Isle Beach Wastewater	717,386
Wastewater Debt Service	15,480,292
Transfer to Wastewater Capital Projects Reserve Fund	<u>5,094,658</u>

**TOTAL EXPENDITURES - WASTEWATER FUND** **\$42,806,597**

**2. REVENUES**

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

Sales and Services	\$34,001,173
Other Revenue	2,326,104
Investment Earnings	1,300,000
Transfer from Wastewater Capital Projects Reserve Fund	1,702,000
Expendable Net Assets Appropriated	<u>5,119,320</u>

**TOTAL REVENUES - WASTEWATER FUND** **\$42,806,597**

**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, 2024, and ending June 30, 2025.

**A. COUNTY CAPITAL PROJECT FUND**

**1. EXPENDITURES**

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

Boiling Spring Lakes	\$(750,000)
Transfer to General Fund	<u>750,000</u>

**TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT FUND** **\$-**

**2. REVENUES**

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

Transfer from General Fund	<u>\$-</u>
<b>TOTAL REVENUE – COUNTY CAPITAL PROJECT FUND</b>	<b><u>\$-</u></b>

**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	\$419,750
School ½ Cent Sales Tax	<u>9,706,347</u>
<b>TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>10,126,097</u></b>

**2. REVENUES**

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

Transfer from General Fund	<u>\$10,126,097</u>
<b>TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$10,126,097</u></b>

**C. WATER CAPITAL PROJECT RESERVE FUND**

**1. EXPENDITURES**

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

Utility Operating Capital	\$(875,000)
Project Designations	2,700,000
Neighborhood System Improvements	1,000,000
Transfer to Water Fund	<u>875,000</u>
<b>TOTAL EXPENDITURES-WATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$3,700,000</u></b>

**2. REVENUES**

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

Transfer from Water Fund	\$3,700,000
<b>TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$3,700,000</u></b>

**D. WASTEWATER CAPITAL PROJECT RESERVE FUND**

**1. EXPENDITURES**

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

Ocean Isle Beach Capital & Replacement Fund	\$(60,000)
Project Designations	5,094,658
Transfer to Wastewater Fund	<u>60,000</u>

**TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$5,094,658**

**2. REVENUES**

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

Transfer from Wastewater Fund	\$5,094,658
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**TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$5,094,658**

**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 \$4,699,017 for eleven months and \$4,699,013 for one month for a total of \$56,388,200.

(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 \$98,581 for eleven months and \$98,578 for one month for a total of \$1,182,969.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$419,750 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 \$11,303,086 estimated required local option sales tax reserve and \$1,000,000 in lottery proceeds less limited obligation debt service of \$2,596,739 related to Cedar Grove Middle School, Town Creek Elementary School, North Brunswick High School Addition and the Waccamaw multi-purpose facility for a transfer to the School Capital Project of \$9,706,347 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 \$396,771 (130), Plant Operations \$2,379,658 (610), and Plant Maintenance \$1,590,604 (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 \$604,541 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$211,191 (510), and Capital Outlay \$590,000 (920).

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

(d) 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 \$1,561.08. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,260.96. The above compensation shall include all in-county travel and expenses. When travelling outside the County elected officials will adhere to the County Travel Policy which requires pre-approval of travel by the Chairman. 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 \$167,755. 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 \$125,441. 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, 2024, and ending June 30, 2025, 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, 2024.

**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 2025 through 2029 is hereby adopted.

County Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
<u>Environmental Protection</u>							
C&D Landfill	\$-	\$11,329,653	\$-	\$-	\$-	\$-	\$11,329,653
Total Environmental Protection	-	11,329,653	-	-	-	-	11,329,653
<u>Central Services</u>							
Covered Equipment Storage	-	-	939,263	-	-	-	939,263
Warehouse Mezzanine & Expansion	136,388	-	-	-	248,398	2,235,585	2,620,371
Total Central Services	136,388	-	939,263	-	248,398	2,235,585	3,559,634
<u>Culture &amp; Recreation</u>							
Lockwood Folly Park Facilities	-	-	750,000	5,500,000	-	-	6,250,000
Northwest District Park	-	-	-	750,000	5,350,000	5,050,000	11,150,000
Total Culture & Recreation	-	-	750,000	6,250,000	5,350,000	5,050,000	16,400,000
<u>Public Safety</u>							
APS Adoption Center	50,000	7,000,520	100,000	-	-	-	7,150,520
Total Public Safety	50,000	7,000,520	100,000	-	-	-	7,150,520
<u>General Government</u>							
Complex Buildings & Renovation	1,750,000	70,182,059	-	-	-	-	71,932,059
Total General Government	1,750,000	70,182,059	-	-	-	-	71,932,059
Total County Capital Improvement	\$1,936,388	\$88,512,232	\$1,789,263	\$6,250,000	\$5,598,398	\$7,285,585	\$111,371,866
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$186,388	\$50,644,355	\$-	\$-	\$-	\$-	\$56,144,355
Debt Proceeds	-	37,000,520	100,000	-	-	-	37,100,520
Other	1,750,000	182,059	-	-	-	-	1,932,059
To be Determined	-	685,298	-	-	-	-	685,298
Pay-Go	-	-	1,689,263	6,250,000	5,598,398	7,285,585	20,823,246
Total County Capital Improvement Plan Sources	\$1,936,388	\$88,512,232	\$1,789,263	\$6,250,000	\$5,598,398	\$7,285,585	\$111,371,866

Education Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$4,638,774	\$26,189,722
Annual Tech. Projects	1,700,000	2,500,000	2,700,000	2,700,000	2,700,000	2,700,000	15,000,000
Astroturf Replacement	330,000	82,500	82,500	82,500	82,500	82,500	742,500
Cycle Set-Aside Yr. 1							
Annual Roof Projects	2,700,000	3,065,750	3,026,700	-	-	-	8,792,450
Radio System Enhancements	1,000,000	-	-	-	-	-	1,000,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	4,893,076
New K-8 School North Area	-	-	100,000,000	-	-	-	100,000,000
Town Creek Elementary School Additions	10,500,000	-	-	-	-	-	10,500,000
Addition to North Brunswick High School	26,624,914	-	-	-	-	-	26,624,914
District Wide Athletic, Interior and Exterior Building Improvements	71,622,256	-	-	-	-	-	72,962,799
<b>Total Education Capital Improvement Plan-Projects</b>	<b>\$174,013,106</b>	<b>\$9,850,750</b>	<b>\$110,116,763</b>	<b>\$7,197,752</b>	<b>\$7,308,133</b>	<b>\$7,421,274</b>	<b>\$315,907,778</b>
<b>Education Capital Improvement Plan-Sources</b>							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$8,440,590	\$8,667,781	\$903,015	\$1,584,026	\$2,280,261	\$4,556,785	\$26,432,458
Ad Valorem for K-12 School Capital Outlay	1,141,910	1,182,969	1,211,587	1,240,624	1,270,033	1,299,827	7,346,950
Ad Valorem/Sales Tax Reserve Contingency	10,907,701	-	8,002,161	4,373,102	3,757,839	1,564,662	28,605,465
LOBs	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds	153,522,905	-	-	-	-	-	153,522,905
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$174,013,106</b>	<b>\$9,850,750</b>	<b>\$110,116,763</b>	<b>\$7,197,752</b>	<b>\$7,308,133</b>	<b>\$7,421,274</b>	<b>\$315,907,778</b>

Airport Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Airport Expansion Projects	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<b>Total Airport Capital Improvement Plan</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$6,435,000</b>
<b>Airport Capital Improvement Plan-Sources</b>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,000
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
<b>Total Airport Capital Improvement Plan-Sources</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$6,435,000</b>

Water Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Shallotte Water Transmission Main	\$6,123,000	\$-	\$-	\$-	\$-	\$-	\$6,123,000
Northwest Water Plant Low Pressure- Reverse Osmosis Advanced Treatment	168,321,390	-	-	-	-	-	168,321,390
Navassa Water System Improvements	3,272,063	-	-	-	-	-	3,272,063
FY16 Top 7 and Apollo Water Mains	9,063,285	-	-	-	-	-	9,063,285
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Utility Operations Center Expansion	1,650,600	-	-	-	-	-	1,650,600
Hwy 74/76 Industrial Park Tank	185,479	6,256,000	-	-	-	-	6,441,479
MAIRP On-Site Water Transmission	-	2,700,000	-	-	-	-	2,700,000
Improvements- NWWTP to Bell Swamp	2,631,250	3,390,163	36,143,258	-	-	-	42,164,671
NWWTP Raw Water Reservoir	1,000,000	-	300,000	995,000	-	3,594,188	5,889,188
System Improvements Neighborhood	-	1,000,000	2,500,000	2,500,000	1,000,000	2,500,000	9,500,000
211 WTP HSPS Rehab & Replacement	-	-	248,063	2,166,938	-	-	2,415,001
Bell Swamp to BPS #9 Phase 2	-	-	-	2,459,100	15,239,531	-	17,698,631
SE Area EST (ES-05)	-	-	-	909,300	5,915,700	-	6,825,000
Bell Swamp to Boiling Springs Lake (TR-14)	-	-	-	-	2,494,562	15,039,938	17,534,500
Bell Swamp to Shallotte (TR-04)	-	-	-	-	4,874,375	30,362,822	35,237,197
SW Area EST (ES-04)	-	-	-	-	-	909,300	909,300
<b>Total Water Capital Improvement Plan</b>	<b>\$196,219,117</b>	<b>\$13,346,163</b>	<b>\$39,191,321</b>	<b>\$9,030,338</b>	<b>\$29,524,168</b>	<b>\$52,406,248</b>	<b>\$339,717,355</b>
<b>Water Capital Improvement Plan-Sources</b>							
Capital Reserve	\$16,531,809	\$-	\$-	\$-	\$-	\$-	\$16,531,809
Debt Proceeds	170,682,575	3,390,163	36,143,258	-	-	-	210,215,996
Grant	7,996,017	3,000,000	-	-	-	-	10,996,017
To be Determined	1,008,716	3,256,000	548,063	6,530,338	28,254,168	49,906,248	89,773,533
Pay Go	-	3,700,000	2,500,000	2,500,000	1,000,000	2,500,000	9,500,000
<b>Total Water Capital Improvement Plan-Sources</b>	<b>\$196,219,117</b>	<b>\$13,346,163</b>	<b>\$39,191,321</b>	<b>\$9,030,338</b>	<b>\$29,524,168</b>	<b>\$52,406,248</b>	<b>\$339,717,355</b>

Wastewater Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Navassa Sewer Improvements	\$5,100,000	\$-	\$-	\$-	\$-	\$-	\$5,100,000
Sea Trail WWTP Improvements Ph 1	896,152	-	-	-	-	-	896,152
Mulberry Branch WRF	51,704,883	-	-	-	-	-	51,704,883
Whiteville Road Force Main	1,052,500	-	-	-	-	-	1,052,500
WBRWRF Biosolids Processing Facility	2,633,360	4,566,640	-	-	-	-	7,200,000
Bolivia By-Pass Transmission Force Main	3,999,999	12,019,011	-	-	-	-	16,019,010
MP Project 56 PS Upgrades	-	2,940,000	-	-	-	-	2,940,000
MAIRP Site Sewer	-	2,970,963	-	-	-	-	2,970,963
Southport Merger-Pump Station Rehab	-	2,800,000	-	-	-	-	2,800,000
Southport Merger- Sewer Replacement	-	10,500,000	-	-	-	-	10,500,000
Southport Merger-Find and Fix it	-	9,835,000	-	-	-	-	9,835,000
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	529,516	-	-	-	651,698
Ocean Ridge Reclaimed Water Main	105,400	-	2,106,195	-	-	-	2,211,595
NE Bruns Reg WWTP Expansion FY23	4,345,000	610,000	121,350,028	-	-	-	126,305,028
NE FM Transmission Main-North	2,890,343	-	22,716,874	-	-	-	25,607,217
NE FM Transmission Main-South	420,047	-	2,614,166	-	-	-	3,034,213
WBRWRF 3.0 MGD Expansion	-	12,515,658	85,243,557	-	-	-	97,759,215
Trans. Midway Rd to WB Treatment Facility	-	3,548,000	17,993,000	-	-	-	21,541,000
Sewage Lift Station Rehab & Upgrades	-	1,000,000	5,500,000	-	-	-	6,600,000
Longwood Road Force Main	-	-	1,160,250	13,795,950	-	-	14,956,200
Hwy 904 Regional Lift Station	-	265,000	1,800,000	-	-	-	2,065,000

I-74 Parallel Force Main Project (34a & 34b)	-	1,754,445	4,937,100	-	-	-	6,691,545
SE Reclaimed Water Line	-	2,178,020	30,521,480	-	-	-	32,699,500
NC-211 R-5021 DOT Relocation St. James to Rivermist	-	-	3,890,000	-	-	-	3,890,000
WB WWTP Influent Force Main	-	353,000	2,823,000	-	-	-	3,176,000
Sea Trail WWTP Decommissioning & OIB Connection	-	661,500	9,099,000	-	-	-	9,760,500
Shalotte WWTP 1.5 MGD Expansion	-	-	-	-	-	7,332,355	7,332,355
Ocean Isle Beach WWTP Expansion	1,900,000	-	-	-	11,600,228	74,053,000	87,553,228
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$75,169,866</b>	<b>\$69,677,487</b>	<b>\$324,919,866</b>	<b>\$195,000</b>	<b>\$12,685,228</b>	<b>\$81,580,355</b>	<b>\$564,227,802</b>

Wastewater Capital Improvement Plan-Sources

Capital Reserve	\$1,425,173	\$4,566,640	\$1,770,600	\$-	\$-	\$-	\$7,762,413
Debt Proceeds	55,074,804	17,056,368	147,498,855	-	11,600,228	81,385,355	312,6115,610
Grant	7,680,500	26,190,250	21,354,950	-	-	-	55,225,700
Other	4,097,301	3,558,000	4,623,000	-	-	-	12,278,301
To be Determined	-	13,019,011	5,500,000	-	-	-	18,519,011
Pay Go	-	4,725,408	9,692,211	195,000	1,085,000	195,000	15,892,619
<b>Total Wastewater Capital Improvement Plan-Sources</b>	<b>\$75,169,866</b>	<b>\$69,677,487</b>	<b>\$324,919,866</b>	<b>\$195,000</b>	<b>\$12,685,228</b>	<b>\$81,580,355</b>	<b>\$564,227,802</b>

XI.

**NEW OR CHANGED RATES AND FEES**

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
<b>Emergency Medical Services:</b>	
ALS NE A0426	\$478,94
ALS E A0427	758,33
BLS NE A0428	399.12
BLS E A0429	638,58
ALS 2 A0433	1,097,57
Specialty Care Transports A0434	1,297.13
Rural Mileage 18+ A0425	13.53
Rural Mileage A0425 1-17	20.30
DOA	638.58
<i>Special Events/Standbys (excludes non-profit partners):</i>	
Ambulance with Two Personnel	175.00
QRV with One Paramedic	100.00
ATV with One Person	100.00
Extra Personnel per Person	60.00
<b>Fire Inspections:</b>	
<i>Required Construction Permits:</i>	
Automatic fire-extinguishing Systems	\$250.00
Fire Alarm and Detection Systems and Related Equipment	250.00
Emergency Responder Radio Coverage	250.00
Standpipe system without fire sprinkler system	100.00
<i>Hazardous Chemicals:</i>	
Class A – 55 gallons or 500 pounds	50.00
<i>Fire Plans Reviews:</i>	
Fire Hydrant Flow Test	Delete
Fire Hydrant Flow Test – witness only	100.00
Fire Hydrant Flow Test – NFPA 291 (Per Test)	500.00
<b>Health Department:</b>	
90619 Meningococcal conjugate vaccine	\$175.00
90620 Meningococcal recombinant protein	235.00
90632 Havrix Adult	90.00
90633 Havrix Pediatric	60.00
90636 Twinrix Adult Hep A B	135.00
90651 Human Papillomavirus vaccine types 6, 11	320.00

90662 Influenza virus vaccine, split virus	75.00
90671 PCV15 Vaccine IM	255.00
90677 PCV20 Vaccine IM	290.00
90680 Rotavirus vaccine 3 dose, oral	110.00
90681 Rotavirus vaccine, human, attenuated	150.00
90682 Influenza virus vaccine, quadrivalent – Flublok	75.00
90686 Influenza virus vaccine, quadrivalent	23.00
90688 Influenza virus vaccine, quadrivalent	21.00
90691 Typhoid vaccine, im	130.00
90694 Influenza virus vaccine, quadrivalent	78.00
90696 Kinrix	70.00
90697 Diphtheria, tetanus toxoids, acellular	165.00
90698 Dtap-hib-ip vaccine, im	125.00
90700 Infranrix	40.00
90707 MMR II	105.00
90710 Proquad MMRV, SC	300.00
90716 Chicken Pox vaccine, sc	195.00
90717 Yellow Fever vaccine, sc	250.00
90732 Pneumovax 23	135.00
90738 Japanese encephalitis virus vaccine	350.00
90739 Hepatitis B vaccine, adult dosage	155.00
90744 Hepb vacc ped/adol 3 dose im	45.00
90750 Zoster (shingles) vaccine (HZV) recomb	205.00
91304 Novavax COVID-19 vaccine, severe acute	150.00
91318 SARSCOV2 Vacc 3 MCG/0.3ML Tris-Sucrose IM	65.00
91319 SARSCOV2 Vacc 10 MCG/0.3ML Tris-Sucrose IM	85.00
91320 SARSCOV2 Vacc 30 MCG/0.3ML Tris-Sucrose IM	135.00
91321 SARSCOV2 Vacc 25 MCG/0.25ML Tris for IM	145.00
91322 SARSCOV2 Vacc 25 MCG/0.25ML Tris for IM	150.00
94010 Breathing capacity test	30.00
G0008 Admin Influenza virus vac	30.00
G0009 Admin pneumococcal vaccine	30.00
S0280 Medical home program, comprehensive care	70.00
S0281 Medical home program, comprehensive care	210.00
90626 TicoVac vaccine (tick encephalitis) 0.25ML dose 1-15 yrs	300.00
90627 TicoVac vaccine (tick encephalitis) 0.5ML dose 16+ yrs	300.00
90690 Typhoid live oral vaccine	120.00
96380 Admin of RSV monoclonal antibody with counseling	20.00
96381 Admin of RSV monoclonal antibody seasonal dose	20.00
J7296 FP Kyleena	624.97
LUH02 Travel Vaccine Consultation	55.00

0001A Immunization administration by IM	Remove
0002A Immunization administration by IM	Remove
0003A ADM SARSCOV2 30MCG/0.3ML 3 <sup>rd</sup>	Remove
0004A ADM SARSCOV2 30MCG/0.3ML BST	Remove
0011A Immunization administration by IM	Remove
0012A Immunization administration by IM	Remove
0013A ADM SARSCOV2 100MCG/0.5ML 3 <sup>rd</sup>	Remove
0021A Immunization administration by IM	Remove
0031A Immunization administration by IM	Remove
0034A ADM SARSCOV2 VAC AD 26 .5ML B	Remove
0051A ADM SARSCV2 30MCG TRS-SUCR 1	Remove
0052A ADM SARSCV2 30MCG TRS-SUCR 2	Remove
0053A ADM SARSCV2 30MCG TRS-SUCR 3	Remove
0054A ADM SARSCV2 30MCG TRS-SUCR B	Remove
0064A ADM SARSCOV2 50MCG/0.25MLBST	Remove
0071A ADM SARSCV2 10MCG TRS-SUCR 1	Remove
0072A ADM SARSCV2 10MCG TRS-SUCR 2	Remove
0073A ADM SARSCV2 10MCG TRS-SUCR 3	Remove
0074A ADM SARSCV2 10MCG TRS-SUCR B	Remove
0081A ADM SARSCV2 3MCG TRS-SUCR 1	Remove
0082A ADM SARSCV2 3MCG TRS-SUCR 2	Remove
0083A ADM SARSCV2 3MCG TRS-SUCR 3	Remove
0094A ADM SARSCOV2 50MCG/.5 MLBST	Remove
0111A ADM SARSCOV2 25 MCG/.25 1 <sup>St</sup>	Remove
0112A ADM SARSCOV2 25 MCG/.25 2 <sup>ND</sup>	Remove
0121A ADM SARSCOV2 BIVALENT 30MCG/.30ML	Remove
0124A ADM SARSCOV2 BIVALENT 30MCG/.30ML	Remove
0134A ADM SARSCOV2 BIVALENT 50MCG/.5ML	Remove
0141A ADM SARSCOV2 BIVALENT 25MCG/.25ML	Remove
0142A ADM SARSCOV2 BIVALENT 25MCG/.25ML	Remove
0144A ADM SARSCOV2 BIVALENT 25MCG/.25ML	Remove
0151A ADM SARSCOV2 BIVALENT 10MCG/.2ML	Remove
0154A ADM SARSCOV2 BIVALENT 10MCG/.2ML	Remove
0164A ADM SARSCOV2 BIVALENT 10MCG/.2ML	Remove
0171A ADM SARSCOV2 BIVALENT 3MCG/.2ML	Remove
0172A ADM SARSCOV2 BIVALENT 3MCG/.2ML	Remove
0173A ADM SARSCOV2 BIVALENT 3MCG/.2ML	Remove
0174A ADM SARSCOV2 BIVALENT 3MCG/.2ML	Remove
24640 Treat elbow dislocation	Remove
90375 Rabies, ig, im/sc	Remove
90384 Rh ig, full dose, im	Remove

90654 Influenza virus vaccine, split virus	Remove
90670 Pneumococcal conjugate vaccine, 13 val	Remove
90702 Dt vaccine < 7, im	Remove
91300 Severe acute respiratory syndrome corona	Remove
91301 Severe acute respiratory syndrome corona	Remove
91307 SARSCOV2 VAC 10MCG TRS-SUCR	Remove
91308 SARSCOV2 VAC 3MCG TRS-SUCR	Remove
91309 SARSCOV2 VAC 50MCG/0.5ML IM	Remove
91311 SARSCOV2 VAC 25MCG/0.25 ML IM	Remove
91312 Severe acute respiratory syndrome corona	Remove
91313 Severe acute respiratory syndrome corona	Remove
91314 SARSCOV2 VAC BVL 25MCG/.25ML	Remove
91315 SARSCOV2 VAC BVL 10MCG/.2ML	Remove
91316 SARSCOV2 VAC BVL 10MCG/.2ML	Remove
91317 SARSCOV2 VAC BVL 3MCG/.2ML	Remove
92004 Eye exam, new patient	Remove
92015 Refraction	Remove
93922 Limited bilateral noninvasive physiologic	Remove
96116 Neurobehavioral status exam	Remove
96360 Intravenous infusion, hydration initial	Remove
96361 Intravenous infusion, hydration, eac add	Remove

**Water:**

<p>¾" Meter Installation &amp; 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.</p>	\$2,900.00
<p>1" Meter Installation &amp; 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.</p>	3,400.00
<p>2" Meter Installation &amp; 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.1" Meter Installation &amp; Tap</p>	9,600.00
<p>3/4" Split Service Irrigation Emter Installation (includes connection to service line by open trench methods including meter box, MXU, and meter)</p>	1,000.00
<p>New 2" Meter Installation only (includes installation of 2" meter and MXU at existing service where tap fee already paid or installed by Developer. 2" meters shall not be installed on existing services less than 2" in diameter)</p>	2,150.00
<p>2" Fireline Tap Fee (includes connection to main, up to 40' if 2" diameter piping installed within right-of-way or easement by open trench or bore methods including Post Indicator valve, valves, and valve box.</p>	5,500.00

Hydrant Flow Test (Performed by County personnel for use in Developer fire flow calculations)	Remove
At sole discretion of the County, services not explicitly stated on the rate and fee sheet may be provided at costs determined by the County. Utility infrastructure inclusive of utility service lines for new development shall be installed by the developer	Per Quote
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 140’. NCDOT encroachment acquisition may take several months. Any road repair will incur additional charge.)	\$25 per foot
<b>Capital Recovery Fee:</b>	
Residential: Each Bedroom	July 1, 24 - \$287 Jan 1, 25 - \$621 July 1, 25 - \$955
Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial and industrial uses are based on the County’s standard rate for gallons per acre irrigated.	July 1, 24 - \$4.10 Jan 1, 25 - \$8.01 July 1, 25- \$11.92
<b>Water Transmission Capital Recovery Fee:</b>	
Residential: Each Bedroom	July 1, 24 - \$97 Jan 1, 25 - \$108 July 1, 25 - \$119
Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial and industrial uses are based on the County’s standard rate for gallons per acre irrigated.	July 1, 24-\$1.38 Jan 1, 25 -\$1.43 July 1, 25-\$1.48

**Wastewater:**

2” or smaller far-side 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)	Remove
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)	9,600.00
Residential Simplex Grinder Pump Station (Permitted as a low-pressure alternative sewer collections system, includes connection to force main, up to 40’ of 2” or smaller piping installed within R/W or easement by open trench or bore methods including valves/valve boxes, & up to 200’ 300’ of piping from existing near-side service box in R/W or easement to grinder pump station)	Description Change Only
Residential High-Head Simplex Grinder Pump Station (For Rural Sewer Program approved connections to high-pressure wastewater transmission lines, includes connection to force main, up to 40’ or 2” or smaller piping installed within R/W or	10,200.00

easement by open trench or bore methods including valves/valve boxes, & up to 200' 300' of trenched piping from R/W or easement to grinder pump station)	
Commercial High-Head Duplex Grinder Pump Station (For Rural Sewer Program approved connections to high-pressure wastewater transmission lines, includes connection to force main, up to 40' or 2" or smaller piping installed within R/W or easement by open trench or bore methods including valves/valve boxes, & up to 50' of trenched piping from R/W or easement to grinder pump station and tributary flow limited to 1680 GPD. No more than one building served by each grinder pump station. Customer responsible for obtaining DEQ permit)	10,500.00
Community Guardhouse Simplex Grinder Pump Station (360 GPD maximum permitted as a low pressure alternative sewer collections system, <del>as part of a residential low pressure permit, includes connection to force main, up to 40' of 2" or smaller piping installed within R/W or easement by open trench or bore methods including valves/valve boxes, &amp; up to 200' 300' of piping from existing near-side service box in R/W or easement to grinder pump station)</del>	Description Change Only
Amenity Center or Multi-family Duplex Grinder Pump Station (permitted as a low-pressure alternative sewer collections system, <del>includes connection to force main, up to 40' of 2" or smaller piping installed within R/W or easement by open trench or bore methods including valves/valve boxes, &amp; up to 200' 300' of piping from existing near-side service box in R/W or easement to grinder pump station. No more than one building served by each grinder pump station and tributary flow limited to 1680 GPD)</del>	8,900.00
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.)	3,000.00
At sole discretion of the County, services not explicitly stated on the rate and fee sheet may be provided at costs determined by the County. Utility infrastructure inclusive of utility service lines for new development shall be installed by the developer.	Per Quote
SURCHARGES – ADDITIONAL LENGTH OF 4" OR SMALLER OF SERVICE PIPE INSTALLATION. (Added to tap fee for service piping in excess of 40'. Note that the maximum drill length is 140' 300', on grade installation is 60'. NCDOT encroachment acquisition may take several months. Any road repair will incur additional charge.)	Description Change Only
Surcharge – Piping lengths greater than amount specified with the grinder pump station fee <del>200 linear feet</del> for 2" pipe or smaller installed from R/W or easement to grinder pump station using open trench methods.	\$5 per linear foot
Capital Recover Fee:	
Residential: Each Bedroom	July 1,24-\$1,000.00 Jan 1,25- \$1,478.00 July 1,25-\$1,956.00
Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC 9for example industrial process water) shall be determined on a case-by-case basis.)	July 1,24-\$14.29 Jan 1,25- \$21.11 July 1,25-\$27.93
Sewer Transmission Capital Recovery Fee:	

Residential: Each Bedroom	July 1,24-\$252.00 Jan 1,25- \$252.00 July 1,25-\$252.00
Commercial gallons per day (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC 9for example industrial process water) shall be determined on a case-by-case basis.)	July 1,24-\$3.59 Jan 1,25- \$3.59 July 1,25-\$3.59
Wholesale Sewer:	
West Brunswick Water Reclamation Facility	3.19
Northeast Water Reclamation Facility	2.71
Wholesale Sewer – Ocean Isle Beach WWTP	4.20

**Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, the Finance Director, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.**

Adopted this 17th day of June, 2024

  
 Randy Thompson, Chairman  
 Brunswick County Board of Commissioners

Attest:  
  
 Daralyn Spivey, Clerk to the Board



# **Guide to the Budget Document**

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## **Purpose**

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2025, representing the period from July 1, 2024, to June 30, 2025.

## **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, an overview of revenue and expenditure highlights, personnel summaries, 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 actual FY 2023 results, approved FY 2024 and current budget as of June 30, 2024, and approved FY 2025 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 2025 goals and objectives, and key programs, objectives, and measures. The departmental-level financial summary information includes the FY 2021, 2022, and 2023 results, the FY 2024 approved and current budget as of June 30, 2024, and the FY 2025 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-	-
Operating costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service-leases	-	-	-	-	-	-
Debt service-SBITA	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other taxes and licences	-	-	-	-	-	-
Unrestricted intergovernmental	-	-	-	-	-	-
Restricted intergovernmental	-	-	-	-	-	-
Permits and fees	-	-	-	-	-	-
Sales and services	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Proceeds-leases	-	-	-	-	-	-
Proceeds-SBITA	-	-	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Number of FTE's</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Performance Measures

Performance measures are dashboards that communicate how well a service performs and whether the targeted outcome is met. There are four performance measures: input, output, efficiency, and effectiveness. Each measure provides different information regarding how well the department and service are accomplishing their goal/objective.

## Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2025 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 and expected growth in future needs and the available County resources to meet these needs. In January, department heads and management began developing a strategic plan document for presentation to the Board of Commissioners during their annual goal-setting and budget retreat in February. The strategic plan document identifies the following:

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

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

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

# FY23-FY27 STRATEGIC PLAN

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

## Strategic Goals



### ECONOMIC DEVELOPMENT

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

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



### EDUCATION

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

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



### EXCELLENT GOVERNMENT

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

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

## Strategic Goals (continued)



### GROWTH AND SUSTAINABILITY

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

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



### HEALTHY AND SAFE COMMUNITY

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

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

## Budget Process

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

## 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 was provided with line-item details, as well as current and two previous years' 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 that continued to provide 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 services 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 was based on the public need to provide 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 the submission of the recommended budget by the County Manager, a legal notice was published in the media notifying that the recommended budget was available for public review with 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 2025 budget occurred on June 17, 2024, with the following changes made from the County Manager's Recommended Budget:

<b>Description</b>	<b>Dollar Change</b>
Expenditures – Net \$0 realignment of Board of Election expenditures to provide the necessary operating costs budget associated with an additional FTE.	\$-
Revenues – Decrease in State Restricted Revenues based on the final allocation of Emergency Telephone System Funds from the NC 911 Board	\$(1,647)

**Description (continued)****Dollar  
Change**

Expenditures – Decrease in Contracted Services based on the final allocation of  
Emergency Telephone System Funds from the NC 911 Board

\$(1,647)

**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 the approved and appropriated amounts. Monitoring of departmental activities to ensure conformity with the adopted budget takes place throughout the year.

## Budget Calendar

Date of Action	Budget Procedure	Action By
11/7/2023	Distribution of Capital Improvement Forms and Instructions	Board of County Commissioners, County Manager
11/20/2023	Commissioners' Strategic Planning & Goal Setting Workshop 6:00 pm	Communications Director
11/21/2023	Distribution of Goals Forms and Instructions	County Manager
12/11/2023	Submit Goals to County Manager, Deputy County Manager, and Communications Director	Leadership Team
12/12-22/2023	Compile Department Goals	County Manager, Communications Director
12/18/2023	Preliminary Capital Improvement Forms Due to Director of Fiscal Operation	Leadership Team
1/2-12/2024	Compile Preliminary Capital Improvement Plan	County Manager, Director of Fiscal Operations
1/8/2024	Distribution of Budget Forms and Instructions	Director of Fiscal Operations
1/16-17/2024	Commissioners' Countywide Goal Workshop Day 1: 9:00 am – 4:00 pm Day 2: 9:00 am – 5:00 pm	Board of County Commissioners, County Manager
2/7/2024	Submit Budget Requests to the County Manager, Deputy County Manager, and Director of Fiscal Operations	Leadership Team and Agency Officials
2/23/2024	Compile Department and Agency Budget Requests to the County Manager	Director of Fiscal Operations
3/4-20/2024	Meet with Leadership Team on Requested & Recommended Budget	County Manager, Deputy County Manager, Director of Fiscal Operations
3/29/2024	Post-Meeting Budget Forms returned to the Department with the Manager's comments and target for secondary review	Director of Fiscal Operations, County Manager
4/12/2024	Submit Revised Budget Requests to the County Manager, Deputy County Manager, and Director of Fiscal Operations	Leadership Team and Agency Officials
5/6/2024	Commissioners' Budget Workshop 9:00 am – 3:00 pm	Board of County Commissioners, County Manager
5/20/2024	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 3, 2024, at 6:00 pm for public hearing	County Manager, Board of Commissioners
5/21/2024	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/16/2024	Submit legal notice in media stating the Recommended Budget submitted to the Board; copy available for public review; time, date, and place of public hearing	Clerk to the Board of County Commissioners
6/3/2024	Public Hearing 3:00 pm; Study sessions on Recommended Budget 1:00 pm - 3:00 pm if needed	Board of County Commissioners
6/17/2024	Adoption of Budget	Board of County Commissioners
7/1/2024 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 on 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 on one of the following functions: 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, the Register of Deeds Technology Enhancement Fund, and the Opioid Settlement Fund. Major enterprise funds included in this document are the Water Fund and the 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 also 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, the Register of Deeds Technology Enhancement Fund, and the National Opioid Settlement 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								
Public Defender's Office	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Rescue Agencies	G			X								
Building Inspections & Central Permitting	G			X								
Fire Inspections	G			X								
Central Communications Center	G			X								
Sheriff's Animal Protective Services	G			X								
Transportation Agencies	G				X							
Solid Waste	G					X						
Environmental Protection Agencies	G					X						
Planning and Community Enforcement	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
Brunswick County Occupancy Tax	G						X					
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				
Community Paramedicine	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										
National Opioid Settlement	SR							X				

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

## **Budget Control and Amendments**

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### **Level of Budgetary Control**

Budgets in the General and Proprietary Funds are controlled at the department level. Any changes that increase or decrease departmental budgets must follow the budget policy's prescribed approval processes as described below. Project-length budgets in the Capital Projects Fund are controlled by the project ordinance. The level of control varies for the Special Revenue Funds.

### **Budget Transfers**

**County Manager.** The County Manager is authorized to transfer appropriations within a fund when:

- the transfer of an appropriation is between line items within a department and without limitation
- the transfer of an appropriation is between departments within a fund up to \$30,000.
- the transfer of available emergency contingency appropriation is between departments and funds with a report to the Board of Commissioners at the next regular meeting.

**Finance Director.** The Finance Director is authorized to transfer appropriations within a department when:

- the transfer of an appropriation is requested by a department and between operational line items without limitation. Operational items do not include salary and capital outlay items.
- the transfer of an appropriation between departments within a fund at the close of the fiscal year to allow for sufficient appropriation for actual obligations and to prevent over-expenditure within a department.

### **Budget Amendments**

**Up to \$30,000.** The Finance Director may amend approved budget ordinances for additional state, federal, or grant appropriations within the same program with no additional local match.

**\$30,000 and above.** Budget Amendments equal to or above \$30,000 require the approval of the Board of Commissioners. These types of transactions, however, must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the amendment may be required.

**Project closeout.** The Finance Director 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.

## **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 unmatured 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 Finance Director 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**

The 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 statements of the Annual Comprehensive Financial Report (ACFR). The accounting records for the County's enterprise and internal service funds are reported on a full accrual basis of accounting. The full accrual basis of accounting recognizes revenues in the period earned and expenses in the period incurred.

The financial statements present the status of the County's finances based on generally accepted accounting principles (GAAP). In most cases, GAAP presentation conforms to the County budget presentation. Exceptions are as follows:

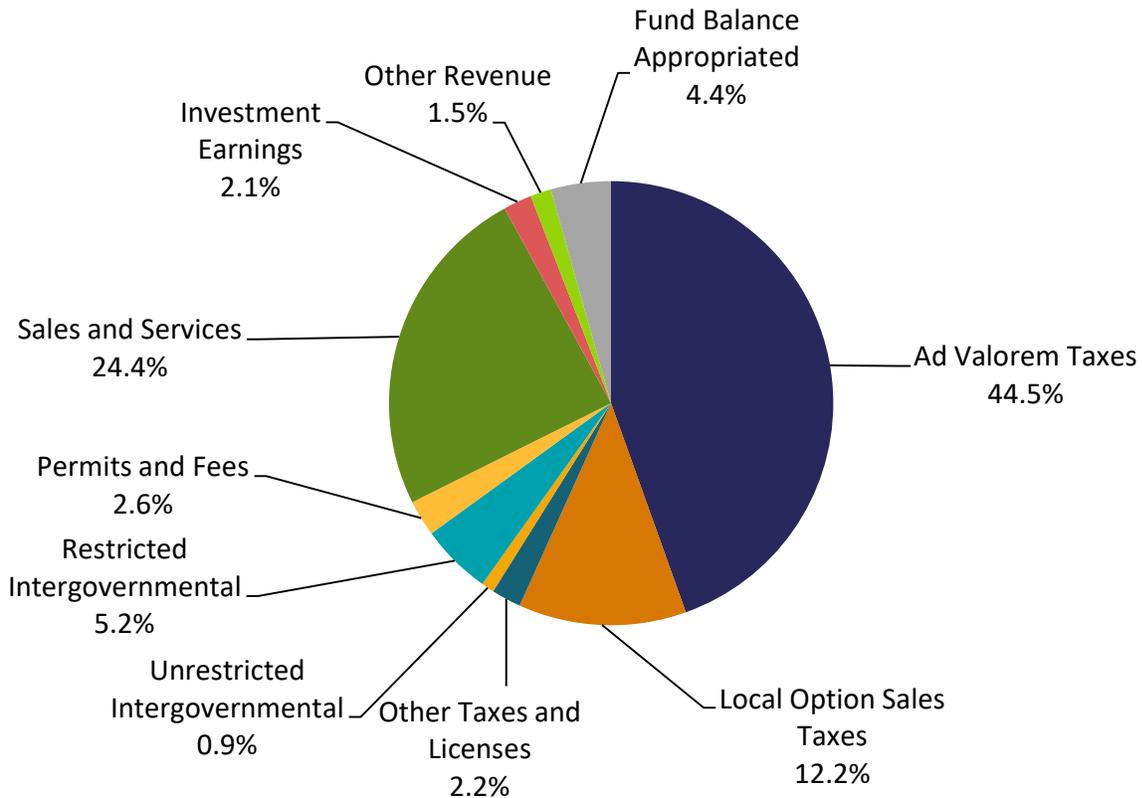
- Compensated absences are accrued as earned by employees per GAAP as opposed to being expended when paid.
- Principal payments on long-term debt within the proprietary funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.
- Capital Outlays within the Proprietary Funds are 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 include fund expenditures and revenues on both a GAAP basis and a budgetary basis for comparison purposes.

## Total Revenues by Fund

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
<b>General Fund</b>	\$ 284,810,849	\$ 275,730,725	\$ 328,967,869	\$ 296,967,525
<b>Special Revenue Funds:</b>				
Emergency Telephone System	608,222	1,192,048	1,904,937	565,372
Grant Project Fund	695,596	-	6,685,793	-
Register of Deeds Technology Enhancement	208,268	231,977	231,977	228,498
American Rescue Plan Act Fund	5,675,947	-	27,741,111	-
National Opioid Settlement Fund	44,045	-	339,510	706,531
<b>Enterprise Funds:</b>				
Water	52,858,068	39,296,171	54,112,484	51,499,883
Wastewater	41,227,869	32,920,374	54,115,047	42,806,597
<b>Total Revenues</b>	<b>386,128,864</b>	<b>349,371,295</b>	<b>474,098,728</b>	<b>392,774,406</b>
Less transfer from other Funds	(5,977,428)	(1,702,000)	(5,978,628)	(1,685,000)
<b>Total Revenues all Funds, Net of transfers</b>	<b>\$ 380,151,436</b>	<b>\$ 347,669,295</b>	<b>\$ 468,120,100</b>	<b>\$ 391,089,406</b>

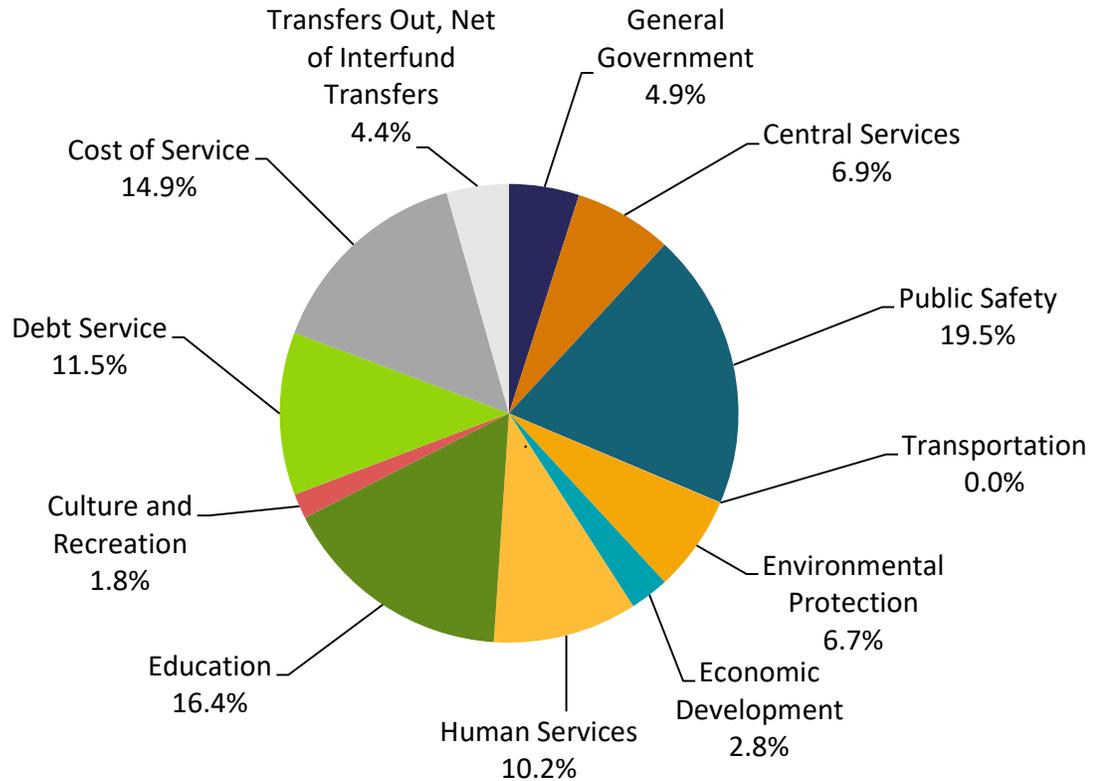
## Total Revenues by Source (all funds)

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Ad Valorem Taxes	\$ 161,239,315	\$ 166,709,460	\$ 169,429,283	\$ 174,173,891
Local Option Sales Taxes	44,858,366	45,087,120	45,662,215	47,796,402
Other Taxes and Licenses	11,133,335	8,300,000	11,000,000	8,455,000
Unrestricted Intergovernmental	8,266,572	2,680,050	3,365,348	3,590,702
Restricted Intergovernmental	24,772,587	19,475,444	57,731,355	20,268,834
Permits and Fees	7,651,923	6,989,310	8,159,993	10,239,349
Sales and Services	106,199,297	84,600,315	106,542,261	95,425,360
Investment Earnings	5,841,097	3,789,355	5,374,994	8,072,200
Other Revenue	6,268,321	2,316,104	3,278,713	5,924,814
Net Issuance/Refunding of Long-Term Debt	3,920,623	-	1,471,618	-
Fund Balance Appropriated	-	7,722,137	56,104,320	17,142,854
<b>Total Revenues</b>	<b>\$ 380,151,436</b>	<b>\$ 347,669,295</b>	<b>\$ 468,120,100</b>	<b>\$ 391,089,406</b>



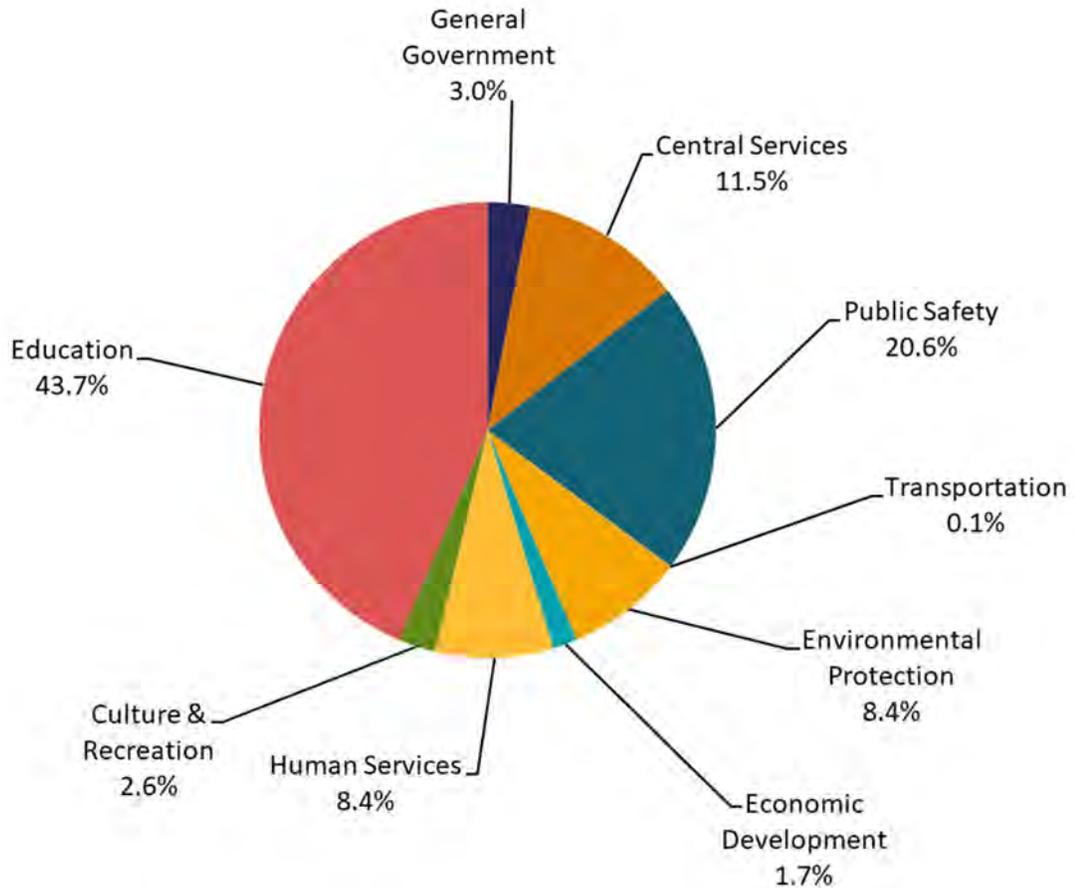
## Total Expenditures by Function (all funds)

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
General Government	\$ 17,438,434	\$ 18,451,326	\$ 24,737,856	\$ 19,283,196
Central Services	22,352,921	24,406,003	30,428,441	27,110,487
Public Safety	67,438,098	69,636,846	80,109,104	76,274,766
Transportation	325,544	161,000	291,581	161,000
Environmental Protection	22,557,260	23,757,200	26,104,002	26,382,469
Economic Development	9,055,365	9,994,213	33,985,587	10,808,495
Human Services	30,984,414	36,492,121	46,379,266	39,739,242
Education	57,159,528	61,388,647	61,447,797	64,133,934
Culture and Recreation	5,539,289	6,487,519	9,655,055	6,906,841
Debt Service	37,863,871	39,237,611	39,395,152	44,809,652
Cost of Service	42,637,496	47,066,597	61,648,998	58,243,569
Transfers Out, Net of Interfund Transfers	48,839,670	10,590,212	53,937,261	17,235,755
<b>Total Operating Expenditures</b>	<b>\$ 362,191,890</b>	<b>\$ 347,669,295</b>	<b>\$ 468,120,100</b>	<b>\$ 391,089,406</b>



## Approved Tax Levy Distribution

	2024 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 5,165,091	0.0102	\$ 0.030	3.0%
Central Services	19,870,527	0.0394	0.115	11.5%
Public Safety	35,639,440	0.0706	0.206	20.6%
Transportation	119,333	0.0002	0.001	0.1%
Environmental Protection	14,546,514	0.0288	0.084	8.4%
Economic Development	2,968,377	0.0059	0.017	1.7%
Human Services	14,448,164	0.0286	0.084	8.4%
Culture & Recreation	4,506,926	0.0089	0.026	2.6%
Education	75,409,519	0.1494	0.437	43.7%
<b>Total</b>	<b>\$ 172,673,891</b>	<b>0.3420</b>	<b>\$ 1.000</b>	<b>100%</b>





## General Fund – Changes in Fund Balance

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2024 Actual Estimated	FY 2025 Approved Budget
<b>Revenues:</b>					
Ad Valorem Taxes	\$ 161,239,315	\$ 166,709,460	\$ 169,429,283	\$ 174,202,755	\$ 174,173,891
Local Option Sales Taxes	44,858,366	45,087,120	45,662,215	47,800,383	47,796,402
Other Taxes and Licenses	11,133,335	8,300,000	11,000,000	11,925,182	8,455,000
Unrestricted Intergovernmental	8,266,572	2,680,050	3,365,348	7,994,559	3,590,702
Restricted Intergovernmental	18,026,038	18,977,418	22,601,512	19,438,159	18,996,931
Permits and Fees	7,472,520	6,818,310	7,988,993	10,159,452	10,058,349
Sales and Services	18,234,920	16,991,043	18,099,108	20,365,567	18,787,919
Investment Earnings	3,680,431	2,644,355	2,866,624	5,838,755	5,002,200
Other Reveune	2,779,145	1,288,871	1,970,214	3,018,141	1,359,374
<b>Total Revenues</b>	<b>275,690,642</b>	<b>269,496,627</b>	<b>282,983,297</b>	<b>300,742,953</b>	<b>288,220,768</b>
<b>Expenditures:</b>					
General Government	16,867,632	18,219,349	20,639,619	18,459,449	19,054,698
Central Services	22,352,921	24,406,003	30,428,441	24,924,626	27,110,487
Public Safety	66,088,887	68,444,798	76,575,073	68,721,715	75,709,394
Transportation	325,544	161,000	291,581	291,581	161,000
Environmental Protection	22,557,260	23,757,200	25,260,215	24,627,728	26,382,469
Economic Development	9,055,365	9,994,213	32,685,587	30,180,560	10,808,495
Human Services	30,914,194	36,492,121	42,270,213	36,318,551	39,032,711
Education	57,159,528	61,388,647	61,447,797	61,388,985	64,133,934
Culture and Recreation	5,539,289	6,487,519	9,599,715	6,703,597	6,906,841
Debt Service	12,931,714	15,093,267	15,093,267	15,088,605	17,541,399
<b>Total Expenditures</b>	<b>243,792,334</b>	<b>264,444,117</b>	<b>314,291,508</b>	<b>286,705,397</b>	<b>286,841,428</b>
<b>Revenues over (under) Expenditures</b>	<b>31,898,308</b>	<b>5,052,510</b>	<b>(31,308,211)</b>	<b>14,037,556</b>	<b>1,379,340</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	523,952	-	186,879	171,875	-
SBITA liabilities issued	3,105,911	-	730,483	625,061	-
Transfer from other funds	5,490,344	-	437,279	487,279	750,000
Transfer to other funds	(30,249,282)	(11,286,608)	(14,676,361)	(14,676,360)	(10,126,097)
<b>Total Other Financing Sources (Uses)</b>	<b>(21,129,075)</b>	<b>(11,286,608)</b>	<b>(13,321,720)</b>	<b>(13,392,145)</b>	<b>(9,376,097)</b>
<b>Revenues and Other Sources Over (Under)</b>					
<b>Expenditures and Other Uses</b>	<b>10,769,233</b>	<b>(6,234,098)</b>	<b>(44,629,931)</b>	<b>645,411</b>	<b>(7,996,757)</b>
<b>Fund balance, beginning of year</b>	<b>130,950,451</b>	<b>141,719,684</b>	<b>141,719,684</b>	<b>\$ 141,719,684</b>	<b>142,365,095</b>
<b>Fund balance, end of year</b>	<b>\$ 141,719,684</b>	<b>\$ 135,485,586</b>	<b>\$ 97,089,753</b>	<b>\$ 142,365,095</b>	<b>\$ 134,368,338</b>

## Special Revenues Funds – Changes in Fund Balance

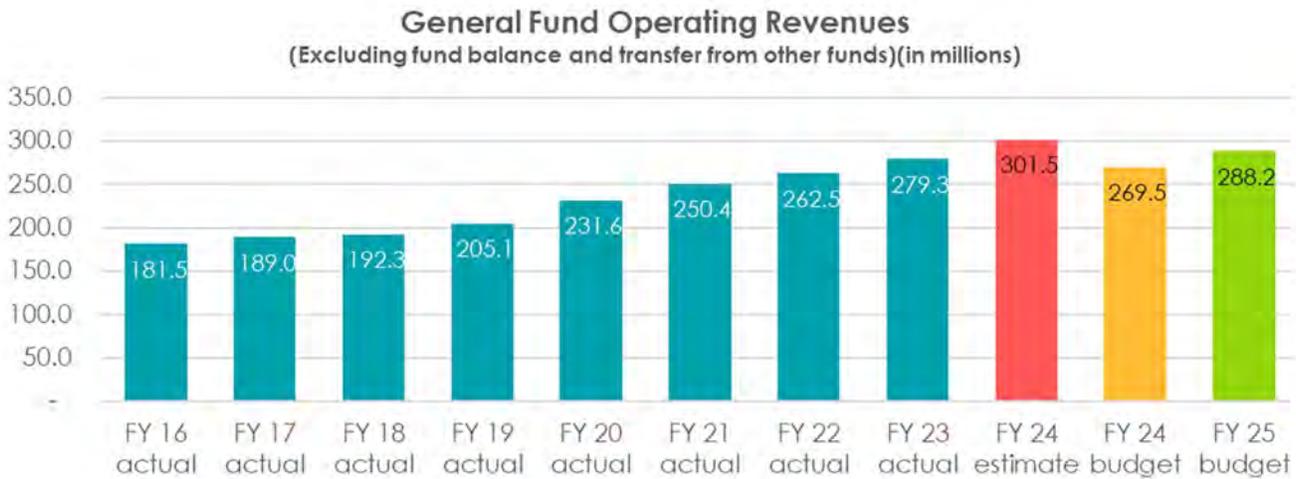
	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2024 Actual Estimated	FY 2025 Approved Budget
<b>Revenues:</b>					
Restricted Intergovernmental	\$ 6,733,898	\$ 498,026	\$ 35,129,843	\$ 6,484,210	\$ 1,271,903
Permits and Fees	179,403	171,000	171,000	175,967	181,000
Investment Earnings	86,188	10,000	10,000	281,862	20,000
<b>Total Revenues</b>	<b>6,999,489</b>	<b>679,026</b>	<b>35,310,843</b>	<b>6,942,039</b>	<b>1,472,903</b>
<b>Expenditures:</b>					
General Government	570,802	231,977	4,098,237	495,335	228,498
Public Safety	1,349,211	1,192,048	3,534,031	1,419,549	565,372
Environmental Protection	-	-	843,787	-	-
Economic Development	-	-	1,300,000	-	-
Human Services	70,220	-	4,109,053	381,815	706,531
Culture and Recreation	-	-	55,340	55,339	-
Debt Service	41,971	-	25,600	42,971	-
<b>Total Expenditures</b>	<b>2,032,204</b>	<b>1,424,025</b>	<b>13,966,048</b>	<b>2,395,009</b>	<b>1,500,401</b>
<b>Revenues over (under) Expenditures</b>	<b>4,967,285</b>	<b>(744,999)</b>	<b>21,344,795</b>	<b>4,547,030</b>	<b>(27,498)</b>
<b>Other Financing Sources (Uses)</b>					
SBITA liabilities issued	156,005	-	5,000	-	-
Transfer from other funds	76,584	-	453,014	94,536	-
Transfer to other funds	(12,363,356)	-	(22,937,280)	(487,279)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(12,130,767)</b>	<b>-</b>	<b>(22,479,266)</b>	<b>(392,743)</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(7,163,482)</b>	<b>(744,999)</b>	<b>(1,134,471)</b>	<b>4,154,287</b>	<b>(27,498)</b>
<b>Fund balance, beginning of year</b>	<b>2,628,482</b>	<b>(4,535,000)</b>	<b>(4,535,000)</b>	<b>(4,535,000)</b>	<b>(380,713)</b>
<b>Fund balance, end of year</b>	<b>\$ (4,535,000)</b>	<b>\$ (5,279,999)</b>	<b>\$ (5,669,471)</b>	<b>\$ (380,713)</b>	<b>\$ (408,211)</b>

## Enterprise Funds – Changes in Fund Balance

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2024 Actual Estimated	FY 2025 Approved Budget
<b>Revenues:</b>					
Restricted Intergovernmental	\$ 12,651	\$ -	\$ -	\$ 574	\$ -
Sales and Services	87,964,377	67,609,272	88,443,153	96,418,586	76,637,441
Investment Earnings	2,074,478	1,135,000	2,498,370	3,883,783	3,050,000
Other Revenue	3,489,176	1,027,233	1,308,499	5,473,802	4,565,440
<b>Total Revenues</b>	<b>93,540,682</b>	<b>69,771,505</b>	<b>92,250,022</b>	<b>105,776,745</b>	<b>84,252,881</b>
<b>Expenditures:</b>					
Debt Service	24,890,186	24,144,344	24,276,285	24,276,281	27,268,253
Cost of Service	42,637,496	47,066,597	61,648,998	50,983,511	58,243,569
<b>Total Expenditures</b>	<b>67,527,682</b>	<b>71,210,941</b>	<b>85,925,283</b>	<b>75,259,792</b>	<b>85,511,822</b>
<b>Revenues over (under) Expenditures</b>	<b>26,013,000</b>	<b>(1,439,436)</b>	<b>6,324,739</b>	<b>30,516,953</b>	<b>(1,258,941)</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	28,883	-	526,030	521,028	-
SBITA liabilities issued	105,872	-	23,226	21,726	-
Transfer from other funds	410,500	1,702,000	5,088,335	5,169,888	935,000
Transfer to other funds	(12,204,460)	(1,005,604)	(22,302,248)	(21,926,644)	(8,794,658)
<b>Total Other Financing Sources (Uses)</b>	<b>(11,659,205)</b>	<b>696,396</b>	<b>(16,664,657)</b>	<b>(16,214,002)</b>	<b>(7,859,658)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>14,353,795</b>	<b>(743,040)</b>	<b>(10,339,918)</b>	<b>14,302,951</b>	<b>(9,118,599)</b>
<b>Expendable Net Position, beginning of year</b>	<b>67,510,749</b>	<b>81,864,544</b>	<b>81,864,544</b>	<b>81,864,544</b>	<b>96,167,495</b>
<b>Expendable Net Position, end of year</b>	<b>\$ 81,864,544</b>	<b>\$ 81,121,504</b>	<b>\$ 71,524,626</b>	<b>\$ 96,167,495</b>	<b>\$ 87,048,896</b>

## Revenue Highlights

General fund operating revenues in FY 2025 are projected to increase approximately 6.9 percent above FY 2024 approved budget from sources other than fund balance and transfers from other funds.



### Property Tax

Brunswick County’s largest general revenue source is the ad valorem tax, representing 60.4 percent of the 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 by 4.22 percent from the FY 2024 estimated value. The property tax rate and the base are comprised of the following:

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

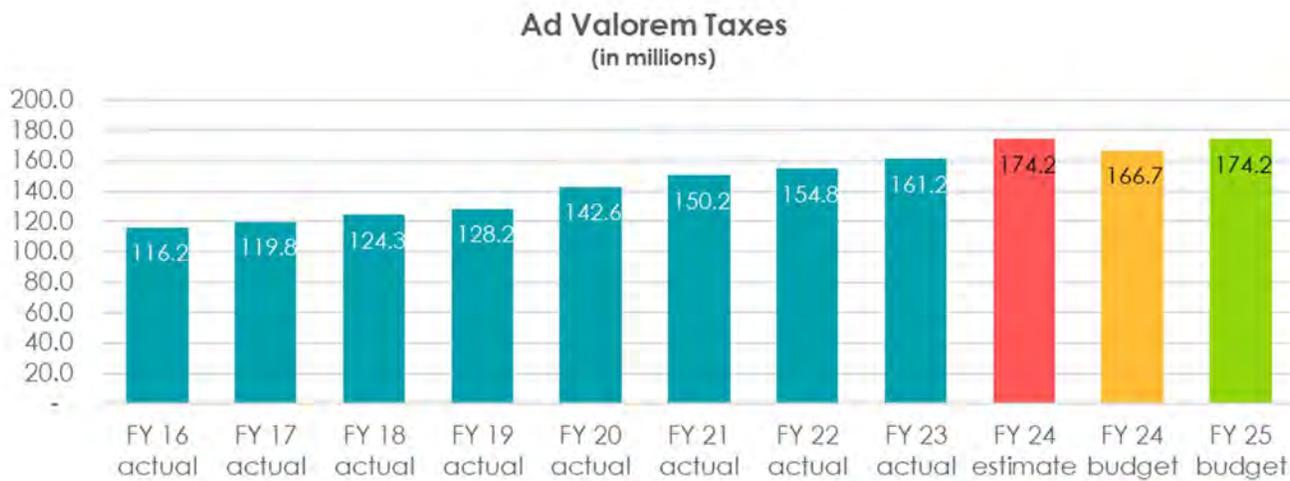
Fiscal Year	2021	2022	2023	2024	2025
<b>Real Property</b>	\$ 25,789,376	\$ 26,680,229	\$ 27,543,472	\$ 44,488,002	\$ 46,382,305
<b>Public Service</b>	\$ 1,800,000	\$ 1,780,000	\$ 1,800,000	\$ 2,000,900	\$ 2,000,900
<b>Motor Vehicles</b>	\$ 1,550,000	\$ 1,550,000	\$ 1,700,000	\$ 1,900,000	\$ 2,000,000
<b>Personal Property</b>	\$ 610,000	\$ 625,000	\$ 650,000	\$ 650,000	\$ 725,000
<b>Total Estimated Property Tax Base</b>	\$ 29,749,376	\$ 30,635,229	\$ 31,693,472	\$ 49,038,902	\$ 51,108,205
<b>Property Tax Rate</b>	.4850	.4850	.4850	.3420	.3420

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

communications companies, railroad companies, and highway and air transportation companies' rolling stock and fleet equipment. The State of North Carolina sets the values of taxable assets for utility companies annually.

Motor vehicles include all registered vehicles, and their 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 \$7,464,431 (4.5 percent) over the previous year's tax levy, mainly due to economic growth. One cent on the general fund property tax rate generates approximately \$5,048,944 with a collection rate of 100.0% for motor vehicles and 98.74% for real property.



### Sales Tax

Sales tax receipts are the second-largest general revenue source. Total sales tax revenue for FY 2025 is estimated to be \$47,796,402, an increase from the approved budget for FY 2024. This 6.0 percent increase is attributable to the conservative approach of the prior year and current economic growth. There are three statutory authorizations for sales tax, as shown in the following table:

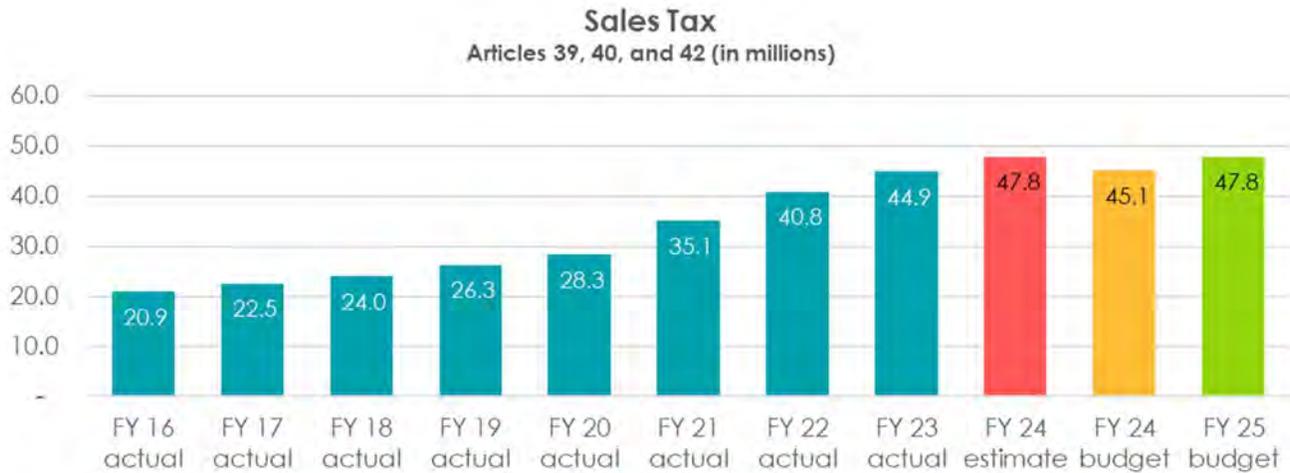
#### Sales Tax

Sales Tax	FY 22 Actual	FY 23 Actual	FY 24 Estimated	FY 24 Budget	FY 25 Budget
Article 39 (1cent)	\$ 17,874,114	\$ 19,597,988	\$ 20,739,920	\$ 19,779,504	\$ 20,848,941
Article 40 (1/2 cent)	\$ 11,116,379	\$ 12,251,335	\$ 13,149,372	\$ 12,246,860	\$ 13,060,318
Article 42 (1/2 cent)	\$ 11,779,344	\$ 13,009,043	\$ 13,911,091	\$ 13,060,756	\$ 13,887,143
<b>Total Sales Tax</b>	<b>\$ 40,769,837</b>	<b>\$ 44,858,366</b>	<b>\$ 47,800,383</b>	<b>\$ 45,087,120</b>	<b>\$ 47,796,402</b>

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 to distribute 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.

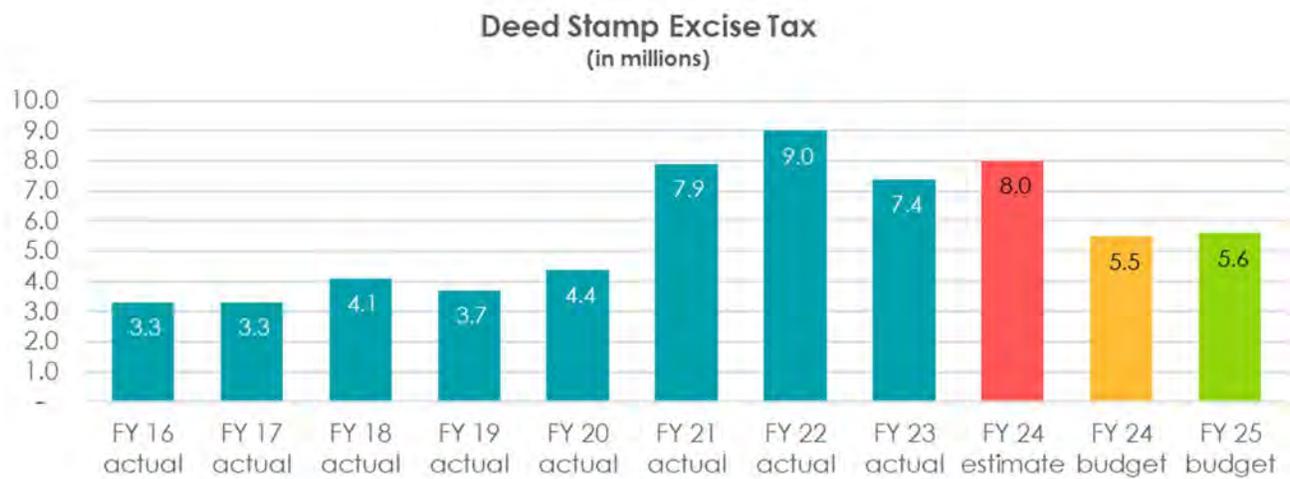
Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in Article 39, state statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of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



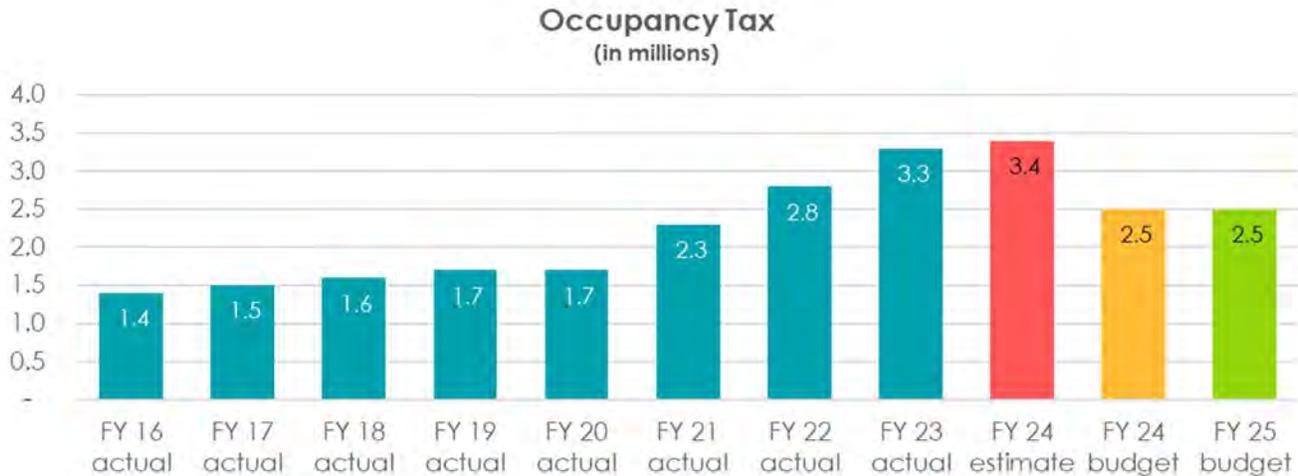
**Other Taxes and Licenses**

Most other tax and license revenues come 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 \$2.00 per \$1,000 property valuation for each recorded deed. Half of the revenue collected is remitted to the state. Real estate sales indicate continued strong growth, and the FY 2025 approved budget is \$5,575,000, a 1.8 percent increase over the FY 2024 approved budget.



The 1% occupancy tax collections, net of the 3% collection costs, are remitted to the Tourism Development Authority to promote tourism in Brunswick County. The tax is computed on the receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to sales tax because it is rented for less than 15 days. The occupancy tax revenue budgeted in FY 2025 is \$2,500,000, which remains the same as the approved budget for FY 2024.



**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. Counties and municipalities receive 23.75 percent of the total tax on beer 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 revenue budget for FY 2025 is the same as the prior-year approved budget of \$250,000.

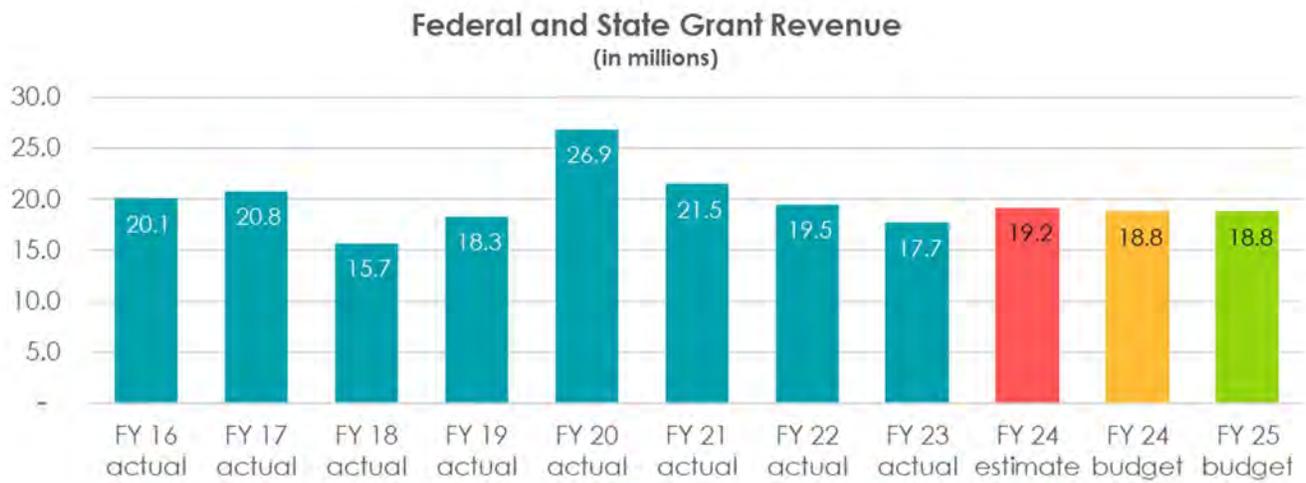
Jail fees are expected to decrease slightly compared to the prior year’s approved budget, generating an estimated \$340,702 in revenue for FY 2025. This is due to a decreased average population in the Detention Center.

Medicaid Hold Harmless receipts from the State resulting from the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the County's 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 2025, the County expects to receive \$3,000,000 in Medicaid Hold Harmless receipts.

**Restricted Intergovernmental**

Most of the Restricted Intergovernmental revenue sources are Federal and State grants received by the County mainly to support human services, economic and physical development, and public safety. These revenue sources depend on actions by the legislative bodies of state and federal governments, as well as program administrators. The total FY 2025 budgeted Restricted Intergovernmental revenues of \$18,796,051 are consistent with the approved budget for FY 2024 and the growth in costs associated with the human services they support. Notes: The FY 2018 decrease is due to the direct payment to daycare providers rather than passing through the County.

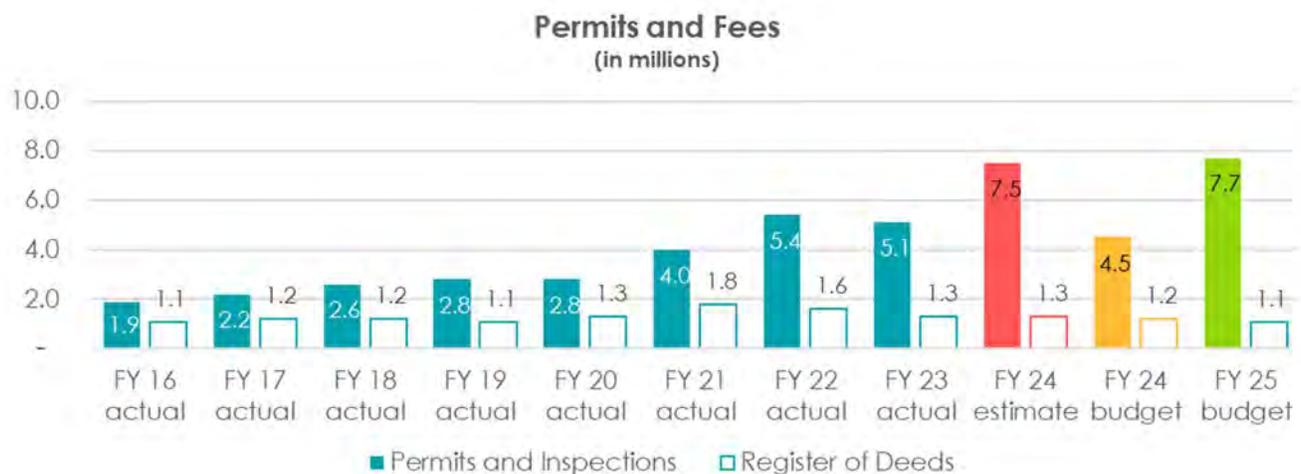
FY 2020 actuals include one-time revenues of \$5.6 million in CARES Act Funding and \$6.4 million in FEMA reimbursement revenue from the prior year's storms.



### Permits and Fees

Building permits and inspections are expected to generate revenues of \$7,725,000 in FY 2025, a 70.7 percent increase from the prior year's original budget. The county is experiencing strong growth in residential and commercial building permits issued.

The Register of Deeds collects fees for most official acts performed. Fees are charged for recording deeds, marriage licenses, and other instruments. The FY 2025 budget, compared to last year's budget, is expected to remain consistent, with a total revenue of \$1,101,018.



### Sales and Service

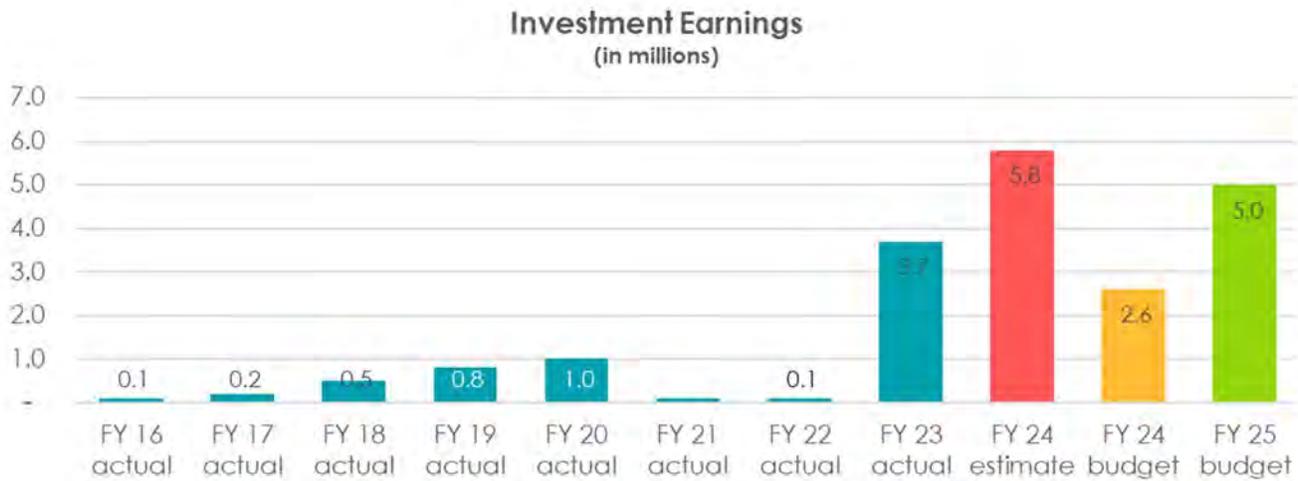
Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2025 are \$7,400,000, up 10.4 percent from the prior year's approved budget.

Solid waste fees of \$4,500,000 for the County’s construction and demolition landfill are expected to increase 18.4 percent due to the County's growth in new construction compared with the FY 2024 approved budget.



**Investment Earnings**

Investment earnings have risen dramatically due to rising short-term interest rates and are expected to increase above prior years to \$5,002,200.



**Transfers from Other Funds**

The budget includes a \$750,000 transfer from the County Capital Project Fund reserves. This is a transfer of \$750,000 from the County capital reserve to the general fund to pay the second portion of four installments, totaling \$3,000,000, for the City of Boiling Springs Lakes Dam Project Funding.

**Fund Balance Appropriated**

The fiscal year 2025 includes a fund balance appropriation in the general fund of \$6,731,357, net of the \$1,265,400 in escrow funds held for the Holden Beach sound nourishment project. Fiscal year 2024 included a fund balance appropriation in the general fund of \$4,942,538, net of the Holden Beach sound nourishment project. This is an increase over the prior year’s appropriation of \$1,788,819. The fund balance appropriation is assigned to non-

recurring expenditures. The unassigned fund balance, estimated at \$104,391,765, is projected to be 35.2 percent of the \$296,967,525 of budgeted expenditures and transfers to the reserves in FY 2025.

**Enterprise Fund Revenues:**

Effective June 30, 2024, Brunswick County and the City of Southport merged their water utilities systems. This merger was approved to reduce the burden to Southport’s customers of operating and maintaining a water system. This merger shifts the burden of system costs from a few citizens and absorbs those costs into a more extensive system through economies of scale. The County now operates and maintains the combined water and wastewater systems. Anticipated revenues from the merger include an increase in water retail sales of \$1,367,000, offset by a reduction in water wholesale sales of \$840,000. Wastewater retail sales are expected to increase by \$800,000. An additional \$861,377 in the Water Fund and \$2,326,104 in the Wastewater Fund were appropriated from Southport’s fund balance received to offset the one-time costs of the merger.

**Water Fund**

The total projected revenue in the Water Fund is \$46,625,604 net of an appropriation of expendable net assets of \$3,999,279 and transfers of \$875,000. Revenues are expected to increase by 20.9 percent from the prior year’s approved budget. This is due to new customer growth and the merger with the City of Southport, effective June 30, 2024

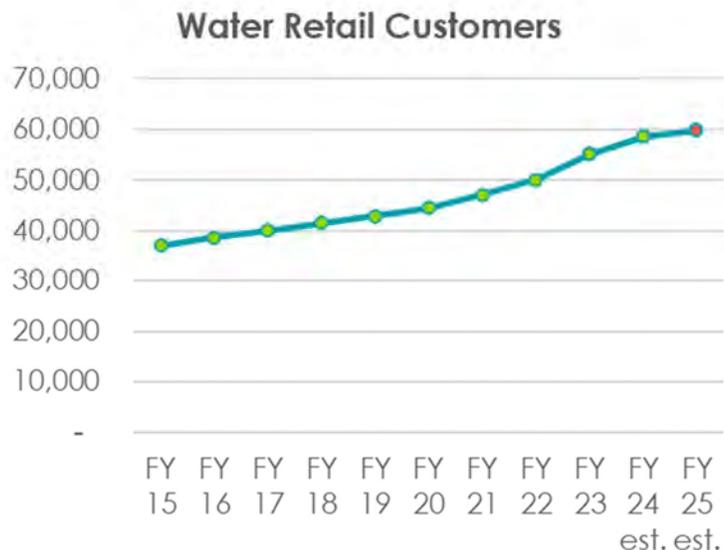
Fundamental fee changes approved to become effective July 1, 2024, include the following:

- 2” Meter Installation – from \$2,025 to \$2,150
- 3/4”, 1”, and 2” Tap and Meter Installation – from \$2,700/\$3,200/\$9,000 to \$2,900/\$3,400/\$9,600

Fundamental fee changes approved to become effective January 1, 2025, will include the following:

- Capital Recovery Fee:
  - Residential each bedroom – from \$287 to \$621
  - Commercial gallons per day – from \$4.10 to \$8.01
- Water Transmission Capital Recovery Fee:
  - Residential each bedroom – from \$97 to \$108
  - Commercial gallons per day – from \$1.38 to \$1.43

Expected growth in FY 2025 is approximately 1,200 new customers, not including the estimated 2,500 new customers gained through the merger with the City of Southport, effective June 30, 2024. These new customers will generate system development fees pledged to secure revenue bonds issued or capital reserves designated for system expansion. The approximate number of retail water customers at the end of FY 24 was 58,647. Historical numbers of customers from 2015 to the projected 2025 customers are illustrated here:



## Wastewater Fund

The total projected revenue in the Wastewater Fund is \$35,341,173 net of the transfer from the capital and replacement project funds of \$60,000, funds from the Southport Fund Balance transfer of \$2,286, and appropriated expendable net assets of \$5,119,320. Retail wastewater sales are projected to be \$16,300,000, an increase of 13.2 percent over FY 2024 due to growth in the number of customers and the merger with the City of Southport, effective June 30, 2024.

Key fee changes effective July 1, 2024, include the following:

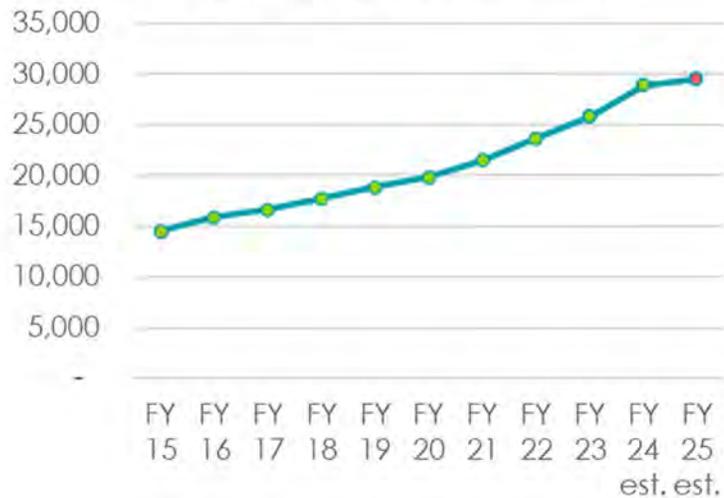
- Standard Vacuum System Pit – from \$6,500 to \$9,600
- Residential High-Head Simplex Grinder Pump Station – from \$8,000 to \$10,200
- Amenity Center or Multi-Family Duplex Grinder Pump Station – from \$10,000 to \$8,900

Key fee changes approved to become effective January 1, 2025, will include the following:

- Capital Recovery Fee:
  - Residential each bedroom – from \$1,000 to \$1,478
  - Commercial gallons per day – from \$14.29 to \$21.11
- Sewer Transmission Capital Recovery Fee:
  - Residential each bedroom – from \$333 to \$252
  - Commercial gallons per day – from \$4.76 to \$3.59

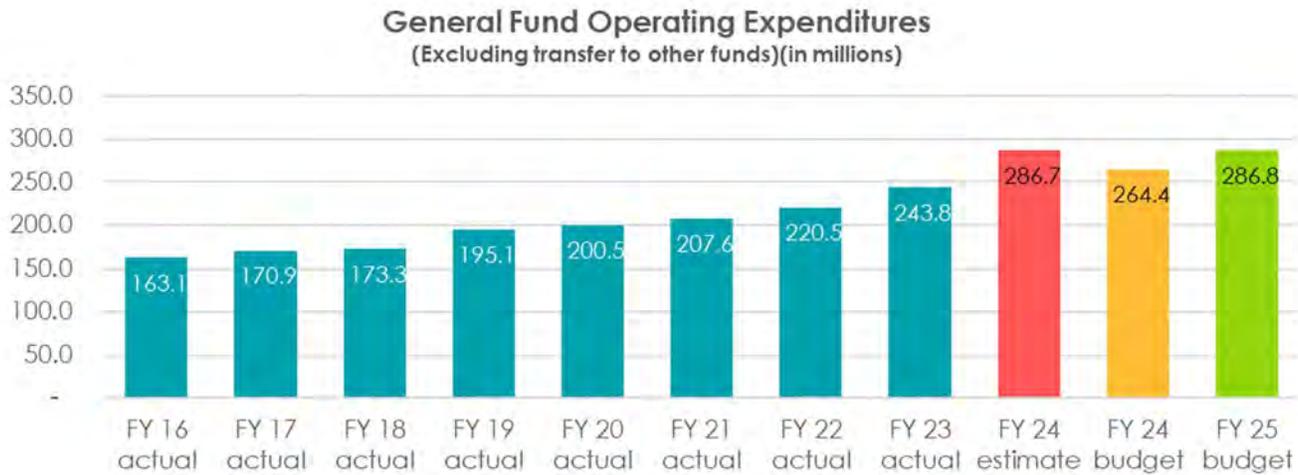
Expected growth in FY 2025 for sewer service is approximately 600 new retail customers, not including the estimated 3,200 new customers gained through the merger with the City of Southport, effective June 30, 2024. These new customers will generate system development fees pledged to secure revenue bonds issued or capital reserves designated for system expansion. The approximate number of retail wastewater customers at the end of FY 2024 was 28,891. Historical numbers of customers from 2015 to the projected 2025 customers are illustrated here:

**Wastewater Retail Customers**



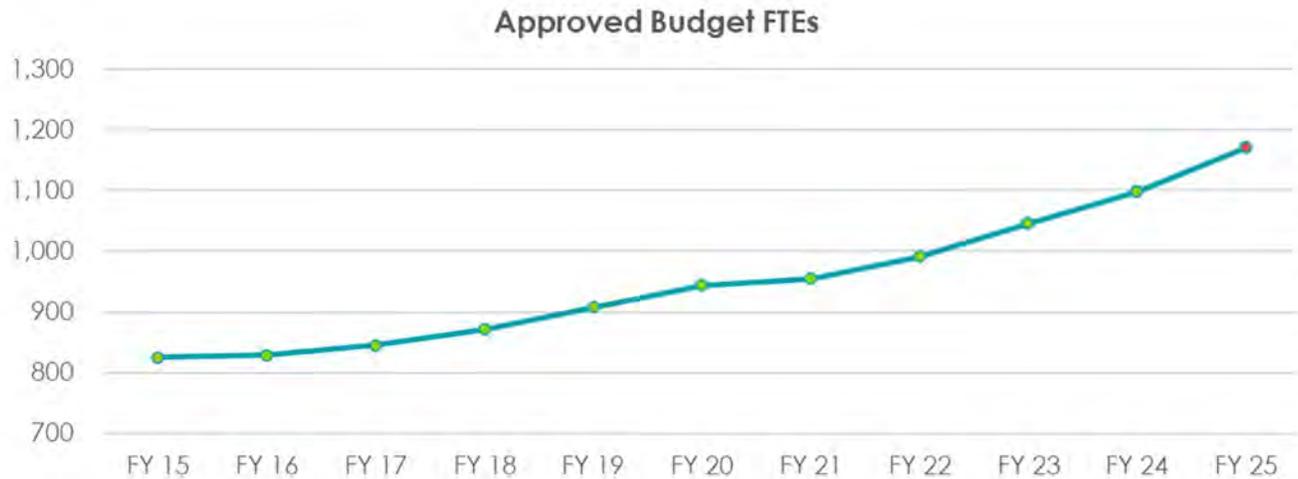
## Expenditure Highlights

General fund operating expenditures in FY 2025 are projected to increase approximately 8.5 percent to \$286,841,428 above the FY 2024 approved budget from uses other than transfers to other funds.



### Salary and Fringe Benefits

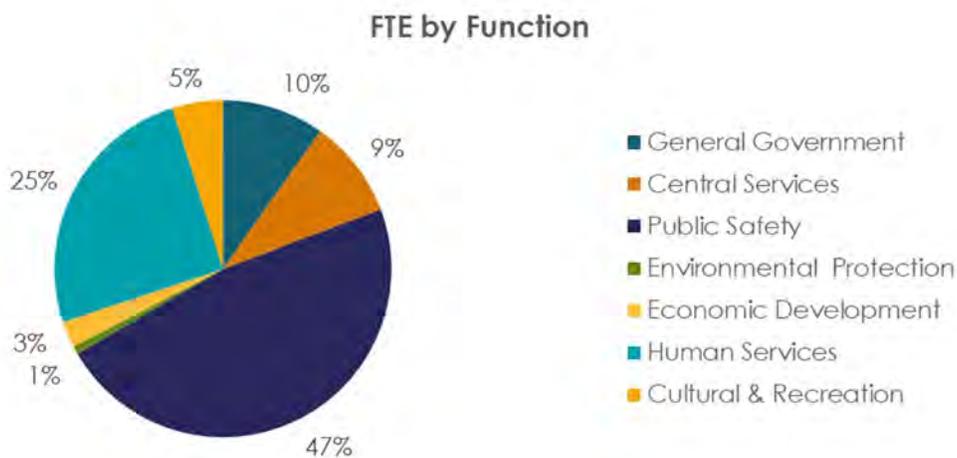
The total general fund personnel/employee costs budgeted in FY 2025 is \$123,412,359. Due to the County's growth and increased workloads in human services, public safety, and internal support services, 73 FTEs were added in various departments of the County. The total FTE budget for general government operations is 1,169.51 FTEs.



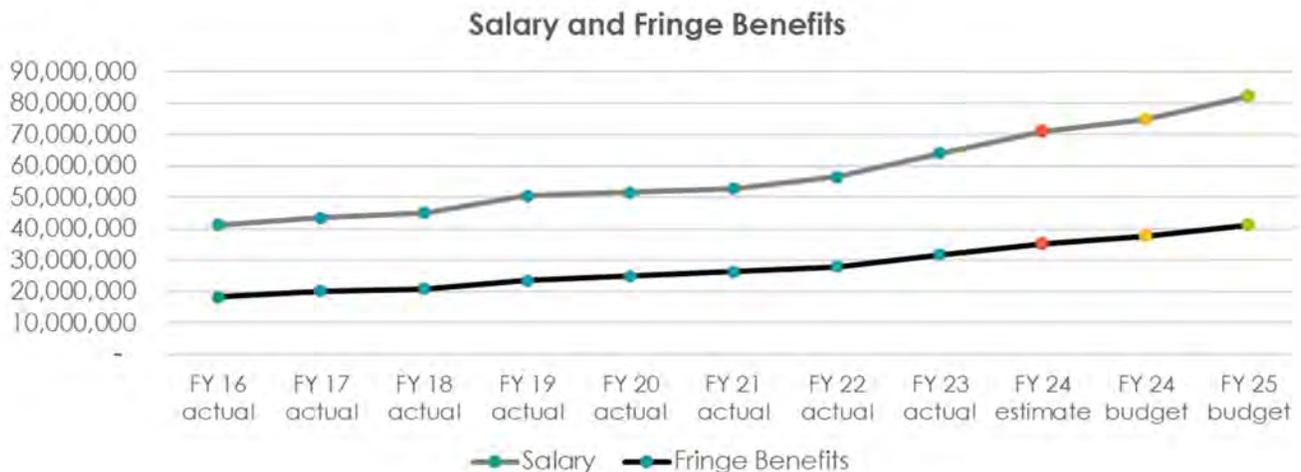
Positions added were a Real Estate Appraiser and a Customer Service Supervisor in Tax Administration, a Paralegal in the Legal Department, a Candidate Coordinator for Board of Elections, two IT Business Analysts for Information Technology, a Mechanic Technician in Fleet Services, an Electrician, a Maintenance Assistant and a Custodial Assistant in Operation Services, a Deputy Director and Emergency Management Planner in Emergency Services, eight Paramedics, a Data Analyst, Community Training Specialist and a Logistics Specialist in Emergency Medical Services, three Permitting Technicians, five Multi Trades Inspectors, a Code Compliance Officer, an Inspections

Scheduler and a Building Plans Reviewer in Building Inspections and Central Permitting, a Fire Inspector/Investigator in Fire Inspections, a Zoning Technician in Planning and Community Enforcement, a Veteran Services Officer, a Librarian and an Assistant Librarian for the Bookmobile, a Park Maintenance Assistant, an Interpreter, a Public Health Nurse, a Senior Processing Assistant and two Community Paramedicine Paramedics in Health, and two Office Assistants, a Fiscal Technician, an Income Maintenance Caseworker II, two Income Maintenance Caseworker III, two Social Worker IIs, seven Social Worker IIIs, and two Social Worker Supervisors in Social Services.

The approved FY 2025 FTEs in the General Fund by function are General Government 115, Central Services 111, Culture and Recreation 57, Economic Development 29.5, Environmental Protection 9, Human Services 295, and Public Safety 553 for a total FTE budget of 1,169.5. The FY 2025 percentage of the total approved Full-Time Equivalent Units by function is illustrated below:



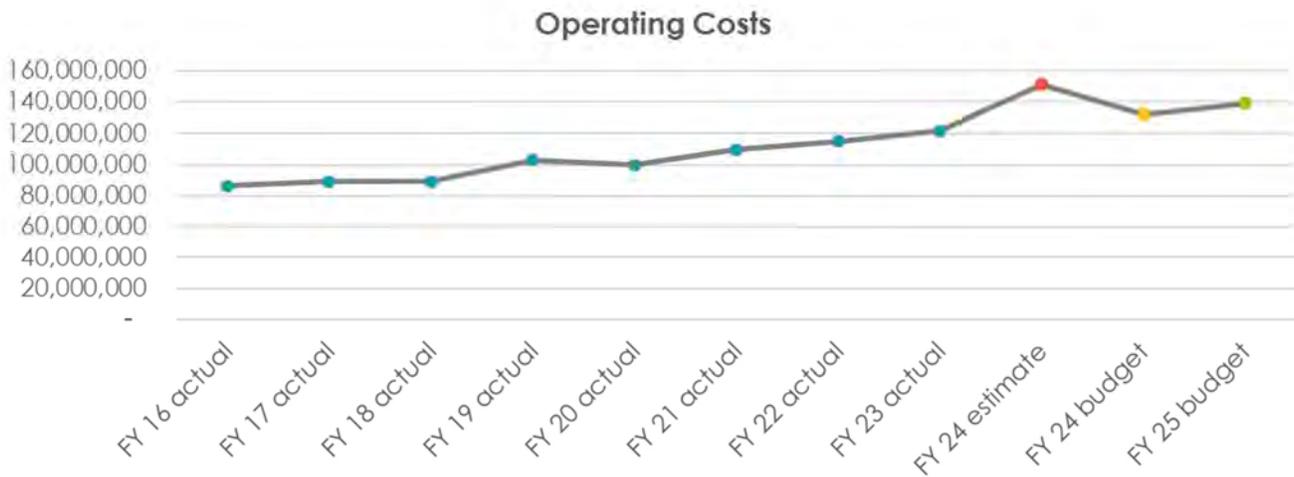
As part of the County’s goal to maintain a competitive pay plan per policy, more than 25% of budgeted positions are analyzed to ensure that the County remains very competitive with its peers and in line with the market. The FY 2025 budget includes adequate funding to maintain or improve existing service levels and contractual obligations while providing for the costs of a pay scale adjustment of between 1.00% and 3.25% based on the performance of eligible employees.



Overall personnel costs increased by \$11.0 million (9.8 percent) from the FY 2024 approved budget of \$112.4 million to \$123.4 million in FY 2025. Salary and fringe benefits represent 43.0 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 health and dental program contributions will increase per employee from \$8,976 to \$9,502 in FY 2025. County contributions for health and dental insurance benefits are approximately \$16.3 million (including contributions for retired employees). County contributions to the Local Government Retirement System of 13.85 percent (1.00 percent increase) for general employees and 15.10 percent (1.00 percent increase) for law enforcement and North Carolina 401k Plan of 5 percent for all employees are approximately \$17.9 million. Total fringe benefits budgeted for FY 2025 in the General Fund are \$41.1 million, representing a \$3.4 million or 9.1 percent increase over the prior year's budget. This is mainly due to the increased FTEs and the previously detailed rise in insurance and retirement contributions rates.

**Operating Costs**

The total operating costs budgeted in the General Fund are \$139.2 million, a 5.4 percent (\$7.1 million) increase compared to the prior year's budget and 48.5 percent of the total General Fund approved budget of \$286.8 million before transfers to other funds. Operating costs include all costs except capital outlay items that cost \$5,000 or greater, personnel costs, and debt service.



Some of the decreases/increases are noted in the following programs for FY 2025 as compared to the FY 2024 approved budget:

**Operating Costs by Function**

Function	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percentage Change
General Government	\$ 6,557,324	\$ 6,484,154	\$ (73,170)	(1.1) %
Central Services	\$ 7,777,923	\$ 7,904,955	\$ 127,032	1.6%
Public Safety	\$ 12,609,707	\$ 13,870,502	\$ 1,260,795	10.0%

Function (continued)	FY 2024 Budget	FY 2025 Budget	Dollar Change	Percentage Change
Transportation	\$ 161,000	\$ 161,000	\$ -	0.0%
Environmental Protection	\$ 22,874,155	\$ 25,575,545	\$ 2,701,392	11.8%
Economic & Physical Development	\$ 7,561,745	\$ 8,132,984	\$ 571,239	7.6%
Human Services	\$ 11,370,845	\$ 11,043,214	\$ (327,631)	(2.9) %
Education	\$ 61,388,647	\$ 64,133,934	\$ 2,745,287	4.5%
Cultural & Recreational	\$ 1,793,795	\$ 1,871,431	\$ 77,636	4.3%

- General Government – As the Board of Commissioners requested, Communications received a \$30,000 budget for a Strategic Planning dashboard. This tool will help monitor and track performance metrics and how they tie into the County-Wide goals and objectives. This is offset by a decrease in the Clerk of Court budget for Detention Services of \$110,000 based on the bed projections provided by the NC Dept of Juvenile Justice for juveniles housed out of county. The Board of Elections' operating budget decreased by \$150,000 due to replacing 150 poll books in the prior budget year. Legal Department expenditures for professional services increased by \$100,000 due to the growing need for outside legal counsel.
- Central Services –The change is partly due to the additional amounts budgeted for the increased cost to repair and maintain equipment, which is \$550,000 in the Operation Services Budget. The primary project will be a retrofit of the fire alarm system in the Detention Center. This is offset by Property and General Liability Insurance decreasing by \$137,379 and reimbursements from the enterprise system funds for indirect costs increasing by \$319,123 for the County’s governmental operations.
- Public Safety – The Sheriff’s Office budget increased by \$152,935 for replacement computers at the end of life. The Detention Center budget included a renewal for inmate medical professional service at \$2.6 million, an increase of \$461,380 over the prior year. Emergency Management addressed the need for disaster preparedness by receiving a \$62,500 cyclical budget for supplies on hand that will provide food and hydration support during the first 72 hours of response. There were additional increases of \$65,000 for increased Property and General Liability Insurance, \$87,500 for medical supplies, and \$92,700 for a contracted billing service in Emergency Medical Services.
- Environmental Protection – Contracted services for solid waste pickup increased by 8.4 percent or \$1,533,000. Contracted services for construction and demolition transportation and disposal increased by 40.0 percent or \$1,200,000. The increase is mainly due to approximately 411 new services added each month for curbside pickup and the construction and demolition transfer cost increase due to increased tonnage and a 100% transfer goal. Per the contract, the rate per household increased by twenty-three cents (23) cents from \$13.52 to \$13.75 based on the March 2024 CPI-U index. Contributions to the Forestry Service increased \$22,740 to \$347,215 in FY 2025.
- Economic and Physical Development – Amounts budgeted for Occupancy Tax receipts remitted to the Tourism Development Authority remained constant at \$2,500,000. Planning and Community

Enforcement decreased \$210,101 due to the costs associated with a UDO rewrite budgeted in FY24. A budget of \$750,000 was approved for the second of four distributions, totaling \$3,000,000, for the City of Boiling Springs Lakes Dam Project Funding. The remaining \$1,500,000 is held in the County Capital Reserve Fund. The contribution to Brunswick Business and Industry Development increased by \$50,000.

- Human Services – The FY 2025 County contribution to public housing is \$133,893, to health services programs is \$6,997,032, and to social services is \$11,253,556, for a combined total of \$18,384,481. The County’s contribution to Brunswick Senior Resources, Inc. increased by \$295,650 to \$3,597,832.
- Education – Following the funding agreement, the total FY 2025 school appropriation is \$57,571,169, representing an increase of approximately 3.6 percent or \$1,998,222 over FY 2024. Under the terms of the agreement, 35.75 percent, or \$56,388,200, will be used for current expenses, and 0.75 percent, or \$1,182,969, will be used for category two (furniture, fixtures, and equipment) and category three capital outlay (vehicles and rolling stock). The Community College appropriation for FY 2025 increased by 14.5 percent to \$5,912,765 for purpose-level funding. This included an increase of \$368,700, primarily funding a replacement dehumidifier in the aquatic center. Additional funding for the Brunswick Community College is a County contribution of \$350,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees, and books.
- Cultural and Recreation – The Library budget increased library books and digital subscriptions by \$44,309 and supplies and materials for the Summer Reading Program by \$5,000. The Parks and Recreation Administration department increased uniforms and other youth athletic programs by \$52,630.

**Capital Outlay**

Purchases of vehicles and equipment exceeding \$5,000 represent 2.3 percent of the general fund budget, for a total of \$6,709,951, an increase of 38.5 percent compared to the FY 2024 approved budget.

**Capital Outlay-General Fund**

<b>Classification of Purchase</b>	<b>FY 2021 Budget</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>	<b>FY 2025 Budget</b>
Vehicles	\$ 1,120,880	\$ 1,754,747	\$ 1,841,294	\$ 2,189,387	\$ 2,412,323
Equipment	\$ 1,707,952	\$ 2,224,403	\$ 978,871	\$ 2,187,092	\$ 3,868,378
Improvements	\$ 17,000	\$ 903,283	\$ 60,555	\$ 419,306	\$ 429,250

Additional vehicles recommended include 11 replacement vehicles for Fleet Services totaling \$455,000, 4 replacement and 1 additional truck totaling \$312,000 for Operation Services, 13 replacement marked patrol cars, 6 unmarked replacement vehicles, and 2 replacement K9 vehicles totaling \$911,614 for the Sheriff’s office, \$65,220 for a replacement quick response vehicle for Emergency Services, a replacement quick response vehicle and an additional transit van for Emergency Medical Services totaling \$116,000, \$264,000 for 2 replacement and 6 additional vehicles for Building Inspections and Central Permitting, an extra vehicle for Fire Inspections at \$41,000, \$47,000 for a replacement 4x4 truck for the Solid Waste Department, a replacement truck for Cooperative Extension at \$50,489, and a replacement truck for Parks and Recreation – Maintenance for \$55,000.

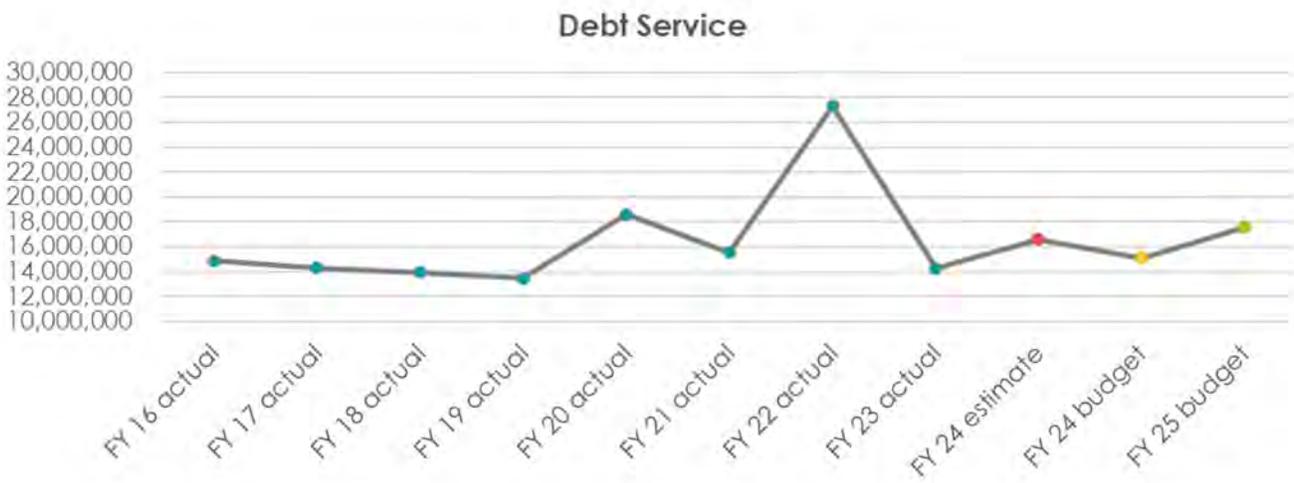
Two replacement vehicles are recommended for Environmental Health, totaling \$60,000, and \$35,000 for Social Services for a replacement vehicle.

The recommended General Fund budget includes \$5,557,281 dedicated to capital outlay and major operating expenditures, a decrease of \$733,398 from the approved FY 2024 budget. The capital outlay in the General Fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include the replacement of the county-wide telephone system for \$1,090,000, a fuel site tank replacement at \$325,000 for Fleet Services, a truck lift for Fleet Services for \$120,000, a flat-bed dump truck for Operations Services at \$127,000, and two replacement and two additional ambulances for Emergency Medical Services totaling \$1,560,000. Implementation of GASB 87 - Accounting for Leases in the FY 2022 and GASB 96 - Accounting for Subscription-Based Information Technology Arrangements in the FY 2023 required the budgeting and recording of capital outlays for right to use assets, at the time of inception, causing more significant than average Capital Outlay amounts. Proceeds offsetting the increase are recognized in the corresponding departments.



### 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 2025 is \$17,541,399, a 16.2 percent increase over FY 2024.



This increase in debt service is from the planned borrowings for a new combined DHHS and EOC building and an Animal Adoption Center. This is partially offset by the final payment in FY 2024 of both a General Obligation Bond and a Limited Obligation Bond. Debt service is 6.1% of the total operating expenditures of \$286.8 million (See General Debt Service section page 253 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:**

Effective June 30, 2024, Brunswick County and the City of Southport merged their water utilities systems. This merger was approved to reduce the burden to Southport's customers of operating and maintaining a water system. This merger shifts the burden of system costs from a few citizens and absorbs those costs into a more extensive system through economies of scale. The County now operates and maintains the water and wastewater systems. Additional costs between both funds include eight new FTEs and their associated personnel-related costs totaling \$590,000, capital and major operating costs of \$550,000, and additional operating costs of \$882,000.

### **Water Fund**

Total operating expenditures, excluding transfers to other funds, total \$47,799,883, a 21.6 percent increase from the FY 2024 approved budget.

Personnel-related expenditures increased by \$2,204,662 to \$13,490,690 or 19.5 percent over the prior year's approved budget. In FY 2025, a Project Manager - Southport was approved in Water Administration, a Water Treatment Operator Trainee, two Water Treatment Plant Operator IVs, and one Water Treatment Maintenance Crew Supervisor were approved for mid-year hires at the NW Water Treatment Plant, one Distribution Mechanic I and two Distribution Mechanic Is - Southport in the Water Distribution Division, a Customer Service Representative - Southport in Utility Billing, a Generator Maintenance Tech I and an Instrumentation Control Tech I - Southport in the Instrumentation/Electrical Division, a Utility Locator, a Utilities Crew Supervisor, three Distribution Mechanic Is, and one Utility Locator – Southport were approved in the Water Construction Division. The FY 2025 budget includes adequate funding to provide for the costs of a merit increase of between 1.00 percent and 3.25 percent to eligible employees based on performance.

Capital outlay increased by \$2,692,286 from the prior fiscal year to \$4,981,699. Included in capital outlay purchases are a generator and upgrades to the Utility Operations Center totaling \$875,000, a portion of the county-wide telephone system replacement at \$110,000 in Water Administration, a mobile emergency generator at \$195,000 for the Instrumentation/Electrical Division, an excavator for \$105,000 and a replacement wheel loader at \$180,000 for the Water Construction Division. Additional vehicles recommended include five additional vehicles for Southport totaling \$301,199, and eight replacement and eight additional vehicles totaling \$1,000,500.

Debt service stayed consistent with the prior year at \$11,787,961.

### **Wastewater Fund**

Total operating expenditures (capital, operating, personnel, and debt service costs) in the Wastewater Fund, totaling \$37,711,939, are projected to increase 18.2 percent, or \$5,744,709, over the prior year's approved budget.

Personnel-related expenditures increased by \$768,120 to \$7,217,515, or 11.9 percent. In FY 2025, a Utilities Asset Manager was approved for Wastewater Administration, three Collections Mechanic I and one Collections Mechanic II – Southport were added to the Wastewater Collection Division, and a Utilities Crew Supervisor and three Collections Mechanic Is for the Wastewater Construction Division. The FY 2025 budget includes adequate

funding for providing for the costs of a merit increase of between 1.00 percent and 3.25 percent to eligible employees based on performance.

Operating expenditures increased \$1,262,486, or 15.8 percent, to \$9,269,423. This is mainly due to a \$446,154 increase in Property and General Liability and increases in projected repair and maintenance needs. Debt service increased by \$3,290,854, or 27.0 percent, due to debt issued in October 2023 requiring principal and interest payments beginning in FY 2025 and an estimated State Revolving Fund loan payment due to the Southport Merger.

Some of the larger capital items for the wastewater divisions include a pumper truck and an odor control unit totaling \$529,468 for the Collections Division and \$132,000 for an excavator for the Construction Division. Additional vehicles include seven replacement vehicles and six additional vehicles totaling \$917,000, as well as one additional vehicle for Southport at \$62,000. The total capital outlay for the Wastewater Fund is \$5,744,709.

## Schedule of Interfund Transfers

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Transfers From	FY 2025
<b>General Fund</b>	
Public Housing	\$133,893
Health	6,997,032
Social Services	11,253,556
Education Capital Reserve	10,126,097
<b>Total Transfer from General Fund</b>	<b>\$28,510,578</b>
<b>County Capital Projects Fund</b>	
General Fund	\$750,000
<b>Total Transfer from County Capital Projects Fund</b>	<b>\$750,000</b>
<b>Water Fund</b>	
Water Capital Reserve	\$3,700,000
<b>Total Transfer from Water Fund</b>	<b>\$3,700,000</b>
<b>Water Capital Reserve</b>	
Water Fund	\$875,000
<b>Total Transfer from Water Capital Reserve</b>	<b>\$875,000</b>
<b>Wastewater Fund</b>	
Wastewater Capital Reserve	\$4,725,708
<b>Total Transfer from Wastewater Fund</b>	<b>\$4,725,708</b>
<b>Wastewater Capital Reserve</b>	
Wastewater Fund – OIB WWTP	\$60,000
<b>Total Transfer from Wastewater Capital Reserve</b>	<b>\$60,000</b>

<b>Transfers To</b>		<b>FY 2025</b>
<b>General Fund</b>		
County Capital Projects Fund		\$750,000
<b>Public Housing</b>		
General Fund		\$133,893
<b>Health</b>		
General Fund		\$6,997,032
<b>Social Services</b>		
General Fund		\$11,253,556
<b>Education Capital Reserve</b>		
General Fund		\$10,126,097
<b>Water Fund</b>		
Water Capital Reserve		\$875,000
<b>Water Capital Reserve</b>		
Water Fund		\$3,700,000
<b>Wastewater Fund</b>		
Wastewater Capital Reserve		\$60,000
<b>Wastewater Capital Reserve</b>		
Wastewater Fund		\$4,725,708

## Personnel Summary (FTE) by Department

	FY 2023 Actual Budget	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
<b>General Fund:</b>				
Governing Body	1	1	1	1
County Administration	6	8	8	8
Human Resources	6	6	6	6
Communications	2	2	2	2
Finance	14	15	15	15
Tax Administration	52	52	53	55
Legal	4	4	4	5
Board of Elections	6	6	6	7
Register of Deeds	16	16	16	16
Information Technology	19	21	21	23
Fleet Services	15	16	16	17
Engineering	7	7	9	9
Operation Services	58	59	59	62
Sheriff's Office	186	190	191	191
Detention Center	106	107	107	107
Emergency Services	6	6	6	8
Emergency Medical Services	112	118	118	129
Bldg. Inspections and Permitting	40	41	45	56
Fire Inspection	8	8	11	12
Central Communications Center	38	38	38	38
Sheriff Animal Protective Services	12	12	12	12
Solid Waste	9	9	9	9
Planning and Community Enforcement	13	14	14	15
Cooperative Extension	7.60	7.60	7.60	7.51
Soil & Water Conservation	3	3	3	3
Veterans Service	4	5	5	6
Library	20	26	26	28
Parks & Recreation-Administration	9	10	10	10
Parks & Recreation-Maintenance	18	18	18	19
<b>Total General Fund</b>	<b>797.60</b>	<b>825.60</b>	<b>836.60</b>	<b>876.51</b>
<b>Public Housing Fund:</b>				
Public Housing-Administration	4.02	4.02	4.02	4.02
<b>Total Public Housing Fund</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>

	<b>FY 2023 Actual Budget</b>	<b>FY 2024 Approved Budget</b>	<b>FY 2024 Current Budget</b>	<b>FY 2025 Approved Budget</b>
<b>Public Health:</b>				
Family Health Personnel	46.93	47.93	47.93	49.93
Community Paramedicine	1	0	0	2
Medicaid Nutrition Program	1	1	1	1
WIC-Client Services	10	10	10	11
Environmental Health	22	23	23	23
Bioterrorism Preparedness	1	1	1	1
<b>Total Public Health</b>	<b>81.93</b>	<b>82.93</b>	<b>82.93</b>	<b>87.93</b>
<b>Social Services:</b>				
DSS-Administration	178.05	184.05	184.05	201.05
<b>Total Social Services</b>	<b>178.05</b>	<b>184.05</b>	<b>184.05</b>	<b>201.05</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	15.75	16.75	16.75	17.75
Northwest Water Treatment Plant	16.50	17.50	17.50	21.50
211 Water Treatment Plant	10	10	10	10
Water Distribution Division	21	22	22	25
LCFWSA - Reimbursement	2.5	2.5	2.5	2.5
Utility Billing	19	19	22	23
Instrumental/Electrical Division	10	12	12	14
Construction	14	15	19	25
<b>Total Water Fund</b>	<b>108.75</b>	<b>114.75</b>	<b>121.75</b>	<b>138.75</b>
<b>Wastewater Fund:</b>				
Wastewater Administration	8.95	8.95	8.95	9.55
Wastewater Collection Division	22	22	22	26
Wastewater Construction Division	9	9	9	13
Northeast Regional Wastewater	5.80	5.80	5.80	6.60
Southwest Regional Wastewater	4.35	4.35	4.35	4.15
West Regional Wastewater	15.05	15.05	15.05	15.05
Ocean Isle Beach	3.10	3.10	3.10	2.90
<b>Total Wastewater Fund</b>	<b>68.25</b>	<b>68.25</b>	<b>68.25</b>	<b>77.25</b>
<b>Total All Funds</b>	<b>1239.6</b>	<b>1280.6</b>	<b>1298.6</b>	<b>1386.51</b>

## Personnel Changes Summary

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

Function	Changes During FY 2024	Approved Effective FY 2025
<b>General Government</b>		
Added 1 License Plate Agency Specialist, 1 Real Estate Appraiser I and 1 Customer Service Supervisor in Tax Administration	1	2
Added 1 Paralegal in Legal	-	1
Added 1 Candidate Coordinator in Board of Elections	-	1
<b>Total General Government</b>	<b>1</b>	<b>4</b>
<b>Central Services</b>		
Added 2 IT Business Analyst in Information Technology	-	2
Added a Mechanic Technician in Fleet Services	-	1
Added a 2 Engineering Inspectors in Engineering	2	-
Added an Electrician, a Maintenance Assistant III, and a Custodian I in Operation Services	-	3
<b>Total Central Services</b>	<b>2</b>	<b>6</b>
<b>Public Safety</b>		
Added a School Resource Officer for Southeastern Christian School	1	-
Added a Classification Officer for the Detention Center	-	1
Added an Emergency Management Planner and Deputy Director in Emergency Services	-	2
Added 8 Paramedics, a Data Analyst, a Community Training Specialist, and a Logistic Specialist in Emergency Medical Services	-	11

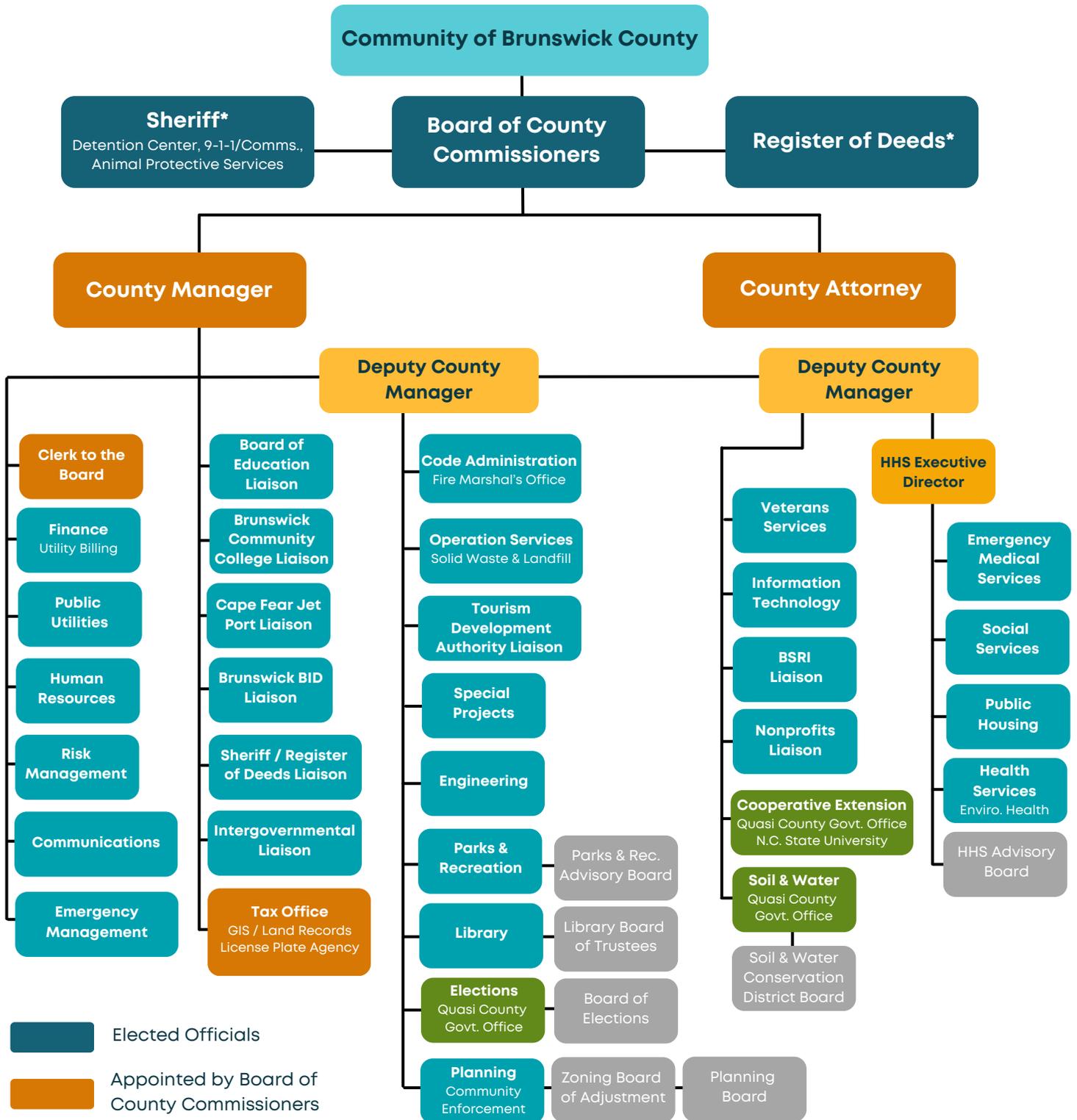
<b>Function (Continued)</b>	<b>Changes During FY 2024</b>	<b>Approved Effective FY 2025</b>
Added 4 Multi-trade Inspectors (2024) and 3 (1 mid-year) Permitting Technicians, 5 (1 mid-year) Multi Trades Inspector II, Code Compliance Officer, Inspections Scheduler, Building Plans Reviewer (mid-year) in Building Inspections and Permitting	4	11
Added 3 Fire Marshalls and a Fire Inspector/Investigator in Fire Inspections	3	1
<b>Total Public Safety</b>	<b>8</b>	<b>25</b>
<b>Environmental Protection</b>	-	-
<b>Economic &amp; Physical Development</b>		
Added a Zoning Technician in the Planning and Community Enforcement Department	-	1
Cooperative Extension – Change in county funded portion	-	-0.09
<b>Total Economic &amp; Physical Development</b>	<b>-</b>	<b>0.91</b>
<b>Culture &amp; Recreation</b>		
Added a Librarian and a Library Assistant (both mid-year) for the Bookmobile in the Library Department	-	2
Added a Park Maintenance Assistant for Parks & Recreation	-	1
<b>Total Culture &amp; Recreation</b>	<b>-</b>	<b>3</b>
<b>Public Housing</b>	-	-
Added a Veteran Services Officer in Veteran’s Services	-	1
<b>Public Health</b>		
Added an Interpreter and a Public Health Nurse (mid-year) in Family Health Personnel	-	2
Added 2 Paramedics in Community Paramedicine Department	-	2
Added a Senior Processing Assistant in WIC-Client Services Department	-	1
<b>Total Public Health</b>	<b>-</b>	<b>5</b>

<b>Function (Continued)</b>	<b>Changes During FY 2024</b>	<b>Approved Effective FY 2025</b>
<b>Social Services</b>		
Added 2 Social Work Supervisors (1 mid-year), 7 Social Workers III (3 mid-year), 3 Social Worker II, 3 Income Maintenance Caseworkers II, 2 Office Asst/Call Center, 1 Fiscal Tech I	-	17
<b>Total Social Services</b>	<b>-</b>	<b>17</b>
<b>Total Governmental</b>	<b>11</b>	<b>61.91</b>
<b>Water Fund</b>		
Added a Project Manager in the Water Administration Department	-	1
Added (All mid-year) Water Treatment Operator Trainee, 2 Water Treatment Op IV, Water Treatment Crew Super at the Northwest Water Treatment Plant	-	4
Added 1 Distribution Mechanic I and 2 Distribution Mechanic I - Southport in the Water Distribution Division	-	3
Added 3 Meter Readers and 1 Customer Service Representative 1-Southport in Utility Billing Division	3	1
Added a Control Tech I-Southport and a Generator Maintenance Tech I in the Instrumental/Electrical Division	-	2
Added a Crew Supervisor and 3 Distribution Mechanic Is in the Construction Division	4	-
Added a Crew Supervisor, 3 Distribution Mechanic Is, 1 Utility Locator, 1 Utility Locator - Southport in the Construction Division	-	6
<b>Total Water Fund</b>	<b>7</b>	<b>17</b>
<b>Wastewater Fund</b>		
Added Utilities Asset Manager less reallocations in Wastewater Administration Division	0	0.6
Added 3 Collection Mechanic I, 1 Collection Mechanic II – Southport in the Collections Division	-	4
Added a Crew Supervisor, 3 Collections Mechanics in the Construction Division	-	4

Function (Continued)	Changes During FY 2024	Approved Effective FY 2025
Reallocations in Northeast Regional Wastewater Division	-	0.8
Reallocations in Southeast Regional Wastewater Division	-	-0.2
Reallocations in Ocean Isle Beach Wastewater Division	-	-0.2
<b>Total Wastewater Fund</b>	<b>1</b>	<b>9</b>
<b>Total Enterprise Funds</b>	<b>7</b>	<b>26</b>



# BRUNSWICK COUNTY ORGANIZATIONAL CHART



- Elected Officials
- Appointed by Board of County Commissioners
- Consultative supervision by County Manager's Office

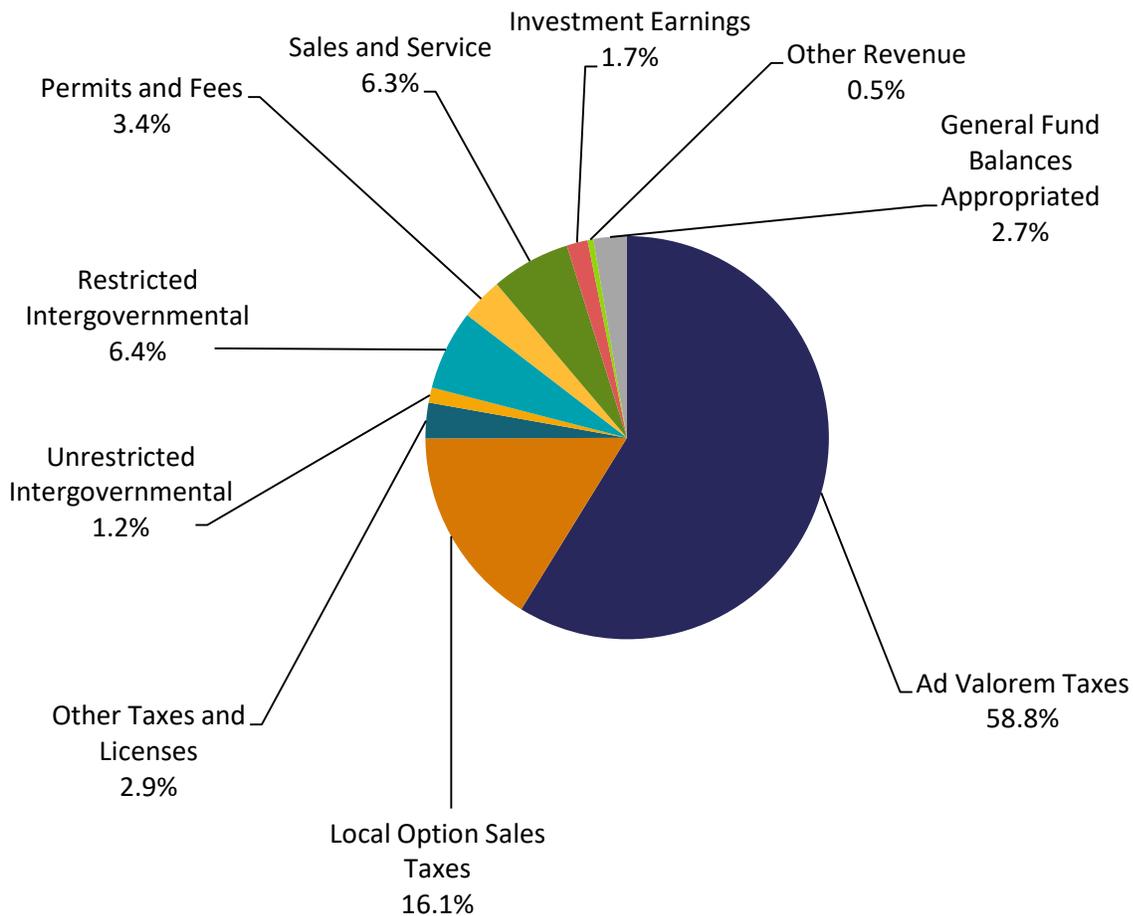
\*County Manager has Budgetary Authority

## General Fund Revenue Summary

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget	Change from FY 2024 Budget
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 160,633,402	\$ 166,159,460	\$ 168,879,283	\$ 173,823,891	4.6%
Penalties and interest	605,913	550,000	550,000	350,000	-36.4%
<b>Ad Valorem Taxes Subtotal</b>	<b>161,239,315</b>	<b>166,709,460</b>	<b>169,429,283</b>	<b>174,173,891</b>	<b>4.5%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 and 44 (1%)	19,597,988	19,779,504	19,779,504	20,848,941	5.4%
Article 40 (1/2%)	12,251,335	12,246,860	12,441,642	13,060,318	6.6%
Article 42 (1/2%)	13,009,043	13,060,756	13,441,069	13,887,143	6.3%
<b>Local Option Sales Taxes Subtotal</b>	<b>44,858,366</b>	<b>45,087,120</b>	<b>45,662,215</b>	<b>47,796,402</b>	<b>6.0%</b>
<b>Other Taxes and Licenses:</b>					
Scrap tire disposal fee	270,859	180,000	180,000	250,000	38.9%
Deed stamp excise tax	7,377,077	5,500,000	7,100,000	5,575,000	1.4%
Solid waste tax	73,314	65,000	65,000	65,000	0.0%
White goods disposal tax	71,044	55,000	55,000	65,000	18.2%
Local occupancy tax	3,341,041	2,500,000	3,600,000	2,500,000	0.0%
<b>Other Taxes and Licenses Subtotal</b>	<b>11,133,335</b>	<b>8,300,000</b>	<b>11,000,000</b>	<b>8,455,000</b>	<b>1.9%</b>
<b>Unrestricted Intergovernmental:</b>					
Medicaid hold harmless	7,371,573	2,000,000	2,685,298	3,000,000	50.0%
Beer and wine tax	308,389	250,000	250,000	250,000	0.0%
Jail fees	586,610	430,050	430,050	340,702	-20.8%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>8,266,572</b>	<b>2,680,050</b>	<b>3,365,348</b>	<b>3,590,702</b>	<b>34.0%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	17,517,823	18,620,144	22,226,738	18,578,119	-0.2%
State aid to libraries	160,344	160,344	160,344	217,932	35.9%
State cost reimbursement	34,931	34,930	52,430	49,880	42.8%
Court facility fees	158,985	125,000	125,000	139,000	11.2%
Payments in lieu of taxes	106,337	-	-	-	na
ABC education requirement	6,087	-	-	-	na
ABC law enforcement services	17,870	12,000	12,000	12,000	0.0%
State drug tax	23,661	25,000	25,000	-	-100.0%
<b>Restricted Intergovernmental Subtotal</b>	<b>18,026,038</b>	<b>18,977,418</b>	<b>22,601,512</b>	<b>18,996,931</b>	<b>0.1%</b>
<b>Permits and Fees:</b>					
Building permits	5,118,361	4,525,000	5,655,259	7,725,000	70.7%
Register of deeds	873,190	820,000	820,000	750,000	-8.5%
Inspection fees	220,793	250,000	290,424	500,000	100.0%
Concealed handgun permit	260,665	250,000	250,000	250,000	0.0%
Other permit and fees	999,511	973,310	973,310	833,349	-14.4%
<b>Permits and Fees Subtotal</b>	<b>7,472,520</b>	<b>6,818,310</b>	<b>7,988,993</b>	<b>10,058,349</b>	<b>47.5%</b>

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget	Change from FY 2024 Budget
<b>Sales and Services:</b>					
Solid waste fees	4,562,979	3,800,000	4,810,000	4,500,000	18.4%
School resource officer reimbursement	1,897,886	2,114,587	2,191,206	2,273,375	7.5%
Rents	2,383	12,000	12,000	84,000	600.0%
EMS charges	6,907,143	6,700,000	6,712,034	7,400,000	10.4%
Public health user fees	1,181,419	1,095,450	1,104,862	1,096,950	0.1%
Sheriff Animal Protective Service fees	122,417	100,000	100,000	100,000	0.0%
Social services fees	41,280	47,600	47,600	48,100	1.1%
Public housing fees	3,314	3,100	3,100	4,100	32.3%
Tax collection fees	383,074	325,000	325,000	400,000	23.1%
Other sales and services	2,335,893	1,991,436	1,991,436	2,121,416	6.5%
Register of deeds	435,678	408,020	408,020	351,018	-14.0%
Marriage license	61,161	57,000	57,000	57,960	1.7%
Recreation services	300,293	336,850	336,850	351,000	4.2%
<b>Sales and Services Subtotal</b>	<b>18,234,920</b>	<b>16,991,043</b>	<b>18,099,108</b>	<b>18,787,919</b>	<b>10.6%</b>
<b>Investment Earnings</b>	<b>3,680,431</b>	<b>2,644,355</b>	<b>2,866,624</b>	<b>5,002,200</b>	<b>89.2%</b>
<b>Other Revenue:</b>					
ABC bottle taxes	87,469	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	30,000	30,000	30,000	30,000	0.0%
Contributions	134,515	53,100	54,300	53,100	0.0%
Lease and lease interest	12,782	-	-	-	na
Other revenues	2,514,379	1,160,771	1,840,914	1,231,274	6.1%
<b>Other Revenue Subtotal</b>	<b>2,779,145</b>	<b>1,288,871</b>	<b>1,970,214</b>	<b>1,359,374</b>	<b>5.5%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>6,234,098</b>	<b>44,629,931</b>	<b>7,996,757</b>	<b>28.3%</b>
<b>Total Operating Revenues</b>	<b>275,690,642</b>	<b>275,730,725</b>	<b>327,613,228</b>	<b>296,217,525</b>	<b>7.4%</b>
<b>Other Financing Sources (Uses)</b>					
Lease liabilities issued	523,952	-	186,879	-	na
SBITA liabilities issued	3,105,911	-	730,483	-	-
<b>Total Other Financing Sources</b>	<b>3,629,863</b>	<b>-</b>	<b>917,362</b>	<b>-</b>	<b>na</b>
<b>Transfers from Other Funds</b>	<b>5,490,344</b>	<b>-</b>	<b>437,279</b>	<b>750,000</b>	<b>na</b>
<b>Total Revenue</b>	<b>\$ 284,810,849</b>	<b>\$ 275,730,725</b>	<b>\$ 328,967,869</b>	<b>\$ 296,967,525</b>	<b>7.7%</b>

	FY 2025 Approved	% of Total	FY 2024 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 174,173,891	58.8%	\$ 166,709,460	60.4%	4.5%
Local Option Sales Taxes	47,796,402	16.1%	45,087,120	16.3%	6.0%
Other Taxes and Licenses	8,455,000	2.9%	8,300,000	3.0%	1.9%
Unrestricted Intergovernmental	3,590,702	1.2%	2,680,050	1.0%	34.0%
Restricted Intergovernmental	18,996,931	6.4%	18,977,418	6.8%	0.1%
Permits and Fees	10,058,349	3.4%	6,818,310	2.5%	47.5%
Sales and Service	18,787,919	6.3%	16,991,043	6.2%	10.6%
Investment Earnings	5,002,200	1.7%	2,644,355	1.0%	89.2%
Other Revenue	1,359,374	0.5%	1,288,871	0.5%	5.5%
General Fund Balances Appropriated	7,996,757	2.7%	6,234,098	2.3%	28.3%
<b>Total Revenues</b>	<b>\$ 296,217,525</b>	<b>100%</b>	<b>\$ 275,730,725</b>	<b>100%</b>	<b>7.4%</b>



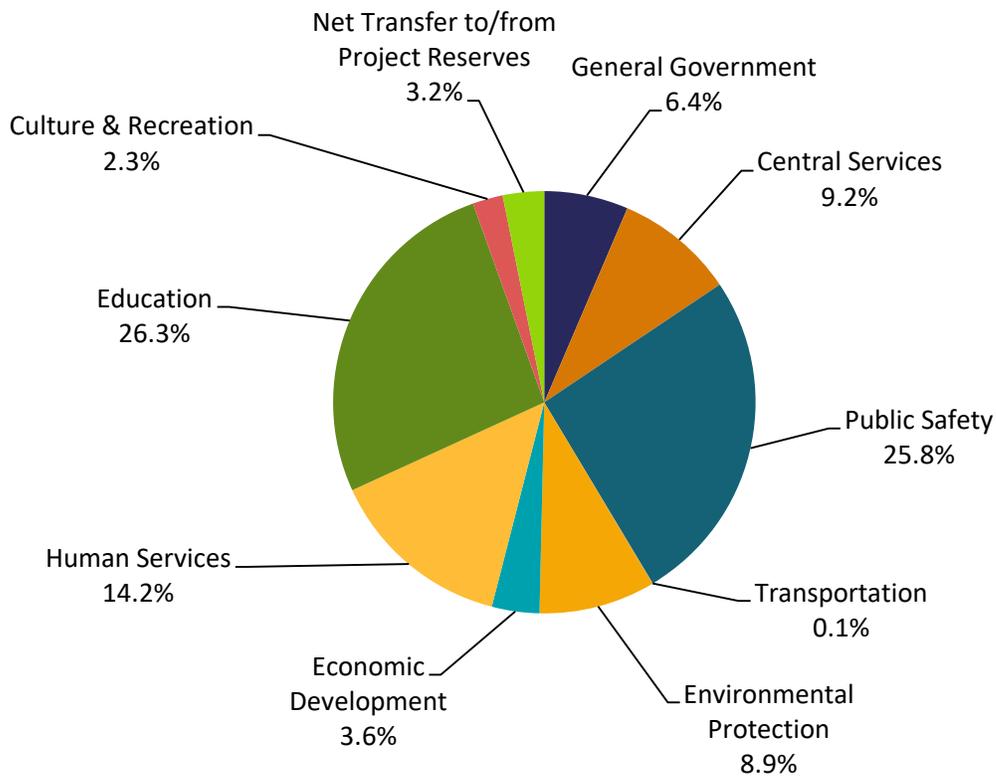
# General Fund Expenditure Summary

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget	Change from FY 2024 Budget
<b>General Government:</b>					
Governing Body	\$ 353,824	\$ 410,927	\$ 410,927	\$ 420,656	2.4%
County Administration	808,021	1,328,689	1,376,007	1,461,705	10.0%
Human Resources	567,670	659,649	664,241	706,886	7.2%
Communications	241,967	283,292	287,834	343,357	21.2%
Finance	2,147,829	2,238,964	2,907,738	2,438,366	8.9%
Tax Administration	5,326,109	5,810,013	5,841,013	5,969,337	2.7%
Legal Department	684,532	805,786	806,155	1,051,879	30.5%
Court Facilities	211,743	467,460	624,231	320,484	-31.4%
Board of Elections	1,067,807	1,444,333	1,551,237	1,520,307	5.3%
Register of Deeds	5,458,130	4,370,236	5,770,236	4,421,721	1.2%
Contingency	-	400,000	400,000	400,000	0.0%
<b>General Government Subtotal</b>	<b>16,867,632</b>	<b>18,219,349</b>	<b>20,639,619</b>	<b>19,054,698</b>	<b>4.6%</b>
<b>Central Services:</b>					
Management Information Systems	5,311,624	4,814,080	6,101,167	5,930,338	23.2%
Fleet Services	1,775,454	1,934,852	2,829,885	2,798,643	44.6%
Engineering	773,692	926,064	1,213,012	1,205,070	30.1%
Operation Services	7,878,441	8,764,810	11,909,759	9,820,487	12.0%
Non-Departmental	6,613,710	7,966,197	8,374,618	7,355,949	-7.7%
<b>Central Services Subtotal</b>	<b>22,352,921</b>	<b>24,406,003</b>	<b>30,428,441</b>	<b>27,110,487</b>	<b>11.1%</b>
<b>Public Safety:</b>					
District Attorney	10,889	13,000	13,000	13,000	0.0%
Sheriff's Office	23,850,686	24,920,198	28,006,260	26,275,015	5.4%
Detention Center	12,737,499	14,267,091	14,111,372	15,053,880	5.5%
Public Defender's Office	-	-	-	13,000	na
Emergency Management	1,365,533	1,413,775	1,977,380	1,717,796	21.5%
Emergency Medical Service	12,962,570	16,021,912	18,776,089	18,607,920	16.1%
Public Safety Agencies:					
Fire Departments	1,055,000	-	-	-	na
Rescue Squads	331,800	331,800	413,800	358,300	8.0%
Building Inspections and Central Permitting	4,186,261	4,567,143	5,325,188	6,282,442	37.6%
Fire Inspections	810,224	1,009,669	1,394,059	1,439,704	42.6%
Central Communications	7,556,078	4,476,280	4,947,379	4,602,952	2.8%
Sheriff Animal Protective Services	1,222,347	1,423,930	1,610,546	1,345,385	-5.5%
<b>Public Safety Subtotal</b>	<b>66,088,887</b>	<b>68,444,798</b>	<b>76,575,073</b>	<b>75,709,394</b>	<b>10.6%</b>
<b>Transportation:</b>					
Transportation Agencies:					
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	0.0%
Odell Williamson Municipal Airport	50,000	50,000	50,000	50,000	0.0%
Brunswick Transit System	164,544	-	130,581	-	na
<b>Transportation Subtotal</b>	<b>325,544</b>	<b>161,000</b>	<b>291,581</b>	<b>161,000</b>	<b>0.0%</b>

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget	Change from FY 2024 Budget
<b>Environmental Protection:</b>					
Solid Waste	22,369,868	23,432,725	24,935,740	26,035,254	11.1%
Environmental Protection Agencies:					
Forestry	187,392	324,475	324,475	347,215	7.0%
<b>Environmental Protection Subtotal</b>	<b>22,557,260</b>	<b>23,757,200</b>	<b>25,260,215</b>	<b>26,382,469</b>	<b>11.1%</b>
<b>Economic Development:</b>					
Planning and Community Enforcement	1,509,745	1,721,966	1,781,009	1,670,812	-3.0%
Cooperative Extension	693,834	707,581	950,230	756,590	6.9%
Soil and Water Conservation	265,399	275,183	664,746	292,200	6.2%
Public Housing Section 8	2,358,717	2,497,919	2,742,489	2,553,493	2.2%
Brunswick Business & Industry Development	575,000	575,000	575,000	625,000	8.7%
Brunswick County Occupancy Tax	3,341,041	2,500,000	3,600,000	2,500,000	0.0%
Other:					
Dredging Projects	206,250	100,000	383,438	70,000	-30.0%
Boiling Spring Lakes	-	-	750,000	750,000	na
Shoreline Protection	-	1,491,560	1,611,471	1,465,400	-1.8%
Investment in Land for Economic Developm	-	-	19,500,000	-	na
Contract services	105,379	125,004	127,204	125,000	0.0%
<b>Economic Development Subtotal</b>	<b>9,055,365</b>	<b>9,994,213</b>	<b>32,685,587</b>	<b>10,808,495</b>	<b>8.1%</b>
<b>Human Services:</b>					
Health:					
Administration	4,410,997	4,899,178	5,744,218	5,262,375	7.4%
Community Paramedicine	-	-	-	72,925	na
Communicable Diseases	486,917	409,357	856,494	446,850	9.2%
Adult Heath Maintenance	473,845	841,273	1,178,696	926,908	10.2%
Senior Health	85,649	93,911	93,936	88,226	-6.1%
Maternal and Child Health	1,232,516	1,403,324	1,419,756	1,491,009	6.2%
Environmental Health	2,508,898	2,658,991	3,743,405	2,756,929	3.7%
Social Services:					
Administration	16,467,870	20,466,907	22,944,273	21,560,156	5.3%
Medical Assistance	1,707	10,000	10,000	5,000	-50.0%
Aid to the Blind	3,758	4,100	4,100	4,267	4.1%
Adoption Assistance	201,324	225,000	276,700	250,000	11.1%
SAA Eligibility	107,429	125,000	161,500	150,000	20.0%
SAD Eligibility	134,466	150,000	177,000	155,000	3.3%
Adoption Promotion Fund	15,538	-	176,389	-	na
Foster Care	650,917	750,000	655,000	750,000	0.0%
State Foster Home	592,945	680,000	935,000	920,000	35.3%
Special Assistance	35,138	25,121	32,319	25,121	0.0%
Day Care	5,356	8,000	13,000	8,000	0.0%
Veteran Services	359,968	439,777	447,777	562,113	27.8%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	3,017,137	3,302,182	3,302,182	3,597,832	9.0%
Providence Home	20,441	-	10,000	-	na
Juvenile Crime Prevention Grant	101,378	-	88,468	-	na
<b>Human Services Subtotal</b>	<b>30,914,194</b>	<b>36,492,121</b>	<b>42,270,213</b>	<b>39,032,711</b>	<b>7.0%</b>

	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget	Change from FY 2024 Budget
<b>Education:</b>					
Brunswick County Schools	51,824,092	55,872,947	55,932,097	57,871,169	3.6%
Brunswick Community College	5,335,436	5,515,700	5,515,700	6,262,765	13.5%
<b>Education Subtotal</b>	<b>57,159,528</b>	<b>61,388,647</b>	<b>61,447,797</b>	<b>64,133,934</b>	<b>4.5%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,686,196	2,093,057	2,486,527	2,241,993	7.1%
Parks and Recreation	3,853,093	4,394,462	7,113,188	4,664,848	6.2%
<b>Culture and Recreation Subtotal</b>	<b>5,539,289</b>	<b>6,487,519</b>	<b>9,599,715</b>	<b>6,906,841</b>	<b>6.5%</b>
<b>Debt Service:</b>					
Principal retirement	8,480,000	9,960,001	9,960,001	11,080,000	11.2%
Interest and fees	4,451,714	5,133,266	5,133,266	6,461,399	25.9%
<b>Debt Service Subtotal</b>	<b>12,931,714</b>	<b>15,093,267</b>	<b>15,093,267</b>	<b>17,541,399</b>	<b>16.2%</b>
<b>Total Operating Expenditures</b>	<b>243,792,334</b>	<b>264,444,117</b>	<b>314,291,508</b>	<b>286,841,428</b>	<b>8.5%</b>
<b>Transfer to other funds</b>	<b>30,249,282</b>	<b>11,286,608</b>	<b>14,676,361</b>	<b>10,126,097</b>	<b>-10.3%</b>
<b>Total Expenditures</b>	<b>\$ 274,041,616</b>	<b>\$ 275,730,725</b>	<b>\$ 328,967,869</b>	<b>\$ 296,967,525</b>	<b>7.7%</b>

	FY 2025 Approved	% of Total	FY 2024 Approved	% of Total	% Change From Prior Year
General Government	\$ 19,064,698	6.4%	\$ 18,229,349	6.5%	4.6%
Central Services	27,110,487	9.2%	24,406,003	8.9%	11.1%
Public Safety	76,479,569	25.8%	68,823,998	25.0%	11.1%
Transportation	161,000	0.1%	161,000	0.1%	0.0%
Environmental Protection	26,382,469	8.9%	23,757,200	8.6%	11.1%
Economic Development	10,808,495	3.6%	9,994,213	3.6%	8.1%
Human Services	41,921,611	14.2%	36,492,121	13.2%	14.9%
Education	78,006,258	26.3%	76,049,740	27.6%	2.6%
Culture & Recreation	6,906,841	2.3%	6,530,493	2.4%	5.8%
Net Transfer to/from Project Reserves	9,376,097	3.2%	11,286,608	4.1%	-16.9%
<b>Total Expenditures</b>	<b>\$ 296,217,525</b>	<b>100%</b>	<b>\$ 275,730,725</b>	<b>100%</b>	<b>7.4%</b>







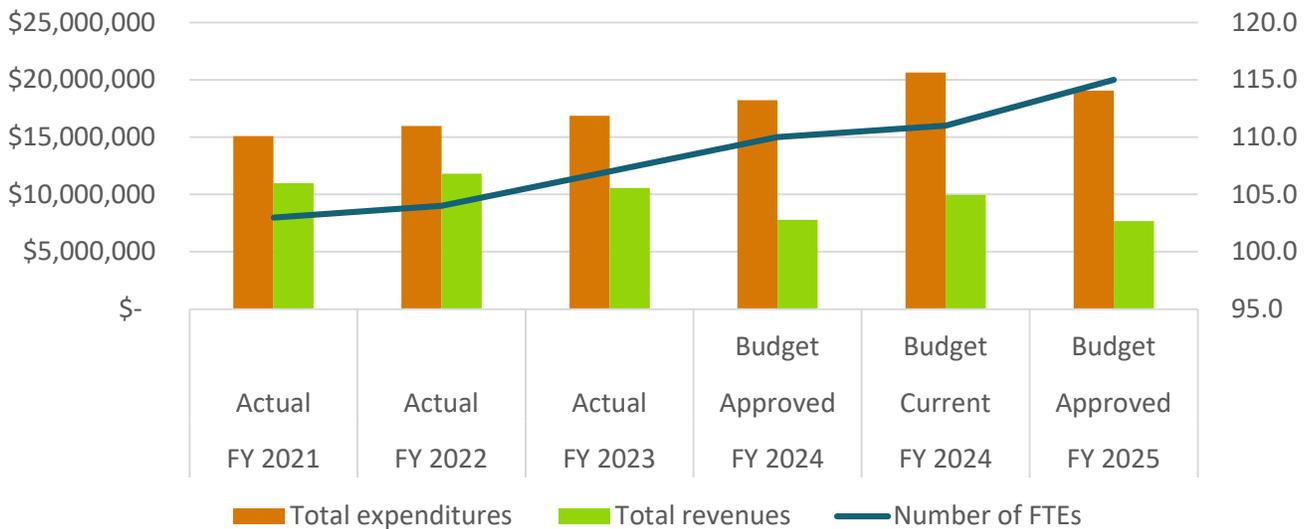
# GENERAL GOVERNMENT





# General Government Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 6,486,102	\$ 6,594,061	\$ 7,024,687	\$ 8,291,800	\$ 8,460,641	\$ 9,102,565
Fringe benefits	2,214,822	2,346,684	2,545,865	3,123,486	3,132,494	3,462,079
Operating costs	6,345,407	6,855,663	6,191,195	6,557,324	7,738,031	6,484,154
Capital outlay	29,455	138,743	844,826	246,739	984,237	5,900
Debt service-leases	-	38,801	41,855	-	42,697	-
Debt service-SBITA	-	-	219,204	-	281,519	-
<b>Total expenditures</b>	<b>\$15,075,786</b>	<b>\$15,973,952</b>	<b>\$16,867,632</b>	<b>\$18,219,349</b>	<b>\$20,639,619</b>	<b>\$19,054,698</b>
Other taxes and licenses	7,909,198	9,023,200	7,377,077	5,500,000	7,100,000	5,575,000
Unrestricted intergovernmental	71,261	64,043	162,215	125,000	125,000	69,000
Restricted intergovernmental	458,389	141,142	158,985	125,000	125,000	139,000
Permits and fees	1,636,752	1,481,609	1,091,998	1,153,500	1,153,500	941,005
Sales and service	803,059	845,630	879,913	790,020	790,020	808,978
Investment earnings	125	507	1,216	500	500	1,700
Other revenue	93,593	103,750	130,491	91,000	91,000	131,000
Proceeds-leases	-	133,219	31,516	-	51,134	-
Proceeds-SBITA	-	-	721,098	-	501,623	-
<b>Total revenues</b>	<b>\$10,972,377</b>	<b>\$11,793,100</b>	<b>\$10,554,509</b>	<b>\$ 7,785,020</b>	<b>\$ 9,937,777</b>	<b>\$ 7,665,683</b>
<b>Number of FTE's</b>	<b>103.0</b>	<b>104.0</b>	<b>107.0</b>	<b>110.0</b>	<b>111.0</b>	<b>115.0</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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 864,924	\$ 675,670	\$ 674,558	\$ 789,013	\$ 919,293	\$ 975,358
Fringe benefits	148,583	141,208	156,250	188,846	184,670	230,393
Operating costs	359,566	198,550	191,511	466,474	445,113	308,656
Capital outlay	-	15,540	42,224	-	-	5,900
Debt service-leases	-	2,161	2,161	-	2,161	-
Debt service-SBITA	-	-	1,103	-	-	-
<b>Total expenditures</b>	<b>\$ 1,373,073</b>	<b>\$ 1,033,129</b>	<b>\$ 1,067,807</b>	<b>\$ 1,444,333</b>	<b>\$ 1,551,237</b>	<b>\$ 1,520,307</b>
Restricted intergovernmental	336,419	-	-	-	-	-
Permits and fees	120,262	124,021	133	159,000	159,000	5
Proceeds-leases	-	10,016	-	-	-	-
Proceeds-SBITA	-	-	2,172	-	-	-
<b>Total revenues</b>	<b>\$ 456,681</b>	<b>\$ 134,037</b>	<b>\$ 2,305</b>	<b>\$ 159,000</b>	<b>\$ 159,000</b>	<b>\$ 5</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

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 2023 municipal election and two candidate filing cycles.
- Mobilized an unprecedented 38 Student Election Assistants in the 2023 municipal election, encompassing students from all four area high schools, marking a historic achievement.
- Presented comprehensive election insights to students in all four area high schools, solidifying our commitment to widespread civic education.
- Collaborated with local area schools to identify eligible students seeking volunteer opportunities; 4 high school interns contributed to our 2023 municipal election.
- Delivered seven election education seminars and organized an interactive Election Expo open house in 2023, fostering a deeper understanding of elections among Brunswick County residents.
- Conducted thorough outreach, visiting every county library and senior center to provide invaluable information and answer questions.
- Demonstrated unwavering commitment by disseminating election information and offering voter registration opportunities at numerous festivals and home shows across the county.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 2
  - Conduct School Election Programs in each high school whereby students will participate in a simulated election.
  - Finalize the “I Voted” sticker contest with area students and have the winning stickers available for distribution during the 2024 presidential election.
  - Continue to encourage the participation of students in the Student Election Assistant program.



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Consider additional full-time positions to support the department in response to the continued growth in the county and the complexity of election administration.
- Commissioner Objective 4
  - Implement a public records request tracking system to respond to requests efficiently.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of registered voters at the end of fiscal year	123,459	127,053	135,000	145,000
Number/type of elections held	2 Elections Municipal, Midterm Primary	1 Election Midterm General	2 Elections Municipal, Presidential Primary	1 Election Midterm General
Number of precinct officials worked on election day	Municipal 269 Primary 243	348	Municipal 293, Primary 350	375
Number of early voting workers	-	294	375	375
Hours of in-person training for precinct officials	-	204 hours	368 hours	250 hours

Number of Student Election Assistants (SEA) applied/worked *Law permits two per precinct	Municipal: 10 applied, 1 worked Primary: 5 applied, 5 worked	General: 7 applied, 5 worked	Municipal: 45 applied, 38 worked Primary: Goal is 54 work	General: 54 work
Number of public speaking engagements	5	6	15	15
Number of outreach events/voter registration drives	-	5	35	30
Number of campaign finance committees open (highest number during the year)	-	127	130	130
Number of campaign finance reports audited	-	330	450	400

## Upcoming Opportunities and Challenges

- Due to the county's expanding population, we face ongoing difficulties in finding appropriate polling sites for both early voting and election day.
- There is an urgent need for additional space to enhance the efficiency of our election administration processes. Our current capacity is insufficient for organizing precinct supply cages, conducting voting machine testing, post-election audits and recounts, candidate filing, and poll worker training. Currently, we have 35 precinct supply cages, each taking up 11 square feet of floor space (expanding to 30 square feet when they are being prepared). Additionally, we face the task of providing enough workspace for numerous seasonal, temporary employees and accommodating any new staff members.

# Communications

Meagan Kascsak, Director

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ -	\$ 91,386	\$ 143,741	\$ 149,212	\$ 152,712	\$ 161,924
Fringe benefits	-	31,789	53,936	57,437	58,314	62,465
Operating costs	-	22,884	44,290	76,643	76,808	118,968
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 146,059</b>	<b>\$ 241,967</b>	<b>\$ 283,292</b>	<b>\$ 287,834</b>	<b>\$ 343,357</b>
Number of FTE's	-	2.0	2.0	2.0	2.0	2.0

## Department Purpose

The Communications Department is comprised of the Communications Director and two Communications Specialists. 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 engage with county leadership on important issues affecting the county. Communications works directly with the County Manager’s Office 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 the County Manager’s Office 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

- Supported the design and adoption of the new Brunswick County seal and led efforts to incorporate the new seal on county materials and develop unifying brand guidance for the organization.
- Worked with Information Technology to design and successfully launch the County’s new, more mobile-friendly and modern website.
- Supported Emergency Management with the development and launch of the new ReadyBrunswick emergency notification system powered by Everbridge.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Work with Human Resources, the County Manager’s Office, and department leadership to identify recruitment strategies for key positions or career fields through traditional communication channels, networking, and paid advertising.
  - Coordinate with the County Manager’s Office, 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
  - Maintain and regularly communicate relevant and timely county information to the public and media through the county website, email listservs, social media accounts, and other relevant tools or platforms available to the County.
  - Provide information on Board of Commissioners and Planning Board meeting decisions, highlighting key actions and decisions and opportunities for public comment or education.
  - Work with Information Technology to support the livestreaming and recording of Board of Commissioners meetings.
  - Develop/and or support public engagement/input campaigns and events for identified initiatives or topics, including a future citizen/resident academy, through collaboration with relevant county departments and regional/state agencies.
  - Engage with residents and respond to relevant questions and comments from residents and/or followers of the County’s main social media accounts as well as other communications mediums.
  - Maintain and expand collaborative relationships with other local government communications professionals within the county and region.
  
- Commissioner Objective 4
  - Work with the County Manager’s Office to develop an organization-wide strategy and process for departments to publicly report on performance metrics to improve transparency on county operations and services.
  - Support the continued management of the County’s brand and work with departments to ensure the seal and brand are used correctly and uniformly on all materials, items, and documents.



### 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 the County Manager’s Office, 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 in alignment with the Community Health Assessment and other relevant health topics.

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Media/Records Requests Facilitated	541	368	472	460
Facebook Followers	14,900	15,800	17,000	18,000
Twitter Followers	4,600	5,000	5,082	5,120
Twitter Average Monthly Impressions	19,850	21,000	*	20,000
LinkedIn Followers	540	700	1,093	1,300
LinkedIn Average Monthly Impressions	1,000	1,400	1,875	2,300
Nextdoor Membership	62,000	70,000	78,686	86,000
Nextdoor Impressions	2,2779,736	2,500,000	3,395,277	4,000,000

Instagram Followers	–	300	1,115	1,500
Communications-Related Email Subscribers	11,484	11,801	11,720	11,800
Participation in Networking Engagements with Municipal or Community Partners	2	18	3	10
Participation in Training or Educational Improvement	4	7	7	10

*\*Statistic Not Available at the Time of Publishing*

## Upcoming Opportunities and Challenges

- 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.
- Work with Information Technology to recommend options and install livestreaming equipment and software to stream and record Board of Commissioners meetings online.
- Develop a framework and action plan for the development of a future citizen/resident academy to engage and educate community members about county operations and services.
- Evaluate effective and sustainable methods to further encourage resident participation in county government initiatives and decisions.
- Create an internal social media policy for staff members with social media permissions to ensure transparency and accountability.
- Explore opportunities to introduce new communication channels and technology to county communications initiatives, including traditional and digital advertising tools or campaigns.
- Research effective and sustainable methods to support and facilitate record requests.

## County Administration

Steve Stone, County Manager

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 669,217	\$ 657,498	\$ 575,516	\$ 956,782	\$ 977,982	\$ 1,038,983
Fringe benefits	199,287	197,057	182,219	322,857	323,975	354,778
Operating costs	46,019	26,770	38,823	49,050	70,026	67,944
Capital outlay	-	9,409	7,648	-	-	-
Debt service-leases	-	3,858	3,815	-	4,024	-
<b>Total expenditures</b>	<b>\$ 914,523</b>	<b>\$ 894,592</b>	<b>\$ 808,021</b>	<b>\$ 1,328,689</b>	<b>\$ 1,376,007</b>	<b>\$ 1,461,705</b>
Proceeds-leases	-	9,409	7,648	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 9,409</b>	<b>\$ 7,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	<b>8.0</b>	<b>6.0</b>	<b>6.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

### Department Purpose

The County Manager's Office is comprised of the County Manager, two Deputy County Managers, a Clerk to the Board, an Executive Assistant/Deputy Clerk, a Risk Manager, and a 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

- Collaborated with Brunswick Business and Industry Development and state partners to support economic development efforts, resulting in the announcement of a future Epsilon Advanced Materials facility in Brunswick County.
- Facilitated the partnership and merger of the Shallotte municipal water and wastewater systems into the Brunswick County utility systems.
- Worked with the Communications and Information Technology departments to support the launch of the new Brunswick County website.
- Procured and placed 54 fully automatic AEDs in all county parks and publicly accessible buildings. (Risk Management)
- Trained 200+ county staff members in AED/CPR life-saving techniques. (Risk Management)

## 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, 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.

- Foster a culture of safety and morale by delivering focused training geared towards field service crews and support staff through leading-edge tactics, techniques, and methods to remain a leading provider of essential utility services. (Risk Management)
- 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.
- Commissioner Objective 4
  - Set up a stand-alone FMCS-approved training site to train current and future staff to earn their CDL license to facilitate efficient services county-wide while maintaining all Federal Motor Carrier standards. Have Public Utilities become a third-party testing site for North Carolina DMV to avoid staff having to travel for skills testing. (Risk Management)



## **GROWTH AND SUSTAINABILITY**

- Commissioner Objective 1
  - Work with the County's Public Utilities team to identify projects and infrastructure needs identified in the County's updated water and sewer master plans and annual 5-year capital improvement 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 the statewide Opioid Litigation Memorandum of Agreement to support programming and services for residents affected by substance abuse and addiction.
  - Follow through with continued spot checks of field service crews to ensure safety practices are being followed and crews are receiving proper tools, support, and direction from all levels of management. (Risk Management)

## **Upcoming Opportunities and Challenges**

- Oversee the design and construction of the new Health and Human Services/Emergency Operations Center Building and consider other possible projects outlined in the County Complex Site and Buildings Master Plan Study.
- Direct and support EMS staff in the development of a Community Paramedicine Program.
- Direct and support staff on the Unified Development Ordinance (UDO) Modernization Project and future implementation.
- Support staff with the installation and future use of upgraded audio/video and live streaming infrastructure in the Commissioner's Chambers.
- Support staff with the design and implementation of a strategic planning dashboard for public and internal use.
- 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.
- Research and implementation of recruitment and retention initiatives for a strong and sustainable future workforce.
- Continued collaboration and partnerships with wholesale customers to provide a strong regional utility system to all county water and sewer customers.
- Budget constraints for purchasing training aids and time to train staff while still meeting department and organizational demands. (Risk Management)
- Turnover of staff will continue to create voids in our workforce, leading to continuous safety training and staff coaching to meet Brunswick County's needs. (Risk Management)

## Court Facilities

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
Fringe benefits	-	-	-	8	8	-
Operating costs	177,362	208,166	211,743	396,613	396,613	320,484
Capital outlay	-	-	-	70,739	227,510	-
<b>Total expenditures</b>	<b>\$ 177,362</b>	<b>\$ 208,166</b>	<b>\$ 211,743</b>	<b>\$ 467,460</b>	<b>\$ 624,231</b>	<b>\$ 320,484</b>
Restricted intergovernmental	121,970	141,142	158,985	125,000	125,000	139,000
Unrestricted intergovernmental	71,261	64,043	162,215	125,000	125,000	69,000
Permits and fees	83,487	101,404	113,002	85,500	85,500	101,000
Investment earnings	125	507	1,216	500	500	1,700
<b>Total revenues</b>	<b>\$ 276,843</b>	<b>\$ 307,096</b>	<b>\$ 435,418</b>	<b>\$ 336,000</b>	<b>\$ 336,000</b>	<b>\$ 310,700</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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 903,595	\$ 967,352	\$ 1,037,454	\$ 1,160,951	\$ 1,185,213	\$ 1,288,026
Fringe benefits	305,634	350,077	376,821	436,154	446,981	488,151
Operating costs	449,469	510,054	470,128	641,859	587,580	662,189
Capital outlay	-	65,732	186,124	-	552,757	-
Debt service-leases	-	18,802	18,802	-	18,688	-
Debt service-SBITA	-	-	58,500	-	116,519	-
<b>Total expenditures</b>	<b>\$ 1,658,698</b>	<b>\$ 1,912,017</b>	<b>\$ 2,147,829</b>	<b>\$ 2,238,964</b>	<b>\$ 2,907,738</b>	<b>\$ 2,438,366</b>
Proceeds-leases	-	65,732	-	-	51,134	-
Proceeds-SBITA	-	-	133,964	-	501,623	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 65,732</b>	<b>\$ 133,964</b>	<b>\$ -</b>	<b>\$ 552,757</b>	<b>\$ -</b>
<b>Number of FTE's</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>

### Department Purpose

The Finance Department includes finance, budget, and utility billing. The budget and finance function operates a financial accounting and reporting system in compliance with North Carolina General Statute 159 (Local Government Budget and Fiscal Control Act) and 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 accurate financial information in support of the fiscal management of the County. The department is responsible for managing the investment of funds, issuance of and management of debt, accounting for receipts and disbursements, employee payroll, capital project accounting, coordination and development of the annual budget, budgetary administration and control, preparation of the annual budget documents following standards established by the Government Finance Officers Association, managing Federal and State financial assistance, fixed-asset accounting, purchase order processing and maintenance of an encumbrance accounting system, billing and collection of water and wastewater fees, coordination of the annual single audit performed by independent certified public accountants, and preparation of the Annual Comprehensive Financial Report.

### Latest Major Accomplishments

- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Award for the 18<sup>th</sup> consecutive year.
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the 22<sup>nd</sup> consecutive year.
- Maintained or improved County's bond ratings (latest ratings as of August 2024): 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 AAA for general obligation bonds, AA+ for limited obligation bonds, and AA- for revenue bonds.

- Updated DebtBook, a cloud-based debt management software, to include the implementation of GASB96 which is the new Subscription-Based Information Technology Arrangements accounting standard for governmental entities that became effective for reporting periods beginning after June 15, 2022.
- Acquired and merged the Town of Shallotte water utility into the Brunswick County system. This included moving customer service addresses, billing and contact information, and meter and MXU numbers supplied by the Town for more than 2,400 water customers into the County's billing software. Approximately 700 of those customers also had irrigation meters. The first County bill for these customers went out on June 1, 2023.
- Successfully moved Utility Billing Staff to a new location at 3769 Old Ocean Hwy, Bolivia, North Carolina. This included moving 13 office and 7 field staff to the new location while continuing to service more than 56,000 water customers and 26,000 sewer customers. This new location will provide direct access to customers coming into the office as we are the only department in the building. It also enables us to introduce a new drive-thru window so customers can pay their utility bills without having to come into the office.
- Completed a large migration of the County's timekeeping software to an upgraded, modern solution.
- In adherence to state statutes, IRS, and SEC regulations, the department facilitated the issuance of \$21.8 million in sewer revenue bonds. The process of issuing debt included efforts in the application to the state, official statement preparation, and rating agency presentations.
- The department provided oversight, compliance, and reporting for all current federal and state grant funds.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Review and recommend policies and procedures that can maintain/improve the County's financial position and bond ratings with major rating agencies. Ensure policies and procedures are current and relevant and adhere to industry best practices.
  - Implement new accounting and reporting requirements of the Governmental Accounting Standards Board and Local Government Commission.
  - Provide an accurate, efficient, and timely financial report to the citizens, investors, private financial markets, and management by preparing the monthly and audited annual financial report in compliance with generally accepted accounting principles.
  - Provide an annual budget document that effectively communicates the financial and operating plan of the County, as demonstrated by receiving the GFOA Distinguished Budget Presentation Award.
  - Expenditure tracking and compliance reporting of the American Rescue Plan Act Funds.
  - Expenditure tracking and compliance reporting of the National Opioid Settlement Funds.

- Commissioner Objective 2
  - Develop and provide training opportunities to fill key roles in fiscal operations.
  - Improve efficiency and effectiveness of fiscal operations by conducting a review of current internal procedures to develop a manual to use as a reference and for the training of future staff.
  
- Commissioner Objective 4
  - Upgrade the Finance ERP software to the latest version to maintain safe and contemporary technology and to remain on the vendor’s supported versions.
  - Research, develop, and implement new data analysis tools and reports to assist County management in planning and oversight.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Changes in Accounting Principles implemented	GASB No. 87 GASB No. 89 GASB No. 97	GASB No. 96	GASB No. 100	GASB No. 101
New and upgraded software implementations	2	4	5	3
New financial tools or reports implementation	10	6	13	5
Vendors enrolled in the vendor verification system	688	1,125	1,400	1,500
Percent of vendor payments that are made electronically.	47.29%	50.61%	53.00%	55.00%
Certificate of Excellence earned on Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
Provide Financial Reports to the Board of Commissioners within one month	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
American Rescue Plan Act Funds encumbered to date (see ARPA summary on page 329)	\$14,646,532	\$27,385,558	\$27,741,111	\$27,741,111
American Rescue Plan Act Funds expended to date (see ARPA summary on pages 329)	\$12,536,208	\$18,212,156	\$22,418,692	\$27,741,111
National Opioid Settlement Funds expended to date (see Opioid summary on pages 334)	\$-	\$11,916	\$450,163	\$820,000
Maintain or upgrade bond ratings	Upgrade	Maintain	Upgrade	Maintain

Hours of completed-continuing education	104	91	105	80
Number of internal audit site visits completed	24	16	15	15

## Upcoming Opportunities and Challenges

- Work with other departments in a push towards automation to improve payment solutions, invoice automation, grants management, and electronic processing while mitigating risk.
- Evaluate options to improve efficiency and effectiveness in processing, recording, and reconciling business transactions electronically.
- 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, Accounts Payable, General Ledger, Fixed Assets, Purchasing, Budgeting, etc.
- The County anticipates additional federal funding as funds become available from the Infrastructure and Investments Act, along with continued pass-through funding from the State. Finance will continue oversight, expenditure compliance, and reporting as funds become available. Extensive federal reporting and compliance requirements will remain in the calendar year 2027.

## Governing Body

Daralyn Spivey, Clerk to the Board

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 189,464	\$ 226,526	\$ 233,405	\$ 249,436	\$ 249,436	\$ 260,740
Fringe benefits	55,331	63,246	67,790	90,791	90,791	92,566
Operating costs	32,709	38,641	43,259	70,700	69,056	67,350
Capital outlay	-	-	7,726	-	-	-
Debt service-leases	-	-	1,644	-	1,644	-
<b>Total expenditures</b>	<b>\$ 277,504</b>	<b>\$ 328,413</b>	<b>\$ 353,824</b>	<b>\$ 410,927</b>	<b>\$ 410,927</b>	<b>\$ 420,656</b>
Proceeds-leases	-	-	7,726	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,726</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

## Department Purpose

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

## Latest Major Accomplishments

- Provided accurate record of 34 official meetings of the Board of Commissioners, with Minutes and individual agenda items electronically indexed and made available for public view via the County website and upon request from the media. Twenty-four open meetings and ten closed session meetings.
- Clerk maintained NC Certified County Clerk status and attended numerous training sessions/conferences both in person and virtually to retain the required certification.
- Deputy Clerk attained NC Certified County Clerk status by attending numerous training sessions/conferences both in person and virtually to earn the certification as required.
- Oversaw 80 board appointments for various county board positions that are assigned from within the Board of Commissioners and those assigned to boards from the public.
- Continued to learn and work with agenda software for the Board, staff, and the public to better access all information provided to the Board of Commissioners and to improve transparency.

# Goals and Objectives



## EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Pursue ongoing education/training opportunities to maintain the required certifications for both the Clerk and Deputy Clerk, increase the 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, notifying appropriate departments/entities of their status, and providing, upon request, accurate recordings to the media of all open meetings of the Board of Commissioners.
  - 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 least 48 hours in advance) of any special or emergency called meetings (any meeting outside of the required annual meeting resolution schedule adopted by the Board in January of each year), allowing for those interested parties to be aware of any changes or additional meetings called by the Board.
  - Post the current meeting agenda and packet on the website by the close of business of the Thursday prior to the Monday meeting, complete with all documentation allowing for the public to review and be aware of upcoming discussions/decisions of the Board and answer any questions from the public regarding any item of the agenda.
  
- Commissioner Objective 4
  - Work with county leadership and staff to publish meeting and agenda minutes in a timely and organized manner through the CivicClerk agenda management platform to support better accessibility, public understanding, and transparency of board activities.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of sets of Minutes	39	34	33	34
Percentage of Board Actions and Minutes Digitized	100%	100%	100%	100%
Board Appointments	81	80	80	80
Board Actions	458	432	440	450
Hours of Training	120	150	130	120

Additional Meetings Called	4	4	3	3
Percentage of Meeting Agendas Posted Three Calendar Days Before Regular Meeting	NA	NA	80%	95%

## Upcoming Opportunities and Challenges

- Opportunity
  - Coordinate with the NC Department of Cultural Resources to digitize Minutes at the State Archives.
  - Maximize educational opportunities with the IIMC, UNC SOG, and the NCACC to ensure that required certifications are current.
  - Continue to work with staff and the public to optimize transparency through the agenda software and the website concerning the availability of public information/records resting within the Governing Body’s purview.
- Challenges
  - Refining and optimizing the new County website.
  - Assist as necessary with the implementation of new technology in the Commissioners Chambers to improve the meeting experience for the Board, staff, and the public.

## Human Resources

Melanie Turrise, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 339,421	\$ 354,772	\$ 412,095	\$ 470,103	\$ 474,409	\$ 503,350
Fringe benefits	120,060	121,373	149,304	178,191	178,477	192,181
Operating costs	4,876	3,297	6,271	11,355	11,355	11,355
<b>Total expenditures</b>	<b>\$ 464,357</b>	<b>\$ 479,442</b>	<b>\$ 567,670</b>	<b>\$ 659,649</b>	<b>\$ 664,241</b>	<b>\$ 706,886</b>
Number of FTE's	5.0	5.0	6.0	6.0	6.0	6.0

### Department Purpose

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

### Latest Major Accomplishments

- Coordinated a Job Fair onsite to further recruitment efforts and there were over 100 people to come and learn more about the County's job vacancies. Expanding recruitment efforts to attract a qualified and diverse candidate pool.
- Further refined the Performance Evaluation system, with input from leadership, and implemented a new system for period ending March 31, 2024.

### Goals and Objectives



#### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Continue to support county departments with recruiting efforts and assist with staffing issues as they arise and/or organizational planning.
  - Manage the performance appraisal system and evaluate its effectiveness. Provide training on the procedures and expectations of the system and how to effectively communicate with staff. Review individual appraisals and provide feedback, ensure performance expectation plans are executed, as appropriate, and calculate any approved merit based on overall performance and issue communication to each employee.

- Continue to work with the County Manager’s Office and departments to maintain appropriate compensation levels. Review job classifications for competitiveness.
- Commissioner Objective 4
  - Coordinate countywide training and education for supervisors and staff.
  - Continue to administer and advise on all benefit and leave policies and procedures. Serve on the North Carolina Health Insurance Pool (NCHIP) and evaluate strategies for cost containment of the health insurance.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
New Hire Orientation	12	12	12	12
Number of Full-Time New Hires On-boarded	208	274	275	275
Customer Services Training	0	0	11	6
Leadership Training	0	0	5	4
Percentage Employee Turnover Rate Including Retirees	17.8%	17.6%	15%	14%
Percentage Employee Turnover Rate Excluding Retirees	14.4%	14.4%	12%	12%
Employee Turnover Rate Excluding Retirees and Involuntary Separations	12.2%	11.1%	10%	10%

## Upcoming Opportunities and Challenges

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

## County Attorney (Legal)

Bryan Batton, County Attorney

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 416,647	\$ 411,572	\$ 472,118	\$ 489,921	\$ 475,214	\$ 581,570
Fringe benefits	127,666	127,173	148,466	164,415	164,491	203,559
Operating costs	52,169	61,642	55,430	151,450	164,182	266,750
Capital outlay	-	2,617	6,539	-	-	-
Debt service-leases	-	1,968	1,979	-	2,268	-
<b>Total expenditures</b>	<b>\$ 596,482</b>	<b>\$ 604,972</b>	<b>\$ 684,532</b>	<b>\$ 805,786</b>	<b>\$ 806,155</b>	<b>\$ 1,051,879</b>
Permits and fees	112,286	77,235	65,918	70,000	70,000	50,000
Proceeds-leases	-	2,617	6,539	-	-	-
<b>Total revenues</b>	<b>\$ 112,286</b>	<b>\$ 79,852</b>	<b>\$ 72,457</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 50,000</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>5.0</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

- In FY 24, the County Attorney's Office electronically processed 498 contracts 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.
- In FY 24, the County Attorney's Office filed 41 tax foreclosure lawsuits and collected delinquent taxes of \$453,066. The costs of filing suit and advertising were recovered as well. In addition, the Office recovered reasonable attorneys' fees awarded by the court of \$65,918 for this work.

## 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.

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Brunswick Business and Industry Meetings attended	12	12	12	12
Economic Development legal documents processed	10	9	20	15
Construction contracts processed for school bond projects	7	11	15	15
Foreclosure lawsuits filed (does not include demand letters and pay plans)	79	41	72	65
Delinquent tax dollars collected	\$697,000	\$453,066	\$375,000	\$350,000
Foreclosure Attorneys' Fees recovered	\$77,325	\$65,918	\$51,000	\$50,000
Number of documents/templates in iContracts library	49	59	62	62
Contracts processed through iContracts	382	498	520	525
Number of docs that can be auto generated from user data	26	37	38	38

Percentage of County-template contracts used	67%	75%	77%	80%
Percentage of Code of Ordinances reviewed internally and in conjunction with other county departments for obsolete language or statutory references	100%	100%	100%	100%
Percentage of Code of Ordinances scheduled for public hearing or amendment by Board of Commissioners	0%	0%	5%	20%
Number of deeds of dedication processed for Engineering/ Utilities to add to county water/wastewater system	14	26	35	30
Number of contracts and documents processed for the Public Utilities department	67	124	135	135
Number of contracts and documents processed for HHS and EMS	69 (HHS) 42 (EMS)	89 (HHS) 20 (EMS)	95 (HHS) 35 (EMS)	95 (HHS) 30 (EMS)
Number of contracts and documents processed for the Sheriff's Office	49	44	50	50

## Upcoming Opportunities and Challenges

- In 2024, the County Attorney's Office faces a significant transition with the retirement of the County Attorney. The Office already runs lean, and full staffing is critical to maintaining the workload.
- The growing number of utility projects has increased the need for legal involvement with bidding requirements, purchasing laws, and contract drafting and interpretation. The County Attorney's Office must be able to depend on utility staff to follow the policies and advice of counsel to improve results and avoid pitfalls.
- The number of grant opportunities and grant-funded projects has increased (mostly utilities-related, but also EMS). Projects with grant funding or multiple funding sources create greater challenges from purchasing through contract completion because of different bidding and contract regulations related to the grant requirements.
- The ARPA Uniform Guidance is about to undergo updates, which will, in turn, result in the review and revision of our contract template documents and purchasing policies.
- Increased tax collection percentages over recent years leave more difficult delinquent collection cases in terms of title issues and lesser amounts owed. The tax foreclosure numbers reflect that trend.
- As one of the fastest-growing counties in the nation, the demand for county services continues to increase the workload among county departments, which in turn increases the need for legal assistance. The County Attorney's Office continues to monitor and identify areas where increased representation is needed and seeks to balance the use of in-house staff and outside counsel in the most efficient and economical means for the county.

# Register of Deeds

Brenda M. Clemmons, Register of Deeds

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 654,767	\$ 670,112	\$ 707,681	\$ 844,418	\$ 844,418	\$ 892,987
Fringe benefits	293,209	301,247	312,439	387,368	387,368	408,106
Operating costs	4,347,292	4,861,355	3,899,584	3,138,450	4,426,178	3,120,628
Capital outlay	29,455	5,973	426,153	-	-	-
Debt service-leases	-	848	1,272	-	1,272	-
Debt service-SBITA	-	-	111,001	-	111,000	-
<b>Total expenditures</b>	<b>\$ 5,324,723</b>	<b>\$ 5,839,535</b>	<b>\$ 5,458,130</b>	<b>\$ 4,370,236</b>	<b>\$ 5,770,236</b>	<b>\$ 4,421,721</b>
Other taxes and licenses	7,909,198	9,023,200	7,377,077	5,500,000	7,100,000	5,575,000
Permits & fees	1,300,198	1,153,810	873,190	820,000	820,000	750,000
Sales & services	484,907	493,758	496,839	465,020	465,020	408,978
Proceeds-leases	-	5,973	-	-	-	-
Proceeds-SBITA	-	-	426,153	-	-	-
<b>Total revenues</b>	<b>\$ 9,694,303</b>	<b>\$10,676,741</b>	<b>\$ 9,173,259</b>	<b>\$ 6,785,020</b>	<b>\$ 8,385,020</b>	<b>\$ 6,733,978</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 the public. These services include but are not limited to recording documents, recording maps, issuing marriage licenses, certifying documents, administering oaths, providing copies of recorded documents, and executing passport applications. The Brunswick County Register of Deeds is bound by North Carolina General Statutes and by law, the Register of Deeds is charged with the integrity, completeness, accuracy, and safekeeping of the public records. It is the mission of the Brunswick County Register of Deeds to preserve the integrity of these records and make them more accessible to the public.

## Latest Major Accomplishments

- The total excise tax collected for Fiscal Year 2023 was over \$7 million.
- The implementation of our fraud alert system in May 2023.

## Goals and Objectives



### EXCELLENT GOVERNMENT

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

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Total number of recorded documents	55,278	41,967	41,000	40,000
Total number of recorded births	581	672	664	675
Total number of recorded deaths	1,539	1,478	1,404	1,400
Total number of recorded marriages	964	1,062	1,076	1,085
Passport applications accepted	1,280	2,397	2,535	2,700
Percent of documents recorded on 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

## Upcoming Opportunities and Challenges

- Update the recording area with a new counter and workspaces.
- To finish the preservation of our vital records from 1998-2013.
- Allow Tax and GIS websites to link directly to our online records.

## Tax Administration / Geographic Information Systems

Jeffery Niebauer, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 2,448,067	\$ 2,539,173	\$ 2,768,119	\$ 3,181,864	\$ 3,181,864	\$ 3,399,627
Fringe benefits	965,052	1,013,514	1,098,640	1,297,419	1,297,419	1,429,880
Operating costs	875,945	924,304	1,230,156	1,154,730	1,091,120	1,139,830
Capital outlay	-	39,472	168,412	176,000	203,970	-
Debt service-leases	-	11,164	12,182	-	12,640	-
Debt service-SBITA	-	-	48,600	-	54,000	-
<b>Total expenditures</b>	<b>\$ 4,289,064</b>	<b>\$ 4,527,627</b>	<b>\$ 5,326,109</b>	<b>\$ 5,810,013</b>	<b>\$ 5,841,013</b>	<b>\$ 5,969,337</b>
Permits & Fees	20,519	25,139	39,755	19,000	19,000	40,000
Other revenue	93,593	103,750	130,491	91,000	91,000	131,000
Sales & services	318,152	351,872	383,074	325,000	325,000	400,000
Proceeds-leases	-	39,472	9,603	-	-	-
Proceeds-SBITA	-	-	158,809	-	-	-
<b>Total revenues</b>	<b>\$ 432,264</b>	<b>\$ 520,233</b>	<b>\$ 721,732</b>	<b>\$ 435,000</b>	<b>\$ 435,000</b>	<b>\$ 571,000</b>
<b>Number of FTE's</b>	<b>50.0</b>	<b>50.0</b>	<b>52.0</b>	<b>52.0</b>	<b>53.0</b>	<b>55.0</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. Geographic Information System (GIS) 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 GIS project is one of the most comprehensive GIS 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 who fulfill this mission. We value their effective teamwork, excellence, dependability, accuracy, and productivity, plus their caring and positive attitude. We encourage the personal and professional growth of our team members. We strive to be leaders within our profession and lead by example.

## Latest Major Accomplishments

- Increased the County Tax Collections revenue as well as the County Collection rate. The County’s end-of-year collection rate was 99.28%. This is the tenth consecutive year of an increased collection rate.
- Completed all informal and Board of Equalization appeals by the end of August 2023. This helps provide confidence in the tax base provided to the County and municipalities.
- Working on maintaining excellent property data records for real and personal property. Keeping updated on permits and sales data reviewed.
- Continue to improve our Taxpayer First policy by addressing communication tools to ensure they are user-friendly and convey information in a clear and concise manner.
- The County has experienced considerable growth with our License Plate Agency. Revenues are continuing to increase, errors are minimal, and the total number of transactions has increased. The License Plate Agency staff have been recognized by the State of North Carolina for providing exemplary service. Working on the countywide revaluation for 2023. Valuing 155,000+ parcels.

## 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 changes in property characteristics.
  - Complete the 2023 countywide revaluation to accurately reflect the changes in real estate market values.
- Commissioner Objective 2
  - Provide opportunities for staff to attend training and become certified in specific areas of expertise. Key certifications include real and personal property appraiser (NCDOR and IAAO, deputy and assistant tax collector (NCTCA), mapping (NCPMA)).
  - Provide easy-to-use GIS applications for county services to improve resident involvement. Examples include a septic site plan generator and Mosquito Control management portal.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Current year collection rate	99.1%	99.28%	99.3%	99.3%
Permits reviewed	23,125	18,996	19,500	20,000
Percent of staff certified	51%	48%	51%	55%

## Upcoming Opportunities and Challenges

- Continuing to work with taxpayers for payment collection and payment arrangements to maintain and increase both current year and prior year tax collections within the current market conditions.
- The GIS division will continue to explore ways to provide online information that is beneficial to the citizens and businesses of Brunswick County. We plan to create new GIS online maps. These maps will be directed to citizens' needs and work with different internet browsers. We will continue to work with departments to provide training assistance, develop applications, and review opportunities to expand the current GIS capabilities.
- Continue to review the tax software and work with the vendor to enhance the product to work more effectively and efficiently. Brunswick County has been an integral part of the development of software products.

## Contingency

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

### Department Purpose

Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2025 is less than 1 percent of the General Fund appropriation.



Fleet Services

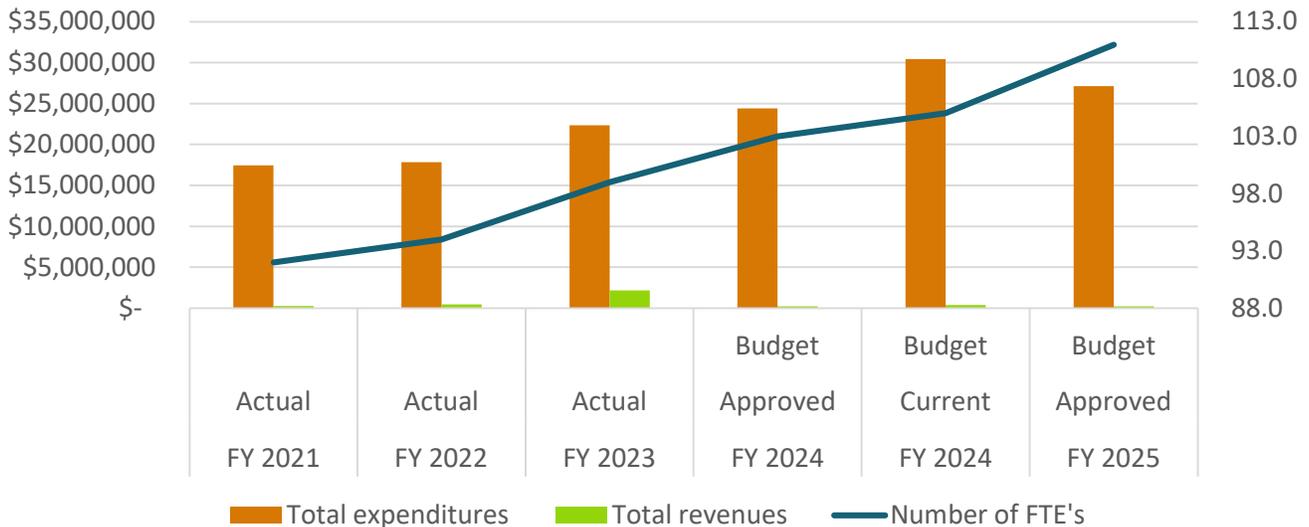
# CENTRAL SERVICES





## Central Services Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 4,549,876	\$ 4,664,341	\$ 5,368,427	\$ 6,229,748	\$ 6,336,846	\$ 6,996,611
Fringe benefits	7,490,537	7,653,718	8,618,179	9,703,632	9,649,807	9,871,891
Operating costs	4,992,878	4,908,316	5,324,129	7,777,923	9,811,874	7,904,955
Capital outlay	409,287	532,608	2,463,979	694,700	3,940,409	2,337,030
Debt service-leases	-	70,499	78,828	-	75,163	-
Debt service-SBITA	-	-	499,379	-	614,342	-
<b>Total expenditures</b>	<b>\$17,442,578</b>	<b>\$17,829,482</b>	<b>\$22,352,921</b>	<b>\$24,406,003</b>	<b>\$30,428,441</b>	<b>\$27,110,487</b>
Restricted intergovernmental	117,501	138,393	82,087	90,000	90,000	90,000
Permits and fees	89,912	93,428	209,911	98,500	98,500	99,294
Sales and service	29,631	36,618	27,306	20,000	20,000	10,000
Other revenue	18,163	57,534	42,424	15,000	87,621	24,500
Proceeds-leases	-	146,741	255,221	-	52,652	-
Proceeds-SBITA	-	-	1,563,536	-	41,023	-
<b>Total revenues</b>	<b>\$ 255,207</b>	<b>\$ 472,714</b>	<b>\$ 2,180,485</b>	<b>\$ 223,500</b>	<b>\$ 389,796</b>	<b>\$ 223,794</b>



# Engineering

William L. Pinnix, P.E.

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 463,069	\$ 491,016	\$ 552,262	\$ 654,482	\$ 761,580	\$ 848,565
Fringe benefits	157,068	169,256	191,310	235,232	278,884	313,230
Operating costs	162,186	45,267	26,099	36,350	63,930	43,275
Capital outlay	-	10,366	-	-	104,226	-
Debt service-leases	-	4,021	4,021	-	4,392	-
<b>Total expenditures</b>	<b>\$ 782,323</b>	<b>\$ 719,926</b>	<b>\$ 773,692</b>	<b>\$ 926,064</b>	<b>\$ 1,213,012</b>	<b>\$ 1,205,070</b>
Permits & Fees	89,526	93,116	209,421	98,000	98,000	98,794
Proceeds-leases	-	10,366	-	-	11,226	-
<b>Total revenues</b>	<b>\$ 89,526</b>	<b>\$ 103,482</b>	<b>\$ 209,421</b>	<b>\$ 98,000</b>	<b>\$ 109,226</b>	<b>\$ 98,794</b>
<b>Number of FTE's</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>	<b>9.0</b>	<b>9.0</b>

## Department Purpose

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

## Latest Major Accomplishments

- Bid and awarded Contract C and Contract D of the FY16 Enterprise Water Mains Top 7 project. Contactor Notice to Proceed was effective on July 10, 2023, with construction scheduled to be complete on February 5, 2024.
- Bid and awarded the Ash Waccamaw Multiuse Building project. Contractor Notice to Proceed was effective on October 9, 2023, with construction scheduled to be complete on October 4, 2024.
- Engaged a Professional Land Surveyor for surveying services within the Mid Atlantic Industrial Rail Park.
- Completed the courthouse addition and renovation project.

## 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 fee estimates.
  - Assist developers with water/sewer/stormwater plan review, construction, certification, and plat recordation processes.



### EXCELLENT GOVERNMENT

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



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Maintain and update the Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems.
  - Calculate all non-residential capital recovery fees related to building permits.
  - Obtain legal ownership of developer-installed infrastructure through the legal conveyance process.
  - Perform field inspections and approval of water, sewer, pump station, and stormwater systems.
- Commissioner Objective 3
  - Coordinate with other departments as part of the Brunswick County Flood Resiliency Roundtable to determine short-term and long-term solutions to help the county achieve increased resiliency to increased flooding events.
  - Continue to review and refine the Brunswick County Stormwater Management Manual to align it with other surrounding jurisdictions. Complete the stormwater manual update to incorporate more current data and increase control for larger storm events. Ensure that new development

and redevelopment are designed in a sustainable manner that allows for growth while minimizing impact on existing development in the area.

- Encourage the use of Low Impact Development (LID) design techniques for new development and redevelopment to minimize stormwater runoff impacts.
- Continue participating as a board member of the Lower Cape Fear Stewardship Development Coalition in rewarding projects in the Lower Cape Fear region that use sustainable practices to protect, conserve, and improve our local natural resources. Specifically, work to identify projects in Brunswick County that could be awarded. Participate with other department staff on the Brunswick County Flood Resiliency Roundtable to determine short and long-term solutions to minimize flooding events.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
BCMS residential stormwater reviews	3,200	3,300	3,400	3,500
Stormwater non-residential reviews	69	76	80	83
BCMS Stormwater permits issued	255	265	331	335
Single-family Residential Stormwater permits issued	213	204	293	295
Commercial & Subdivision Stormwater permits	42	61	38	40
Nonresidential Stormwater plan reviews	69	76	80	83
Annual Stormwater Control Measures (SCM) inspections performed*	250	262	280	300
Stormwater permits issuance revenue**	\$76,540	\$180,326	\$106,350	\$110,000
Annual Stormwater SCM inspection revenue	\$16,575	\$29,094	\$16,560	\$17,200
Water/Sewer Dedications Completed	29	37	28	20
Utility System value increases from dedications	\$10,383,925	\$15,403,286	\$26,500,000	\$22,000,000

BCMS: Brunswick County Management System building permitting system

SCM: Stormwater Control Measure

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

\*\* Single-family residential Stormwater permits are \$50. Commercial & Subdivision Stormwater Permit Fees are based upon the amount of permitted built-upon area (BUA) and the number of permitted SCMs

## **Upcoming Opportunities and Challenges**

- Complete the FY16 Enterprise Water Main Top (7) Contracts C & D project.
- Complete and commission the Ash Waccamaw Multi-Use Building.
- Complete the update to the Stormwater Management Manual.
- Continue staffing and training all department staff per the current department structure.

# Fleet Services

Stephanie Lewis, Director

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 684,393	\$ 702,677	\$ 764,727	\$ 919,270	\$ 919,270	\$ 959,706
Fringe benefits	270,912	283,355	311,500	388,283	388,283	418,878
Operating costs	334,223	449,989	421,427	349,599	353,732	402,059
Capital outlay	86,736	110,311	277,800	277,700	1,168,600	1,018,000
<b>Total expenditures</b>	<b>\$ 1,376,264</b>	<b>\$ 1,546,332</b>	<b>\$ 1,775,454</b>	<b>\$ 1,934,852</b>	<b>\$ 2,829,885</b>	<b>\$ 2,798,643</b>
Sales & services	29,543	36,618	27,306	20,000	20,000	10,000
Other revenue	16,836	40,165	39,001	13,000	13,000	22,500
<b>Total revenues</b>	<b>\$ 46,379</b>	<b>\$ 76,783</b>	<b>\$ 66,307</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 32,500</b>
<b>Number of FTE's</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>	<b>16.0</b>	<b>16.0</b>	<b>17.0</b>

## Department Purpose

The Fleet Services Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,791 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

- Nearing completion of the Government Center fuel site upgrade. Awaiting final inspections to begin startup testing.
- Replacement of leak overfill detectors at the Southport and Georgetown fuel sites.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Continue the program using advanced synthetic motor oils and filters that extend preventative maintenance cycles. The product extends life up to two times the previous product used. This saves customers' downtime for preventative maintenance and reduces costs due to the reduction of the number of products used and waste oil and filter disposal costs. This also allows staff to be more efficient and service more vehicles, as vehicles will not need as frequent preventative

maintenance services. The pilot program has been successful on the fleet's gas and light duty side. We plan to incorporate more of these practices on our fleet's diesel and heavy-duty side.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of county vehicles and trailers maintained	1,008	1,172	1,292	1,390
Number of county equipment pieces maintained	580	619	660	700
Number of rolling stock maintained per FTE	189	211	229	200
Number of non-county vehicles maintained	113	105	108	108
Average mileage of a vehicle at replacement	212,242	209,086	185,000	180,000
Average cost of vehicle/equipment maintained	1,155	679	750	800
Annual average preventative maintenance cost per vehicle – synthetic	79	86	102	122
Annual average preventative maintenance cost per vehicle – non-synthetic	158	187	223	268

## Upcoming Opportunities and Challenges

- Parts availability is an ongoing challenge. Parts for older vehicles are being discontinued, and electronic parts for newer vehicles are being delayed. We have been able to locate vendors that can remanufacture or repair many of these delayed or discontinued parts for us at significant savings.

# Information Technology

Cindy Hewett, Director

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 1,163,698	\$ 1,182,596	\$ 1,450,729	\$ 1,771,008	\$ 1,771,008	\$ 1,989,532
Fringe benefits	399,503	409,927	509,190	654,982	654,982	751,501
Operating costs	1,111,739	939,472	1,148,966	2,350,090	1,909,678	2,337,775
Capital outlay	96,271	5,332	1,702,027	38,000	1,163,224	851,530
Debt service-leases	-	556	1,333	-	1,333	-
Debt service-SBITA	-	-	499,379	-	600,942	-
<b>Total expenditures</b>	<b>\$ 2,771,211</b>	<b>\$ 2,537,883</b>	<b>\$ 5,311,624</b>	<b>\$ 4,814,080</b>	<b>\$ 6,101,167</b>	<b>\$ 5,930,338</b>
Other revenue	20	833	3,423	2,000	2,000	2,000
Proceeds-leases	-	5,332	-	-	-	-
Proceeds-SBITA	-	-	1,563,536	-	-	-
<b>Total revenues</b>	<b>\$ 20</b>	<b>\$ 6,165</b>	<b>\$ 1,566,959</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Number of FTE's</b>	<b>16.0</b>	<b>18.0</b>	<b>19.0</b>	<b>21.0</b>	<b>21.0</b>	<b>23.0</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 and providing continual support for said technologies. The IT department also provides needed support for new building construction, renovation, and building safety automation (cameras, door access, etc.). Furthermore, the scope of IT services expands to include hardware and software (acquisition, installation, and support); infrastructure design and installation; network and desktop security; server maintenance, security, and data backups; telephony acquisition, installation, and support; website development and support; email, internet, and intranet maintenance and support; systems analysis and design; Laserfiche and SQL support and reporting services; and extensive programming services spanning the life cycle of our in-house developed applications.

## Latest Major Accomplishments

- Continued improvements in BCMS to the automated workflow for grinder pumps from public utilities, maintaining day-to-day functionality and support. Implemented required enhancements while training and developing (4) newly hired programming staff.
- Migrated Laserfiche environment to current platform ensuring a more secure and stable environment (from version 2019 to 2022).

- Partnered with 3rd party vendor (ePlus) to implement remote level one technical support to provide improved service delivery for customers and added capacity for existing support staff. Go Live scheduled for 12/20/23. IT Staff worked with vendor to integrate (eBond) Service Desk ticketing systems (Service Now and BossDesk) resulting in seamless transition for end users.
- Implementing additional managed services in the areas of network security and SQL administration.
- Partnered with 3rd party vendor to implement the RUBRIK platform for disaster recovery and backup of county data, servers, and Microsoft 365 email, OneDrive, and SharePoint. On-site implementation is expected to be completed in January 2024, with off-site implementation completed in March 2024.
- Installed new network switching, wireless access points, and firewalls. Switching was installed in Buildings A, B, I, and the Courthouse. Wireless Access points were installed in Buildings C, F, G, H, I, L, and N. Firewalls were installed at WIC Leland and Shallotte, EMS Bases 2, 3, 4, 5, 6, 8, and EMS headquarters, Sheriff Calabash, Landfill, Town Creek and Northwest Parks, the Firewall Core, and the Carolina Shores Water Plant. The new Meraki equipment is updated regularly with its cloud-managed platform, simplifying administration.
- Collaborated with County GIS staff to update the GIS, its server environment, and its operating system.
- Implemented DUO multi-factor authentication (MFA) to our server environment. Login now requires a password and a phone push to authenticate to any server on the County network.
- Collaborated with public utilities on the expansion of the UOC building, including door access, camera system, CAT 6 / 6A wiring, copier/printer installation, and staff relocation.
- Deployed 52 PCs in the Library Public Labs and replaced 55 end-of-life PCs. 150 laptops for Elections are scheduled for replacement this FY. Additional replacements of end-of-life computers are expected to be completed this FY.
- Partnered with County Administration, Communications, and Civic Plus to implement Civic Engage as the new, more user-friendly County website. The new website will be scalable for use on mobile devices and is expected to launch on 12/19/23.
- Partnered with Communications and other County departments to implement the Exclaimer platform that automatically appends an approved email signature on messages sent from the County email system. This solution standardizes county email signatures and provides a professional product showcasing the new county logo.
- Collaborated with Public Utilities and BOSS Solutions to implement Boss811, which replaced WebTMS, the State's end-of-life ticket management system utilized daily by Utility Locators. The system successfully launched on 09/25/23. Single sign-on was implemented for end users, and a SharePoint site and Microsoft Team were set up to house the configuration items, training materials, and historical documentation in one location for sustainable growth.
- Supported County Emergency Management and replaced CODE RED with a new emergency notification system for citizens and employees. Everbridge is accessible from anywhere and uses single sign on (SSO) for added security. The employee notification portal is updated with a new IT process that removes terminated employees and adds new employees to the notification roster.
- Supported County Finance in migrating the Kronos timekeeping system to UKG. IT assisted with configuring and implementing single-sign-on (SSO) and archiving historical data to a new SQL server.
- Implemented SSO on several other applications including NeoGov, EnteliCloud, CivicPlus, DUO, Finance Enterprise, and Polycom.
- Installed the Deep Freeze hosted solution on the 52 new ARPA-funded all-in-one PCs in the Public PC Labs. Deep Freeze protects patrons' data and improves the management of the Public Lab PCs, as it reverts the Public PC back to its original state (with a baseline of programs) once the PC is logged off or rebooted.
- Completed the installation of MyQ printing solution used to charge patrons for printing services at any of the five Library Branches.

- Installed network switches, wireless access points, and firewalls for each Library Branch through the Federal e-Rate program, which covered 85% of the purchase price.
- IT staff worked with vendor partners to provide switching, wireless access points, camera system, duress system, CAT 6/CAT 6A wiring, and Metro ethernet from the new modular building to the County complex.
- Installed Logitech and Microsoft Teams solutions in the Administration Building 2nd Floor Training Room and IT Conference Room. Received approval for ARPA-enabled funding to replace the existing audio-visual solution in the Board of County Commissioners Chambers. The request for proposal is scheduled to release in January 2024. Implemented the use of ZOOM webinars for live streaming of BOCC meetings beginning November 2023. Working with Cooperative Extension and DSS to install improved audio-visual solutions in their training rooms.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Continued focus on further development and enhancement of our in-house developed BCMS application, emphasizing the following: (1) Permit Portal: Allow contractors to maintain their personnel and contact preferences and utilize the portal for push notifications in web applications instead of text messages. (2) Update older applications (Deed Log and ROD Map) to modern frameworks. Some applications are 7 – 12 years old and may pose security risks and incompatibility with new browsers or Windows environments. (3) Complete the Hierarchy project to accomplish the following: the modern framework (React), tying Inspection Allowed to project attributes, restricting order of inspections, ensuring the proper progress and flow of projects, and improved auditing of changes to data attributes.
  - Upgrade the existing server farm that powers 150+ virtual servers. The current system is approximately seven years old and is at end-of-life/end-of-support. The proposed solution will build additional redundancy.
  - Explore opportunities to improve workflow processes and migrate paper documents to electronic solutions like Laserfiche, SharePoint, or Power Automate. Current projects are underway in Finance and Social Services.
  - Continued expansion of managed services for Service Desk, Network Security, and SQL administration.
  - Expand the use of SharePoint and Microsoft Teams to improve communication and collaboration within Information Technology and other county departments.
  - Implement an Information Technology Infrastructure Library (ITIL)-based, online application/vendor-centric service catalog via Power Automate as a documented resource for Information Technology continuity of operations.
  - Explore electronic solutions to refine and improve project and change management processes based on industry best practices.
  - Develop and document Information Technology policies and procedures, as needed, for day-to-day operations focusing on standardizing procedures. Emphasis will be placed on security and asset management.

- Continue to improve and strengthen the County’s Wide Area Network (WAN) and telephony by installing firewalls, increased bandwidth, and voice-over IP (VOIP) phones in offsite locations, including Public Utilities, Parks, Libraries, EMS bases, and WIC offices.
- Replace the end-of-life phone system with a new Voice over IP (VOIP) system. Licenses for the current Mitel / ShoreTel system cannot be purchased after December 2024. The selected solution should be scalable, allow for remote locations, and have a strong call center offering.
- Continued replacement of end-of-life network equipment with deployment of new hardware featuring improved security, functionality, and manageability. This includes wireless access points, edge network switches, and intermediate distribution frames (IDF Data Closet) uninterrupted power supplies (UPS).
- Utilize Azure Rights Management to effectively secure confidential information as it leaves the boundaries of Brunswick County, whether by email, digitized forms, or electronic faxing.
- Continue to expand the security camera system across the County in public-facing areas, parking lots, building exterior perimeters, EMS Bases, and other areas as identified.
- Upgrade the network wiring at the five branches of the County Library. The federal eRate program will cover a significant portion of the cost of cabling. Explore wireless as a possible solution.
- Explore integrations of various county software solutions to help streamline processes and improve service delivery. Examples include: (1) Could Laserfiche forms be used to create work tickets in Lucity? (2) Can Lucity and Asetworks be integrated for improved Fleet management? (3) Can NeoGov integrate with Everbridge to update employee information? Continued focus on further development and enhancement of our in-house developed BCMS application with emphasis on the following: (1) code and implement document upload and communication within the portal; (2) improved integration of Bluebeam application (dependent upon the new platform and its availability); (3) upgrade Laserfiche environment to the latest version and (4) complete SQL database consolidation.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Total # incidents with response	2,218	2,759	3,192	3,500
Total # PCs/tablets supported	985	981	1,025	1,060
Total # software support calls	130	228	281	300
Percentage of time service level agreements are not met	10.0%	10.5%	8.7%	6.5%
Total # systems =6yrs<7yrs	89	**	**	**
Total # systems >5years	209	137	47	0
BCMS bugs lead time (days)	**	2	2	2

BCMS bugs cycle time (days)	**	1	1	1
BCMS features lead time (days)	**	77	90	77
BCMS features cycle time (days)	**	59	70	56
BCMS backlog items cycle time (days)	**	24	20	7

\*\*Implementing new metrics and tracking methodology in FY23. Lead time is the status from created to completed. Cycle time is the status of in progress to completed; lead and cycle time are based on a start date of 7/1/2023.

## Upcoming Opportunities and Challenges

- Focus on Staffing with emphasis placed on (1) Staff Retention, (2) Reclassification of key positions to better meet the needs of the County, (3) Staff growth and development through Staff Training Plans, (4) Flexible work schedules, and (5) Improved communication and collaboration department-wide.
- Continued assessment of existing IT-related positions in county departments to determine how we can gain efficiencies through a centralized IT department.
- Continued improvement of the County’s IT security posture to include the additional rollout of multi-factor authentication, end-user security training, Infrastructure and software updates and policy changes, vulnerability assessments, departmental specific security needs, continued strengthening of separate network segmentation of HikVision Camera system to minimize security risks.

## Operation Services

Stephanie Lewis, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 2,238,716	\$ 2,288,052	\$ 2,600,709	\$ 2,884,988	\$ 2,884,988	\$ 3,198,808
Fringe benefits	966,100	998,076	1,122,734	1,299,981	1,299,981	1,445,808
Operating costs	3,090,247	3,298,611	3,597,372	4,200,841	6,259,194	4,708,371
Capital outlay	226,280	406,599	484,152	379,000	1,396,158	467,500
Debt service-leases	-	65,922	73,474	-	69,438	-
<b>Total expenditures</b>	<b>\$ 6,521,343</b>	<b>\$ 7,057,260</b>	<b>\$ 7,878,441</b>	<b>\$ 8,764,810</b>	<b>\$11,909,759</b>	<b>\$ 9,820,487</b>
Restricted intergovernmental	117,501	138,393	82,087	90,000	90,000	90,000
Sales & services	88	-	-	-	-	-
Permits & fees	386	312	490	500	500	500
Other revenue	1,307	16,536	-	-	72,621	-
Proceeds-leases	-	131,043	255,221	-	41,426	-
<b>Total revenues</b>	<b>\$ 119,282</b>	<b>\$ 286,284</b>	<b>\$ 337,798</b>	<b>\$ 90,500</b>	<b>\$ 204,547</b>	<b>\$ 90,500</b>
<b>Number of FTE's</b>	<b>56.0</b>	<b>56.0</b>	<b>58.0</b>	<b>59.0</b>	<b>59.0</b>	<b>62.0</b>

### Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Custodial Services, Grounds, Construction, Vector Control, and Water Management. The Building Maintenance division is responsible for the repair and maintenance of all county-owned buildings and the sign shop. The Custodial Services division is responsible for cleaning all county Government Center buildings and maintaining the floors 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, and 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

- Execution of AA908 Mosquito and Tick Suppression grant funding provided by NC DHHS. Reporting in NCSurv to support statewide preparedness for local vector-borne disease outbreaks, post-hurricane mosquito suppression, and identifying disease vectors.
- Helped secure AA910 Mosquito Suppression grant funding provided by NC DHHS. The County was awarded \$550,000 to purchase mosquito control equipment.
- Building Maintenance completed two renovation projects, including additional countertop space in the Sandifer lobby and a complete renovation of the old Truist bank for Utility Billing.

# Goals and Objectives



## EXCELLENT GOVERNMENT

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



## HEALTHY AND SAFE COMMUNITY

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

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of 20-ounce water bottles removed from carbon footprint	7,588	11,138	24,577	35,500
Turnover Ratio for CAI, CAII, EOII, MAI, MAII, MAIII positions	24%	12%	6%	3%
Number of requests for Vector Control per 1,000 population	.17	.16	.25	.18

Cost of Vector Control/Water Management Services per acre of county served	\$4.41	\$3.20	\$2.59	\$2.90
Percentage of building maintenance work requests completed within 30 days	88%	90%	88%	89%
Cost of custodial services per square foot of buildings cleaned	\$2.99	\$3.51	\$3.56	\$3.61

## Upcoming Opportunities and Challenges

- Continue partnership with NCMVCA and the North Carolina Emergency Management Mosquito Management Task Force team to develop aerial/ground-based mosquito treatment zones. This process will develop spray polygons while adhering to state and federal application laws.
- Continue to implement mapping technologies/platforms that capture County growth. Address vector control issues and mapping challenges that will arise within communities.
- Continue to develop an in-house Commercial Driver’s License (CDL) classroom and over-the-road program/testing to self-certify/meet the Federal Motor Carrier Safety Administration Entry Level Driver Training (ELDT) regulations training requirements for entry-level CDL drivers.
- Continue replacing water fountains with filtered bottle filling stations and retrofitting all exterior building lights to LED.

## Non-Departmental

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Fringe benefits	\$ 5,696,954	\$ 5,793,104	\$ 6,483,445	\$ 7,125,154	\$ 7,027,677	\$ 6,942,474
Operating costs	294,483	174,977	130,265	841,043	1,225,340	413,475
Capital outlay	-	-	-	-	108,201	-
Debt service-SBITA	-	-	-	-	13,400	-
<b>Total expenditures</b>	<b>\$ 5,991,437</b>	<b>\$ 5,968,081</b>	<b>\$ 6,613,710</b>	<b>\$ 7,966,197</b>	<b>\$ 8,374,618</b>	<b>\$ 7,355,949</b>
Proceeds-SBITA	-	-	-	-	41,023	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,023</b>	<b>\$ -</b>

Items in this program are those which relate to government programs, 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 Medical Services

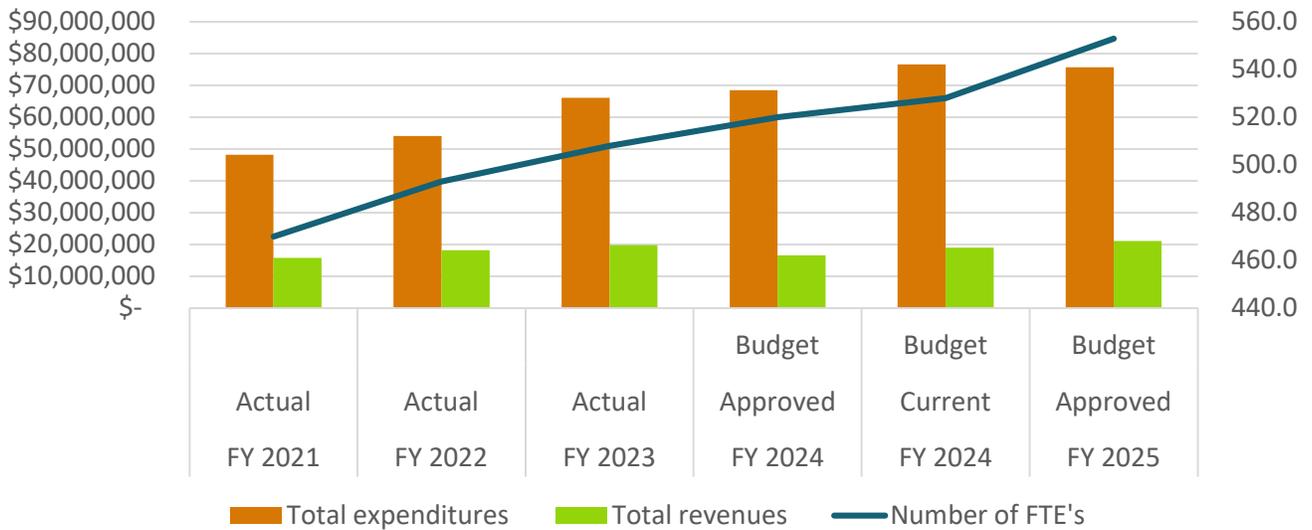
# PUBLIC SAFETY





# Public Safety Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 26,972,411	\$ 29,293,172	\$ 33,154,657	\$ 37,763,144	\$ 37,829,062	\$ 41,627,832
Fringe benefits	9,820,319	10,762,178	12,429,209	14,735,601	14,718,038	16,528,747
Operating costs	9,466,962	10,922,057	13,759,267	12,609,707	14,086,168	13,870,502
Capital outlay	1,872,266	3,036,462	6,443,855	3,336,346	9,629,335	3,682,313
Debt service-leases	-	49,944	101,399	-	99,741	-
Debt service-SBITA	-	-	200,500	-	212,729	-
<b>Total expenditures</b>	<b>\$48,131,958</b>	<b>\$54,063,813</b>	<b>\$66,088,887</b>	<b>\$68,444,798</b>	<b>\$76,575,073</b>	<b>\$75,709,394</b>
Unrestricted intergovernmental	468,137	469,282	459,326	339,980	357,480	321,582
Restricted intergovernmental	113,770	138,769	189,569	25,000	597,138	-
Permits and fees	4,746,141	5,961,242	5,837,184	5,149,930	6,320,613	8,642,750
Sales and service	8,786,845	9,756,709	10,981,772	10,702,723	10,825,322	11,660,391
Other revenue	1,643,201	1,689,859	1,474,540	393,771	718,465	422,574
Proceeds-leases	-	146,630	159,841	-	54,786	-
Proceeds-SBITA	-	-	664,859	-	140,009	-
<b>Total revenues</b>	<b>\$15,758,094</b>	<b>\$18,162,491</b>	<b>\$19,767,091</b>	<b>\$16,611,404</b>	<b>\$19,013,813</b>	<b>\$21,047,297</b>
<b>Number of FTE's</b>	<b>470.0</b>	<b>493.0</b>	<b>508.0</b>	<b>520.0</b>	<b>528.0</b>	<b>553.0</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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 1,760,876	\$ 2,206,890	\$ 2,800,750	\$ 3,140,493	\$ 3,363,936	\$ 4,064,136
Fringe benefits	619,581	781,494	1,009,751	1,196,550	1,258,613	1,608,406
Operating costs	128,360	387,537	283,405	230,100	319,322	345,900
Capital outlay	59,991	216,056	85,671	-	377,766	264,000
Debt service-leases	-	6,684	6,684	-	5,551	-
<b>Total expenditures</b>	<b>\$ 2,568,808</b>	<b>\$ 3,598,661</b>	<b>\$ 4,186,261</b>	<b>\$ 4,567,143</b>	<b>\$ 5,325,188</b>	<b>\$ 6,282,442</b>
Permits & fees	4,020,987	5,370,954	5,238,037	4,560,000	5,690,259	7,805,000
Other revenues	-	-	2	-	-	-
Proceeds-leases	-	14,403	-	-	23,736	-
<b>Total revenues</b>	<b>\$ 4,020,987</b>	<b>\$ 5,385,357</b>	<b>\$ 5,238,039</b>	<b>\$ 4,560,000</b>	<b>\$ 5,713,995</b>	<b>\$ 7,805,000</b>
<b>Number of FTE's</b>	<b>28.0</b>	<b>35.0</b>	<b>40.0</b>	<b>41.0</b>	<b>45.0</b>	<b>56.0</b>

### Fire Inspections

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 379,345	\$ 413,180	\$ 480,928	\$ 628,392	\$ 747,085	\$ 947,518
Fringe benefits	116,578	129,184	145,710	235,822	279,909	362,191
Operating costs	61,438	72,969	68,750	63,455	114,692	88,995
Capital outlay	36,267	11,623	98,540	82,000	252,373	41,000
Debt service-SBITA	-	-	16,296	-	-	-
<b>Total expenditures</b>	<b>\$ 593,628</b>	<b>\$ 626,956</b>	<b>\$ 810,224</b>	<b>\$ 1,009,669</b>	<b>\$ 1,394,059</b>	<b>\$ 1,439,704</b>
Permits & fees	219,241	210,320	219,823	251,500	291,924	501,500
Proceeds-SBITA	-	-	16,093	-	-	-
<b>Total revenues</b>	<b>\$ 219,241</b>	<b>\$ 210,320</b>	<b>\$ 235,916</b>	<b>\$ 251,500</b>	<b>\$ 291,924</b>	<b>\$ 501,500</b>
<b>Number of FTE's</b>	<b>5.0</b>	<b>6.0</b>	<b>8.0</b>	<b>8.0</b>	<b>11.0</b>	<b>12.0</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, seven days a week, to respond to and investigate fires, explosions, and illegal open burning and provide additional requested support services to fire departments.

## Latest Major Accomplishments

- Worked with IT to successfully update the Brunswick County Permit Portal with dozens of new features to improve internal and external functionality for improved ease of use for a better user experience.
- We have been working with IT for more than two years to develop a new hierarchical methodology in BCMS. IT will have this new system ready for us to begin testing before the end of the year.
- Central Permitting is now fully staffed, allowing for a much more efficient processing time.
- New Document/New Revision submittal is now through the portal instead of eplan email. Submittals are now processed within 24hrs vs 2-3 weeks previously.
- The Development Approval Application is in the last stages of development and will be ready to launch to the public in January.
- Central Permitting will relocate to the old Utilities space.
- The Stop Work Order process and Inactive Project process have been created to better address new or existing violations.
- All Flood files are being digitized.
- Developed a new process for Model Homes with the sales office.
- Developed a new process for Pulled Meters.
- Developed three new processes for Commercial Shell Building options- Cold Dark Shell/ Warm Shell and Vanilla Box.
- Utilized the compliance engine 3rd party software to aid in records management of 3rd party fire protection system reports of life safety systems (fire alarm, fire sprinkler, kitchen fire suppression, etc.). This software has aided us in ensuring minimum fire code compliance of life safety systems between routine inspection cycles, which has resulted in adequate maintenance of life safety systems. This can be correlated to reductions in building fire losses involving multi-family and commercial properties with life safety systems.
- Three Deputy Fire Marshals have completed an 80-hour program through the North Carolina Department of Insurance Office of the State Fire Marshal and have obtained a state fire investigation technician certification.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Fire - 4 Deputy Fire Marshals to obtain a standard-level fire inspector certificate. Four staff members are working with probationary certificates under supervision as they work to meet State criteria to obtain standard certification.
  - Fire - 3 Deputy Fire Marshals to obtain their Fire Investigation Technician certificate. Two staff members registered for the NC FIT class offering in spring 2024.

- Fire - 2 Deputy Fire Marshals to obtain Fire Investigator Certification. Staff members are to complete the remaining classes to meet the application criteria. Staff members are to apply for certification and complete testing at the State quarterly testing site.
- Commissioner Objective 4
  - Minimize the time delay in conducting requested inspections, aiming for next-day inspections on both Commercial and Residential Projects.
  - Establish a dedicated role to streamline the allocation of personnel to the same project, thereby enhancing efficiency and reducing unnecessary trips. For instance, assign a multi-trade Inspector to complete multiple inspections on a single project when feasible. This may necessitate the staff member to possess a skill set for effectively managing resources across numerous projects concurrently.
  - Institute the position of Senior Code Compliance Officer responsible for representing the designated services program or function. This individual will provide technical direction, offer guidance, interpret relevant regulations, make recommendations, and implement solutions to address compliance issues, such as addressing over 17,000 expired permits without final inspections, handling stop-work orders, conducting investigations, and managing condemnations.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - To consistently and promptly prepare and respond to requests for assistance from fire department agencies concerning fire origin and cause investigations. This involves enhancing team skills and capabilities through the utilization of state-of-the-art equipment and contemporary scientific methods within the industry. The objective is to conduct fire investigations at scenes with sufficient staffing levels while prioritizing safety.

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Permits	37,910	36,155	37,300	45,200
Inspections (full-time)	67,591	73,954	83,000	87,400
Inspections per inspector/day (full-time)	14	13	14	14
Fire Construction Permits	721	512	725	800
Fire New Construction Inspection	938	1,012	1,250	1,500
Fire Investigation Calls	99	27	100	125

Fire Inspection Program Activities	7,072	6,323	7,200	7,500
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## Upcoming Opportunities and Challenges

- An ongoing multi-year collaboration with the IT team, known as the Hierarchy project, is approaching the testing stage. This upcoming BCMS and Permit Portal categorization system is designed to enhance specificity in permitting, reporting, invoicing, inspections, and streamline system updates. Rigorous multi-phase testing is essential to ensure the proper functionality of all components before the official update is rolled out.
- There is a need to assess the collection program for fire inspection invoices. This involves enhancing the existing payment portal for fire inspection invoices, incorporating QR codes on these invoices to facilitate payment instructions and options. Additionally, an evaluation of the fire inspection invoice debt setoff processes is underway to ensure optimal efficiency.

## District Attorney

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Operating costs	\$ 20,885	\$ 27,520	\$ 10,889	\$ 13,000	\$ 13,000	\$ 13,000
<b>Total expenditures</b>	<b>\$ 20,885</b>	<b>\$ 27,520</b>	<b>\$ 10,889</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>

The County's contribution to the District Attorney's office is \$13,000 in FY 2025. 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 always be zealous in the need to protect the rights of individuals and victims, but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices, we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

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

# Emergency Management

David W. McIntire, Director

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Bolivia, NC 28422 (910) 253-2569

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 266,941	\$ 291,792	\$ 402,090	\$ 456,528	\$ 467,402	\$ 639,120
Fringe benefits	84,156	86,698	141,009	174,591	171,401	247,488
Operating costs	488,770	396,323	497,504	653,635	656,011	739,968
Capital outlay	5,334	23,467	278,459	129,021	625,571	91,220
Debt service-leases	-	4,472	46,471	-	46,471	-
Debt service-SBITA	-	-	-	-	10,524	-
<b>Total expenditures</b>	<b>\$ 845,201</b>	<b>\$ 802,752</b>	<b>\$ 1,365,533</b>	<b>\$ 1,413,775</b>	<b>\$ 1,977,380</b>	<b>\$ 1,717,796</b>
Restricted intergovernmental	53,753	-	-	-	-	-
Sales & service	-	8,000	-	-	-	-
Other revenues	85,000	85,000	111,274	86,274	143,924	94,274
Proceeds-leases	-	13,323	121,473	-	-	-
Proceeds-SBITA	-	-	-	-	87,260	-
<b>Total revenues</b>	<b>\$ 138,753</b>	<b>\$ 106,323</b>	<b>\$ 232,747</b>	<b>\$ 86,274</b>	<b>\$ 231,184</b>	<b>\$ 94,274</b>
<b>Number of FTE's</b>	<b>3.0</b>	<b>3.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>8.0</b>

## Department Purpose

The purpose of the Emergency Management 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 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

- Developed and launched the new ReadyBrunswick emergency notification system powered by Everbridge.
- Emergency Management added the position of Emergency Management Planner that is responsible for the creation and maintenance of all the Brunswick County All-Hazards plans. This position also supports countywide operations both during emergency and disaster incidents.
- Emergency Management’s Access and Functional Needs (AFN) Programs participated in 33 community events in 2023, which doubled the 16 events of 2022. This accomplishment was made in 9 months as there were no events in January, February, or March of 2023. Total residents contacted more than 1700.
- Emergency Management’s Access and Functional Needs (AFN) added 164 new profiles to the Registry.
- Emergency Management worked with IEM to complete a Brunswick County Emergency Operations Plan (EOP) and Continuity of Operations Plan (COOP). Both projects were completed in March 2023.

- Emergency Management’s Fire Administrator worked with Brunswick County Fire Chief’s Association to secure a recruitment and retention grant. This grant was awarded through a collaborative effort between the North Carolina Association of Fire Chiefs and the International Association of Fire Chiefs (IAFC) with the purpose of increasing and maintaining firefighter staffing across Brunswick County.

## Goals and Objectives



### EDUCATION

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



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - 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 Brunswick County to improve leadership and field staff. These opportunities include National Fire Academy, North Carolina Emergency Management, and private educational partners and associations.
  - 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 drive the department forward.
- Commissioner Objective 3
  - Develop all-hazard emergency and recovery plans, ensuring representation from all backgrounds.
- Commissioner Objective 4
  - Implement advanced and innovative technologies, including Juvare Exchange and FEMA’s Community Lifelines Status System, to enhance situational awareness through two-way communications, visually enhanced information and status boards, and accurate record keeping.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Develop and deliver a comprehensive training program for staff, volunteers, and partners that function within and in conjunction with the Brunswick County Emergency Operations Center (EOC).

- Enhance staffing capacity and capabilities to ensure that preparedness, response, mitigation, and recovery activities are performed effectively, efficiently, and timely.
- Commissioner Objective 3
  - Maintain and improve the Access and Functional Needs Registry.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
EM Public Outreach Events	16	33	38	40
Brunswick County Resident Contacted	N/A	1,700	2,000	2,500
All-Hazards Plan Development and Review	5	7	15	20
Access and Functional Needs Registry Maintenance (Additions to Registry)	N/A	164	170	170
Emergency Management Training	3	3	5	7
Emergency Management Exercises	3	2	4	5
Firefighter Recruitment	N/A	N/A	20	30

## Upcoming Opportunities and Challenges

- Meeting the demand for services directly related to community growth in population and business, which has impacted emergency management, including its ability to support and coordinate with public safety service providers, including the identification of needed services, delivery of all services, staffing, equipment, and fleet impacts.
- Maintaining operational readiness by ensuring all equipment and resources are functioning properly and available for deployment.
- Development of partnerships with contiguous counties to identify ways to improve interagency coordination and response efforts.
- Diversify service delivery models to continue providing services with limited office and warehouse space.

## Emergency Medical Services

Lyle Johnston, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 6,400,504	\$ 6,608,706	\$ 7,147,723	\$ 8,979,002	\$ 8,725,154	\$ 9,821,147
Fringe benefits	2,228,571	2,349,172	2,597,145	3,391,814	3,373,462	3,816,305
Operating costs	2,083,218	2,243,679	2,410,679	2,568,087	2,817,002	2,890,248
Capital outlay	262,034	715,306	807,023	1,083,009	3,860,471	2,080,220
<b>Total expenditures</b>	<b>\$10,974,327</b>	<b>\$11,916,863</b>	<b>\$12,962,570</b>	<b>\$16,021,912</b>	<b>\$18,776,089</b>	<b>\$18,607,920</b>
Sales & service	5,219,992	5,878,415	6,923,239	6,700,600	6,746,580	7,400,600
Other revenues	860,162	790,514	526,907	-	-	-
<b>Total revenues</b>	<b>\$ 6,080,154</b>	<b>\$ 6,668,929</b>	<b>\$ 7,450,146</b>	<b>\$ 6,700,600</b>	<b>\$ 6,746,580</b>	<b>\$ 7,400,600</b>
<b>Number of FTE's</b>	<b>102.0</b>	<b>114.0</b>	<b>112.0</b>	<b>118.0</b>	<b>118.0</b>	<b>129.0</b>

### Department Purpose

The Emergency Medical Services Department is responsible for providing high-quality and efficient prehospital emergency care to Brunswick County's citizens and visitors. In addition to providing prehospital emergency care, the department also provides training to our other emergency services partners who assist us in providing care and community outreach education to private citizens, other county departments, and the school system.

### Latest Major Accomplishments

- Recent delivery of four new ambulances, with one more due to arrive during the first half of 2024. This has relieved some pressure on our aging fleet of ambulances caused by increased delivery times of new vehicle purchases.
- Recent delivery of 25 Sapphire IV medication pumps. Training on these pumps will be completed in December 2023, and the units will be placed into service in January 2024. These pumps will allow for exact IV medication drips while in transport and help prevent medication delivery errors due to movement and drip calculations.
- Will adopt the most recent Office of EMS protocol changes that were approved by the State Medical Board. These changes greatly expanded the scope of practice for our EMTs and AEMTs. Training on these changes will occur in January 2024, and the protocols will be adopted at the completion of this training.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Continuous evaluation of the training program and career development program to assist with the improvement of the system and to help with the retention of current employees. This includes ongoing medical education based on the needs found through our continuous quality improvement program and the addition of leadership classes to improve the ability of our senior leadership team. This will include collaboration with our area medical centers, outside speakers, and attendance at state and national conferences. We will also encourage our personnel to apply to speak at these conferences to share the exciting things we do at Brunswick County EMS.
  - Improve the recruitment of new employees through attendance at state and national conferences, career fairs, and visits to our local school system. Without the ability to promote through no longer existing volunteer agencies, we must work to encourage people and get them excited about entering our profession. This can also be accomplished through video advertising and social media outlets.
  
- Commissioner Objective 3
  - Encourage community interaction with the Emergency Medical Services Department through an annual citizens academy, community outreach education, and providing guest speakers as requested.
  
- Commissioner Objective 4
  - Begin the process of accreditation through the Commission on Accreditation of Ambulance Services (CAAS). This process will ensure that Brunswick County EMS always uses best practices and will give an outside set of eyes to evaluate our operations. This process will take several years to complete and will assure us that we always strive for and meet the gold standard of EMS operations.
  - Emergency Medical Services will have an equipment replacement plan in place to ensure that all vital equipment, such as ambulances, quick response vehicles, and medical equipment, is always in proper working order and replaced as needed. This plan will also include a preventative maintenance plan that works closely with our partners in Operations Services.
  - Emergency Medical Services will review our plan for department growth for the next five years, to make sure we are keeping up with the demand we are seeing from continuous growth in the county.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Continuous evaluation of the Emergency Medical Services System to determine the changes needed within the current system due to population growth in the county and within new areas

of the county. This evaluation will allow for the planning of additional resources and new station locations to ensure that Emergency Medical Services can meet the needs of our citizens and visitors most appropriately and efficiently. This includes changing the key performance indicator for Emergency Medical Services from response time to outcomes; however, keeping response times as an indicator for our time-sensitive events.

- Commissioner Objective 3
  - In collaboration with the Health Department and Department of Social Services, Emergency Medical Services will establish a community paramedic program. The two primary missions of this program will be post-overdose response with the administration of medication-assisted treatment for opioid overdoses and the focus on chronic disease management. The anticipated outcome will be a decrease in opioid overdoses and deaths and a healthier aging population. The collaboration with the other two departments will allow quicker access to the right resources when our citizens dial 911 and allow us to keep our ambulances available for more time-sensitive emergencies.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of EMS Dispatches	24,664	25,812	27,102	28,457
Number of EMS Transports	12,837	14,446	14,650	15,000
EMS Response Time Compliance Emergency Response	60.75%	53.43%	55%	65%
EMS Revenue Collected	\$5,895,158	\$6,907,143	\$7,000,000	\$7,250,000

## Upcoming Opportunities and Challenges

- Recruitment of new employees remains a challenge. The workforce is decreasing, and many experienced paramedics are moving into alternative workplace settings or leaving the field completely.
- The switch to new reporting software will allow for better data to assess the future needs of our system.
- The unstable supply chain will continue to affect the ability to obtain equipment and supplies on time. Implementing a new inventory system will allow for better order management and ensure we have the needed equipment and supplies.
- Continued growth will increase the demand for the Emergency Medical Services System, but this will be helped through partnerships with other county departments and neighboring agencies.
- The rapidly changing landscape of Brunswick County will result in the need to change EMS base locations more quickly than anticipated.
- The department's growth has also outgrown the ability to provide office space for department leadership in one location, resulting in some staff often working in conference rooms and other open spaces.

## Public Defender's Office

Jacob Ward, Chief Public Defender for District 15

310 Government Center Dr NC  
Bolivia, NC 28422 (910) 253-3900

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Operating costs	-	-	-	-	-	13,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,000</b>

### Department Purpose

The Public Defender's Office ensures that all indigent individuals that have contact with the court system receive zealous and effective representation from competent attorneys. Through our work, we make certain that justice is administered fairly to all, and that no indigent individual will have the rights granted to them by both the United States and North Carolina Constitutions or the general statutes of the State of North Carolina violated.

### Latest Major Accomplishments

- Being a newly created office, our latest accomplishment is hiring more than 20 professionals to assist us in performing our statutory obligation to provide adequate representation to indigent persons in Brunswick, Bladen, and Columbus Counties in both criminal and civil matters, when representation is to be provided by law.
- Another large accomplishment has been starting and opening the Brunswick and Columbus Offices from scratch. This has allowed us to develop a brand-new system of appointing attorneys to provide quality representation to indigent clients. To date, we have 13 full-time, state-funded professionals housed in our Brunswick Office, providing zealous representation to 75% of all indigent cases appointed to our office. Further, these professionals ensure that the other 25% of indigent cases are appointed by our office to a private attorney to render zealous representation in instances where a conflict of interest prevents us from ethically rendering services.

### Upcoming Opportunities and Challenges

- The launch of the new Integrated Case Management System (Odyssey) will completely overhaul the way the court system is run. We look forward to working with our other judicial stakeholders to accomplish a seamless transition.
- The continued growth and development of our new office and all the professionals employed therein.

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

Sheriff Brian M. Chism

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

## Department Summary

### Sheriff's Office

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 11,010,834	\$ 12,060,061	\$ 13,350,400	\$ 14,324,754	\$ 14,444,810	\$ 15,250,395
Fringe benefits	3,988,151	4,418,477	5,103,061	5,546,232	5,431,061	5,989,510
Operating costs	2,928,026	3,342,044	3,688,039	3,730,145	4,658,508	3,968,121
Capital outlay	1,173,204	1,383,854	1,630,512	1,319,067	3,374,821	1,066,989
Debt service-leases	-	9,621	16,622	-	17,013	-
Debt service-SBITA	-	-	62,052	-	80,047	-
<b>Total expenditures</b>	<b>\$19,100,215</b>	<b>\$21,214,057</b>	<b>\$23,850,686</b>	<b>\$24,920,198</b>	<b>\$28,006,260</b>	<b>\$26,275,015</b>
Restricted intergovernmental	60,017	138,769	139,111	25,000	597,138	-
Permits & fees	499,598	375,308	377,404	338,430	338,430	336,250
Sales & service	1,708,819	1,773,107	2,050,986	2,145,587	2,222,206	2,294,375
Other revenues	503,367	617,947	642,132	150,578	417,622	210,000
Proceeds-leases	-	30,375	30,680	-	12,409	-
Proceeds-SBITA	-	-	180,830	-	52,749	-
<b>Total revenues</b>	<b>\$ 2,771,801</b>	<b>\$ 2,935,506</b>	<b>\$ 3,421,143</b>	<b>\$ 2,659,595</b>	<b>\$ 3,640,554</b>	<b>\$ 2,840,625</b>
<b>Number of FTE's</b>	<b>181.0</b>	<b>182.0</b>	<b>186.0</b>	<b>190.0</b>	<b>191.0</b>	<b>191.0</b>

### Detention Center

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 4,774,415	\$ 5,270,161	\$ 6,275,298	\$ 7,041,042	\$ 6,856,242	\$ 7,513,177
Fringe benefits	1,855,402	2,062,080	2,401,643	2,901,891	2,901,891	3,126,583
Operating costs	2,709,348	3,359,572	3,585,879	3,961,230	3,903,782	4,344,958
Capital outlay	107,353	164,458	405,030	362,928	381,569	69,162
Debt service-leases	-	7,905	9,085	-	7,324	-
Debt service-SBITA	-	-	60,564	-	60,564	-
<b>Total expenditures</b>	<b>\$ 9,446,518</b>	<b>\$10,864,176</b>	<b>\$12,737,499</b>	<b>\$14,267,091</b>	<b>\$14,111,372</b>	<b>\$15,053,880</b>
Unrestricted intergovernmental	468,137	404,002	424,395	305,050	305,050	271,702
Restricted intergovernmental	-	-	50,458	-	-	-
Sales & service	1,790,502	2,024,136	1,908,280	1,776,536	1,776,536	1,885,416
Permits & fees	6,315	4,660	1,920	-	-	-
Other revenues	71,711	76,876	73,384	74,453	74,453	33,360
Proceeds-leases	-	17,687	7,688	-	18,641	-
Proceeds-SBITA	-	-	232,025	-	-	-
<b>Total revenues</b>	<b>\$ 2,336,665</b>	<b>\$ 2,527,361</b>	<b>\$ 2,698,150</b>	<b>\$ 2,156,039</b>	<b>\$ 2,174,680</b>	<b>\$ 2,190,478</b>
<b>Number of FTE's</b>	<b>103.0</b>	<b>103.0</b>	<b>106.0</b>	<b>107.0</b>	<b>107.0</b>	<b>107.0</b>

Public Safety

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

## Central Communications

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 1,768,119	\$ 1,814,078	\$ 2,081,297	\$ 2,506,370	\$ 2,506,370	\$ 2,694,678
Fringe benefits	686,836	684,836	784,904	1,000,488	1,000,488	1,079,562
Operating costs	446,378	392,989	1,521,322	734,793	711,345	758,990
Capital outlay	194,830	470,228	3,086,302	234,629	646,072	69,722
Debt service-leases	-	19,390	20,665	-	21,510	-
Debt service-SBITA	-	-	61,588	-	61,594	-
<b>Total expenditures</b>	<b>\$ 3,096,163</b>	<b>\$ 3,381,521</b>	<b>\$ 7,556,078</b>	<b>\$ 4,476,280</b>	<b>\$ 4,947,379</b>	<b>\$ 4,602,952</b>
Unrestricted intergovernmental	-	65,280	34,931	34,930	52,430	49,880
Other revenue	18,311	-	11,780	-	-	-
Proceeds-leases	-	65,287	-	-	-	-
Proceeds-SBITA	-	-	235,911	-	-	-
<b>Total revenues</b>	<b>\$ 18,311</b>	<b>\$ 130,567</b>	<b>\$ 282,622</b>	<b>\$ 34,930</b>	<b>\$ 52,430</b>	<b>\$ 49,880</b>
<b>Number of FTE's</b>	<b>36.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>

## Sheriff's Animal Protective Services

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 611,377	\$ 628,304	\$ 616,171	\$ 686,563	\$ 718,063	\$ 697,661
Fringe benefits	241,044	250,237	245,986	288,213	301,213	298,702
Operating costs	217,739	298,624	306,000	323,462	478,706	349,022
Capital outlay	33,253	51,470	52,318	125,692	110,692	-
Debt service-leases	-	1,872	1,872	-	1,872	-
<b>Total expenditures</b>	<b>\$ 1,103,413</b>	<b>\$ 1,230,507</b>	<b>\$ 1,222,347</b>	<b>\$ 1,423,930</b>	<b>\$ 1,610,546</b>	<b>\$ 1,345,385</b>
Sales & services	67,532	73,051	99,267	80,000	80,000	80,000
Other revenues	104,650	119,522	109,061	82,466	82,466	84,940
Proceeds-leases	-	5,555	-	-	-	-
<b>Total revenues</b>	<b>\$ 172,182</b>	<b>\$ 198,128</b>	<b>\$ 208,328</b>	<b>\$ 162,466</b>	<b>\$ 162,466</b>	<b>\$ 164,940</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>

## Department Purpose

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

As part of its law enforcement response, the Sheriff's Office has four patrol squads comprised of about 15 deputies that answer calls for service throughout the county and provide mutual aid and assistance to incorporated areas or in other counties, if needed. More than 30 deputies staff the School Resource Officer Division, which provides

support and security to most schools in Brunswick County and 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 supports the North Carolina Court System concerning 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, Special Operations Division, 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 through the United States Marshals Service, the Juvenile Detention Program through the North Carolina Department of Public Safety, and The Statewide Misdemeanant Confinement Program (SMCP) through the North Carolina Sheriffs' Association. The BCDC also provides transport support to 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 spaying and neutering services for animals they adopt to help control the overall population of pets in the county.

The Sheriff's Office, in addition to more than 300 full-time employees, manages a volunteer program comprised of hundreds of Brunswick County citizens who assist the Sheriff's Office in areas including traffic, cold case investigations, administration, detention, animal care and adoption, and countless other aspects of running a successful Sheriff's Office. The Volunteer Services Division saved taxpayers more than \$1.1M in their nearly 39,000 hours of service in FY23, according to records provided by the Director of Volunteer Services.

## **Latest Major Accomplishments**

- The Sheriff's Office was awarded the first certification for a Sheriff's Office from the North Carolina Law Enforcement Accreditation (NCLEA) program, facilitated through the State of North Carolina's Department of Justice. This is the second law enforcement accreditation certification for the Sheriff's Office; the first was with the Commission on Accreditation for Law Enforcement Agencies (CALEA). The Sheriff's Office has been accredited with CALEA since 2018.

- The Brunswick County Detention Center continues to operate a successful and safe detention facility throughout and now after the pandemic. The BCDC will receive another 100 on its jail inspection report, which will be five 100s out of the last six inspections. Also, since the end of COVID-19 protocols and policies, the BCDC has reinstated support programs for inmates, including Jail Ministries, Alcoholics Anonymous, the GED Program, and the Employability Program through Brunswick Community College. We're currently working on initiating a Narcotics Anonymous Program as well. Finally, the BCDC continues to manage several successful aforementioned programs and other services that bring in more than \$2M in revenue.
- The Sheriff's Office 911 Communications Center is nearing completion of a Backup 911 Center within the County that can continue operations in the event of a critical incident at the main complex location. This project coincides with a replacement of the entire phone system for the 911 Communications functions, the replacement of the recording systems in the 911 Center, and the installment of two new, major 911 projects in the main center in FY23. Those projects include the creation of a CAD-to-CAD system that allows communication between PSAPs and Centers via their direct CAD programs and an automated paging system for Fire and EMS calls that cut down response time and personnel involvement in the initial phases of an emergency call.
- The Sheriff's Office Animal Protective Services continues to maintain a very high percentage of successful live release and/or adoption rates in the County. As the County grows, the need for resources to maintain this live release rate also increases. With that said, a large-scale capital project is underway to create a new facility on the current property to add and improve services. The goal of the Brunswick County Sheriff's Office Animal Protective Services Adoption Center is to help the County maintain for the next 20 years.

## Goals and Objectives



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - The Sheriff's Office Animal Protective Services continues to serve the County with a more than 80% live release rate for animals that are brought into the facility; the shelter's primary building, however, is no longer able to serve the residents and visitors without also costing them additional taxpayer dollars on repairs and rehabilitation. These ongoing repair needs, along with the growing population, call for a second building on the County's property on Green Swamp Road. These additional building and development needs will not only maximize the existing land but will also allow for the preservation of resources to upkeep the current infrastructure. After a Needs Assessment was completed in early FY24, it's recommended that an additional building would need to be more than 9,000 square feet to support the County in the next couple of decades.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - The Warrants Division has not been increased in at least 15 years, even though Brunswick County ranks as one of the fastest-growing counties in the country. Warrant Officers are responsible for a lot of daily duties and responsibilities, and these deputies are unique to others in the Sheriff’s Office. Their jobs are county-wide and inclusive of all municipalities. As the County grows and the larger municipalities grow as well, the needs for this division will only grow – and grow at an exponential rate compared to other divisions that primarily cover the unincorporated areas of the County. Those divisions must focus on their duties, so the ability to help Warrant Officers continues to diminish. This division must be increased, as there is a growing need for full-time deputies who focus on just warrants and other court matters separate and apart from law enforcement and patrol.
  - The Vice and Narcotics Division is seeing an increase in citizen drug tips, associated time to verify said tip and create a case, and undercover drug buys that ultimately lead to charges and arrests. These increases, as well as the increased time to process a case and ultimately close a case due to factors including increased technologies and programs used to interpret those technologies, lead to burnout and issues managing cases in the Unit. The Sheriff needs more investigators to handle the caseload and drug-complaint tips coming in from the citizens of Brunswick County.
  - Similarly to the Vice and Narcotics Division, the Criminal Investigations Division is also seeing an increased workload. Their increase, however, is centered around our children and other vulnerable persons within our County. Cases with the Special Victims Unit, as well as cases involving juveniles that are initiated at our schools, are increasing in our County. These cases, and the time and attention that need to be given to these types of cases, lead to a demand for more investigators to support this very important work.

### Key Performance Measures

	2022 Actual	2023 Actual	2024 Estimated	2025 Target
Special Victims Unit Cases	248	297	364	442
Crimes Reported @ Schools	116	119	141	155
Warrants Served	2,880	2,237	3,298	3,712
Arrests by Warrants Service	1,887	1,673	2,453	2,885
Criminal Summons	557	334	694	929
Citizen Drug Tips	114	110	167	197

Avg. Hours Spent on Drug Tips	570	550	835	983
Undercover Drug Buys	191	257	361	496
Total 911 Calls for Service	164,666	179,152	210,274	231,512
Total Addresses	3,498	4,201	8,824	13,148

## Upcoming Opportunities and Challenges

- Recruitment and retention are large challenges for all law enforcement professions. This is partly due to the current climate in our country, which has 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 strains the agency due to the potential for burnout, increasing inflation rates, and the impact on the cost of living for all personnel. Recruitment and retention initiatives must continue to be discussed and implemented quickly; Sheriff Chism believes we must try to be proactive, not reactive, in this effort.
- The entire Brunswick County complex was evaluated in a facility study in 2021. The Sheriff is very concerned about the APS location and the Sheriff's Office's many buildings that are out of office and storage space. Also, the revenue potential for the Detention Center is at or close to its cap with the current size. Phase Three discussions to expand the jail must be initiated very soon. Support functions of the Detention Center, including evidence, food, and medical, need to be considered in these discussions as well – not just inmate populations.

## Other Agencies – Fire and Rescue

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Fire departments	\$ 60,000	\$ 60,000	\$ 1,055,000	\$ -	\$ -	\$ -
Rescue squads	322,800	340,800	331,800	331,800	413,800	358,300
<b>Total expenditures</b>	<b>\$ 382,800</b>	<b>\$ 400,800</b>	<b>\$ 1,386,800</b>	<b>\$ 331,800</b>	<b>\$ 413,800</b>	<b>\$ 358,300</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 \$360,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County is to provide first responder services for emergency responses, transport of non-emergency patients to the emergency department, and rescue and extrication services countywide.



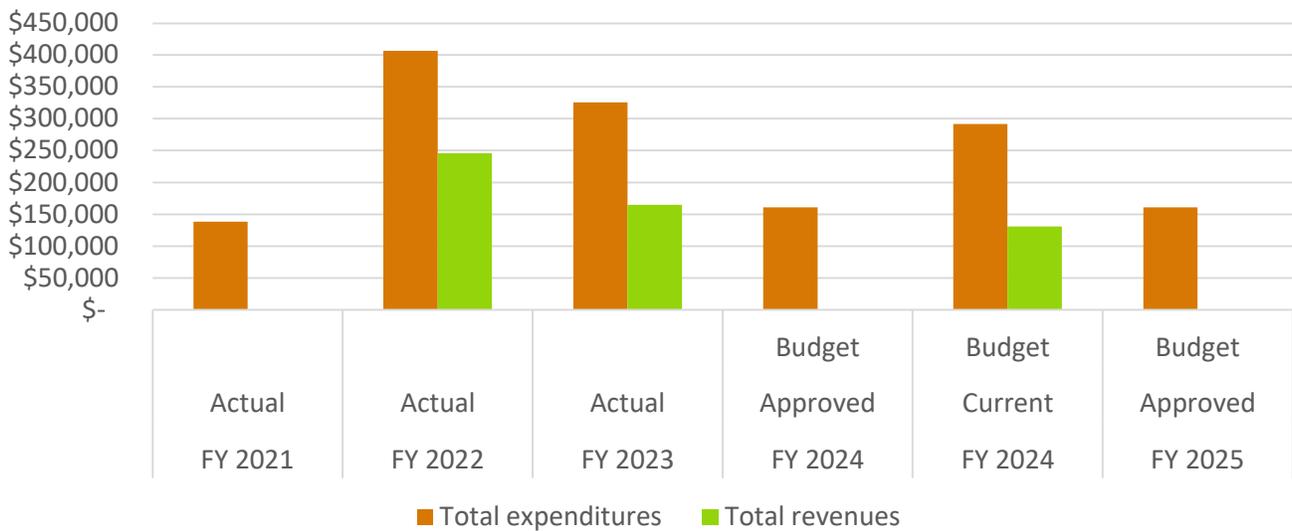
# TRANSPORTATION





## Transportation Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Brunswick Transit System	\$ -	\$ 245,881	\$ 164,544	\$ -	\$ 130,581	\$ -
Cape Fear Regional Jetport	111,000	111,000	111,000	111,000	111,000	111,000
Odell Williamson Municipal Airp	27,500	50,000	50,000	50,000	50,000	50,000
<b>Total expenditures</b>	<b>\$ 138,500</b>	<b>\$ 406,881</b>	<b>\$ 325,544</b>	<b>\$ 161,000</b>	<b>\$ 291,581</b>	<b>\$ 161,000</b>
Restricted intergovernmental	-	245,881	164,544	-	130,581	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 245,881</b>	<b>\$ 164,544</b>	<b>\$ -</b>	<b>\$ 130,581</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, medical appointments, and shopping centers. Funding for operations includes grant funds from the Rural Operating Assistance Program and County contributions.

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

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





Operation Services

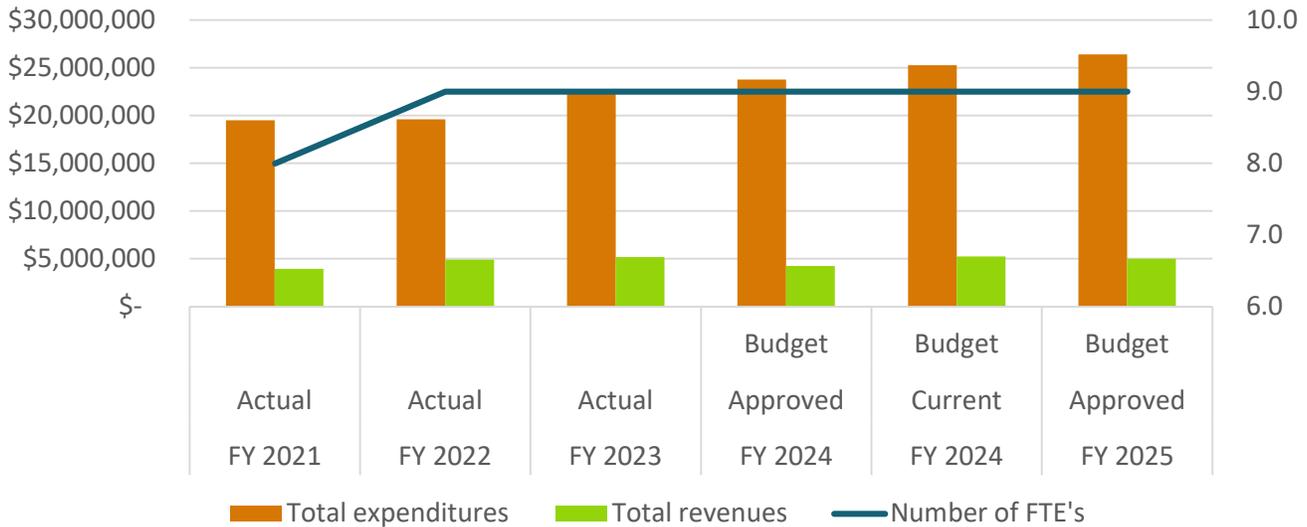
# ENVIRONMENTAL PROTECTION





## Environmental Protection Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 359,300	\$ 404,290	\$ 462,339	\$ 503,273	\$ 503,273	\$ 526,833
Fringe benefits	148,002	160,269	190,576	214,772	214,772	226,691
Operating costs	18,773,643	19,003,865	20,752,336	22,874,155	23,915,470	25,575,545
Capital outlay	224,830	35,247	1,152,009	165,000	626,700	53,400
<b>Total expenditures</b>	<b>\$19,505,775</b>	<b>\$19,603,671</b>	<b>\$22,557,260</b>	<b>\$23,757,200</b>	<b>\$25,260,215</b>	<b>\$26,382,469</b>
Other taxes and licenses	274,923	446,348	415,217	300,000	300,000	380,000
Restricted intergovernmental	56,430	31,965	43,540	10,000	10,000	12,000
Permits and fees	6,976	41,206	-	-	-	-
Sales and service	3,602,440	4,347,674	4,723,574	3,925,000	4,935,000	4,612,000
Other revenue	4,716	44,022	6,352	3,500	3,500	4,200
<b>Total revenues</b>	<b>\$ 3,945,485</b>	<b>\$ 4,911,215</b>	<b>\$ 5,188,683</b>	<b>\$ 4,238,500</b>	<b>\$ 5,248,500</b>	<b>\$ 5,008,200</b>
<b>Number of FTE's</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>



## Solid Waste

Stephanie Lewis, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 359,300	\$ 404,290	\$ 462,339	\$ 503,273	\$ 503,273	\$ 526,833
Fringe benefits	148,002	160,269	190,576	214,772	214,772	226,691
Operating costs	18,527,741	18,805,605	20,564,944	22,549,680	23,590,995	25,228,330
Capital outlay	224,830	35,247	1,152,009	165,000	626,700	53,400
<b>Total expenditures</b>	<b>\$19,259,873</b>	<b>\$19,405,411</b>	<b>\$22,369,868</b>	<b>\$23,432,725</b>	<b>\$24,935,740</b>	<b>\$26,035,254</b>
Other taxes and licenses	274,923	446,348	415,217	300,000	300,000	380,000
Restricted intergovernmental	56,430	31,965	43,540	10,000	10,000	12,000
Permits & fees	6,976	41,206	-	-	-	-
Sales & services	3,602,440	4,347,674	4,723,574	3,925,000	4,935,000	4,612,000
Other revenues	4,716	44,022	6,352	3,500	3,500	4,200
<b>Total revenues</b>	<b>\$ 3,945,485</b>	<b>\$ 4,911,215</b>	<b>\$ 5,188,683</b>	<b>\$ 4,238,500</b>	<b>\$ 5,248,500</b>	<b>\$ 5,008,200</b>
<b>Number of FTE's</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

### Department Purpose

The Solid Waste Department includes landfill operations, county-wide curbside garbage collection, convenience site operations, recycling programs, and Keep America Beautiful programs. The division is responsible for reporting and permitting 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

- Completion of the new transfer station construction project.
- Updated the battery recycling program to include labeled containers for easier sorting.

## Goals and Objectives



### EXCELLENT GOVERNMENT

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



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 2
  - To decrease each customer’s time spent at the landfill from the time they weigh in and weigh out. New color-coded and labeled signs have been installed, and construction of the new transfer station is complete.
- 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 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Tonnage of household hazardous waste collected	9.7	12.7	13.0	14.0
Tonnage of HHW received per customer	.030	.020	.024	.025
Percentage of accidents/incidents per total number of customers	0.004%	0.002%	0.003%	0.002%

Landfill Equipment Operator turnover ratio	50.0%	12.5%	*12.5%	0%
Percentage of landfill customers taking longer than 20 minutes** to check in at the scale house, dispose of their debris/material, and return to the scale house to weigh out	11.6%	13.5%	13.7%	12.0%

\*FY23 number used for FY24 as we have been unable to fill the vacancy from FY23 but have had no additional turnover.

\*\*This does not include the wait time in line before checking in at the scale house. There is no way to track that currently.

## Upcoming Opportunities and Challenges

- Renovate the old transfer station to act as a place for mechanic work to occur on site, and storage/sorting of various materials for possible recycling opportunities.
- Implement pilot Construction & Demolition extraction program and use the old transfer station for sorting and recycling operations.

## Environmental Protection Other Agencies

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### Department Purpose

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Forestry	\$ 245,902	\$ 198,260	\$ 187,392	\$ 324,475	\$ 324,475	\$ 347,215
<b>Total expenditures</b>	<b>\$ 245,902</b>	<b>\$ 198,260</b>	<b>\$ 187,392</b>	<b>\$ 324,475</b>	<b>\$ 324,475</b>	<b>\$ 347,215</b>

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





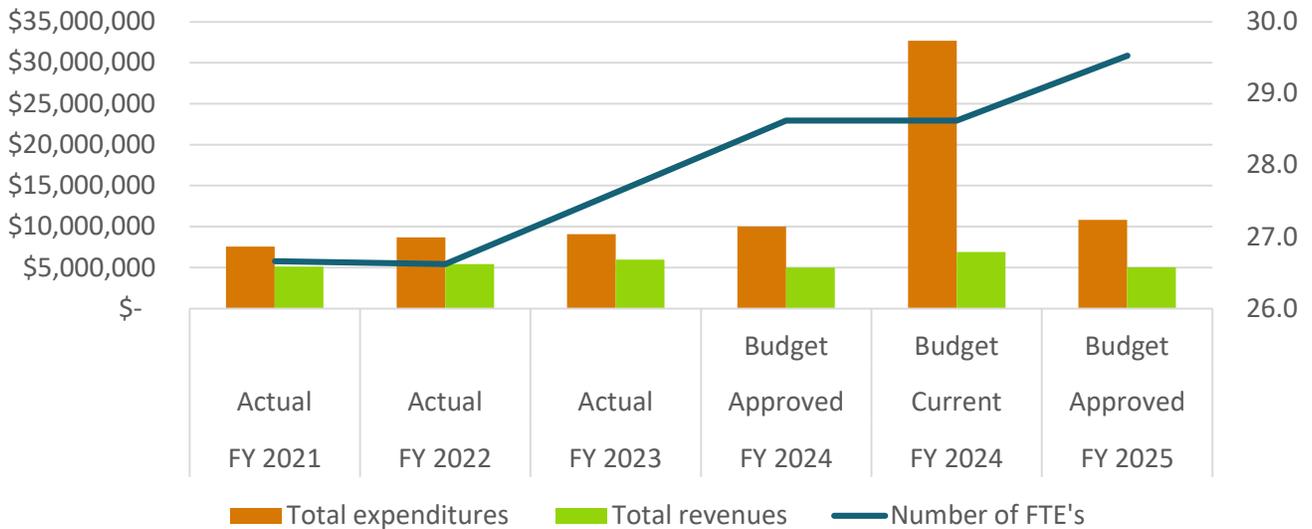
# ECONOMIC & PHYSICAL DEVELOPMENT





## Economic & Physical Development Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 1,269,000	\$ 1,320,675	\$ 1,567,965	\$ 1,723,987	\$ 1,828,836	\$ 1,849,053
Fringe benefits	491,194	511,776	622,017	708,481	748,567	775,969
Operating costs	5,779,709	6,762,579	6,621,112	7,561,745	29,912,087	8,132,984
Capital outlay	7,571	91,930	182,559	-	163,603	50,489
Debt service-leases	-	3,857	9,565	-	12,597	-
Debt service-SBITA	-	-	52,147	-	19,897	-
<b>Total expenditures</b>	<b>\$ 7,547,474</b>	<b>\$ 8,690,817</b>	<b>\$ 9,055,365</b>	<b>\$ 9,994,213</b>	<b>\$32,685,587</b>	<b>\$10,808,495</b>
Restricted intergovernmental	5,033,538	5,327,772	5,724,028	4,900,991	6,741,572	4,940,991
Permits and fees	78,512	87,316	91,388	94,280	94,280	96,300
Sales and service	3,077	2,507	3,314	3,000	3,000	4,000
Investment earnings	195	174	1,430	500	500	500
Other revenue	693	1,820	676	1,100	1,100	1,100
Proceeds-leases	-	11,616	25,661	-	18,307	-
Proceeds-SBITA	-	-	125,899	-	29,570	-
<b>Total revenues</b>	<b>\$ 5,116,015</b>	<b>\$ 5,431,205</b>	<b>\$ 5,972,396</b>	<b>\$ 4,999,871</b>	<b>\$ 6,888,329</b>	<b>\$ 5,042,891</b>
<b>Number of FTE's</b>	<b>26.7</b>	<b>26.6</b>	<b>27.6</b>	<b>28.6</b>	<b>28.6</b>	<b>29.5</b>



## Cooperative Extension

Amy Mead, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 300,897	\$ 301,618	\$ 362,939	\$ 357,380	\$ 455,930	\$ 348,295
Fringe benefits	125,904	119,395	154,848	158,106	196,955	165,107
Operating costs	170,677	125,412	150,045	192,095	214,275	192,699
Capital outlay	7,571	23,935	23,882	-	80,526	50,489
Debt service-leases	-	-	2,120	-	2,544	-
<b>Total expenditures</b>	<b>\$ 605,049</b>	<b>\$ 570,360</b>	<b>\$ 693,834</b>	<b>\$ 707,581</b>	<b>\$ 950,230</b>	<b>\$ 756,590</b>
Restricted intergovernmental	63,125	63,125	120,666	-	144,018	-
Permits & fees	1,220	8,356	7,574	16,880	16,880	13,600
Other revenues	343	1,000	656	-	-	-
Proceeds-leases	-	-	11,983	-	-	-
<b>Total revenues</b>	<b>\$ 64,688</b>	<b>\$ 72,481</b>	<b>\$ 140,879</b>	<b>\$ 16,880</b>	<b>\$ 160,898</b>	<b>\$ 13,600</b>
<b>Number of FTE's</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>7.6</b>	<b>7.5</b>

### Department Purpose

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

### Latest Major Accomplishments

Cooperative Extension's educational efforts in the community are positively impacting citizens, businesses, and the environment:

- **Tomato Trial Pilot:** Brunswick County was selected by a research team at NC State Extension to participate in a pilot program comparing newly developed cultivars against a current well-established heirloom tomato relevant to disease resistance, insect pressure, and heat tolerance. The MG Coordinator led a team of Master Gardeners, meeting every week for 12 weeks to assess and record results and challenges. The pilot results will be used to plan a Tomato Trial rollout next year with other County Extension offices across the state.

- Autumn Hatcher was chosen to represent Brunswick County 4-H at this year's NCACC Youth Voice Summit in August. She was able to meet other 4-Hers and County Commissioners across the state, learn more about local government, and participate in fun workshops with 4-H peers. Youth Voice is the opportunity for County Commissioners across the state to connect with 4-H Youth Delegates, as they are the next leading generation. Autumn was chosen to participate because of her dedication and involvement in the 4-H program in Brunswick County. She plans to participate in 4-H throughout her high school career and attend N.C. State University after graduation to pursue degrees in Biology and Animal Sciences. We are so proud of her accomplishments!
- Award Winner: Brunswick County Extension Expanded 4Food and Nutrition Education Program (EFNEP) agent Angie Lawrence was awarded the EFNEP Southeast Region Team Award for 2023 by NC State Extension for her dedication and partnership with the Tarheel Challenge Academy! This is a US National Guard Youth Challenge program to provide intervention for 16 to 18-year-old high school dropouts and produces graduates with the values, life skills, education, and self-discipline necessary to succeed as productive citizens.
- The FCS program assisted the Christian Recovery Center of Brunswick County with the establishment of its commercial kitchen facilities in line with food safety regulations and helped them implement a safe food preservation workflow that prevented hundreds of pounds of food waste.
- Natural Resources: In partnership with the Brunswick County Engineering Department and the Stormwater Engineering Research Group in the Biological and Agricultural Engineering Department at NC State University, NC Cooperative Extension in Brunswick County was selected by the NC Department of Environmental Quality to receive over \$140,000.00 for water quality improvement projects within the Lockwood Folly Watershed! As part of the EPA 319 grant program, this project will work to implement the County's 9-Element Watershed Restoration Plan for Lockwood Folly through three stormwater improvement projects. Projects include retrofitting several dry swales in the Winding River Plantation neighborhood to wetland swales, installing a vegetated shelf at the northernmost retention pond at the government center, and outfitting the government center's two entrance ponds with floating treatment wetlands. Direct sampling will be conducted to evaluate the impact of the grant, which began January 2, 2024, and is anticipated to last for three years.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

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



## EDUCATION

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



## EXCELLENT GOVERNMENT

- Commissioner Objective 1
  - Continue state matching funding for Brunswick County Cooperative Extension operating costs. Funding at the state level provides matching funds for seven positions.



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Conduct stormwater and horticulture-related classroom and on-site training for residential clientele and green industry professionals, including home and property owners' associations, landscape maintenance companies, and municipalities.



## HEALTHY AND SAFE COMMUNITY

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

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Community Contacts	52,959	53,473	57,000	58,000
Number of Educational Courses	198	208	210	215
Number of Advisory Stakeholders	18	18	20	22
Master Gardener Volunteers Hours	6,285	6,900	6,925	6,950
4-H Volunteer Hours	730	713	625	650
FCS Volunteer Hours	970	325	350	375
Number of VAD Farms	204	205	206	206
Renewed Pesticide Certificates/CEU's	83	285	290	290
Number Passing Safe Plate Students	60	46	45	45

## Upcoming Opportunities and Challenges

- The 4-H program has an exciting opportunity in the works with South Brunswick High School to start an afterschool 4-H livestock club. We continue to actively work on building partnerships with additional schools by reaching out to teachers and principals.
- The Horticulture Agent and County Extension Director began developing an outreach program for large communities with Homeowner Associations (HOAs) and the landscape companies that manage these properties to advocate Best Management Practices and reduce the negative effects of nutrient leaching to help protect our waterways. This includes site visits and recommending changes needed to their annual fertility, irrigation, and pesticide application programs. Discussions have begun with Lockwood Folly Country Club and Ocean Ridge as the first two communities to advise in 2024. We have also been in touch with a representative for twenty-six other HOAs in Brunswick County to help reach these communities.
- We are excited to have a full-time FCS agent again that started in July 2023. The new FCS agent has established a partnership with the Brunswick County Literacy Council to deliver financial literacy courses to county residents in 2024. The classes will be aimed at teens, adults, and seniors and to fit the financial needs and concerns of each group. In addition, EFNEP, FCS, and 4-H are collaborating with Day 4 Hope-Brunswick County, a new program that Southport, Oak Island Interchurch Fellowship is sponsoring. Each year, Day4Hope is a special back-to-school event hosted on local church campuses that provides homeless and disadvantaged children with everything they need to begin the first day of school.

## Brunswick County Occupancy Tax

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Operating costs	\$ 2,337,074	\$ 2,795,875	\$ 3,341,041	\$ 2,500,000	\$ 3,600,000	\$ 2,500,000
<b>Total expenditures</b>	<b>\$ 2,337,074</b>	<b>\$ 2,795,875</b>	<b>\$ 3,341,041</b>	<b>\$ 2,500,000</b>	<b>\$ 3,600,000</b>	<b>\$ 2,500,000</b>
Restricted intergovernmental	2,337,074	2,795,875	3,341,041	2,500,000	3,600,000	2,500,000
<b>Total revenues</b>	<b>\$ 2,337,074</b>	<b>\$ 2,795,875</b>	<b>\$ 3,341,041</b>	<b>\$ 2,500,000</b>	<b>\$ 3,600,000</b>	<b>\$ 2,500,000</b>

### Department Summary

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

# Planning and Community Enforcement

Kirstie Dixon, Planning Director

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 633,872	\$ 683,254	\$ 831,828	\$ 969,414	\$ 973,026	\$ 1,078,941
Fringe benefits	236,057	252,092	311,726	381,566	382,490	430,986
Operating costs	273,826	264,239	209,727	370,986	369,651	160,885
Capital outlay	-	30,812	111,836	-	48,507	-
Debt service-leases	-	1,140	4,728	-	7,335	-
Debt service-SBITA	-	-	39,900	-	-	-
<b>Total expenditures</b>	<b>\$ 1,143,755</b>	<b>\$ 1,231,537</b>	<b>\$ 1,509,745</b>	<b>\$ 1,721,966</b>	<b>\$ 1,781,009</b>	<b>\$ 1,670,812</b>
Permits & fees	76,390	77,825	82,759	76,700	76,700	80,500
Other revenues	350	820	20	1,000	1,000	1,000
Proceeds-leases	-	3,569	13,678	-	13,307	-
Proceeds-SBITA	-	-	79,058	-	-	-
<b>Total revenues</b>	<b>\$ 76,740</b>	<b>\$ 82,214</b>	<b>\$ 175,515</b>	<b>\$ 77,700</b>	<b>\$ 91,007</b>	<b>\$ 81,500</b>
<b>Number of FTE's</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>

## Department Purpose

The Planning & Community Enforcement Department provides public planning and enforcement services to unincorporated areas of Brunswick County and to municipalities that contract for planning services. Functions include but are not limited to the administration and enforcement of the Unified Development Ordinance (UDO), zoning permits/approvals, the subdivision of land, long-range planning, transportation planning, specialized planning projects, development processes/approvals, Minor CAMA Permits, and the enforcement of the Solid Waste Ordinance.

The focus of Community Enforcement is to ensure Brunswick County is a safe, healthy, and appealing place to live, work, and play while balancing citizen complaints with protecting owners' rights. Enforcement ensures compliance through education, investigations, and compliance remediations.

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. Planning works closely with other County Departments as well as various outside organizations to promote quality development through a 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, the Board of Commissioners, three transportation planning organizations, appointed boards, County Departments, community organizations, and the general public.

## Latest Major Accomplishments

- Successfully managed resources, increased workloads, facilitated vital projects/meetings, and maintained a responsive and timely review process for developments, rezonings, and permits while experiencing unprecedented activity and continuing to deal with staff shortages.
- Provided ongoing facilitation, staff representation/technical assistance, and support to various Brunswick County Boards and Committees, including the Planning Board, Zoning Board of Adjustment, Technical Review Committee (aka TRC), Shoreline Protection Committee, Keep Brunswick Beautiful, and Voluntary Agricultural Advisory Board. Represent Brunswick County on various regional boards and committees, including Cape Fear Resource Conservation & Development, Wilmington MPO, Grand Strand Area Transportation Study MPO, Cape Fear RPO, Transportation Impact Analysis Scoping Meetings, and the Cape Fear & Brunswick County Homeless Continuum of Care.
- Transition to CivicGov Software for planning services and enforcement cases and achieved full software implementation for complaint and violation cases.
- Updated the GIS Map of Approved Projects to include site plans.
- Updated the Brunswick County Data Book.
- Hosted two interns (Summer and fall).
- Facilitated the adoption of the following:
  - Wellhead Protection Zoning Overlay
  - Several vital UDO Text Amendments
  - Blueprint Brunswick 2040 Plan with six municipalities participating with tasks including project management, drafting of plan, workshops, and community engagement.
- Participated and collaborated in the following plans, projects, & studies:
  - Brunswick County Comprehensive Transportation Plan (CTP)
  - GSATS MPO Draft 2045 Metropolitan Transportation Plan (MTP)
  - WMPO MPO Draft 2045 Metropolitan Transportation Plan (MTP)
  - Holden Beach Causeway Project
  - Gullah Geechee Heritage Trail Feasibility Study
  - Carolina Bays Parkway Extension Project & Cape Fear Memorial Bridge Replacement
  - Regional Resilience Project Portfolio for the Cape Fear Region
- Provided municipal planning services to the City of Northwest and worked with the Town of Sandy Creek to implement municipal planning services.
- Targeted several community problems, including roadside vending, accessory buildings, campers, temporary advertising signs, and solid waste through proactive enforcement initiatives.
- Provided enforcement coverage to be more responsive to temporary activities, including roadside vending on Saturdays during the summer of 2023.
- Addressed Staff safety concerns through the implementation of a Department Safety Assessment & Plan.
- Increased collaboration with the North Carolina Department of Transportation (NCDOT) on current and future projects to mitigate the long-term impact and provide better roadway improvements.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

- Commissioner Objective 1
  - Improve and streamline Planning Department processes to increase consistency and predictability.
  - Continue integrating Planning Department processes and services to online platforms to enhance transparency and efficiency.



### EXCELLENT GOVERNMENT

- Commissioner Objective 3
  - Provide opportunities for public input on projects and issues facing Brunswick County through community engagement and educational opportunities.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Promote high-quality, sustainable, and walkable communities through a responsive, efficient, and timely development review process for development projects, subdivisions, rezonings, permits, and other planning applications.
  - 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.
  - Continue to provide municipal planning services to the City of Northwest.
  - Coordinate updating the Solid Waste Ordinance & Unified Development Ordinance.
- Commissioner Objective 4
  - Coordinate a county-wide transportation planning educational meeting.
  - Actively participate in meetings that benefit and address transportation issues throughout Brunswick County.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 2
  - Continue the facilitation of the Community Improvement & Solutions (CIS) Program.
  - Tactic – Improve community conditions through proactive enforcement & targeting specific community problems.

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Board of Commissioners Facilitation (Rezoning, Text Amendments, Loan Deferrals, Road Closings, Special Projects, Plans, Resolutions)	5	8	7	7
Board of Adjustment Facilitation (Special Use Permits, Variances, & Appeals)	7	17	6	11
Planning Board Facilitation (Rezoning, Major Subdivisions, Planned Developments, Text Amendments, Plans, Resolutions, Presentations, Special Projects)	66	53	51	50
Number of Residential Units Approved (Planned Developments, Major Subdivisions, Conditional Zoning, Multifamily, Major Site Plans, & Minor Site Plans)	12,769	7,125	7,500	7,000
Number of Residential Units Denied (Planned Developments, Major Subdivisions, Conditional Zoning, Multifamily, Major Site Plans, & Minor Site Plans)	-	5,019	2,900	1,000
Administrative Reviews & Approvals				
<i>BCMS Project Review Approval<sup>1</sup></i>	3,777	4,013	4,560	5,000
<i>Final Plat Reviews</i>	481	596	600	600
<i>CAMA Permit Reviews</i>	3,794	3,909	4,394	4,500
<i>Administrative Adjustments</i>	19	24	18	20
Municipal Planning Services <sup>2</sup>				
<i>Administrative Reviews &amp; Approval<sup>3</sup></i>	71	72	60	60

<i>Planning Board Facilitation</i>	4	3	8	7
<i>City Council Facilitation</i>	3	2	5	5
<i>Revenue</i>	\$8,800	\$9,610	\$12,000	\$10,000
Planning Department Call Volume <sup>4</sup>	6,906	6,604	6,600	6,500
Number of Community Educational Opportunities & Outreach (in-person or virtually)	10	29	25	20
<b>Community Enforcement Activity</b>				
<i>Cases Closed<sup>5</sup></i>	568	614	680	700
<i>Cases Opened<sup>6</sup></i>	526	681	675	700
<i>Temporary Advertising Signs Removed in NCDOT ROW<sup>7</sup></i>	-	1,503	1,200	1,200
<i>Number of Saturdays with Enforcement Coverage</i>	12	12	13	12
<i>Number of Employees<sup>8</sup></i>	4	4	4	4
<i>Number of Officers<sup>8</sup></i>	3.5	3.5	3.35	3.35
<i>Number of Cases per Officer</i>	312.6	370.0	404.47	417.91
<i>Number of Structures removed through the CIS Program</i>	15	13	20	19

- (1) Numbers reflect the total commercial and residential BCMS Projects reviewed by Brunswick County Planning. These numbers do not reflect CAMA permits, setback certifications (foundation survey) reviews, change of use requests, or Environmental Health Reviews routinely performed by Planning.
- (2) The contract for Municipal Planning Services for the City of Northwest was enacted on July 18, 2019.
- (3) Numbers reflect the total projects reviewed by Brunswick County Planning, including sign permits, final plats, and zoning permits. These numbers do not reflect setback certifications (foundation survey) reviews, zoning verification letters, administrative adjustments, change of use requests, or Environmental Health-related reviews routinely performed by the Planning Department.
- (4) Call volume per year for the Planning Department's main phone line (910-253-2025).
- (5) All cases that were closed.
- (6) All cases that were opened.
- (7) Started removing Temporary Advertising Signs in NCDOT ROW in June of 2022.
- (8) The number of employees working on cases includes officer positions (three full-time) and the CIS Administrator position (which devotes 35% of the time to enforcement, 15% to outreach, and 50% to the CIS program and outreach initiatives). The number varies due to turnover, onboarding training, and FLMA.

## Upcoming Opportunities and Challenges

- Community Enforcement's opportunities and challenges include the following:
  - Identifying innovative ways to investigate and process the growing number of complaints.
  - 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.
- Planning's opportunities and challenges include the following:
  - Continuously evaluate activity levels to ensure timely reviews and exceptional customer service that include reviewing workflows, amount of development activity, staffing resources, the fee schedule, technology needs/options/advancements, and the overall permitting/approval system.
  - Work collaboratively on transportation-related issues, plans, and projects with NCDOT, transportation organizations, municipalities, Brunswick Transit System, and property owners through the following:
    - Continue to engage in NCDOT's Transportation Improvement Program prioritization process with all three transportation planning organizations and NCDOT staff.
    - Provide ongoing participation, staff representation, and support to the Brunswick Transit System and all three transportation planning organizations [Cape Fear Rural Planning Organization (CFRPO), the Wilmington Metropolitan Planning Organization (WMPO), and the Grand Strand Area Transportation Study (GSATS MPO)].
    - Collaborate with Brunswick Transit to develop strategies for reducing traffic congestion.
    - Adoption and implementation of the Brunswick County Comprehensive Transportation Plan and the Holden Beach Causeway Transportation Study.
    - Consider developing a Transportation Connectivity, a Comprehensive Bike, and Pedestrian Plan.
  - The facilitation of projects that ensure balanced development and mitigate growth impacts:
    - *Plans & Studies* – The following are essential to addressing growth impacts and creating better communities.
      - Implementation of the Blueprint Brunswick 2040 Comprehensive Land Use Plan to better address challenges and growth while taking advantage of opportunities including ordinance enhancements to address transportation, affordable living, quality of life, flood resiliency, increases in population, and the review/approval process.
      - Implementation of the Holden Beach Causeway Transportation Study including the addition of a zoning overlay along the causeway.
      - Implementation of the other adopted plans, including the Southeastern NC Regional Hazard Mitigation Plan, the Brunswick County Agricultural Development Plan, and the Brunswick County Community Connectivity Plan for the Brunswick Transit System.
      - Consider developing a small area plan for several communities in Brunswick County.
    - *New Technology & Program Enhancements* – Utilization of new technologies that provide more efficient workflows. Implementing the enhancements to the BCMS approval/permitting system includes integrating technology advancements and the policy and procedures manual. Future projects include:
      - Continued implementation of Planning Software and transitioning to digital applications.
      - Develop workflow charts, policies, and procedures for Planning Department processes.
      - Implementing vital BCMS Enhancements and Planning Software.
    - *Community Education & Outreach* – Provide education and outreach on planning initiatives and impacts related to growth & development such as flood resiliency, affordable housing, transportation, land use policies, and the development processes.
- Long-term needs may include increased staff resources, technology enhancements, and the replacement of a vehicle.

## Public Housing

Catherine Lytch, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 156,687	\$ 180,299	\$ 200,043	\$ 215,300	\$ 215,300	\$ 228,695
Fringe benefits	63,454	77,062	85,616	93,519	93,519	99,548
Operating costs	2,043,165	2,092,475	2,011,253	2,189,100	2,376,485	2,225,250
Capital outlay	-	8,047	46,841	-	34,570	-
Debt service-leases	-	2,717	2,717	-	2,718	-
Debt service-SBITA	-	-	12,247	-	19,897	-
<b>Total expenditures</b>	<b>\$ 2,263,306</b>	<b>\$ 2,360,600</b>	<b>\$ 2,358,717</b>	<b>\$ 2,497,919</b>	<b>\$ 2,742,489</b>	<b>\$ 2,553,493</b>
Restricted intergovernmental	2,289,894	2,240,790	2,227,987	2,375,000	2,585,000	2,415,000
Sales & services	3,077	2,507	3,314	3,000	3,000	4,000
Investment earnings	195	174	1,430	500	500	500
Other revenues	-	-	-	100	100	100
Proceeds-leases	-	8,047	-	-	5,000	-
Proceeds-SBITA	-	-	46,841	-	29,570	-
<b>Total revenues</b>	<b>\$ 2,293,166</b>	<b>\$ 2,251,518</b>	<b>\$ 2,279,572</b>	<b>\$ 2,378,600</b>	<b>\$ 2,623,170</b>	<b>\$ 2,419,600</b>
<b>Number of FTE's</b>	<b>4.1</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- Financial Assessment Subsystems for Public Housing (FASS-PH) timely submittal and approval without audit exceptions.
- Hosted Landlord Outreach Event.
- Created Local Preference, allowing the department to assist eligible families in their time of need.
- Monitor and recommend adjustment of the Fair Market Rents.

# Goals and Objectives



## ECONOMIC DEVELOPMENT

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



## EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Ensure staff attend training to stay abreast of policy and practice changes.
  - Continue to cross-train staff on rules and regulations.
- Commissioner Objective 3
  - Continue to collaborate with community partners to enhance programs and services.
  - Review the annual and administrative plan to identify needs and changes to improve the lease-up rate.
  - Continue to meet HUD timelines for recertifications and inspections.
  - Collaborate with Fayetteville, VA, to promote the VASH voucher program.
  - Continue to review fair market rent data and make recommendations to the Board of Commissioners as needed to improve lease-up rates.
  - Maintain a High Performer rating on the Section 8 Management Assessment Program (SEMAP) annual certification.
  - Continue to submit Financial Assessment Subsystem reports timely without audit exceptions.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Will process 95% of all recertifications are completed prior to the end of the certification period.	100%	100%	95%	95%
Will ensure that at least 95% of units pass HQS inspection before the beginning date of the assisted lease and HAP contract.	100%	100%	100%	100%
Will ensure that at least 95% of annual HQS inspections are completed prior to the beginning of the new certification period.	100%	100%	100%	100%

Maintain SEMAP High Performer rating.	High	Standard	High	High
Number of annual recertifications and annual changes completed.	549	518	500	500
Number of housing inspections completed annually.	558	504	550	550
Number of HAP contracts executed annually (new and moves).	39	49	55	55
Number of vouchers issued annually (new and move).	71	58	60	60

## Upcoming Opportunities and Challenges

- Limited housing options for program participants negatively impact agency lease-up rate and success.
- Fair Market Rates (FMR) established by HUD increased for 2024 however, the rate is still below Brunswick County’s current market rate. HUD is encouraging PHA to apply to increase FMR to 120% of the published rate.
- Rental rate increases are causing program participants to be displaced.
- HUD continues to publish various waivers and programs, and staff will continue to explore opportunities to assist program participants.
- FY 2023 SEMAP score changed to Standard from High Performer due to the agency’s low lease up rate.

## Soil and Water

Elliot Swain, Director

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Bolivia, NC 28422 (910) 253-2830

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 177,544	\$ 155,504	\$ 173,155	\$ 181,893	\$ 184,580	\$ 193,122
Fringe benefits	65,779	63,227	69,827	75,290	75,603	80,328
Operating costs	12,298	13,233	22,417	18,000	404,563	18,750
Capital outlay	-	29,136	-	-	-	-
<b>Total expenditures</b>	<b>\$ 255,621</b>	<b>\$ 261,100</b>	<b>\$ 265,399</b>	<b>\$ 275,183</b>	<b>\$ 664,746</b>	<b>\$ 292,200</b>
Restricted intergovernmental	30,480	26,277	34,334	25,991	412,554	25,991
Permits & fees	902	1,135	1,055	700	700	2,200
<b>Total revenues</b>	<b>\$ 31,382</b>	<b>\$ 27,412</b>	<b>\$ 35,389</b>	<b>\$ 26,691</b>	<b>\$ 413,254</b>	<b>\$ 28,191</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

- The District has successfully completed work included in the Stream Flow Rehabilitation Assistance Program (StRAP) project with the exclusion of minor ongoing beaver management work. Completed work funded completely by StRAP includes approximately 48,000 linear feet (roughly 9 miles) of woody debris snagging through sections of seven (7) streams across the county and over 40 beaver dams and 20 beavers removed. Significant improvements in streamflow have been observed.
- Although the District was unable to obtain federal funding, we were able to successfully initiate the transfer of the Bellamy Family Farms easement project to Working Lands Trust along with the ADFP easement grant totaling \$379,331.80. Though the district was not able to continue as the entity easement holder for the landholders, we were able to successfully progress their project toward their desired goal of preserving their farm for future generations.
- District Educational outreach numbers were the second highest recorded at 5,296 students reached in person, and through previous online lesson goals establish in FY21 being met, the district was able to reach 6,679 students, teachers, and parents. Additionally, through our environmental education contests, the District sent four (4) students to the Soil and Water Conservation Area-6 competition and two (2) students to the North Carolina Soil and Water Conservation State education contest with one student winning first place and the other taking second place.

- Over 500 acres of cropland have been placed into contract for Residue and Tillage Management or Cover crops, helping to conserve approximately 11,700 tons of soil.

## Goals and Objectives



### ECONOMIC DEVELOPMENT

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



### EDUCATION

- Commissioner Objective 1
  - Maintain our relationships with county public schools and increase our outreach toward non-participating private schools.
    - We will continue to reach out to the county's private schools to offer conservation lessons and education competitions, as well as offer virtual lessons for teachers to present.
    - With the passage of the 2023 NC Department of Public Instruction State education standards, the district will review and revise, as necessary, to maintain grade and standards relevance within our educational programs.
    - We will continue to reach out to the county's private schools to offer conservation lessons and education competitions, as well as offer virtual lessons for teachers to present.
  - Looking forward, the District will continue to maintain and administer our new Soils Tunnel Program provided by Brunswick County Farm Bureau and will plan to pursue grants to offer additional funding and awards to students and teachers participating in the district's programs.



## EXCELLENT GOVERNMENT

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



## GROWTH AND SUSTAINABILITY

- Commissioner Objective 3
  - Grow as a District by increasing the acres affected.
    - The District will provide field days and educational material to the County's citizens to increase participation in our cost-share programs with the aim to continue to grow and expand cost-share program participation.
  - The District will continue to assist with administrating the Voluntary Agricultural District program. The VAD program is a valuable resource for the Brunswick County agricultural community as it reduces the potential for nuisance complaints and conflicts and preserves agricultural land and greenspace within the county.
  - Educate residents about conservation easements and offer conservation easement services.
    - The District will continue to provide conservation easement information and conservation easement services and offer to hold conservation easements while prioritizing agricultural land and areas declared open space – conservation within the Blueprint Brunswick Comprehensive Land Use Plan and Parks & Recreation Master Plan.
  - The District will work to close out the FY23 StRAP project and continue to monitor county drainage ways for future potential StRAP projects. We will continue to provide technical assistance to county residents to improve local drainage and/or flood mitigation planning.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Cost Share Funds Encumbered	\$203,570	\$473,001	\$200,000	\$200,000
Conservation Planned Acres	5,165	5,708	5,500	5,500
State Cost Share Funds Disbursed	\$16,349	\$69,687	\$30,000	\$33,000
Total Cost Share Funds Disbursed	\$151,713	\$295,940	\$160,000	\$150,000
Conservation Applied Acres	1,380	2,158	2,000	2,000
Participation in Environmental Education and Virtual Outreach	4,447	11,975	5,000	6,000
Citizens assisted	1,397	1,758	1,500	1,500

## Upcoming Opportunities and Challenges

- The recent grant awards present challenges and opportunities for the office to continue to receive similar grants that can continue to provide state funding for conservation needs in Brunswick County. The district is investigating potential uses for a second round of StRAP funding.
- With increased awareness and success of the Community Conservation Assistance Program, the district expects more applications for BMPs. As funding is still very limited it will create a challenge of ranking and executing awarded projects. The District had one stream bank stabilization project application this fiscal year. Unfortunately, due to a competitive regional application round, this application was not funded.
- The coming adoption of the NCDPI state education standards will require review and potential revision to District Education Lessons.
- Increased residential and commercial development throughout the county has led to increased private landowner interest toward conservation easements. The previous easement project has highlighted the difficulties of providing easement services due to the lack of framework for easement funding. This has created and will continue to create challenges for the district to assist the needs of citizens by offering conservation easement services.

## Economic Development Other

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Dredging projects	\$ 494,344	\$ 356,878	\$ 206,250	\$ 100,000	\$ 383,438	\$ 70,000
Boiling Spring Lakes	-	-	-	-	750,000	750,000
Shoreline protection	-	-	-	1,491,560	1,611,471	1,465,400
Brunswick Business & Industry Dev.	425,000	575,000	575,000	575,000	575,000	625,000
Access Road Project	-	400,000	-	-	-	-
Land for Economic Dev.	-	-	-	-	19,500,000	-
Contract services	23,325	139,467	105,379	125,004	127,204	125,000
<b>Total expenditures</b>	<b>\$ 942,669</b>	<b>\$ 1,471,345</b>	<b>\$ 886,629</b>	<b>\$ 2,291,564</b>	<b>\$22,947,113</b>	<b>\$ 3,035,400</b>
Restricted intergovernmental	312,965	201,705	-	-	-	-
<b>Total revenues</b>	<b>\$ 312,965</b>	<b>\$ 201,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

In FY 2025, funds of \$1,465,400 were budgeted for shoreline protection projects.

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

The public/private nonprofit corporation was 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 to provide economic development services on an annual basis, and the funding included in the Fiscal Year 2025 budget is \$625,000.



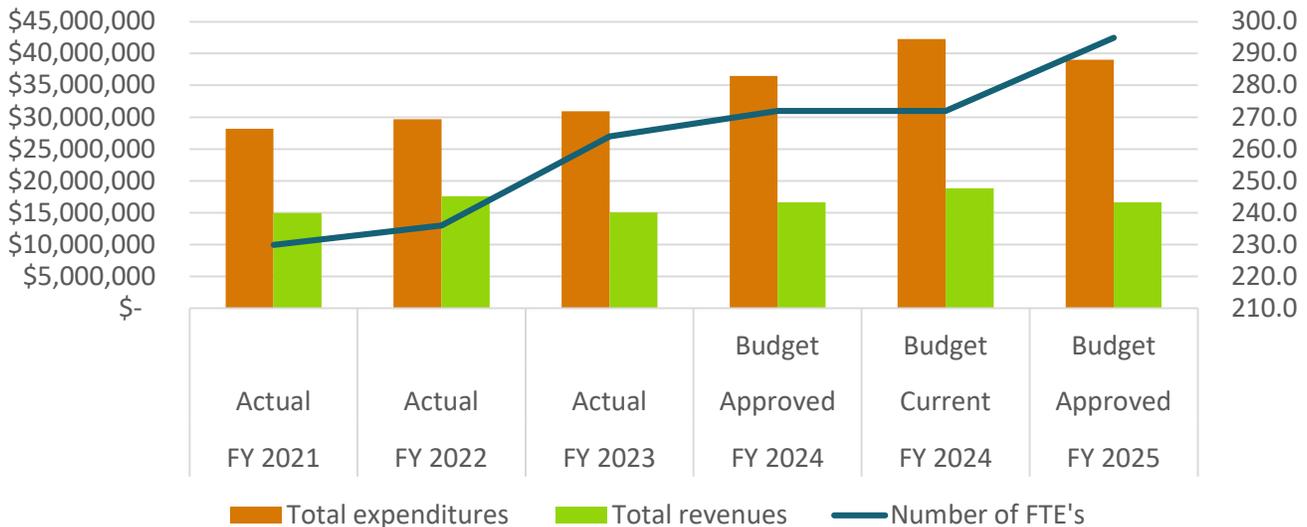
# HUMAN SERVICES





## Human Services Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 11,183,749	\$ 11,998,600	\$ 14,050,254	\$ 16,962,705	\$ 16,637,919	\$ 18,681,954
Fringe benefits	5,469,764	5,754,297	6,395,239	7,923,571	7,917,514	8,880,243
Operating costs	11,168,255	11,273,907	9,967,067	11,370,845	14,490,764	11,043,214
Capital outlay	353,088	526,148	393,239	235,000	3,115,838	427,300
Debt service-leases	-	106,572	108,395	-	108,178	-
<b>Total expenditures</b>	<b>\$28,174,856</b>	<b>\$29,659,524</b>	<b>\$30,914,194</b>	<b>\$36,492,121</b>	<b>\$42,270,213</b>	<b>\$39,032,711</b>
Restricted intergovernmental	13,237,147	15,329,953	13,379,965	15,119,153	17,282,447	15,035,128
Permits and fees	59,288	39,855	41,280	47,600	47,600	48,100
Sales and service	1,368,638	1,544,474	1,181,419	1,095,450	1,104,862	1,096,950
Other revenue	288,231	376,882	438,819	371,500	372,700	444,000
Proceeds-leases	-	311,333	7,676	-	10,000	-
<b>Total revenues</b>	<b>\$14,953,304</b>	<b>\$17,602,497</b>	<b>\$15,049,159</b>	<b>\$16,633,703</b>	<b>\$18,817,609</b>	<b>\$16,624,178</b>
<b>Number of FTE's</b>	<b>229.9</b>	<b>236.0</b>	<b>264.0</b>	<b>272.0</b>	<b>272.0</b>	<b>295.0</b>



## Community Paramedicine

Lyle Johnston, Deputy Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Operating costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,425
Capital outlay	-	-	-	-	-	64,500
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,925</b>
<b>Number of FTE's</b>	-	-	-	-	-	<b>2.0</b>

### Department Purpose

Provide Brunswick County residents with a Post Overdose Response Team; Option A, Strategy 8 Post-Overdose Response Team of the NC Opioid Settlement MOA. The post-overdose response team will connect persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reduction, primary healthcare, or other services or supports they need to improve their health or well-being.

## Health Services

David Howard, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 3,806,348	\$ 4,026,919	\$ 4,862,361	\$ 5,409,031	\$ 5,316,691	\$ 5,807,844
Fringe benefits	1,933,808	1,962,475	2,179,452	2,455,119	2,467,948	2,665,075
Operating costs	3,346,220	2,385,214	2,124,573	2,306,884	4,333,072	2,439,378
Capital outlay	269,745	396,635	-	135,000	886,358	60,000
Debt service-leases	-	32,435	32,436	-	32,436	-
<b>Total expenditures</b>	<b>\$ 9,356,121</b>	<b>\$ 8,803,678</b>	<b>\$ 9,198,822</b>	<b>\$10,306,034</b>	<b>\$13,036,505</b>	<b>\$10,972,297</b>
Restricted intergovernmental	4,034,910	4,169,963	3,439,544	2,810,028	4,782,656	2,906,240
Sales & services	1,368,638	1,544,474	1,181,419	1,095,450	1,104,862	1,096,950
Other revenues	93,467	114,080	120,612	45,000	46,200	45,000
Proceeds-leases	-	308,194	-	-	5,000	-
<b>Total revenues</b>	<b>\$ 5,497,015</b>	<b>\$ 6,136,711</b>	<b>\$ 4,741,575</b>	<b>\$ 3,950,478</b>	<b>\$ 5,938,718</b>	<b>\$ 4,048,190</b>
<b>Number of FTE's</b>	<b>75.9</b>	<b>75.9</b>	<b>81.9</b>	<b>82.9</b>	<b>82.9</b>	<b>85.9</b>

### Department Purpose

Health Services aims to support and improve citizens' overall health to enable them to be productive, independent contributors and participants in our success. We provide an array of direct patient services, community-based outreach and educational services, environmental protection services, and oversight of many health-related county functions. We strive to deliver the highest quality and highest value services in the right amount, at the right time, and always in partnership with other county departments and community partners.

### Latest Major Accomplishments

- Implemented several Substance Use Disorder Interventions: Treatment at The Healing Place; Project Support to CRCI; Health Educator position; Social Worker position; Encompass Community Education; SUD Educational Drama; Primary Care Providers Office-Based MNT Seminar.
- Successful immunizations campaign this year, delivering both Flu and COVID vaccines in our clinic and at over two dozen outreach events, including traveling to 30 homebound persons who otherwise would not have access.
- NC Local Public Health Re-Accreditation with Honors.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Consider increasing the Interpretation staff in our clinic by one FTE to meet higher demands for interpretation services and serve more patients and clients more efficiently.
  - Maintain competitive pay and benefits, work environment, management support, and development opportunities for staff.
  - Continue implementing clinic practice management improvements by monitoring key metrics within the Child Health, BCCCP, and Women’s Health programs.
  
- Commissioner Objective 4
  - Secure Online Payment for Environmental Health.
  - Identify and implement a technology solution to track performance (volumes, timeliness, etc.) in clinical services and develop the same across all health services programs.
  - Examine the possibility of using a HIPAA-compliant app for patient and client communication.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Health Services preparedness and response coordinator and management will provide planning, exercise, and training in coordination with EM, EMS, BCS, BCSO, Operations, and community partners to ensure timely and appropriate response across all Health Services emergency responsibilities.
  
- Commissioner Objective 3
  - Health Services will build, with input from the Substance Use and Addiction Commission, a year-long plan for SUD and OUD projects.
  - Health Services plans to partner with EMS to start Community Paramedicine services.
  - Health Services plans to start a Mobile Dental Unit serving Brunswick County school children and possibly other needy populations.

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of WIC Participants Served per Month (Excellent Government, Objective 3)	3,094	3,442	3,300	3,200
BCCCP Patients Screened per FTE (Excellent Government, Objective 3)	207	200	200	200

Child Health Patients Seen per FTE	748	754	800	825
Percent of monthly OSWP Applications completed within four weeks. Reviewed (Excellent Government, Objective 3)	65%	65%	99%	100%
Number of calls on Call Line (Healthy & Safe Community, Commissioner Objective 1)	10,000	6,500	6,000	3,000
Number of COVID-19 vaccinations administered (Healthy & Safe Community, Commissioner Objective 1)	12,000	11,000	2,000	1,700
Number of patients referred to MH/SA providers (Healthy & Safe Community, Commissioner Objective 3)	N/A	N/A	10	20

## Upcoming Opportunities and Challenges

- Facilities – Our current facilities limit our ability to increase service volumes. Our facility also creates less-than-ideal security environments with several public entries vs. one single public entry; less-than-adequate clinical spaces due to hallways too narrow (not ADA compliant), inadequate Lab space, no negative pressure room, and inefficient workflow between lobby/registration/lab/exam rooms.
- Updated facilities will enable a greater volume of services in a much more efficient manner, a more positive and confidential service experience for our customers, and assist with recruiting and retaining high-quality, experienced staff.
- Medicaid Expansion provides greater availability of health services to a larger portion of our adult citizens and an opportunity for Health Services to serve these beneficiaries with financial reimbursement
- Continued high level of substance misuse is still causing significant problems for the community and county services – Social Services CPS cases are upwards of 75% caused by or related to substance misuse. Courts are burdened with crimes precipitated by drug seeking, and employment needs persist with too many adults unable to maintain consistent employment because of substance addiction.
- Opioid Settlement Funds—These funds will eventually make intervention and remedy of past damages to Brunswick County citizens and families possible and relieve some of the burdens from county services.
- The formal addition of EMS to the HHS team of departments will allow for greater collaboration for more coordinated services addressing health and safety for citizens

## Social Services

Catherine Lytch, Director

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 7,236,249	\$ 7,815,433	\$ 8,969,122	\$ 11,258,612	\$ 11,026,906	\$ 12,503,847
Fringe benefits	3,478,156	3,729,828	4,130,468	5,345,055	5,328,054	6,058,786
Operating costs	4,882,590	5,783,176	4,650,975	5,740,461	6,728,414	4,962,111
Capital outlay	83,343	129,513	393,239	100,000	2,229,480	302,800
Debt service-leases	-	70,822	72,644	-	72,427	-
<b>Total expenditures</b>	<b>\$15,680,338</b>	<b>\$17,528,772</b>	<b>\$18,216,448</b>	<b>\$22,444,128</b>	<b>\$25,385,281</b>	<b>\$23,827,544</b>
Restricted intergovernmental	8,991,232	10,978,520	9,816,518	12,307,125	12,399,323	12,126,888
Permits & fees	59,288	39,855	41,280	47,600	47,600	48,100
Other revenues	194,764	262,802	318,207	326,500	326,500	399,000
Proceeds-leases	-	3,139	7,676	-	5,000	-
<b>Total revenues</b>	<b>\$ 9,245,284</b>	<b>\$11,284,316</b>	<b>\$10,183,681</b>	<b>\$12,681,225</b>	<b>\$12,778,423</b>	<b>\$12,573,988</b>
<b>Number of FTE's</b>	<b>151.0</b>	<b>157.1</b>	<b>178.1</b>	<b>184.1</b>	<b>184.1</b>	<b>201.1</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

- The department received the NCACDSS Innovation Award for Community Engagement at the 2023 Social Service Institute.
- The Child Support Unit was once again recognized as one of the top-performing child support programs in the state and received a Certificate of Excellence Award from NC DHHS.
- Social Work Staff continue to creatively work with families despite significant resource deficiencies in the community (daycare shortages, mental health resources, transportation, and housing needs) to overcome obstacles and barriers.
- The 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, Childcare, and Work First programs.
- The department continues to meet all State-County MOU measures.
- Despite staffing and workload challenges, the department continued to meet Medicaid and Food and Nutrition application processing timeframes.

- The Economic Service division continues to receive positive feedback throughout the year from the State Economic Services State Consultants.
- Key staff members continue to participate in the child welfare state policy and procedure state design teams. Our participation has allowed staff to have input on new policies and procedures while enhancing the county's relationship with our state partners.
- The department's participation in the Regional Abuse and Medical Specialist (RAMS) pilot program allowed the department to contribute to policy development that is now part of child welfare policy and procedure. RAMS is a 24-hour/365-day team of social workers with expertise in high-risk physical abuse and medically complex cases who provide coaching, mentorship, and support to CPS supervisors and front-line staff.
- The successful collaboration between the department, computer services, and Northwoods allowed the department to develop multiple reports using data and information stored in Traverse (document management system). This has allowed for the creation of a dashboard that supervisors and administrators can use to quickly identify open and closed cases, as well as lists of children in foster care, including addresses. Due to this collaboration, Northwoods can offer reporting services to other county departments of social services that utilize the Traverse software.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Continue to enhance and develop the social work training positions to support social worker skill development, competency, and retention.
  - Continue to work towards becoming a trauma-informed agency to proactively address, respond, and reduce secondary traumatic stress of social workers.
  - Facilitate bi-annual staff feedback sessions to assess staff and agency needs.
  - Continue to develop in-house training and structure the onboarding process.
  - Monthly monitoring of key performance measures to ensure the needs of county citizens are met, and the county is meeting all federal and state goals and objectives.
  - Continue to review and assess monthly quality assurance data to identify staff training needs.
  - Enhance staff customer service skills by sending staff to appropriate training.
  - Monitor caseload growth and advocate for additional staff as workload demands change and grow to assist with staff retention and satisfaction.
  - Request an additional adult services social worker position to meet the growing needs and demands of our aging population as well as partner with the Community Paramedicine program.
  - Request additional program specialist positions for economic services to meet the training and quality review needs of the department.
  - Request additional Income Maintenance Caseworker I positions to assist with streamlining the workload.
- Commissioner Objective 4
  - Continue offering telecommuting opportunities for select economic service positions for staff who are meeting productivity and quality measures. These opportunities help with the retention of experienced and skilled caseworkers and space needs.



## 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 training monthly and at least two cycles of MAPP training annually.
  - Continue to collaborate with community partners to provide services to fulfill the unmet needs of residents and youth who will age out of foster care.
  - Collaborate with community partners to meet the needs of children, families, and adults involved with social work programs to ensure health and safety.
  - Continue to enhance the department’s partnership with the Guardian ad Litem (GAL) office to improve outcomes for children.
  - Continue to develop a partnership with the Department of Juvenile Justice (DJJ) to address the youth’s needs and prevent them from entering foster care.

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Will ensure 95% of all FNS applications are processed timely	97%	96.76%	95%	95%
Will ensure 95% of FNS recertifications are processed timely	99%	98.99%	95%	95%
Will ensure that 95% of all foster youth have a face-to-face visit with the social worker each month	99%	99%	98%	98%
Will ensure that 95% of screened-in child abuse/neglect reports are initiated within the required time frames	98%	98%	98%	98%
Number of Child Protective Service (CPS) reports received annually	1,849	1,816	2,184	2,200
Number of Child Protective Services reports accepted annually	1,099	1,118	1,407	1,450
Will ensure that 85% of Adult Protective Services evaluations involving allegations of abuse or neglect are completed within 30 days	98%	100%	98%	98%
Adult Protective Service (APS) reports are received annually	532	522	525	550
Adult Protective Service (APS) reports are accepted annually	208	249	260	270

Number of DSS Foster Homes in the County (Annual per month average)	28	29	33	36
Will ensure that 85% of all Special Assistance applications are processed within 45 days	98%	98%	98%	98%
Will ensure that 85% of Special Assistance -Disability applications are processed within 60 days	100%	100%	98%	98%
Will process 95% of all Medicaid applications within 45 days	97%	96%	95%	95%
Will process 95% of MAD Medicaid applications within 90 days	97.75%	98%	95%	95%
Annually, it will meet the given annual percentage of all child support cases under an order	83.26% (Goal: 82.31%)	88.80% (Goal: 82.31%)	82.31%	82.31%
Annually, it will meet 100% of the total child support collected goal	101.65%	104.54%	100%	100%

## Upcoming Opportunities and Challenges

- Social Work programs continue to struggle with staff recruitment. Cases are more challenging, and there is a national shortage of social workers. The agency will need to explore additional incentives to recruit and retain staff.
- Locating appropriate placement for youth and adult wards with mental health and/or behavior issues continues to be a challenge. Youths are staying in ERs while waiting for LME to locate appropriate placement. Facilities are refusing to accept youth with challenging behaviors.
- Economic Service programs continue to struggle with staff recruitment as workload and policy demands increase. Staff are looking for opportunities to work from home.
- Medicaid expansion has had a significant impact on economic service staff caseloads. If expansion is approved, approximately 6,000 additional individuals will be eligible for Medicaid.
- Public Health Emergency (PHE) unwinding will also have a significant impact on Medicaid and Food and Nutrition Caseworkers.
- Although the number of children in foster care has not increased, the number of juvenile court days has doubled in the past year. The additional court time impacts social workers' ability to meet the mandated needs of children, youth, and their families. Additional court demands have also impacted social worker caseloads. Caseload sizes will need to decrease to ensure social workers have time to meet the needs of the families and the requirements of the court. Therefore, additional social workers will be needed to ensure that staff can meet the needs of children, youth, their families, and the court.
  - In 2019, the average number of children in foster care was 125, and the average number of juvenile court days per month was 5.75,
  - In 2020, 158 children were in foster care with 5.67 court days per month,
  - In 2021, 175 children were in foster care, with 7.42 court days per month,
  - In 2022, 150 children were in foster care, with 10.9 court days per month, and
  - In 2023, 136 children were in foster care, with 10.25 court days per month.

- As the county continues to grow, the disparity between available services for our adult and senior population with disabilities will need to be addressed. It will be essential to continue to partner with community agencies and resources to meet the needs of vulnerable adults. In addition to the need to provide services and support to adults through Adult Protective Services, the number of adult Wards the agency is responsible for has increased over the last several years. The average number of individuals the agency is responsible for in the Adult Guardianship program, on average, has increased from 16 in FY 21 to 24 in FY 22 to 27 in FY 23. This number has consistently grown, requiring more agency and community resources to meet their needs.
- Lack of available daycare space is creating a challenge for county residents as well as foster care placement. Relatives and foster parents are declining to take non-school-age children.
- The rollout of Medicaid Expansion will create workload challenges due to the increase in the number of applications not only for Medicaid but other economic service programs such as Food and Nutrition Program and Energy Programs.

## Veterans Services

Anita Hartsell, Senior VSO

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

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 141,152	\$ 156,248	\$ 218,771	\$ 295,062	\$ 294,322	\$ 370,263
Fringe benefits	57,800	61,994	85,319	123,397	121,512	156,382
Operating costs	14,468	37,306	52,563	21,318	28,628	35,468
Debt service-leases	-	3,315	3,315	-	3,315	-
<b>Total expenditures</b>	<b>\$ 213,420</b>	<b>\$ 258,863</b>	<b>\$ 359,968</b>	<b>\$ 439,777</b>	<b>\$ 447,777</b>	<b>\$ 562,113</b>
Restricted intergovernmental	2,084	2,109	2,083	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 2,084</b>	<b>\$ 2,109</b>	<b>\$ 2,083</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>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>

### Department Purpose

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

### Latest Major Accomplishments

- Our office assisted with the Veterans Benefits Live, VA In My Town event that took place in Wilmington and assisted 559 veterans with over \$108,000 in benefits being paid out during the three-day event.
- Coordinated with the Fayetteville Veterans Affairs Medical Center to come to Brunswick County and provide a two-day training course on suicide intervention for our staff and individuals within our community.
- Managed the large influx of clientele we encountered within the weeks leading up to the VA's PACT ACT filing deadline and deadline extension. This deadline was for potential retroactive benefits. The PACT Act is a law that expands VA health care and benefits for Veterans exposed to burn pits, Agent Orange, and other toxic substances. This law helps us provide generations of Veterans—and their survivors—with the care and benefits they've earned and deserve.

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 2
  - Assessing and advocating for staff as workload demands change and grow.
  - Ensure accredited VSOs attend training to maintain accreditations.
  - Ensure VSOs get updated VA Personal Identity Verification (PIV) cards before expiration to ensure uninterrupted VA computer access.
  
- Commissioner Objective 3
  - Continue to file electronic claims and document submissions to the VA, which assists in timelier processing of claims.
  - Ensure yearly NCDMVA accreditations are maintained so our office may certify a veteran's eligibility to obtain NC veteran license plates, disabled veteran hunting/fishing license, along with the disabled veteran resident property tax exclusion.



### HEALTHY AND SAFE COMMUNITY

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

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Electronic claims/documents uploaded	1,612	2,324	2,911	4,000
Emails sent/responded to	3,188	4,374	6,480	6,700
Telephone calls	8,915	12,103	12,480	13,000
New Clients added to VetraSpec	664	920	1,387	1,500
Scheduled appointments and walk-ins	2,709	3,704	4,200	4,500

Completed NC applications and certifications for veteran license plates, disabled veteran hunting/fishing, and property tax exclusions.	735	930	950	1,000
VA Healthcare applications	166	160	160	180
A grand total of VA expenditures paid by VA in Brunswick County (Compensation, pension, education, Vocational Rehab, insurance and indemnities, and medical care) *	\$174,402,000	Not available until June 2024	\$190,000,000	\$200,000,000
Average wait time for an appointment	6 weeks	6 weeks	5 weeks	2 weeks

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

## Upcoming Opportunities and Challenges

- The VA estimates our current veteran population to be 14,685. With the county’s continuing population growth, many of whom are veterans, it is becoming increasingly difficult for our 4 VSO office to provide the timely and quality service our veterans deserve and have earned for the service they have given to our country.
- Continue to work with the American Legion and the Winston Salem VA Regional Office to hold the yearly Veterans Benefits Live, VA In My Town event locally. This event promotes veterans’ benefits and aids veterans and their family members in receiving assistance.

## Human Services Other Agencies

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Brunswick Sr Resources Inc	\$ 2,713,740	\$ 2,888,851	\$ 3,017,137	\$ 3,302,182	\$ 3,302,182	\$ 3,597,832
Juvenile Crime Prevention Council	7,620	7,499	9,099	-	8,900	-
JCPC Coastal Horizons	92,279	92,279	92,279	-	79,568	-
JCPC Teen Court	90,897	59,141	-	-	-	-
Providence Home	20,441	20,441	20,441	-	10,000	-
<b>Total expenditures</b>	<b>\$ 2,924,977</b>	<b>\$ 3,068,211</b>	<b>\$ 3,138,956</b>	<b>\$ 3,302,182</b>	<b>\$ 3,400,650</b>	<b>\$ 3,597,832</b>
Restricted Intergovernmental	208,921	179,361	121,820	-	98,468	-
<b>Total revenues</b>	<b>\$ 208,921</b>	<b>\$ 179,361</b>	<b>\$ 121,820</b>	<b>\$ -</b>	<b>\$ 98,468</b>	<b>\$ -</b>

### Department Purpose

Brunswick County's contributions to non-profit agencies to support human service efforts in FY 2025 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. BSRI funding increased from \$3,302,182 to \$3,597,832 in FY 2025.



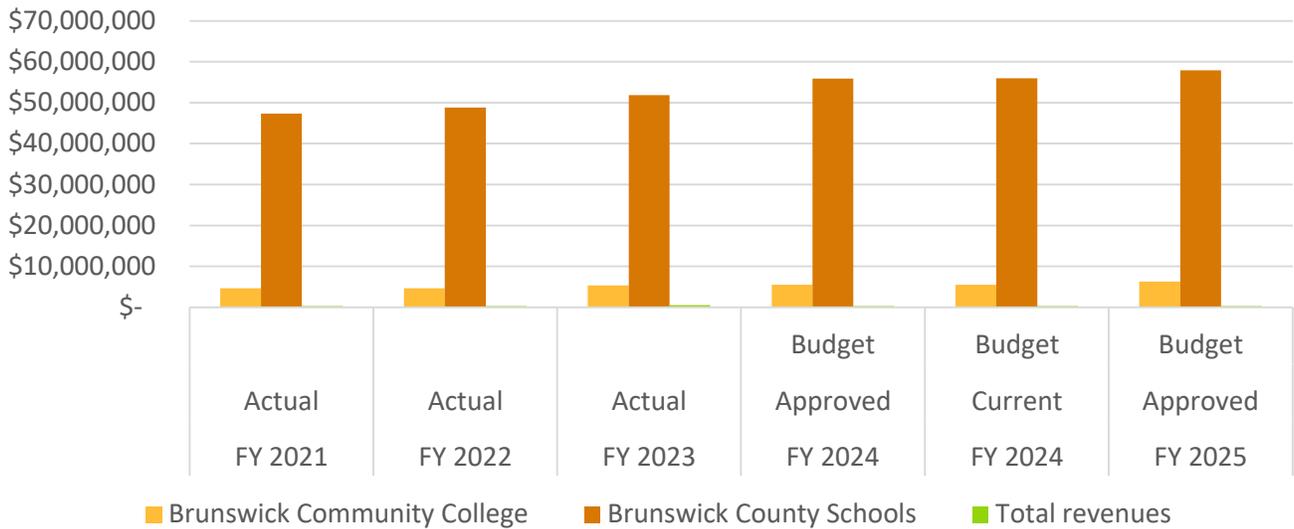
# EDUCATION





## Education Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Brunswick Community College	\$ 4,649,412	\$ 4,632,770	\$ 5,335,436	\$ 5,515,700	\$ 5,515,700	\$ 6,262,765
Brunswick County Schools	47,363,361	48,835,832	51,824,092	55,872,947	55,932,097	57,871,169
<b>Total expenditures</b>	<b>\$52,012,773</b>	<b>\$53,468,602</b>	<b>\$57,159,528</b>	<b>\$61,388,647</b>	<b>\$61,447,797</b>	<b>\$64,133,934</b>
Other revenue	299,766	316,263	496,612	300,000	300,000	300,000
<b>Total revenues</b>	<b>\$ 299,766</b>	<b>\$ 316,263</b>	<b>\$ 496,612</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>



# Brunswick Community College

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Brunswick Community College	\$ 4,649,412	\$ 4,632,770	\$ 5,335,436	\$ 5,515,700	\$ 5,515,700	\$ 6,262,765
<b>Total expenditures</b>	<b>\$ 4,649,412</b>	<b>\$ 4,632,770</b>	<b>\$ 5,335,436</b>	<b>\$ 5,515,700</b>	<b>\$ 5,515,700</b>	<b>\$ 6,262,765</b>
Other revenue	-	675	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 675</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 or transfer programs using traditional 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Brunswick County Schools	\$ 47,063,595	\$ 48,520,244	\$ 51,327,480	\$ 55,572,947	\$ 55,572,947	\$ 57,571,169
Schools - fines and forfeitures	299,766	315,588	496,612	300,000	359,150	300,000
<b>Total expenditures</b>	<b>\$47,363,361</b>	<b>\$48,835,832</b>	<b>\$51,824,092</b>	<b>\$55,872,947</b>	<b>\$55,932,097</b>	<b>\$57,871,169</b>
Other revenue	299,766	315,588	496,612	300,000	300,000	300,000
<b>Total revenues</b>	<b>\$ 299,766</b>	<b>\$ 315,588</b>	<b>\$ 496,612</b>	<b>\$ 300,000</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 26<sup>th</sup> in student membership out of 115 school districts in the state. For FY 2023-2024, Brunswick County School System served over 13,236 students from kindergarten through 12<sup>th</sup> grade in 9 elementary schools, five middle schools, three high schools, one K-8 school, one early college high school, and one alternative school. The school system is fully accredited by AdvancED, which is the governing agency for the Southern Association of Colleges and Schools. The school system has over 2,134 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 905 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 receives 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 \$57,571,169 to the school system in FY 2025 under the terms of the agreement.

In 2024-2025, Brunswick County Schools expects membership of 13,560, a 324-student increase from the 2023-2024 student average daily membership. During the FY 2023-2024 school year, 1,571 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 70 students for the 2024-2025 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 2025, the County ad valorem funded operating budget to the school system is \$56,388,200, which is an increase of \$1,957,163 or 3.6% over the prior-year amount of \$54,431,037. Debt service for the County schools for FY 2025, funded by ad valorem revenue totals \$11.3 million and is funded by local option sales tax and NC Education Lottery totals \$2.6 for a total of \$13.9 million. The School System was allocated \$4,202,500 for the annual capital improvement plan dedicated to small capital improvement projects, \$2,500,000 for classroom technology enhancements throughout the system, and \$3,065,750 for annual roofing projects. The funding sources are local option sales tax proceeds legislated for K-12 schools of \$8,667,781 and \$1,182,969 of current-year ad valorem taxes appropriated under the funding agreement.



a composite nation like ours, as before the Law, there should be NO RICH,  
NO POOR, NO HIGH, NO LOW, NO WHITE, NO BLACK but COMMON COUNTRY  
COMMON CITIZENSHIP, EQUAL RIGHTS, and a COMMON DESTINY.  
— Frederick Douglass, 1882

**REMEMBER**

**Defining CITIZENSHIP**

Asians have played a vital role in the history of the United States, contributing to the nation's growth and development. Their hard work and dedication have helped build the nation into the global superpower it is today. It is time to recognize their contributions and ensure they are fully included in the American story.

**Shared IDENTITY?**

As all of the new immigrants brought with them their own customs, languages, and ways of life, it was not always easy for them to fit into the existing American society. However, through their hard work and dedication, they have helped build the nation into the global superpower it is today. It is time to recognize their contributions and ensure they are fully included in the American story.

**OUR NATIONAL ANTHONY?**

Who is our national anthem? The answer is simple: it is the Star Spangled Banner. This iconic song has been the national anthem of the United States since 1795. It is a symbol of our nation's history and values, and it is a source of pride for all Americans.

**UNITY**

Unity is the strength that comes from the bond of brotherhood. It is the force that holds a nation together and allows it to overcome any challenge. In a world that is becoming increasingly divided, it is more important than ever to stand together and work for the common good.

June 14<sup>th</sup> 1917

It is the Star Spangled Banner, Oh, long may it wave, O'er the Land of the Free and the Home of the Brave!

**BEYOND American History**

Learn about the experiences of immigrants and how they have shaped the American identity. Discover the stories of those who have come to this land in search of a better life, and how their contributions have helped build the nation into the global superpower it is today.



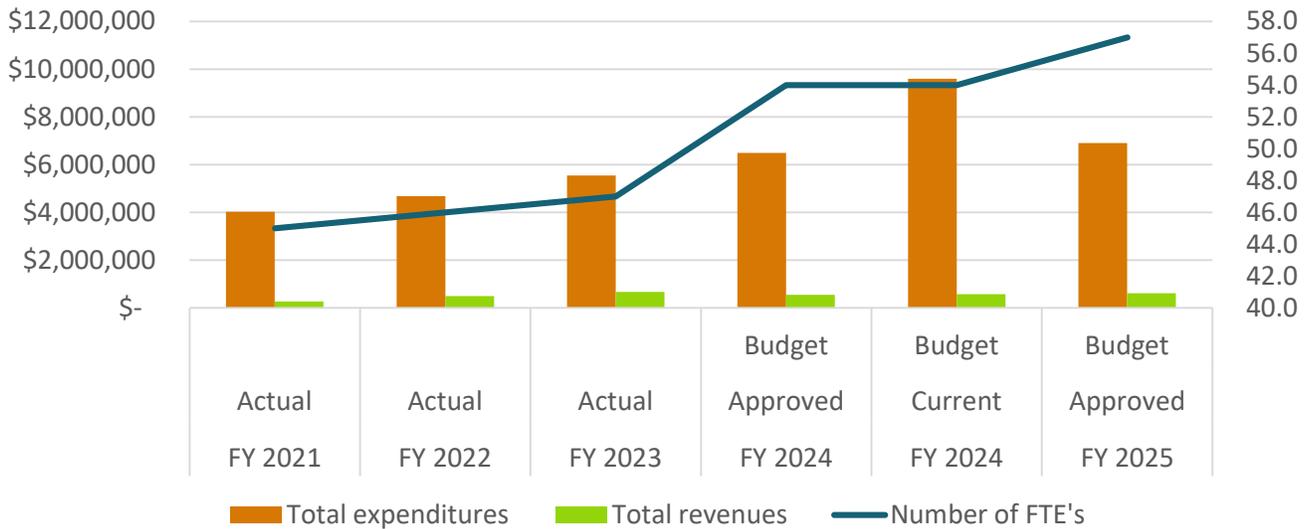
# CULTURE & RECREATION





## Cultural and Recreational Budget Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 2,033,529	\$ 2,199,983	\$ 2,495,025	\$ 3,254,894	\$ 3,254,139	\$ 3,501,495
Fringe benefits	799,287	850,226	968,458	1,270,830	1,270,830	1,380,396
Operating costs	961,380	1,473,864	1,777,751	1,793,795	2,110,304	1,871,431
Capital outlay	234,984	145,481	272,088	168,000	2,936,583	153,519
Debt service-leases	-	8,727	17,967	-	13,779	-
Debt service-SBITA	-	-	8,000	-	14,080	-
<b>Total expenditures</b>	<b>\$ 4,029,180</b>	<b>\$ 4,678,281</b>	<b>\$ 5,539,289</b>	<b>\$ 6,487,519</b>	<b>\$ 9,599,715</b>	<b>\$ 6,906,841</b>
Restricted intergovernmental	155,730	147,378	249,390	160,344	160,344	217,932
Sales and service	98,609	272,471	315,737	353,850	353,850	369,000
Other revenue	15,056	39,783	21,720	24,500	38,072	25,500
Proceeds-leases	-	26,382	44,037	-	-	-
Proceeds-SBITA	-	-	30,519	-	18,258	-
<b>Total revenues</b>	<b>\$ 269,395</b>	<b>\$ 486,014</b>	<b>\$ 661,403</b>	<b>\$ 538,694</b>	<b>\$ 570,524</b>	<b>\$ 612,432</b>
<b>Number of FTE's</b>	<b>45.0</b>	<b>46.0</b>	<b>47.0</b>	<b>54.0</b>	<b>54.0</b>	<b>57.0</b>



# Library

Patricia Dew, Director

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 777,644	\$ 769,375	\$ 829,930	\$ 1,193,723	\$ 1,193,723	\$ 1,291,332
Fringe benefits	322,420	321,721	356,184	547,109	547,109	593,540
Operating costs	213,175	211,152	404,098	352,225	401,797	357,121
Capital outlay	-	12,387	74,556	-	320,578	-
Debt service-leases	-	4,188	13,428	-	9,240	-
Debt service-SBITA	-	-	8,000	-	14,080	-
<b>Total expenditures</b>	<b>\$ 1,313,239</b>	<b>\$ 1,318,823</b>	<b>\$ 1,686,196</b>	<b>\$ 2,093,057</b>	<b>\$ 2,486,527</b>	<b>\$ 2,241,993</b>
Restricted intergovernmental	155,730	147,378	249,390	160,344	160,344	217,932
Sales & service	9,426	15,761	15,444	17,000	17,000	18,000
Other revenue	15,056	23,096	20,548	24,500	24,500	25,500
Proceeds-leases	-	12,387	44,037	-	-	-
Proceeds-SBITA	-	-	30,519	-	18,258	-
<b>Total revenues</b>	<b>\$ 180,212</b>	<b>\$ 198,622</b>	<b>\$ 359,938</b>	<b>\$ 201,844</b>	<b>\$ 220,102</b>	<b>\$ 261,432</b>
<b>Number of FTE's</b>	<b>18.0</b>	<b>19.0</b>	<b>20.0</b>	<b>26.0</b>	<b>26.0</b>	<b>28.0</b>

## Department Purpose

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

The purpose is to acquire, organize, and make available print and non-print materials for the personal, intellectual, and cultural growth of the County's citizens; to provide and promote free access to a broad spectrum of ideas and information in a variety of formats and media; to offer recreational reading, viewing, and listening materials in formats that people of all ages can use; to provide instruction and assistance in finding, evaluating, and using materials, technology, and information effectively; to maintain convenient, safe, and comfortable places where people can use materials and technology, and where they can meet and interact.

## Latest Major Accomplishments

- Expanded Library service hours on Saturdays and two evenings a week. Total weekly service hours are now 55 hours at every branch location, a 12% increase from FY23.
- Hired six new full-time staff members to improve customer service and expand service hours.
- Improved the Library's online calendar with a LibCal subscription, allowing digital event registrations and statistical records. Added LibraryAware services to create publicity materials and send newsletters to subscribed patrons. Started full-access subscriptions via America's News for the Star-News and Brunswick Beacon local newspapers.

- Initiated a community survey as part of the Library’s strategic planning. Received over 500 responses in the first month.

## Goals and Objectives



### EDUCATION

- Commissioner Objective 1
  - Continue to support local educational programs through material acquisitions such as Battle of the Books titles and other supplemental reading materials.
  - Supplement early literacy in Brunswick County through story times and child-centered programming to prepare every child for school.
  - Improve resources for our community's growing number of “home-schooled” students.
- Commissioner Objective 2
  - Provide e-audiobooks and e-books to allow citizens with visual or physical impairments to continue to read and learn.
  - Provide electronic resources to connect students and faculty with learning opportunities and support, including test 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, in print and digital, for citizens to access factual health data, medical research, diet and cooking resources, and contact information for medical professionals.
  - Present programming in cooperation with local outreach groups to bring health and medical information to the community via their neighborhood library.
  - Serve as a safe location for residents and visitors of all ages to visit, learn, gather, engage, and meet, including installing Automated External Defibrillators (AEDs) at all library locations and maintaining staff training in CPR.



## EXCELLENT GOVERNMENT

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

### Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Total items circulated	337,515	320,713	325,000	350,000
Use of electronic resources	91,924	61,342	100,000	100,000
Door count	334,915	411,398	414,000	420,000
eBook circulation	43,399	47,196	50,000	60,000
New card registrations	4,164	5,837	6,300	6,300
Number of Master of Library Science (MLS) librarians	1	2	3	4
State Rank: Total operating expenditures per capita	83 out of 85	83	79	60

### Upcoming Opportunities and Challenges

- Our five library branches are extremely popular among our residents, and thus they represent significant public assets such as community and educational spaces in our county. However, the growing population needs more locations to serve them, and citizens requested expansions in the Library’s Community Survey. Possible considerations include:
  - Add a library branch in the center of the county.
  - Expand the Rourk Branch in Shallotte.
  - Plan for a future larger Leland Branch.
  - Plan for a new facility for the Southport area.
- Over the years, library staffing and budgets have suffered due to recessions and other economic situations. These past cuts have placed Brunswick County in last place or close to last among NC libraries, in addition to providing less-than-superior service to the citizens of Brunswick County.

- Consider adding more staff, including MLS-degreed staff, to enhance library services and bring Brunswick County Libraries out of the bottom 10% of Staff-Per-Population among NC libraries.
- Increase e-book and e-audiobook collections, to meet citizen demands as requested in the Community Survey, and to provide options for residents with visual, mobility, or physical impairments that need accessible reading options.
- Continue striving to meet the Essential levels of service from the North Carolina Public Library Standards with future goal of meeting Enhanced and/or Exemplary levels.

# Parks and Recreation

Aaron Perkins, Director

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

## Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 1,255,885	\$ 1,430,608	\$ 1,665,095	\$ 2,061,171	\$ 2,060,416	\$ 2,210,163
Fringe benefits	476,867	528,505	612,274	723,721	723,721	786,856
Operating costs	748,205	1,262,712	1,373,653	1,441,570	1,708,507	1,514,310
Capital outlay	234,984	133,094	197,532	168,000	2,616,005	153,519
Debt service-leases	-	4,539	4,539	-	4,539	-
<b>Total expenditures</b>	<b>\$ 2,715,941</b>	<b>\$ 3,359,458</b>	<b>\$ 3,853,093</b>	<b>\$ 4,394,462</b>	<b>\$ 7,113,188</b>	<b>\$ 4,664,848</b>
Other revenue	-	16,687	1,172	-	13,572	-
Sales & service	89,183	256,710	300,293	336,850	336,850	351,000
Proceeds-leases	-	13,995	-	-	-	-
<b>Total revenues</b>	<b>\$ 89,183</b>	<b>\$ 287,392</b>	<b>\$ 301,465</b>	<b>\$ 336,850</b>	<b>\$ 350,422</b>	<b>\$ 351,000</b>
<b>Number of FTE's</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>28.0</b>	<b>28.0</b>	<b>29.0</b>

## Department Purpose

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

## Latest Major Accomplishments

- 10 Year Comprehensive Parks Plan/Land Use Plan
- Smithville Park Restrooms
- Dixie Boys Baseball State Champions and World Series Finalist [13YO]
- Dixie Pre-majors Baseball State Champions [17U]
- Dixie Debs Softball State Champions and World Series Finalist [19U]

## Goals and Objectives



### EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Continue working on the aging park maintenance items and user-friendly ADA (Americans with Disabilities Act) accessibility improvements. (Maintenance)
  - Monitor and grow contracted programs to include new contractors and new programs in 2024. Programs include but are not limited to, shag dancing, cheerleading, pickleball clinics, tennis lessons, and parent/child classes.



### HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 3
  - Ongoing growth of programs for youth and adults with Intellectual and Developmental Disabilities (IDD) within Special Populations, emphasizing mental and physical well-being, creativity, and social interaction. (Special Populations)
  - Increasing the variety of sports and programs provided by Special Olympics Brunswick County to include participants aged 2-7. (Special Populations)
  - Create a plan and information gathering process for possible additions to adult sports offerings while also trying to increase participation with programs currently offered. (Athletics)
  - Continue to offer safe youth sports programs that promote healthy and active participation. (Athletics)
  - Provide opportunities across the county for individuals aged 50 and above, fostering healthy aging through programs that promote physical activity, mental well-being, and social interaction (Senior 50+ Programs)

## Key Performance Measures

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of Community Involvements (Staff)	64	81	70	90
Number of Recreation Programs Offered	81	88	90	110
Number of New Programs Offered	20	8	5	12
Number of Park Inspections Conducted	3	6	6	6
Number of Community Co-Ops/Partners	53	68	70	85

Number of Volunteer Hours	18,469	21,345	20,000	25,000
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## Upcoming Opportunities and Challenges

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



# GOVERNMENTAL DEBT SERVICE





## General Debt Service

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Principal	\$ 12,305,000	\$ 11,045,000	\$ 8,480,000	\$ 9,960,001	\$ 9,960,001	\$ 11,080,000
Interest	3,235,904	4,984,090	4,446,374	5,123,266	5,123,266	6,451,399
Advance payment	-	10,935,000	-	-	-	-
Fees and issuance costs	4,620	71,965	5,340	10,000	10,000	10,000
<b>Total expenditures</b>	<b>\$15,545,524</b>	<b>\$27,036,055</b>	<b>\$12,931,714</b>	<b>\$15,093,267</b>	<b>\$15,093,267</b>	<b>\$17,541,399</b>
Proceeds from refunded debt	\$ -	\$ 11,215,000	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	<b>\$ -</b>	<b>\$11,215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## By Function

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
General Government	\$ 4,620	\$ 71,965	\$ 5,340	\$ 10,000	\$ 10,000	\$ 10,000
Public Safety	436,500	415,381	398,568	379,200	379,200	770,175
Human Services	-	-	-	-	-	2,888,900
Education	14,758,090	26,216,272	12,482,592	14,661,093	14,661,093	13,872,324
Culture & Recreation	346,314	332,437	45,214	42,974	42,974	-
<b>Total expenditures</b>	<b>\$15,545,524</b>	<b>\$27,036,055</b>	<b>\$12,931,714</b>	<b>\$15,093,267</b>	<b>\$15,093,267</b>	<b>\$17,541,399</b>
Proceeds from refunded debt	\$ -	\$ 11,215,000	\$ -	\$ -	\$ -	\$ -
<b>Total revenues</b>	<b>\$ -</b>	<b>\$11,215,000</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 bond issues in June 2018 of \$52.95 million and the second issue in July 2020 of \$41.80 million, with the first debt service payment in the fiscal year 2020. The County issued the final phase in July 2022 for \$45.8 million, with the first debt service payment in FY 2023.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the County. As of June 2024, 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+ (Upgraded to AAA in August 2024)
  - Limited Obligation Bonds AA (Upgraded to AA+ in August 2024)
  - 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, 2024, the outstanding governmental activities principal indebtedness of the County totals \$129,020,000. The budget for governmental activities debt service payments for the FY 2025 totals \$17,541,399.

## 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 more than 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 ongoing disclosure information to established national information repositories and maintain compliance with disclosure standards promulgated by state and national regulatory agencies. The County will maintain good communications with investors and bond rating agencies to inform them about the County's financial position, making the County's Annual Comprehensive Financial Report (ACFR), operating and capital improvements budget, and other required documents easily accessible.

## 8. Continuing Disclosure

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

## Schedule of Debt

### Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2024

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
2025	\$ 9,155,000	\$ 13,872,324	\$ -	\$ -	\$ 9,155,000	\$ 13,872,324
2026	9,115,000	13,442,474	-	-	9,115,000	13,442,474
2027	9,075,000	13,023,328	-	-	9,075,000	13,023,328
2028	9,025,000	12,617,511	-	-	9,025,000	12,617,511
2029	7,410,000	10,659,823	-	-	7,410,000	10,659,823
2030	7,410,000	10,349,598	-	-	7,410,000	10,349,598
2031	7,410,000	10,052,498	-	-	7,410,000	10,052,498
2032	7,400,000	9,743,523	-	-	7,400,000	9,743,523
2033	7,410,000	9,473,998	-	-	7,410,000	9,473,998
2034	7,400,000	9,193,360	-	-	7,400,000	9,193,360
2035-2039	34,875,000	39,964,145	-	-	34,875,000	39,964,145
2040-2044	13,335,000	14,151,250	-	-	13,335,000	14,151,250
<b>Total Bonded Debt</b>	<b>\$ 129,020,000</b>	<b>\$ 166,543,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129,020,000</b>	<b>\$ 166,543,828</b>

## Legal Debt Margin

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### Computation of Legal Debt Margin

June 30, 2024

Assessed value of taxable property	\$50,759,722,167
	<u>          x 0.08</u>
Debt limit 8% of assessed value	\$4,060,777,773
Gross debt:	
Total bonded debt	\$396,340,000
Total limited obligation debt	12,515,000
Total capital lease	<u>5,215,937</u>
Gross debt	\$414,070,937
Less: water and sewer bonds	<u>\$283,290,937</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$130,780,000</u>
Legal debt margin	<u>\$3,929,997,773</u>



# SPECIAL REVENUE FUNDS





## Emergency Telephone System Fund

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Operating costs	\$ 388,022	\$ 529,468	\$ 298,744	\$ 499,548	\$ 638,243	\$ 558,723
Capital outlay	168,292	150,408	716,123	692,500	1,223,722	6,649
Debt service-SBITA	-	-	41,971	-	42,972	-
Transfer to General Fund	-	-	40,344	-	-	-
<b>Total expenditures</b>	<b>\$ 556,314</b>	<b>\$ 679,876</b>	<b>\$ 1,097,182</b>	<b>\$ 1,192,048</b>	<b>\$ 1,904,937</b>	<b>\$ 565,372</b>
Restricted intergovernmental	799,291	408,866	406,750	498,026	564,674	565,372
911 center consolidation grant	-	-	-	-	238,722	-
Investment earnings	1,295	1,549	27,360	-	-	-
SBITA proceeds	-	-	156,005	-	5,000	-
Fund balance appropriated	-	-	-	694,022	1,083,494	-
Transfer from General Fund	145,288	5,280	18,107	-	13,047	-
<b>Total revenues</b>	<b>\$ 945,874</b>	<b>\$ 415,695</b>	<b>\$ 608,222</b>	<b>\$ 1,192,048</b>	<b>\$ 1,904,937</b>	<b>\$ 565,372</b>

### Department Purpose

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

## Register of Deeds Technology Enhancement Fund

### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 75,473	\$ 80,089	\$ 86,086	\$ 90,060	\$ 90,169	\$ 93,028
Fringe benefits	26,007	28,049	30,201	32,717	32,608	34,470
Operating costs	47,937	52,726	32,963	109,200	109,200	101,000
<b>Total expenditures</b>	<b>\$ 149,417</b>	<b>\$ 160,864</b>	<b>\$ 149,250</b>	<b>\$ 231,977</b>	<b>\$ 231,977</b>	<b>\$ 228,498</b>
Restricted intergovernmental	-	2,000	2,166	-	-	-
Permits and fees	279,279	239,243	179,403	171,000	171,000	181,000
Investment earnings	823	1,121	26,699	10,000	10,000	20,000
Fund balance appropriated	-	-	-	50,977	50,977	27,498
<b>Total revenues</b>	<b>\$ 280,102</b>	<b>\$ 242,364</b>	<b>\$ 208,268</b>	<b>\$ 231,977</b>	<b>\$ 231,977</b>	<b>\$ 228,498</b>
Number of FTE's	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

### Department Purpose

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

## National Opioid Settlement Fund

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### Department Summary

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Social Services Technician	\$ -	\$ -	\$ 11,916	\$ -	\$ 59,050	\$ 65,254
The Healing Place	-	-	-	-	240,900	192,720
Health Education	-	-	-	-	39,560	45,828
Community Paramedicine	-	-	-	-	-	293,229
Christian Recovery Centers, Inc.	-	-	-	-	-	109,500
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,916</b>	<b>\$ -</b>	<b>\$ 339,510</b>	<b>\$ 706,531</b>
Restricted intergovernmental	-	-	11,916	-	339,510	706,531
Investment earnings	-	-	32,129	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,045</b>	<b>\$ -</b>	<b>\$ 339,510</b>	<b>\$ 706,531</b>

### Department Purpose

The National Opioid Settlement Fund accounts for settlement funds revenues received. Since 2021, an estimated \$56 billion in national settlements with opioid companies has been announced by the State Attorney General's Office. These settlements will help bring desperately needed resources to communities harmed by the opioid epidemic, including \$1.5 billion to North Carolina. The agreements resolve litigation over the role of companies in creating and fueling the opioid epidemic and require significant industry changes that will help prevent this type of crisis from occurring again. These funds must support programs or services listed in Exhibit A or B of the Memorandum of Agreement (MOA) that serve persons with Opioid Use Disorder (OUD) or any co-occurring substance use disorder (SUD) or mental health condition.





# 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 5,147,321	\$ 5,403,849	\$ 6,138,733	\$ 7,577,862	\$ 7,480,360	\$ 9,020,979
Fringe benefits	2,434,496	2,564,753	2,914,869	3,708,166	3,659,829	4,469,711
Operating costs	10,431,340	13,411,461	11,996,277	13,362,951	14,682,590	17,539,533
Capital outlay	1,332,423	4,018,506	2,738,127	2,692,286	9,882,437	4,981,699
Debt service	2,216,811	3,174,738	11,951,154	11,954,906	11,954,906	11,787,961
Debt service-leases	-	52,648	54,178	-	88,491	-
Debt service-SBITA	-	-	24,300	-	34,450	-
Transfer to other funds	920,580	7,861,000	7,500,000	-	6,324,421	3,700,000
Claims settlement	4,471,457	147,382	-	-	-	-
<b>Total expenditures</b>	<b>\$26,954,428</b>	<b>\$36,634,337</b>	<b>\$43,317,638</b>	<b>\$39,296,171</b>	<b>\$54,107,484</b>	<b>\$51,499,883</b>
Restricted intergovernmental	81,663	22,738	7,320	-	-	-
Sales and service	29,633,015	37,572,387	48,243,167	36,875,898	43,434,706	42,856,268
Investment earnings	33,656	46,128	1,256,221	650,000	2,013,370	1,750,000
Other revenue	743,270	3,351,407	3,243,073	1,027,233	1,031,414	2,019,336
Lease proceeds	-	1,798,160	28,883	-	521,030	-
SBITA proceeds	-	-	79,404	-	23,226	-
Fund balance appropriated	-	-	-	743,040	4,597,403	3,999,279
Transfer from other funds	-	-	-	-	2,486,335	875,000
<b>Total revenues</b>	<b>\$30,491,604</b>	<b>\$42,790,820</b>	<b>\$52,858,068</b>	<b>\$39,296,171</b>	<b>\$54,107,484</b>	<b>\$51,499,883</b>
<b>Number of FTE's</b>	<b>93.00</b>	<b>94.75</b>	<b>108.75</b>	<b>114.75</b>	<b>121.75</b>	<b>138.75</b>

## Wastewater Fund

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Salaries	\$ 2,888,778	\$ 3,002,863	\$ 3,884,655	\$ 4,324,054	\$ 4,179,006	\$ 4,879,551
Fringe benefits	1,308,719	1,391,379	1,787,351	2,125,341	2,058,416	2,337,964
Operating costs	6,611,315	6,777,043	7,149,836	8,006,937	9,581,799	9,269,423
Capital outlay	2,747,367	3,692,439	6,027,648	5,269,000	10,124,561	5,744,709
Debt service	16,983,062	15,049,801	12,852,454	12,189,438	12,189,438	15,480,292
Debt service-SBITA	-	-	8,100	-	9,000	-
Transfer to other funds	618,809	6,667,143	4,704,460	1,005,604	15,977,827	5,094,658
Claims settlement	10,291,934	339,227	-	-	-	-
<b>Total expenditures</b>	<b>\$41,449,984</b>	<b>\$36,919,895</b>	<b>\$36,414,504</b>	<b>\$32,920,374</b>	<b>\$54,120,047</b>	<b>\$42,806,597</b>
Restricted intergovernmental	25,254	2,670	5,331	-	-	-
Sales and service	37,123,956	41,447,652	39,721,210	30,733,374	45,008,447	33,781,173
Investment earnings	23,804	38,187	818,257	485,000	485,000	1,300,000
Other revenue	300,541	114,319	246,103	-	277,085	2,546,104
Lease proceeds	-	-	-	-	5,000	-
SBITA proceeds	-	-	26,468	-	-	-
Fund balance appropriated	-	-	-	-	5,742,515	5,119,320
Transfer from other funds	1,128,000	501,988	410,500	1,702,000	2,602,000	60,000
<b>Total revenues</b>	<b>\$38,601,555</b>	<b>\$42,104,816</b>	<b>\$41,227,869</b>	<b>\$32,920,374</b>	<b>\$54,120,047</b>	<b>\$42,806,597</b>
<b>Number of FTE's</b>	<b>54.00</b>	<b>59.25</b>	<b>68.25</b>	<b>68.25</b>	<b>68.25</b>	<b>77.25</b>

## Department Purpose

Provide quality, economical, and efficient water and wastewater services, including treatment, transmission, water distribution, and wastewater collection, for all Brunswick County retail, wholesale, and industrial customers.

## Latest Major Accomplishments

- Merged the Town of Shallotte water system with the County's utility system.
- As of June 2023, Brunswick County is serving 55,037 retail water customers and 25,765 retail sewer customers.
- Successfully filled a total of 53 FTE positions in FY23, which includes 45 new employees, five promotions, and three division transfers.
- Worked closely with Economic Development to secure a commitment to build a \$650,000,000 facility at the Mid-Atlantic Industrial Rail Park, which will provide approximately 500 local jobs.
- Applied for and received a \$15 million dollar grant to install sewer in underserved areas along Longwood Road.
- Completed the Wastewater Master Plan and the draft of the Water Master Plan, both providing CIP project planning for a 20-year period and build-out.
- Completed the Utilities Operation Center expansion building, providing twelve new offices, ten cubicles, and a meeting room.
- Began construction of the 0.75 MGD Mulberry Branch WWTP for the City of Southport.

- Began the construction phase of the grant-funded projects to repair Navassa water and sewer systems.
- Completed Sea Trail lift station rehabilitation and upgrades necessary for the Sea Trail Wastewater Treatment Plant decommissioning project to move forward.
- Began design of a 3.75 MGD expansion of the Northeast Wastewater Treatment Plant and off-site transmission main improvements.
- Hired a GIS Analyst, 2 Engineering Project Managers, a Construction Manager, and a Senior Construction Inspector.
- Implemented a new program to utilize the Design-Build delivery method for construction projects.
- Successfully utilized the Design-Build delivery method to secure a Design-Build team to begin the project to build a Biosolids Processing Facility at the West Brunswick Water Reclamation Facility. The facility will produce thickened Class "A" biosolids and provide a storage facility to allow storage of biosolids during prolonged periods of wet weather or until conditions are favorable for land application.
- Successfully utilized the Design-Build delivery method to secure a Design-Build team to begin the ARPA Southeast Area Improvements project to address water pressure issues within St. James Plantation and the surrounding area.
- Transitioned the NC811 Ticket System support to the Brunswick County IT department and assisted with the implementation of new Boss811 ticket management software.
- Four staff members received water treatment operator licenses.
- Successfully maintained water service through several necessary shutdowns during the water treatment plant LPRO (Low-Pressure Reverse Osmosis) construction.
- Issued 632 purchase orders in FY23.
- Provided all materials necessary to support the County's exponential growth while minimizing stock-outs despite ongoing supply chain issues.
- Completed FY23 with no recordable accidents or injuries.
- 9 Lift Stations were added to Utilities assets.
- 285 Generators successfully maintained within 4 Brunswick County departments.
- The Locating crew completed a record 34,000 locate requests.
- The Tapping crew completed a record 892 Tap and Meter Installations.
- The Grinder crew installed 1,153 Grinder Tanks, which is a 70% increase over the previous peak number from FY22.
- Finalized and selected a Lead & Copper Consultant to begin the service line inventory database.
- Located and obtained a reasonable supply of alternative materials for meter installations and repairs to help offset supply chain shortfalls.
- Restored water service availability in the San Rio subdivision. Installed 150 new double meter boxes, located and repaired all service leaks, and pressure tested, disinfected, and pulled bacteria samples on the mainline.
- Hired a new Water Distribution Supervisor and three new Advanced Metering Infrastructure (AMI) Technicians.
- The Sewer Collections Division is providing ongoing customer support and maintenance to over 11,000 simplex grinder stations, 69 duplex grinder stations, and 179 major pump stations.
- Installation of 4 odor control units in developed areas to prevent odor and corrosion of equipment.
- Nine major pump stations were put into service.
- Initiated a level 1 major pump station preventative maintenance program via Lucity. 24 major pump station services have been completed.
- Initiated a commercial duplex grinder preventative maintenance program. 69 duplex grinders currently are in the program.
- Established a vacuum station preventative maintenance program.

- Completed a major rehabilitation of the Sea Trail Wastewater Treatment Plant influent and transfer pump station, improving reliability and efficiency.
- Worked collaboratively with internal staff and an engineering firm in review of design, equipment selection, permitting, and subsequent approval for construction of the Mulberry Branch Wastewater Treatment Plant.
- Completed over 16,000 laboratory compliance samples.
- Focused attention on improving flows transferred to the West Brunswick Regional Wastewater Treatment Plant has resulted in a significant increase in flow treated at both the Shallotte and Carolina Shores Wastewater Treatment Plants. Carolina Shores is treating 81% of permitted wastewater capacity for FY23 with no permit violations. The Shallotte WWTP has increased its treated flows from the previous year by 65% with no permit violations.
- Conducted eight facility audits focusing on walking working surfaces.
- Had 12 Public Utilities employees earn their Class A CDL, which included classroom training, behind-the-wheel training, and subsequent passing of the written and road-testing requirements as administered by the NCDMV.
- Completed three continuing education classes and numerous weekly and monthly utility-specific training, which included a Trenching and Excavation class involving five Fire Departments within Brunswick County.

## Goals and Objectives:



### EXCELLENT GOVERNMENT

- Commissioner Objective 4
  - Leak Detection Program: Improve water distribution system operations and maintenance and regain lost revenue by instituting an active leak detection program.



### GROWTH AND SUSTAINABILITY

- Commissioner Objective 1
  - Explore grant funding opportunities for water and wastewater projects indicated on the CIP and Master Plans, underserved areas, and locations requested by Brunswick County residents.
  - Provide expanded water and sewer treatment capacity to accommodate the growth within the County by implementing projects as defined in the water and wastewater master plans.
    - Initiate construction of the 0.750 GPD Mulberry Branch Wastewater Treatment Plant at the Shallotte site.
    - Begin design of a 2.0 MGD expansion of the existing Ocean Isle Beach Wastewater Treatment Plant.
    - Begin design of the 3.75 MGD expansion of the existing Northeast Wastewater Treatment Plant.
    - Begin the sewer lift station upgrade project.
    - Begin design of the Longwood force main grant-funded project.
    - Begin the Northwest Water Treatment Plant project.

- Begin the 211 Water Treatment Plant HSPS rehab project.
  - Enhance the protection of groundwater production wells and refine the Wellhead Protection Overlay District by adding reasonable, protective performance standards to the ordinance.
  - Attain AWOP (area-wide optimization program) for the 5th time.
  - Reduce the lead time on tap and meter installations to 3 weeks or less and reduce the lead time on grinder tank installations to 2 weeks or less.
  - Improve the water distribution system operations, maintenance, and revenue generation in the newly absorbed Town of Shallotte water system by completing upgrades to services, bringing irrigation services up to county standards, and converting all commercial, residential, and irrigation meters to SENSUS Advanced Metering Infrastructure (AMI).
  - Install three odor control units on three major lift stations: Brunswick Plantation North, Winding River Main, and Commerce, thus reducing customer complaints (odor) and corrosion and providing enhanced reliability of the stations.
- Commissioner Objective 2
  - Assist the City of Southport with their utility merger effort with Brunswick County Utilities.



## HEALTHY AND SAFE COMMUNITY

- Commissioner Objective 1
  - Coordinate training efforts with the Grissettown Fire Department for Emergency Rescue excavation and shoring training.
- Commissioner Objective 3
  - Develop an effective EPA-mandated Lead and Copper Service Replacement Program (LSLR). The County’s consultant is currently compiling a service line inventory utilizing Esri Arc GIS and the consultant’s predictive modeling software, which is scheduled to be completed by October 16, 2024. The next step will be to implement standard operating procedures (SOPs), which will be developed to meet the requirements of the program, hiring either additional staff or contractors, and prepare for the replacement of LSLR (10% of system/yr.) to follow the compliance schedule (beginning in 2025).
  - Continue spot checks and formal inspections of field service crews, plant operations staff, and maintenance staff activities to ensure safe practices are being followed and personnel are receiving support and direction as needed.

## Key Performance Measures

Instrumentation & Electrical Division	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of remote terminal unit (RTU) sites maintained	265	275	304	330
Number of generator sites maintained	265	284	315	340

Work orders completed per full-time employee	76	192	177	170
Average Hours to Complete Work Order	10.6	7.14	13.7	12
Water Distribution	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Miles of Water Line Maintained	1,128	1,228	1,280	1,350
Number of Meters Read by AMI	61,355	69,702	73,100	83,600
New Primary Meter Install (No Tap)	1,919	1,728	2,196	2,300
New Irrigation Meters Installed (No Tap)	914	1,172	1,212	1,300
Number of Large Meters (>2") Maintained	56	50	47	44
Number of Large Meters (>2") Replaced	3	32	10	10
Number of Rereads per/month	<1,200	<4,500	<2,500	<1,800
Percentage of Rereads per/month	1.7%	2.83%	2.52%	2%
Gallons of Water used to Flush Tanks per year	4,575,000	5,500,000	4,300,000	4,000,000
Construction Division	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Locates Processed	26,055	34,494	39,213	44,000
Water Taps Installed - Long Side	120	377	415	460
Water Taps Installed - Short Side	149	515	552	600
Grinder Station Installs	631	1153	1215	1380
Main Line Water Repairs	75	84	72	76
Force Main Repairs	35	56	70	70
Gravity Taps Installed	6	9	12	15

Safety	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
FMSCA training for CDL licensure	0	12	15	18
Facility Audits	0	6	8	10
Random Safety Checks	24	34	40	50
Sewer Collections Division	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Feet of Gravity Sewer Cleaned	81,154	84,058	93,193	101,114
Number of County-Maintained Sewer Pump Stations	162	165	185	195
Feet of Vacuum Sewer Maintained	110,114	110,114	110,114	110,114
Number of Valves Exercised	250	250	852	960
Number of Air Release Valve's (ARV) Maintained	25	45	200	360
Feet of Sewer Lines Maintained (Gravity, Force, Low Pressure, Effluent)	3,593,998	3,687,024	3,782,064	3,877,104
Grinder startups	711	1,108	1,215	1,380
Wastewater Treatment Division	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Gallons Treated in MG	2,538	2,804	3,043	3,300
Cost per 1,000 gallons	\$2.22	\$2.45	\$2.45	\$2.45
Discharge Monitoring Reports (DMR) Compliance	81.82%	84.09%	88%	95%
Northwest Water Treatment Plant Division	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Number of Vacancies	3	2	2	0
Number of days with NTU less than 0.2	363	363	363	365

Cost Per 1,000 gallons	\$1.13	\$1.22	\$1.70	\$1.54
Total Gallons Treated (Billion gallons)	5.251	5.443	4.559	5.027
211 Water Treatment Plant Division	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Total Gallons Treated (Billion gallons)	1.299	1.224	1.200	1.200
Number of days with NTU less than .2	200	167	250	300
Number of Vacancies	1	0	0	0
Cost per 1,000 gallons	\$1.81	\$1.82	\$1.85	\$1.99
King's Bluff	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Target
Total Gallons Pumped (billion gallons)	12.347	11.760	10.101	11.030
Number of Outages (Electrical)	2	0	0	0
Cost Per 1,000 gallons	\$0.024	\$0.05	\$0.07	\$0.08

## Upcoming Opportunities and Challenges

- Staffing & Staff Development – As one of the fastest growing counties in the nation, with one of the highest average ages in the country, finding and attracting qualified talent continues to be a challenge. Competition for the limited workforce available and limitations on offered benefits (i.e., telecommuting) continue to negatively impact the utility. Between 10 and 15% of positions are vacant at any given time, straining the ability of existing staff to maintain appropriate levels of service, especially in areas driven by explosive development. Additionally, the fact that many positions must be filled at the trainee level due to the lack of qualified candidates means that there is a significant learning curve to get new staff working safely and efficiently. This can result in permit compliance issues, especially at treatment facilities, as well as delays in installing development-driven infrastructure such as meters and grinder pumps.
- Effluent Disposal/Beneficial Reuse – Meeting with state regulatory agencies to endeavor to secure National Pollutant Discharge Elimination System (NPDES) permits to discharge effluent into water bodies instead of using costly land application has not yet produced any positive results. Unfortunately, Brunswick County's coastal proximity with an abundance of High-Quality wetlands and limited flexibility by regulatory agencies has made finding cost-effective effluent disposal options particularly challenging. Ensuring reliable effluent disposal options for both existing and expanded wastewater treatment facilities is a priority to meet wastewater demands. Wet weather during peak seasons (e.g., hurricanes, tropical

systems) 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. Some communities are not meeting their agreements to accept beneficial reuse to the detriment of the County. In addition to considering changes to development standards to promote reuse water for irrigation, County staff are discussing potential reuse options with Duke Power.

- **Wastewater Treatment Capacity** –Due to the unprecedented growth within Brunswick County, ensuring the County's ability to continue to treat increasing wastewater flows while maintaining compliance with all NCDEQ requirements has been challenging. Construction of the Mulberry Branch WWTP at the existing Shallotte WWTP will be critical in bringing needed wastewater capacity. The design of the Ocean Isle Beach WWTP expansion will also provide expanded capacity, but so far, the project has been hampered in finding sufficient effluent disposal sites. The Northeast WWTP is again in the design of another expansion to accommodate the residential and industrial growth in the northern part of the County. 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 a continual, aggressive approach to design and construction. Additionally, labor shortages, supply-chain issues, contractor/engineer shortages due to ARPA funding, and inflation have led to unprecedented cost escalations. Ensuring that the appropriate level of System Development Charges is being assessed will be of paramount importance to ensuring adequate revenues to support new growth.

## Water Debt Service

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	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Principal	\$ 1,324,462	\$ 1,865,572	\$ 4,941,828	\$ 5,098,738	\$ 5,098,738	\$ 5,184,616
Interest	892,349	1,309,166	7,009,326	6,856,168	6,856,168	6,603,345
Other fees	1,120	2,870	3,843	4,000	4,000	4,000
<b>Total expenditures</b>	<b>\$ 2,217,931</b>	<b>\$ 3,177,608</b>	<b>\$11,954,997</b>	<b>\$11,958,906</b>	<b>\$11,958,906</b>	<b>\$11,791,961</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 decreased by \$166,945 or 1.4 percent due to paying down debt.

## Wastewater Debt Service

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	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved Budget	FY 2024 Current Budget	FY 2025 Approved Budget
Principal	\$ 12,391,785	\$ 10,917,998	\$ 9,093,808	\$ 8,745,085	\$ 8,745,085	\$ 9,541,288
Interest	4,591,276	4,131,803	3,758,646	3,444,353	3,444,353	5,939,004
Other fees	11,318	10,833	1,810	18,500	18,500	18,500
<b>Total expenditures</b>	<b>\$16,994,379</b>	<b>\$15,060,634</b>	<b>\$12,854,264</b>	<b>\$12,207,938</b>	<b>\$12,207,938</b>	<b>\$15,498,792</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 increased by \$3,290,854 or 27 percent due to the Southport SRF Loan and beginning payments on 2023 Revenue Bonds.

# Schedule of Debt

## Debt Service

Schedule of Long-Term Debt maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2025

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal & Interest	Principal	Principal & Interest	Principal	Principal & Interest
2025	\$ 5,184,616	\$ 11,787,959	\$ 8,566,041	\$ 13,015,891	\$ 13,750,657	\$ 24,803,850
2026	5,424,017	11,770,266	9,107,972	12,964,050	14,531,989	24,734,317
2027	5,693,279	11,770,569	7,693,159	11,203,786	13,386,438	22,974,354
2028	5,598,421	11,393,219	7,993,017	11,179,477	13,591,438	22,572,696
2029	5,365,000	10,899,769	8,226,438	11,134,695	13,591,438	22,034,464
2030	5,635,000	10,903,869	6,511,436	9,068,046	12,146,436	19,971,915
2031	5,915,000	10,905,819	6,769,386	9,020,962	12,684,386	19,926,781
2032	5,910,000	10,607,569	3,244,386	5,166,977	9,154,386	15,774,546
2033	6,195,000	10,612,400	3,384,386	5,171,768	9,579,386	15,784,168
2034	6,445,000	10,616,775	3,524,386	5,170,645	9,969,386	15,787,420
2035-2039	35,735,000	53,045,388	19,820,000	25,703,363	55,555,000	78,748,750
2040-2044	38,400,000	49,860,250	8,855,000	11,229,713	47,255,000	61,089,963
2045-2049	43,645,000	49,079,050	6,685,000	7,614,475	50,330,000	56,693,525
2050-2054	9,525,000	9,810,750	-	-	9,525,000	9,810,750
<b>Total Bonded Debt</b>	<b>\$ 184,670,333</b>	<b>\$ 273,063,650</b>	<b>\$ 100,380,604</b>	<b>\$ 137,643,847</b>	<b>\$ 285,050,937</b>	<b>\$ 410,707,498</b>



# CAPITAL IMPROVEMENT PLAN





## Capital Budget Process

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

### Comprehensive Master Planning

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs are determined through an in-depth process of enrollment estimates, program evaluation, and costs. The Community College Board of Trustees presents the list of identified needs to the commissioners each year. The public school system's 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 by extensively studying the current system, projecting customer needs, timelines, and associated costs. In many cases, consultants are engaged to identify the needs and estimate the project costs. The County Public Utilities Director and Engineer and various government partners review the enterprise capital needs and develop recommendations to submit to the commissioners. During the capital budget process, department heads seek input from their staff and the public to identify capital needs. Department heads research costs and provide preliminary project cost estimates to the County Manager and Finance Director.

### Project Prioritization

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

Projects are prioritized based on the following ranked goals:

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

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

## Funding

The County utilizes pay-as-you-go and debt financing to fund the capital plan. The County's policy is to maintain a general fund balance no lower than 20%. Within that parameter, the County uses pay-as-you-go funding to finance smaller general government capital projects. The County uses excess ad valorem collections over amounts budgeted accumulated and sales tax to fund school capital projects. Water and sewer retail sales revenue are used for pay-as-you-go funding for enterprise 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 253, 276, and 277).

In the Fiscal year 2025, transfer to governmental and school capital project funds from the general fund is \$10,126,097, transfer to the water capital projects from the water funds is \$3,700,000, and transfer to the wastewater capital projects fund from the wastewater fund is \$4,725,408.

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

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

## Capital Projects by Function

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Capital Projects by function included in the Capital Improvement Plan:

### Environmental Protection

#### Construction & Demolition Landfill Closure Project

Project Type:	Capital Improvement	Prior 2025 Costs:	\$-
Project Manager:	Operation Services Director	FY 2025 Costs:	\$11,329,653
Responsible Department:	Operation Services	FY 2026-2029 Costs:	\$-

**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 for closing a landfill. Dewberry Engineers Inc. acts as the landfill engineers for the County and has provided cost estimates for the closure of the landfill. There is also an estimated \$185,000 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete. This post-closure cost estimate is required by the state, but as the municipal solid waste (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. The new transfer station is completed and as much as possible of the incoming C&D waste is being transferred instead of landfilled so that 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:**

State will impose fines and violations. Due to the possible extraction program for the C&D landfill, closure of the landfill may be delayed. Staff is working with landfill engineers and the state in permitting the extraction program and finalizing the last landfill area for utilization. It is unknown if or when the state will require closure or partial closure of the landfill, but the current active area of the landfill will potentially reach ultimate capacity in FY25.

**How Project Impacts Operating Budget:**

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Operating Costs	\$-	\$185,000	\$185,000	\$185,000	\$185,000

# Central Services

## Covered Equipment Storage

Project Type:	Capital Improvement	Prior 2025 Costs:	\$-
Project Manager:	Operations Services Director	FY 2025 Costs:	\$-
Responsible Department:	Operation Services	FY 2026-2029 Costs:	\$939,263

### Project Description:

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

### Justification:

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

### Impact if Cancelled or Delayed:

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

### How Project Impacts Operating Budget:

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

## Warehouse Mezzanine & Expansion

Project Type:	Capital Improvement	Prior 2025 Costs:	\$136,388
Project Manager:	Operations Services Director	FY 2025 Costs:	\$-
Responsible Department:	Operation Services	FY 2026-2029 Costs:	\$2,483,983

### Project Description:

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

### Justification:

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

### Impact if Cancelled or Delayed:

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

**How Project Impacts Operating Budget:**

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Operating Costs	\$-	\$-	\$-	\$-	\$2,500

## Culture and Recreation

### Lockwood Folly Park

Project Type:	Capital Improvement	Prior 2025 Costs:	\$-
Project Manager:	Parks & Recreation Director	FY 2025 Costs:	\$-
Responsible Department:	Parks & Recreation	FY 2026-2029 Costs:	\$6,250,000

**Project Description:**

The 10-year land use/Comp plan was approved in February 2023, the county will look start considering park renovations. Currently planned is the Lockwood Folly Park, one of the oldest parks in the County. It gets moderate use and is kept in very good condition. Due to the efficient design of the existing land, create a Site-Specific Master Plan with the use of additional land. The main aspect of this renovation is to upgrade some existing aging facilities and bring the park up to code regarding ADA compliance.

**Justification:**

This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #1 project on the Parks & Recreation Strategic Plan (2023), which is the plan of the Parks & Recreation Staff. Records indicate that Lockwood Folly Park was constructed in 1976, making it the oldest park in the Brunswick County system at 45 years. A site analysis indicated that the park is well-used, and the facilities need renovation. Lack of ADA compliance is a major issue in this park.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Personnel Costs	\$-	\$-	\$40,000	\$40,000	\$40,000
Operating Costs	\$-	\$-	\$20,000	\$20,000	\$20,000

## Northwest District Park

Project Type: Capital Improvement Prior 2025 Costs: \$-  
 Project Manager: Parks & Recreation Director FY 2025 Costs: \$-  
 Responsible Department: Parks & Recreation FY 2026-2029 Costs: \$11,150,000

**Project Description:**

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

**Justification:**

This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2023) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2023), which is the plan of the Parks & Recreation Staff. Records indicate that Northwest District Park was constructed in 1986, making it one of the oldest parks in the Brunswick County system at 37 years. A staff site analysis indicated that the park is well-used, and the facilities need renovation. Lack of ADA compliance is a major issue in this park.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Personnel Costs	\$-	\$-	\$40,000	\$40,000	\$40,000
Operating Costs	\$-	\$-	\$20,000	\$20,000	\$20,000

## Public Safety

### APS Adoption Center

Project Type: Capital Improvement Prior 2025 Costs: \$50,000  
 Project Manager: Sheriff FY 2025 Costs: \$7,000,520  
 Responsible Department: Sheriff's Office FY 2026-2029 Costs: \$100,000

**Project Description:**

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

Justification:

The justification for this project consists of three major factors:

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

The current building on the property was built in 2001, and now that we're in 2025, the building is showing its age and issues. In the past couple of years, the building has undergone extensive repairs and renovations due to mold and other problems. We're told this work is just temporary and the mold issues will return. There are also lingering issues with the current building that will need to be addressed, including rusted siding, roof repairs, etc. In addition to the age and health concerns, the need for a second building was made evident during Hurricane Florence in 2018. The facility housed many animals and was part of several rescues during the storm. The shelter staff stayed on the premises throughout the duration of the event, some staying over a week. The current building on the property is not large enough, does not have the resources and capabilities for this kind of response, and, most importantly, is not rated for hurricanes in a similar manner as our 911 Center. These safety concerns call for an additional building on the property. Finally, the creation of a standalone adoption center will allow adoptable animals to be separated from ill/sick animals while providing a positive environment for evaluations, as well as healthier for animals, staff, and visitors.

Impact if Cancelled or Delayed:

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

How Project Impacts Operating Budget:

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Personnel	\$-	\$360,375	\$371,186	\$382,322	\$393,791
Operating Costs	\$-	\$69,308	\$71,387	\$73,529	\$75,734
Capital	\$-	\$45,000	\$46,000	\$47,000	\$48,000

# General Government

## Complex Buildings & Renovation

Project Type:	Capital Improvement	Prior 2025 Costs:	\$1,750,000
Project Manager:	Engineering Director	FY 2025 Costs:	\$70,182,059
Responsible Department:	Engineering	FY 2026-2029 Costs:	\$-

### Project Description:

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

### Justification:

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

### Impact if Cancelled or Delayed:

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

### How Project Impacts Operating Budget:

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

## Water Fund

### Hwy 74/76 Industrial Tank (ES-02)

Project Type:	Distribution	Prior 2025 Costs:	\$185,479
Project Manager:	Project Manager	FY 2025 Costs:	\$6,256,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

### Project Description:

This project will construct a 1.0 MG elevated water tank and associated piping to serve the County Industrial Parks on 74/76 at the Brunswick/Columbus County line.

### Justification:

This project will provide water storage necessary for adequate fire protection within the industrial parks. It is part of the economic incentive package that was offered to Epsilon for locating the business to the MAP.

### Impact if Cancelled or Delayed:

Failure to meet the requirements of the agreement to bring industries to the MAIRP. Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks, which may affect county economic development; decreased water system hydraulics.

### How Project Impacts Operating Budget:

Currently, there are no impacts to the operating budget.

### **MAIRP On-Site Water**

Project Type:	Water Main	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$2,700,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

#### Project Description:

The project is to provide on-site water infrastructure to the Mid Atlantic Industrial Rail Park. As part of Project Resilience, Brunswick County is committed to providing water infrastructure to the park. This project will include a 16" water line on-site along with fire hydrants.

#### Justification:

Infrastructure improvements for the construction of water and wastewater lines to the specific site are estimated at \$7,750,000. The state has committed \$1,000,000 in CDBG funds and \$3,000,000 in Golden LEAF funds, leaving an approximate funding gap of \$3,750,000. In a gesture of total support for Project Resilience, the Brunswick County Commissioners unanimously agreed to cover this funding gap in their July 17, 2023, meeting. Costs for the water tank have since been updated.

#### Impact if Cancelled or Delayed:

Failure to meet the requirements of the agreement to bring industries to the MAIRP. Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks, which may affect county economic development; decreased water system hydraulics.

#### How Project Impacts Operating Budget:

Tank Maintenance \$25,000

### **NWWTP to Bell Swamp Transmission Improvements**

Project Type:	Water Main	Prior 2025 Costs:	\$2,631,250
Project Manager:	CIP Manager	FY 2025 Costs:	\$3,390,163
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$36,143,258

#### Project Description:

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

#### Justification:

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**NWWTP Raw Water Reservoir**

Project Type:	Water Plant	Prior 2025 Costs:	\$1,000,000
Project Manager:	CIP Manager	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$4,889,188

**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 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 variable frequency drive (VFD) failure due to a lightning strike, generator failure during a storm event, failure of the intake screen or intake piping, failure of the wet well, 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.

**How Project Impacts Operating Budget:**

Currently, there are no impacts to the operating budget.

**System Improvement Mains - Neighborhood**

Project Type:	Water Main	Prior 2025 Costs:	\$-
Project Manager:	Engineering Director	FY 2025 Costs:	\$1,000,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$8,500,000

**Project Description:**

This project will design, and construct water mains based upon the Enterprise Funded Water Main Priority Ranking System as funding is available.

Justification:

Enhanced public health and safety; increased level of service to the public at large; improved water quality; increased customer base and revenue.

Impact if Cancelled or Delayed:

Potential loss of new customers and revenue; decreased level of service to the community at large; slower expansion of the county water system.

How Project Impacts Operating Budget:

Currently, there are no impacts on the operating budget.

**211 Water Treatment Plant HSPS Rehab and Replacement (WS-09)**

Project Type:	Water Main	Prior 2025 Costs:	\$-
Project Manager:	Engineering Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$2,415,001

Project Description:

Pump upgrades and replacement at the 211 WTP high service pump station.

Justification:

The age and condition of equipment require increased operator attention and maintenance.

Impact if Cancelled or Delayed:

Increased operating costs, including electricity, as decreased efficiency in pump operations. Water restrictions to customers in the area.

How Project Impacts Operating Budget:

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

**Bell Swamp to BPS #9 Phase 2 (TR-03)**

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$17,698,631

Project Description:

The project includes two (2) sections of water main. The first section is approximately 21,000 feet of 36" water main, which will start from the Bell Swamp GST to Maaco Rd./Hwy 17 intersection, and the second section will include approximately 31,000 feet of 36" water mains from Maaco Rd./Hwy 17 to Hwy 74/76 via Hwy 140. The design of the project is Grant funded.

Justification:

A pipeline will supply additional potable water from the Northwest WTP to the southern end of the county. The Brunswick County Northwest WTP is currently over 90% of capacity on the annual peak day and the transmission system is also beginning to reach its design capacity. This area was identified in the 2006 master plan as needing

additional transmission capacity, and the 2023 Water Master Plan by CDM Smith subsequently identified that the pipeline needs to be operational by 2026 to meet growing demands on the system. The main will also provide a redundant system in the event of damage to the existing 30"/36" potable water pipeline in this area. The proposed route is also expected to open additional areas for development.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Southeast Area EST (ES-05)**

Project Type:	Distribution	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$6,825,000

**Project Description:**

New 1.0-mg EST in the vicinity of Southport Supply Road SE (NC 211) and NE Middleton Avenue intersection.

**Justification:**

The expansion is needed to meet the increased water demands of our residential customers, commercial customers, wholesale customers, and industrial customers. This project will help to supply peak demand periods and provide fire flow to the general area west of the 211 WTP, where high growth and a very large development are planned.

**Impact if Cancelled or Delayed:**

Water restrictions to customers and areas of water pressure below 30 psi during days of high water demands. Inability to deliver sufficient water to high-growth areas in the south-central and southwestern portions of the County.

**How Project Impacts Operating Budget:**

Tank Maintenance \$25,000

**Bell Swamp to Boiling Springs Lake (TR-14)**

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$17,534,500

**Project Description:**

Approximately 6.25 miles of 24" main from the Bell Swamp East BPS (#8E) discharge cross country to George II Highway SE (NC 87), continuing on NC 87 to the Boiling Springs Lake EST/Danford Road.

**Justification:**

The expansion is needed to meet the increased water demands of our residential, commercial, wholesale, and industrial customers. This project will create a more direct transmission route from Bell Swamp to Boiling Springs, to keep storage from emptying when demands are high in the eastern system.

**Impact if Cancelled or Delayed:**

Water restrictions to customers and areas of water pressure below 30 psi during days of high water demands. Inability to deliver sufficient water to high-growth areas in the south-central and southwestern portions of the County.

**How Project Impacts Operating Budget:**

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

**Bell Swamp to Shallotte (TR-14)**

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$35,237,197

**Project Description:**

Approximately 8.8 miles of 36-inch main from the outlet of BPS #9 to Red Bug Road SW. The alignment follows Business Route 17 from BPS #9 to Southport Supply Road (Highway 211), continuing on Ocean Highway W to Red Bug Road SW. All lines parallel existing mains. The recommended main size assumes that a new water treatment plant will be constructed in the southwestern portion of the system.

**Justification:**

The expansion is needed to meet the increased water demands of our residential, commercial, wholesale, and industrial customers. This project is part of a series of transmission mains that will be needed to move water from the Northwest Water Treatment Plant to the anticipated major growth areas in the south central and southwestern portions of the county.

**Impact if Cancelled or Delayed:**

Water restrictions to customers and areas of water pressure below 30 psi during days of high water demands. Inability to deliver sufficient water to high-growth areas in the south-central and southwestern portions of the County.

**How Project Impacts Operating Budget:**

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

## Southwest Area EST (ES-04)

Project Type:	Distribution	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$909,300

### Project Description:

A new 1.0-mg EST will be constructed in the southwestern area of the county. The site shown is near the intersection of Longwood Road NW and Pea Landing Road NW, but the actual site will depend on the location of the proposed Southwest area WTP (project WS-13) and future development patterns.

### Justification:

The expansion is needed to meet the increased water demands of our residential, commercial, wholesale, and industrial customers. This project will help to supply water during peak demand periods and provide fire flow to the Waccamaw area.

### Impact if Cancelled or Delayed:

Inability to serve water customers in the southwestern portion of the system with adequate pressure or to provide adequate fire flow volume.

### How Project Impacts Operating Budget:

Tank Maintenance \$25,000

## Wastewater Fund

### West Brunswick Water Reclamation Facility Biosolids Processing Facility

Project Type:	Processing Facility	Prior 2025 Costs:	\$2,633,360
Project Manager:	Project Manager	FY 2025 Costs:	\$4,566,640
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

### Project Description:

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

### Justification:

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

### Impact if Cancelled or Delayed:

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

How Project Impacts Operating Budget:

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Personnel Costs	\$-	\$-	\$18,500	\$37,000	\$37,000
Operating Costs	\$-	\$-	\$35,000	\$70,000	\$70,000
Capital	\$-	\$-	\$100,000	\$-	\$-

**Bolivia By-Pass Transmission Force Main**

Project Type:	Transmission	Prior 2025 Costs:	\$3,999,999
Project Manager:	Deputy Director	FY 2025 Costs:	\$12,019,011
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

Project Description:

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

Justification:

The project will provide additional capacity for upstream development.

Impact if Cancelled or Delayed:

Planned development will not be able to progress.

How Project Impacts Operating Budget:

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

**MP Project 56 PS Upgrades**

Project Type:	Collections System	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$2,940,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

Project Description:

The Project includes Upgrades to 3 critical lift stations with the county sewer collection system. 1). A 108,000 GPD Upgrade to Richmond Hill WB SLS 22 P1. 2). A 28,000 GPD Upgrade to Calabash Lakes ST SLS 21 P1 and 3) A 2,000 GPD Upgrade to Brunswick No. 6 Middleton CS SLS 22 P1.

Justification:

Upgrades are required to meet the existing demands and keep the station operating efficiently.

**Impact if Cancelled or Delayed:**

Reduced effectiveness and efficiency, increased repair costs, and increased risk of failure/spill/notice-of-violation/fines.

**How Project Impacts Operating Budget:**

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

**MAIRP Site Sewer**

Project Type:	Collections System	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$2,970,963
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

**Project Description:**

The project is to provide on-site wastewater infrastructure to the Mid Atlantic Industrial Rail Park. As part of Project Resilience, Brunswick County is committed to providing infrastructure for the park. This project will include an on-site 16" wastewater line along with manholes.

**Justification:**

Infrastructure improvements for the construction of water and wastewater lines to the specific site are estimated at \$7,750,000. The state has committed \$1,000,000 in CDBG funds and \$3,000,000 in Golden LEAF funds, leaving an approximate funding gap of \$3,750,000. In a gesture of total support for Project Resilience, the Brunswick County Commissioners unanimously agreed to cover this funding gap in their July 17, 2023, meeting. Cost has since been updated for the water tank.

**Impact if Cancelled or Delayed:**

Failure to meet the requirements of the agreement to bring industries to the MAIRP. Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks, which may affect county economic development; decreased water system hydraulics.

**How Project Impacts Operating Budget:**

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

**Southport Merger- Pump Station Rehab**

Project Type:	Collections System	Prior 2025 Costs:	\$-
Project Manager:	Project Manager	FY 2025 Costs:	\$2,800,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

**Project Description:**

The project is to replace the following three sanitary sewer lift stations: Moore Street, Park Avenue, and 9<sup>th</sup> Street. The project has an engineering design and construction services contract with WK Dickson & Co, Inc. in the amount of \$406,700. Bids are expected to be advertised for the project. Prior to bid advertisement the bid documents will be reviewed by the County Attorney. After bids are received, Southport will work with the county to decide

on the recommended vendor. The county will then take over the project by awarding the bid and signing the contracts. The County will take over the state grant from Southport.

**Justification:**

Upgrades are required to meet the existing demands and keep the station operating efficiently. The County agreed to make improvements as required to integrate the City of Southport's water and sewer systems into the overall County water and sewer systems. Through the merger, the county agreed to operate, maintain, and expand Southport's water and sewer systems to accommodate planned growth and development in accordance with County utility system policies, standards, and procedures and to serve present and future demands in a manner so as not to impede the orderly growth and development of City.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Southport Merger- Sewer Replacement**

Project Type:	Collections System	Prior 2025 Costs:	\$-
Project Manager:	Project Manager	FY 2025 Costs:	\$10,500,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

**Project Description:**

The project is to replace approximately 18,000 feet of gravity sewer and 1,400 feet of force main in the downtown area and replace the Leonard Street pump station. The project has an engineering design and construction services contract with Wooten Company in the amount of \$1,085,900. The project is expected to be advertised in May with a June bid date and a July award. Southport will advertise the project for bids. Prior to the bid advertisement, the bid documents will be reviewed by the County Attorney. After bids are received, Southport will work with the county to decide on the recommended vendor. The county will then take over the project by awarding the bid and signing the contracts.

**Justification:**

Upgrades are required to meet the existing demands and keep the station operating efficiently. The County agreed to make improvements as required to integrate the City of Southport's water and sewer systems into the overall County water and sewer systems. Through the merger, the county agreed to operate, maintain, and expand Southport's water and sewer systems to accommodate planned growth and development in accordance with County utility system policies, standards, and procedures and to serve present and future demands in a manner so as not to impede the orderly growth and development of City.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Southport Merger- Construction Find and Fix Project**

Project Type:	Collections System	Prior 2025 Costs:	\$-
Project Manager:	Project Manager	FY 2025 Costs:	\$9,835,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$-

**Project Description:**

The project will do repairs based on findings from the inflow and infiltration study. Additionally, a new force main will be constructed from the Park Avenue Pump Station to the County’s Sandy Lane Pump Station. The project has an engineering design and construction services contract with WK Dickson & Co., Inc. in the amount of \$1,013,500. The project is expected to be advertised for bid in August with a September bid date. Southport will advertise the project for bids. Prior to the bid advertisement, the bid documents will be reviewed by the County Attorney. After bids are received, Southport will work with the county to decide on the recommended vendor. The county will then take over the project by awarding the bid and signing the contracts. The County will take over the State Grant from Southport.

**Justification:**

Upgrades are required to meet the existing demands and keep the station operating efficiently. The County agreed to make improvements as required to integrate the City of Southport's water and sewer systems into the overall County water and sewer systems. Through the merger, the county agreed to operate, maintain, and expand Southport’s water and sewer systems to accommodate planned growth and development in accordance with County utility system policies, standards, and procedures and to serve present and future demands in a manner so as not to impede the orderly growth and development of City.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

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

Project Type:	Utility Relocation	Prior 2025 Costs:	\$122,182
Project Manager:	Project Manager	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$529,516

**Project Description:**

Utility relocation due to NCDOT widening road. County upsizing the line with the relocation to provide additional permitted capacity. County to pay "betterment" cost only. DOT to bear other costs, including reimbursing County

for inspection. NCDOT has requested that project be performed by them (January 2019) so only construction cost will be Betterment Cost minus credits and reimbursable inspections cost in the amount of \$263,080.37.

**Justification:**

The project was initiated by NCDOT, and there is a higher cost to upsize the line in the future for additional permitted capacity.

**Impact if Cancelled or Delayed:**

The project was initiated by NCDOT, and there is a higher cost to upsize the line in the future for additional permitted capacity.

**How Project Impacts Operating Budget:**

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

**Ocean Ridge Reclaimed Water Main**

Project Type:	Effluent Reuse	Prior 2025 Costs:	\$105,400
Project Manager:	Project Manager	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$2,106,195

**Project Description:**

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

**Justification:**

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

**Impact if Cancelled or Delayed:**

Potential Notice of Violations from NCDEQ for inadequate disposal capacity.

**How Project Impacts Operating Budget:**

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

### Northeast Brunswick Regional Water Reclamation Facility 3.75 MGD Expansion

Project Type:	Plant Capacity	Prior 2025 Costs:	\$4,345,000
Project Manager:	CIP Manager	FY 2025 Costs:	\$610,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$121,350,028

**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 facility upgrades needed to convey the additional flow to the treatment plant. The project will also include hurricane-safe space to allow personnel to remain at the plant to continue operations during severe weather.

**Justification:**

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

Operating Effect:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Personnel Costs	\$-	\$-	\$-	\$-	\$275,000
Operating Costs	\$-	\$-	\$-	\$-	\$1,593,900

### Northeast FM Transmission Main - North

Project Type:	Transmission	Prior 2025 Costs:	\$2,890,343
Project Manager:	CIP Manager	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$22,716,874

**Project Description:**

This project, in conjunction with Northeast Force Main Transmission Main - South, will provide construction of approximately 63,000 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off Rice Creek Parkway near Town Creek Elementary School. The two projects need to be constructed at the same time to ensure operational efficiency. The NE Transmission FM North will be 15,000 LF of new 30" from near the intersection of Mt. Misery Road and I 140 along I 140 to the intersection of I140 and US 74 and 41,600 LF 24" FM extending along I 140 and continuing south along US HWY 17 to the intersection of US HWY 17 and Town Creek.

**Justification:**

The project will provide an interconnection between the Northeast WWTP and the county's five other wastewater treatment plants for better flow management. It will be located within a new transmission water main easement.

The project will increase system wide resiliency. The project will also expand service into currently unserved areas and provide additional capacity for the 74/76 Industrial Parks as well as the area north of Town Creek.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Northeast FM Transmission Main - South**

Project Type:	Transmission	Prior 2025 Costs:	\$420,047
Project Manager:	CIP Manager	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$2,614,166

**Project Description:**

This project in conjunction with NE FM Transmission Main - North will provide construction of approximately 64,000 feet of transmission force main from the newly constructed 16" force main, located at the intersection of Mt. Misery Road and Lincoln School Road, to the 16" force main leaving the Rice Creek Lift Station located off Rice Creek Parkway near Town Creek Elementary School. The two projects need to be constructed at the same time to ensure operational efficiency. NE Transmission FM -South will connect to the NE FRM Transmission main project just south of Town Creek and include the construction of approximately 7,400 LF 24" FM along US HWY 17 and tying to the existing 16" line at Rice Creek Parkway SE.

**Justification:**

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

## West Brunswick Regional WRF Expansion

Project Type:	Plant Capacity	Prior 2025 Costs:	\$-
Project Manager:	CIP Manager	FY 2025 Costs:	\$12,515,658
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$85,243,557

### Project Description:

Increase the treatment capacity of the plant by no less than 3 million gallons per day (from 6.0 MGD to 9.0 MGD). Alternates will be designed for expansion of 4.5 MGD and 6.0 MGD. The project will provide effluent disposal capacity and a hurricane-safe space to allow personnel to remain at the plant to continue operations during severe weather. The preliminary engineering report will include an evaluation of system effluent disposal options that will include reuse water discharge into an existing ocean outfall canal and the construction of infiltration basins on 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 the construction of additional treatment capacity to be completed as soon as possible. The current time to go through the design, permitting, and construction of an expansion is estimated at 5 years. Delays in construction could result in construction moratoriums.

### Impact if Cancelled or Delayed:

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

### How Project Impacts Operating Budget:

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

## Transmission Midway Road to West Brunswick Treatment Facility

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	CIP Manager	FY 2025 Costs:	\$3,548,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$17,993,000

### Project Description:

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

### Justification:

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Sewage Lift Station Rehabilitation & Upgrades**

Project Type:	Collection System	Prior 2025 Costs:	\$-
Project Manager:	Deputy Administrator	FY 2025 Costs:	\$1,000,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$5,500,000

**Project Description:**

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

**Justification:**

Long retention times in the collection and transmission system cause corrosive gases to form. Over time the gases cause deterioration of structures, piping, and electrical gear. The concrete wet well 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 the addition of bypass piping, flow meters, and pressure monitors at several of the stations. The adequacy of existing pumps will be evaluated at the stations and will be replaced if they are no longer suitable for the anticipated future operating conditions.

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Longwood Road Force Main**

Project Type:	Transmission Force Main	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$1,160,250
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$13,795,950

**Project Description:**

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

**Justification:**

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

**Impact if Cancelled or Delayed:**

Inability to expand sewer into unsewered areas. The lack of public sewers will result in the continuing failure of septic systems.

**How Project Impacts Operating Budget:**

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

**HWY 904 Regional Lift Station**

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$265,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$1,800,000

**Project Description:**

Design and construct a regional pump station at or near the intersection of Hwy 904 and US Hwy 17. The project is designed to increase the transmission system capacity and expand the sewer transmission system to unsewered areas.

**Justification:**

Increased development requires the addition of a regional lift station in order to ensure that sufficient capacity is available within the transmission component of the system. Per Brunswick County Regional Wastewater Pump Station Policy, the regional station shall be sized with appropriate capacity to serve an expanded area and minimize transmission system pressures and velocities therefore maximizing transmission system conveyance capacity and maintaining operational efficiency.

**Impact if Cancelled or Delayed:**

Reduced effectiveness, efficiency, increased repair costs, increased risk of failure/spill/NOV/fines and adversely affect development within the County.

**How Project Impacts Operating Budget:**

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

**I-74 Parallel Force Main Project (34a & 34b)**

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$1,754,445
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$4,937,100

**Project Description:**

The project may be completed in one or two phases depending on the requirements of the tenants at the MAIRP and ILP parks. The first phase is to provide approximately 14,000 linear feet of 24" force main extending southeast along US HWY 74 until the intersection of I-140. The second phase is approximately 22,100 linear feet of 18" force main extending from International Blvd NE, continuing southeast along US HWY 74 until Shadowloop Trail NE is reached. This project is needed to meet the demands of the approved Project Resilience.

**Justification:**

The project is to support the MAIRP and ILP industrial parks. As part of Project Resilience, Brunswick County agreed to provide infrastructure support.

**Impact if Cancelled or Delayed:**

Increased pressures and operating costs in the existing force main. Inability to meet requirements of Project Resilience.

**How Project Impacts Operating Budget:**

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

**SE Reclaimed Water Line**

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$2,178,020
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$30,521,480

**Project Description:**

The project may be completed in two phases. The first phase will connect the existing reclaimed line running along Hwy 211 to Power Plant Rd. in Southport. It will consist of approximately 36,000 feet of 24" transmission main running cross country from the existing line along Hwy 211 and utilizing the existing Duke Power easement. Phase 1 will allow for effluent disposal of approximately 4.1 MGD. Phase 2 will connect the phase one line with the West Brunswick WWTP directly, utilizing the Duke power line easement from US 17 all the way to the existing power plant. This phase will consist of approximately 56,500 LF of 24" main. Phase 2 will allow for effluent disposal of approximately 14.2 MGD.

**Justification:**

Explosive growth continues across the County, and the expansion of our existing wastewater treatment facilities is necessary to meet these demands. With the growth of wastewater facilities, it becomes increasingly difficult to provide disposal options for plant effluent. Many options are being investigated, including NPDES permits, land applications, and beneficial reuse options such as partnerships like this, where industries may use non-potable water for operations. This type of project provides cost-effective solutions that are independent of weather and other hindrances that plague the more conventional disposal options.

**Impact if Cancelled or Delayed:**

Cancellation or delay of the project will result in less efficient and effective effluent disposal from the West plant. This could create issues with plant capacities, NOVs, and a moratorium on construction.

**How Project Impacts Operating Budget:**

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

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

Project Type:	Utility Relocation	Prior 2025 Costs:	\$-
Project Manager:	Project Manager	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 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 linear feet 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. Upsizing costs is an economical means of obtaining additional transmission capacity.

**Impact if Cancelled or Delayed:**

The project was initiated by NCDOT, and there is a higher cost to upsize the line in the future for additional permitted capacity.

**How Project Impacts Operating Budget:**

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

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

Project Type:	Transmission	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$353,000
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$2,823,000

**Project Description:**

Approximately 4,000 linear feet of 48" force main to be installed from approximately 600 linear feet southwest from the intersection of Benton Rd SE and HWY 17 along a utility easement to ultimately discharge into West Brunswick WWTP. Modeling will consider the combined capacity of existing and future mains as well as additional information in the master plan.

**Justification:**

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

Impact if Cancelled or Delayed:  
Decreased system pressures and reduced ability for growth within the County.

How Project Impacts Operating Budget:  
The additional operating costs due to this project are minimal. There are additional incremental operating costs and personnel needs, but the cumulative amount for this specific project is minimal. There are no additional capital operating costs associated with this project outside of the capital costs already indicated for construction.

### SeaTrail Wastewater Treatment Plant Interconnection

Project Type:	Utility Relocation	Prior 2025 Costs:	\$-
Project Manager:	Project Manager	FY 2025 Costs:	\$661,500
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$9,099,000

Project Description:  
Project to decommission the failing Sea Trail WWTP. The Sea Trail WWTP has reached the end of its useful life and is in need of replacement. Staff investigation determined a more cost-effective solution is to decommission the existing plant and transfer flow to the Ocean Isle Beach plant. Approximately 15,000 linear feet of 24" force main from the intersection of Old Georgetown Rd SW and Seaside Rd to approximately the existing OIB WWTP. The project will also include approximately 15,000 feet of reuse line from the OIB WWTP back to the effluent force main (effluent disposal ponds) off Angel's Trace Road at Sea Trail Plantation. The effluent main will be 16" from the OIB WWTP to Ocean Ridge, and hydraulic modeling will be required to size the main from Ocean Ridge to Angel's Trace.

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

Impact if Cancelled or Delayed:  
DEQ Notice of Violations is due to the pump station and wastewater treatment plant failure.

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

### Shalotte Wastewater Treatment Plant 1.5 MGD Expansion

Project Type:	Plant Capacity	Prior 2025 Costs:	\$-
Project Manager:	Deputy Director	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$7,332,355

Project Description:  
The treatment capacity of the Shalotte WWTP will be increased by 1.5 MGD. The total after this expansion phase will be 2.75 MGD and will receive wastewater from the Expanded Ocean Isle Beach WWTP and the Carolina Shores WWTP.

**Justification:**

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

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

Project Type:	Treatment Plant	Prior 2025 Costs:	\$1,900,000
Project Manager:	Project Coordinator	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$85,653,228

**Project Description:**

Increase the treatment capacity of the plant by 2.0 mg (from 1.05 MGD to 3.05 MGD). Add effluent disposal capacity via re-use force mains to golf courses and high-rate infiltration basins. PER will investigate effluent disposal for OIB and the West Brunswick WWTP including new disposal sites along Hwy 211 and the nuclear canal and sludge thickening and sludge storage and disposal facilities requirements. The Preliminary Engineering Report (PER) will also investigate a conjunctive reuse permit whereby there would be some direct discharge. The design and construction will immediately follow the PER phase of the project. This project will need to have the Sea Trail Decommissioning and OIB Interconnection project done at the same time or prior.

**Justification:**

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

**Enterprise Funded Low-Pressure Main Extension**

Project Type:	Main Extension	Prior 2025 Costs:	\$-
Project Manager:	Project Coordinator	FY 2025 Costs:	\$-
Responsible Department:	Public Utilities	FY 2026-2029 Costs:	\$1,475,000

**Project Description:**

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

**Justification:**

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

**Impact if Cancelled or Delayed:**

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

**How Project Impacts Operating Budget:**

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

## Capital Improvement Plan

County Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
<u>Environmental Protection</u>							
C&D Landfill	\$-	\$11,329,653	\$-	\$-	\$-	\$-	\$11,329,653
Total Environmental Protection	-	11,329,653	-	-	-	-	11,329,653
<u>Central Services</u>							
Covered Equipment Storage	-	-	939,263	-	-	-	939,263
Warehouse Mezzanine & Expansion	136,388	-	-	-	248,398	2,235,585	2,620,371
Total Central Services	136,388	-	939,263	-	248,398	2,235,585	3,559,634
<u>Culture &amp; Recreation</u>							
Lockwood Folly Park Facilities	-	-	750,000	5,500,000	-	-	6,250,000
Northwest District Park	-	-	-	750,000	5,350,000	5,050,000	11,150,000
Total Culture & Recreation	-	-	750,000	6,250,000	5,350,000	5,050,000	16,400,000
<u>Public Safety</u>							
APS Adoption Center	50,000	7,000,520	100,000	-	-	-	7,150,520
Total Public Safety	50,000	7,000,520	100,000	-	-	-	7,150,520
<u>General Government</u>							
Complex Buildings & Renovation	1,750,000	70,182,059	-	-	-	-	71,932,059
Total General Government	1,750,000	70,182,059	-	-	-	-	71,932,059
Total County Capital Improvement	\$1,936,388	\$88,512,232	\$1,789,263	\$6,250,000	\$5,598,398	\$7,285,585	\$111,371,866
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$186,388	\$50,644,355	\$-	\$-	\$-	\$-	\$56,144,355
Debt Proceeds	-	37,000,520	100,000	-	-	-	37,100,520
Other	1,750,000	182,059	-	-	-	-	1,932,059
To be Determined	-	685,298	-	-	-	-	685,298
Pay-Go	-	-	1,689,263	6,250,000	5,598,398	7,285,585	20,823,246
Total County Capital Improvement Plan Sources	\$1,936,388	\$88,512,232	\$1,789,263	\$6,250,000	\$5,598,398	\$7,285,585	\$111,371,866

Education Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Annual Capital Outlay Budget for Cat. 1, 2, 3	\$4,100,000	\$4,202,500	\$4,307,563	\$4,415,252	\$4,525,633	\$4,638,774	\$26,189,722
Annual Tech. Proj.	1,700,000	2,500,000	2,700,000	2,700,000	2,700,000	2,700,000	15,000,000
Astroturf Replacement	330,000	82,500	82,500	82,500	82,500	82,500	742,500
Cycle Set-Aside Yr. 1							
Annual Roof Projects	2,700,000	3,065,750	3,026,700	-	-	-	8,792,450
Radio System Enhancements	1,000,000	-	-	-	-	-	1,000,000
New Town Creek Middle School	27,000,000	-	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elem. 6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High 12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Replacement	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Issue Projects	3,269,452	-	-	-	-	-	4,893,076
New K-8 School North Area	-	-	100,000,000	-	-	-	100,000,000
Town Creek Elementary School Additions	10,500,000	-	-	-	-	-	10,500,000
Addition to North Brunswick High School	26,624,914	-	-	-	-	-	26,624,914
District Wide Athletic, Interior and Exterior Building Improvements	71,622,256	-	-	-	-	-	72,962,799
<b>Total Education Capital Improvement Plan-Projects</b>	<b>\$174,013,106</b>	<b>\$9,850,750</b>	<b>\$110,116,763</b>	<b>\$7,197,752</b>	<b>\$7,308,133</b>	<b>\$7,421,274</b>	<b>\$315,907,778</b>
<b>Education Capital Improvement Plan-Sources</b>							
Article 40/42 Sales Tax Legislated for K-12 Sch.	\$8,440,590	\$8,667,781	\$903,015	\$1,584,026	\$2,280,261	\$4,556,785	\$26,432,458
Ad Valorem for K-12 School Capital Outlay	1,141,910	1,182,969	1,211,587	1,240,624	1,270,033	1,299,827	7,346,950
Ad Valorem/Sales Tax Reserve Contingency	10,907,701	-	8,002,161	4,373,102	3,757,839	1,564,662	28,605,465
LOBs	-	-	100,000,000	-	-	-	100,000,000
BOE Debt Proceeds	153,522,905	-	-	-	-	-	153,522,905
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$174,013,106</b>	<b>\$9,850,750</b>	<b>\$110,116,763</b>	<b>\$7,197,752</b>	<b>\$7,308,133</b>	<b>\$7,421,274</b>	<b>\$315,907,778</b>

Airport Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Airport Expansion Projects	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$1,072,500	\$6,435,000
<b>Total Airport Capital Improvement Plan</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$6,435,000</b>
<b>Airport Capital Improvement Plan-Sources</b>							
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$5,535,000
Pay-Go	150,000	150,000	150,000	150,000	150,000	150,000	900,000
<b>Total Airport Capital Improvement Plan-Sources</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$6,435,000</b>

Water Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Shallotte Water Transmission Main	\$6,123,000	\$-	\$-	\$-	\$-	\$-	\$6,123,000
Northwest Water Plant Low Pressure- Reverse Osmosis Advanced Treatment	168,321,390	-	-	-	-	-	168,321,390
Navassa Water System Improvements	3,272,063	-	-	-	-	-	3,272,063
FY16 Top 7 and Apollo Water Mains	9,063,285	-	-	-	-	-	9,063,285
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Utility Operations Center Expansion	1,650,600	-	-	-	-	-	1,650,600
Hwy 74/76 Industrial Park Tank	185,479	6,256,000	-	-	-	-	6,441,479
MAIRP On-Site Water Transmission	-	2,700,000	-	-	-	-	2,700,000
Improvements- NWWTP to Bell Swamp	2,631,250	3,390,163	36,143,258	-	-	-	42,164,671
NWWTP Raw Water Reservoir	1,000,000	-	300,000	995,000	-	3,594,188	5,889,188
System Improvements Neighborhood	-	1,000,000	2,500,000	2,500,000	1,000,000	2,500,000	9,500,000
211 WTP HSPS Rehab & Replacement	-	-	248,063	2,166,938	-	-	2,415,001
Bell Swamp to BPS #9 Phase 2	-	-	-	2,459,100	15,239,531	-	17,698,631
SE Area EST (ES-05)	-	-	-	909,300	5,915,700	-	6,825,000
Bell Swamp to Boiling Springs Lake (TR-14)	-	-	-	-	2,494,562	15,039,938	17,534,500
Bell Swamp to Shallotte (TR-04)	-	-	-	-	4,874,375	30,362,822	35,237,197
SW Area EST (ES-04)	-	-	-	-	-	909,300	909,300
<b>Total Water Capital Improvement Plan</b>	<b>\$196,219,117</b>	<b>\$13,346,163</b>	<b>\$39,191,321</b>	<b>\$9,030,338</b>	<b>\$29,524,168</b>	<b>\$52,406,248</b>	<b>\$339,717,355</b>
<b>Water Capital Improvement Plan-Sources</b>							
Capital Reserve	\$16,531,809	\$-	\$-	\$-	\$-	\$-	\$16,531,809
Debt Proceeds	170,682,575	3,390,163	36,143,258	-	-	-	210,215,996
Grant	7,996,017	3,000,000	-	-	-	-	10,996,017
To be Determined	1,008,716	3,256,000	548,063	6,530,338	28,254,168	49,906,248	89,773,533
Pay Go	-	3,700,000	2,500,000	2,500,000	1,000,000	2,500,000	9,500,000
<b>Total Water Capital Improvement Plan-Sources</b>	<b>\$196,219,117</b>	<b>\$13,346,163</b>	<b>\$39,191,321</b>	<b>\$9,030,338</b>	<b>\$29,524,168</b>	<b>\$52,406,248</b>	<b>\$339,717,355</b>

Wastewater Capital Improvement Plan-Projects	Prior to FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Totals
Navassa Sewer Improvements	\$5,100,000	\$-	\$-	\$-	\$-	\$-	\$5,100,000
Sea Trail WWTP Improvements Ph 1	896,152	-	-	-	-	-	896,152
Mulberry Branch WRF	51,704,883	-	-	-	-	-	51,704,883
Whiteville Road Force Main	1,052,500	-	-	-	-	-	1,052,500
WBRWRF Biosolids Processing Facility	2,633,360	4,566,640	-	-	-	-	7,200,000
Bolivia By-Pass Transmission Force Main	3,999,999	12,019,011	-	-	-	-	16,019,010
MP Project 56 PS Upgrades	-	2,940,000	-	-	-	-	2,940,000
MAIRP Site Sewer	-	2,970,963	-	-	-	-	2,970,963
Southport Merger-Pump Station Rehab	-	2,800,000	-	-	-	-	2,800,000
Southport Merger- Sewer Replacement	-	10,500,000	-	-	-	-	10,500,000
Southport Merger-Find and Fix it	-	9,835,000	-	-	-	-	9,835,000
NC-211 R-5021 DOT Relocation Southport-St. James	122,182	-	529,516	-	-	-	651,698
Ocean Ridge Reclaimed Water Main	105,400	-	2,106,195	-	-	-	2,211,595
NE Bruns Reg WWTP Expansion FY23	4,345,000	610,000	121,350,028	-	-	-	126,305,028
NE FM Transmission Main-North	2,890,343	-	22,716,874	-	-	-	25,607,217
NE FM Transmission Main-South	420,047	-	2,614,166	-	-	-	3,034,213
WBRWRF 3.0 MGD Expansion	-	12,515,658	85,243,557	-	-	-	97,759,215
Trans. Midway Rd to WB Treatment Facility	-	3,548,000	17,993,000	-	-	-	21,541,000
Sewage Lift Station Rehab & Upgrades	-	1,000,000	5,500,000	-	-	-	6,600,000
Longwood Road Force Main	-	-	1,160,250	13,795,950	-	-	14,956,200
Hwy 904 Regional Lift Station	-	265,000	1,800,000	-	-	-	2,065,000

I-74 Parallel Force Main Project (34a & 34b)	-	1,754,445	4,937,100	-	-	-	6,691,545
SE Reclaimed Water Line	-	2,178,020	30,521,480	-	-	-	32,699,500
NC-211 R-5021 DOT Relocation St. James to Rivermist	-	-	3,890,000	-	-	-	3,890,000
WB WWTP Influent Force Main	-	353,000	2,823,000	-	-	-	3,176,000
Sea Trail WWTP Decommissioning & OIB Connection	-	661,500	9,099,000	-	-	-	9,760,500
Shalotte WWTP 1.5 MGD Expansion	-	-	-	-	-	7,332,355	7,332,355
Ocean Isle Beach WWTP Expansion	1,900,000	-	-	-	11,600,228	74,053,000	87,553,228
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$75,169,866</b>	<b>\$69,677,487</b>	<b>\$324,919,866</b>	<b>\$195,000</b>	<b>\$12,685,228</b>	<b>\$81,580,355</b>	<b>\$564,227,802</b>

Wastewater Capital Improvement Plan-Sources

Capital Reserve	\$1,425,173	\$4,566,640	\$1,770,600	\$-	\$-	\$-	\$7,762,413
Debt Proceeds	55,074,804	17,056,368	147,498,855	-	11,600,228	81,385,355	312,6115,610
Grant	7,680,500	26,190,250	21,354,950	-	-	-	55,225,700
Other	4,097,301	3,558,000	4,623,000	-	-	-	12,278,301
To be Determined	-	13,019,011	5,500,000	-	-	-	18,519,011
Pay Go	-	4,725,408	9,692,211	195,000	1,085,000	195,000	15,892,619
<b>Total Wastewater Capital Improvement Plan-Sources</b>	<b>\$75,169,866</b>	<b>\$69,677,487</b>	<b>\$324,919,866</b>	<b>\$195,000</b>	<b>\$12,685,228</b>	<b>\$81,580,355</b>	<b>\$564,227,802</b>





# 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
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	6,596,432	49,371	53.8	12,363	5.30%
2020	138,726	7,438,414	53,619	54.7	12,444	8.30%
2021	144,821	8,342,881	57,608	55.5	11,963	6.10%
2022	152,515	8,920,659	58,490	56.3	12,484	5.10%
2023	160,022	n/a	n/a	56.6	12,844	4.20%
2024	166,866	n/a	n/a	56.6	13,194	4.60%

Source:

- (1) State Data Center; projection as of June 30, 2024; annual estimates of previous nine years
- (2) Bureau of Economic Analysis; figures are for the 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 2024		
		2023 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy	Utility	\$1,698,401,462	1	3.34%
Brunswick Electric Membership Corp.	Utility	216,247,368	2	0.43%
Archer Daniels Midland Co.	Food Manf.	131,254,386	3	0.26%
D. R. Horton, Inc.	Construction	75,499,708	4	0.15%
Evergreen Timber LLC	Timber	72,244,152	5	0.14%
Latitude Harrington Apartments LLC	Real Estate	71,387,719	6	0.14%
Hawthorne at Waterside LLC	Real Estate	62,908,187	7	0.12%
Bald Head Island Limited LLC	Real Estate	62,229,532	8	0.12%
Wal Apts DE LLC	Real Estate	61,550,292	9	0.12%
Comet Westgate Property Holdings LLC	Real Estate	60,862,865	10	0.12%
Totals		\$ 2,512,585,673		4.95%

Source: Brunswick County Tax Department

**Principal Employers**

**Fiscal Year 2024**

**Percentage**

**of Total**

**County**

**Employment**

**Number**

**of**

**Employees**

**Rank**

**Type of**

**Business**

**Name of Employer**

Name of Employer	Type of Business	Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	2,321	1	3.73%
County of Brunswick	Local Government	1,360	2	2.19%
Wal-Mart	Retail Chain	931	3	1.50%
Food Lion LLC	Grocery Chain	704	4	1.13%
Novant Health	Medical Care Facility	701	5	1.13%
Duke/Progress Energy	Utility	650	6	1.05%
Brunswick Community College	Education	537	7	0.86%
Lowe's Food	Grocery Chain	526	8	0.85%
Victaulic	Manufacturing	465	9	0.75%
Lowe's Home Centers	Retail Chain	462	10	0.74%
Totals		8,657		13.92%

*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 programs 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 Finance Director 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 the Finance Director, 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 Finance Director 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 times 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.

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, 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 Finance Director 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 Finance Director is hereby authorized to approve the transfer of appropriations within a department as follows:

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

*X. ACCOUNTING, AUDITING AND FINANCIAL REPORTING*

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

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

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

## **Investment and Portfolio Policies**

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### **SCOPE**

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

### **OBJECTIVES**

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

### **DELEGATION OF AUTHORITY**

The Finance Director is designated as investment officer of the County and is responsible for investment decisions and activities. The Finance Director 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 Finance Director 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 Finance Director, 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 Finance Director will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments and will adjust the portfolio accordingly.

### **INTERNAL CONTROLS**

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

### **PORTFOLIO DIVERSIFICATION**

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

Diversification by instrument:

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

#### Diversification by Financial Institution

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

#### Maturity Scheduling:

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

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

#### **QUALIFIED INSTITUTIONS**

The County shall annually review the approved Local Government Commission listing of financial institutions for current and continued investments. Banks shall provide their most recent Consolidated Report of Condition at the request of the County. At a 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 Finance Director 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.

# American Rescue Plan Act (ARPA) Funding

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## Overview

In response to the economic and public health emergency resulting from 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 utilize 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 us 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 – Non-profit Grants, Housing and Weatherization program, Mental Health Grants, Lead & Copper Remediation, Parks & Recreation Improvement projects, Library Service Enhancements, and Brunswick Community College parking improvements
- County Improvement Projects – Capital construction expense for new Health and Human Services 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 came back before the Board for final approval once additional details, cost estimates, and program policies had 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 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, is certified by position classification and employee interaction for qualification under ARPA guidelines.

**Trailwood Drive Force Main**

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

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

**General Government Services (Revenue Replacement)**

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

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

**Direct Administrative Costs**

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$85,733	\$85,732	-

Purpose: The County has incurred and will continue to incur significant personnel and operating costs associated with the 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 include Finance, Legal, and Management.

## Lead and Copper Program

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$1,400,000	\$306,574	1.0

Purpose: To support an Environmental Protection Agency (EPA) mandated requirement regulating lead and copper public drinking water systems. This regulation is known as the Lead and Copper Rule (also referred to as the LCR). In 1991, EPA published a regulation to control lead and copper in drinking water. Since 1991 the LCR has undergone various revisions, with major changes to the rule enacted in 2021. Brunswick County Public Utilities is required to be in full compliance with this regulation by October 16, 2024.

Regulation changes involve sampling requirements and procedures, record keeping, required remedial action including replacement of utility and customer service lines, and related public notifications and education. The project will support a full-time Lead and Copper Mitigation Program Manager and procure the services of an engineering firm or consultant specializing in creating and maintaining lead and copper service inventory databases; creating a public education and outreach plan and associated materials; tracking sampling requirements, frequency, and results; reviewing and optimizing corrosion control treatment plans; creating a lead service line find and fix plan; and creating a lead service line replacement plan.

## Southeast Area Improvements – St. James

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$43,944	\$43,944	-

Purpose: A joint project between Brunswick County and the Town of St. James, this project will upgrade drinking water transmission and distribution piping and may include additional water storage to help improve water pressures. The installation of transmission and distribution pipes will improve water pressure to safe levels and will prevent contamination caused by leaks or breaks in the pipes.

An engineering study would be performed to determine the necessary improvements and the order in which they should be made. Improvements may include an elevated water storage tank in the St. James/Middleton Road area to improve water pressures and to prevent microbiological contaminants from entering the public water system, additional transmission water mains, additional small diameter water mains within the development to address localized areas of low pressure, the addition of some hydrants, and pressure sustaining valves installed on the existing 24" potable water main on Highway 211.

## Ocean Isle Beach Wastewater Treatment Plant Centralization and Rehabilitation

Department:	Funding:	Spent to Date:	FTEs:
Wastewater Fund	\$2,742,733	\$1,208,991	-

Purpose: The project will provide centralized wastewater treatment and rehabilitate or replace existing wastewater treatment facilities. To regionalize wastewater treatment in the area, Brunswick County Public Utilities and the Town of Ocean Isle Beach have entered into an agreement whereby the town's aging wastewater treatment plant is conveyed to Brunswick County, and the County will provide an additional 550,000 GPD of treatment capacity to meet the Town's existing permitted collection system tributary flows. Moreover, Brunswick County intends to decommission the aged, decrepit Sea Trail wastewater treatment steel

package plant system with an original design capacity of 500,000 GPD and re-route flow to the centralized, regional Ocean Isle Beach WWTP.

### Library Computers

Department:	Funding:	Spent to Date:	FTEs:
Library	\$55,339	\$55,339	-

Purpose: Replace 52 existing computer and monitor workstations that are at or beyond their useful lifespan within the Brunswick County Library system. These computers are available to the public for use during normal business hours at no cost. Current computers utilized at the library branches have traditionally been passed down from other County departments once they had reached the end of their useful life, resulting in computers running older software and not operating with high efficiency. Brunswick County libraries provide free broadband Internet access to all citizens of Brunswick County via public computers. Funding will provide effective service delivery to the public sector to aid in internet access for job applications, government funding assistance programs, academic resources and reduce IT help-desk service problems.

### EMS Ambulance

Department:	Funding:	Spent to Date:	FTEs:
EMS	\$900,000	\$247,500	-

Purpose: Purchase three ambulances for the Emergency Medical Services department that will be used to serve and transport the general public, and residents of Brunswick County. Ambulances were identified on US Treasury’s enumerated eligible use list as a measure to respond to the public health emergency for COVID-19 mitigation and prevention.

### AEDs in County Buildings

Department:	Funding:	Spent to Date:	FTEs:
Administration – Risk Management	\$93,215	\$93,215	-

Purpose: Purchase of 54 Automated External Defibrillators (AEDs) with additional replacement pads and battery packs to install throughout various county buildings, including parks, to help respond to emergency medical situations for staff and public.

### Restoring Pre-Pandemic Employment

Department:	Funding:	Spent to Date:	FTEs:
Administration, Legal, and Finance	\$8,723,615	\$8,723,615	50.0

Purpose: Under the increased flexibility of the final rule, SLFRF funding may be used to support a broader set of uses to restore and support public sector employment. One eligible use includes hiring up to a pre-pandemic baseline that is adjusted for historic underinvestment in the public sector. The County may use SLFRF funds to pay for payroll and covered benefits associated with the recipient, increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic baseline. Recipients may use SLFRF funds to cover payroll and covered

benefits through the period of performance; these employees must have begun their employment on or after March 3, 2021. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021, level.

Brunswick County’s budgeted FTEs as of January 27, 2020, were 1,083. When applying the 7.5%, the County’s adjusted Pre-Pandemic Baseline is 1,164. The budgeted FTEs as of March 3, 2021, were 1,114, allowing the County to add 50 positions with ARP money. The actual change in FTEs since March 3, 2021, as of December 31, 2022, is 102.

**Shallotte Water Meter Replacement**

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$500,000	\$-	-

Purpose: Replacement of approximately 3,400 existing residential and commercial water meters in the Town of Shallotte due to the acquisition of the town’s water system. Brunswick County merged with the Town of Shallotte in May 2023 and inherited the town’s failing drive-by metering system, which is incompatible with Brunswick County’s Sensus brand Advanced Meter Infrastructure (“AMI”) System. As a result of the failing system, manual readings are needed for monthly billing, creating a strain on resources despite hiring additional FTEs in FY24.

A contractor will be procured to perform the installations/replacements of the meters due to limited available county utility maintenance staff and the need to have these meters replaced quickly. The county will supply the materials needed for this project. Replacement of meters is vital to avoid billing delays and inaccurate readings and will bring the Town of Shallotte up to the county's Sensus AMI System (Advanced Metering Infrastructure) for remote reading of water meters.

**Town of Navassa Water System Rehabilitation**

Department:	Funding:	Spent to Date:	FTEs:
Water Fund	\$700,000	\$-	-

Purpose: Support repairs and rehabilitation of the aging water infrastructure within the Town of Navassa conveyed to Brunswick County.

Project includes the replacement of approximately 9,160 LF of water line and associated appurtenances, 12-inch water line Interconnection with Brunswick County and Town of Navassa systems, approximately 36 fire hydrants installed/relaced, approximately 15 blow-off valves to be installed on dead-end lines, 2 replacement industrial meters and vaults, and 1 advanced metering infrastructure base station.

# **National Opioid Settlement Funding**

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## **Overview**

Since 2021, an estimated \$56 billion in national settlements with opioid companies has been announced by the State Attorney General’s Office. These settlements will help bring desperately needed resources to communities harmed by the opioid epidemic, including \$1.5 billion to North Carolina. The agreements resolve litigation over the role of companies in creating and fueling the opioid epidemic and require significant industry changes that will help prevent this type of crisis from occurring again.

A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used in our state. To maximize funds flowing to North Carolina communities on the front lines of the opioid epidemic, the MOA allocates 15 percent of settlement funds to the State and sends the remaining 85 percent to NC’s 100 counties and 17 municipalities. Brunswick County is estimated to receive \$24,610,735 over an eighteen-year period (2022-2038). To date, the County has received \$5,500,341.42 in National Opioid Settlement funding.

## **Eligible Uses**

In conjunction with the National Settlement Agreement, opioid settlement funds may support programs or services listed in Exhibit A or B of the Memorandum of Agreement (MOA) that serve persons with Opioid Use Disorder (OUD) or any co-occurring substance use disorder (SUD) or mental health condition.

## **Recommended Projects**

On January 17, 2023, the Brunswick County Board of Commissioners adopted the use of Option A in the MOA consisting of the following strategies:

- Collaborative Strategic Planning
- Evidence-based Addiction Treatment
- Recovery Support Services
- Recovering Housing Support
- Employment-related Services
- Early Intervention
- Naloxone Distribution
- Post-overdose Response Team
- Syringe Service Program
- Criminal Justice Diversion Programs
- Addiction Treatment of Incarcerated Persons
- Reentry Programs

The following projects have been presented to the Board of Commissioners for consideration and were approved for funding using the National Opioid Settlement funds:

- DSS Clinician – Mental Health/Substance Abuse Clinician
- The Healing Place – Residential recovery housing services
- Health Educator - Collaborative Strategic Planning

## DSS Clinician

Department:	FY 2024 Actual:	FY 2025 Funding:	FTEs:
DSS	\$27,565	\$65,254	.5

Purpose: Provide mental health/substance abuse DSS Clinician for care navigation, clinical assessments, and crisis response for the parents and children involved with the Department of Social Services (DSS). The position will support Option A, Strategy 3 – Recovery Support Services, and Strategy 6 – Early Intervention of the NC Opioid Settlement MOA.

## The Healing Place

Department:	FY 2024 Actual:	FY 2025 Funding:	FTEs:
Health	\$78,474	\$192,720	-

Purpose: Provide Brunswick County residents with recovery housing support; Option A, Strategy 3 Recovery Support Services of the NC Opioid Settlement MOA. Brunswick County is partnering with The Healing Place of New Hanover County to provide additional support for residential recovery services to individuals suffering from Opioid Use Disorder (OUD) or who are misusing opioid substances.

## Health Educator

Department:	FY 2024 Actual:	FY 2025 Funding:	FTEs:
Health	\$27,506	\$45,828	.5

Purpose: Provide Health Educator for use of Option A, Strategy 1 Collaborative Strategic Planning of the NC Opioid Settlement MOA. The employee will assist the Brunswick County Substance Use and Addiction Commission with data requests and specific projects, lead regular meetings with stakeholders to share strategies and report progress on substance use and addiction prevention and recovery, proactively seek new ideas and partnerships while implementing outreach and education efforts that reach, and engage people with Opioid Use Disorder (OUD) or any co-occurring substance use disorder (SUD) and mental health condition.

## Community Paramedicine

Department:	FY 2024 Actual:	FY 2025 Funding:	FTEs:
Emergency Medical Services	New in 2025	\$293,229	2

Purpose: Provide Brunswick County residents with a Post Overdose Response Team; Option A, Strategy 8 Post-Overdose Response Team of the NC Opioid Settlement MOA. The post-overdose response team will connect persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reduction, primary healthcare, or other services or supports they need to improve their health or well-being.

Christian Recovery Centers, Inc.

Department:	FY 2024 Actual:	FY 2025 Funding:	FTEs:
Health	New in 2025	\$109,500	-

Purpose: Provide Brunswick County residents with recovery housing support; Option A, Strategy 3 Recovery Support Services of the NC Opioid Settlement MOA. Brunswick County is partnering with Christian Recovery Centers, Inc. to provide additional support for residential recovery services to individuals suffering from Opioid Use Disorder (OUD) or who are misusing opioid substances.

## Additional Resources

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For additional information about the County's departments and services, please visit [brunswickcountync.gov/](http://brunswickcountync.gov/)

Board of Elections	<a href="http://brunswickcountync.gov/802/Board-of-Elections">brunswickcountync.gov/802/Board-of-Elections</a>
Brunswick Community College	<a href="http://brunswickcc.edu/">brunswickcc.edu/</a>
Brunswick County Schools	<a href="http://bcswan.net/">bcswan.net/</a>
Brunswick Senior Resources Inc.	<a href="http://bsrinc.org/">bsrinc.org/</a>
Brunswick Soil & Water	<a href="http://brunswickcountync.gov/204/Brunswick-Soil-Water-Conservation-Distri">brunswickcountync.gov/204/Brunswick-Soil-Water-Conservation-Distri</a>
Code Administration	<a href="http://brunswickcountync.gov/181/Code-Administration">brunswickcountync.gov/181/Code-Administration</a>
Communications	<a href="http://brunswickcountync.gov/178/Communications">brunswickcountync.gov/178/Communications</a>
Cooperative Extension	<a href="http://brunswick.ces.ncsu.edu">brunswick.ces.ncsu.edu</a>
County Attorney's Office	<a href="http://brunswickcountync.gov/219/County-Attorneys-Office">brunswickcountync.gov/219/County-Attorneys-Office</a>
County Manager's Office	<a href="http://brunswickcountync.gov/222/County-Managers-Office">brunswickcountync.gov/222/County-Managers-Office</a>
Emergency Management	<a href="http://brunswickcountync.gov/203/Emergency-Management">brunswickcountync.gov/203/Emergency-Management</a>
Emergency Medical Services	<a href="http://brunswickcountync.gov/238/Emergency-Medical-Services">brunswickcountync.gov/238/Emergency-Medical-Services</a>
Engineering	<a href="http://brunswickcountync.gov/229/Engineering">brunswickcountync.gov/229/Engineering</a>
Environmental Health	<a href="http://brunswickcountync.gov/250/Environmental-Health">brunswickcountync.gov/250/Environmental-Health</a>
Finance	<a href="http://brunswickcountync.gov/291/Finance">brunswickcountync.gov/291/Finance</a>
Fire Marshall	<a href="http://brunswickcountync.gov/296/Fire-Marshall">brunswickcountync.gov/296/Fire-Marshall</a>
Floodplain Management	<a href="http://brunswickcountync.gov/299/Floodplain-Management">brunswickcountync.gov/299/Floodplain-Management</a>
Geographic Information Systems (GIS)	<a href="http://brunswickcountync.gov/318/Geographic-Information-Systems-GIS">brunswickcountync.gov/318/Geographic-Information-Systems-GIS</a>
Health Services	<a href="http://brunswickcountync.gov/350/Health-Services">brunswickcountync.gov/350/Health-Services</a>
Human Resources	<a href="http://brunswickcountync.gov/338/Human-Resources">brunswickcountync.gov/338/Human-Resources</a>
Library	<a href="http://brunswickcountync.gov/160/Library">brunswickcountync.gov/160/Library</a>

Mosquito Control	<a href="http://brunswickcountync.gov/349/Mosquito-Control">brunswickcountync.gov/349/Mosquito-Control</a>
Operation Services	<a href="http://brunswickcountync.gov/675/Operation-Services">brunswickcountync.gov/675/Operation-Services</a>
Parks & Recreation	<a href="http://brunswickcountync.gov/367/Parks-Recreation">brunswickcountync.gov/367/Parks-Recreation</a>
Planning	<a href="http://brunswickcountync.gov/381/Planning">brunswickcountync.gov/381/Planning</a>
Public Housing	<a href="http://brunswickcountync.gov/369/Public-Housing">brunswickcountync.gov/369/Public-Housing</a>
Public Utilities	<a href="http://brunswickcountync.gov/510/Public-Utilities">brunswickcountync.gov/510/Public-Utilities</a>
Register of Deeds	<a href="http://rod.brunsko.net/">rod.brunsko.net/</a>
Sheriff's Office	<a href="http://brunswicksheriff.com">brunswicksheriff.com</a>
Social Services	<a href="http://brunswickcountync.gov/387/Social-Services">brunswickcountync.gov/387/Social-Services</a>
Solid Waste & Recycling	<a href="http://brunswickcountync.gov/413/Solid-Waste-Recycling">brunswickcountync.gov/413/Solid-Waste-Recycling</a>
Tax Office	<a href="http://brunswickcountync.gov/447/Tax-Office">brunswickcountync.gov/447/Tax-Office</a>
Utility Billing	<a href="http://brunswickcountync.gov/607/Utility-Billing">brunswickcountync.gov/607/Utility-Billing</a>
Veterans Services	<a href="http://brunswickcountync.gov/472/Veterans-Services">brunswickcountync.gov/472/Veterans-Services</a>

## Glossary

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**ABC (Alcohol Beverage Commission)** - the Commission works with its members to promote responsible alcohol sales through control, promote high levels of service, and generate revenue for North Carolina communities.

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

**Adopted Budget** - the budget as adopted by the Board of Commissioners and enacted on July 1 of the fiscal year.

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

**Allocate** - to set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes.

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

**Amortization** - Paying the principal amount of a debt issue through periodic payments either directly to bondholders or to a sinking fund for later payment to bondholders. Amortization payments include interest and any payment on principal.

**Annual Comprehensive Financial Report (ACFR):** Represents and reflects the County's financial operations and condition to the county's residents, its elected officials, management personnel, financial institutions, county bondholders, rating agencies, and all other parties interested in the financial affairs of the county. The ACFR is prepared in accordance with generally accepted accounting principles (GAAP) and includes financial statements audited by an independent public accounting firm.

**Annualize** - taking changes that occurred mid-year and calculating their cost for a full year, to prepare an annual budget.

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

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

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

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

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

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

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

**Audit** - An annual systematic review of an organization's financial accounts by an independent body.

**Authority** - a public agency that performs a specific function and is usually financed by fees or service charges. The agency could be independent of the government but rely on the government for financial support.

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

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

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

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

**BCMS** – Brunswick County Management System building permitting system.

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

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

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

**Bond Issue** - the sale of government bonds as a means of borrowing money.

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

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

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

**BSRI** - Brunswick Senior Resources, Inc

**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.

**CAD** – Computer Aided Dispatch

**CADD** - Computer-Aided Drafting Design system.

**Calendar Year (CY)** - the period starting January 1 and ending December 31 annually.

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

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

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

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

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

**Cardiopulmonary Resuscitation (CPR)**: a technique used in an emergency such as a heart attack or drowning when someone's breathing or heartbeat has stopped.

**CARES Act** - Coronavirus Aid, Relief and Economic Security Act; \$2.2 trillion packages from the Federal Government to help businesses, workers, and health care systems negatively affected by the coronavirus.

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

**Clerk to the Board** - the Clerk to the Board of County Commissioners is the primary administrative assistant to the Board. The Clerk prepares and promulgates meeting agendas, maintains the County's official files, and coordinates the Commissioners' schedules.

**CDBG** - Community Development Block Grant. This program supports community development activities to build stronger and more resilient communities. To support community development, activities are identified through an ongoing process. Activities may address needs such as infrastructure, economic development projects, public facilities installation, community centers, housing rehabilitation, public services, clearance/acquisition, microenterprise assistance, code enforcement, homeowner assistance, etc.

**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.

**CSLFRF** - Coronavirus State and Local Fiscal Recovery Funds

**Current Budget** - represents the budget of the fiscal year in which the county is presently operating.

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

**Debt** - money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

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

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

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

**Department Goal** - a strategic result or achievement that the department plans to obtain.

**Depreciation** - the decrease in value due to wear and tear of the property.

**Disbursement** - the expenditure of monies from an account.

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

**Division** - a functional unit within a county department.

**Emergency Operations Plan (EOP)** - an internal plan that serves as a guide in event of an emergency.

**EM** – Emergency Management

**EMS** – Emergency Medical Services

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

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

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

**EPA** – Environmental Protection Agency

**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.

**FCS** – Family and Consumer Services. NC State Extension’s Family and Consumer Sciences Program is a community-based educational program that strengthens and transforms families by providing education on the most important issues that affect them. The core of all NC State Extension county FCS programs is nutrition, health, food safety, food preservation, and local foods systems. FCS agents deliver evidence-based programming in nutrition, health, food safety, food preservation, and local foods.

**FEMA** – Federal Emergency Management Agency

**FCMSA** – Federal Motor Carrier Standards Administration

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

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

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

**Fringe Benefits** - for budgeting purposes, fringe benefits include employer payments for items such as Social Security, Medicare, retirement, group health and life insurance, dental insurance, and workers compensation.

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

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

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

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

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

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

**Geographic Information Systems (GIS)** - a division of County government that integrates spatial data with information systems to provide useful mapping and data information.

**GPD** - Gallons per day.

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

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

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

**Government Finance Officers Association (GFOA)** - the GFOA is the professional association of state/provincial and local finance officers in the United States and Canada.

**Governmental Funds** - funds that are used to account for those same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. Governmental funds financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Governmental funds are reported using an accounting method called modified accrual accounting which provides 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.

**IIMC** – International Institute of Municipal Clerks

**ILPNC** - International Logistics Park of North Carolina. It is a State Tier 1 identified site, located on the board of Brunswick and Columbus Counties and is a certified megasite. It provides water, wastewater, and fiber optics services.

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

**Information Technology (IT)** - the department of the County government in charge of technological support systems such as computers, applications, and telephones.

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

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

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

**IAAO** – International Association of Assessing Officers

**Investment Earnings** - Earnings earned, usually interest, on County investments.

**IRS** – Internal Revenue Service. The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and to enforce the law with integrity and fairness to all.

**ITIL** – Information Technology Infrastructure Library

**JCPC** – Juvenile Crime Prevention Counsel. The Division of Juvenile Justice and Delinquency Prevention partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the county Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. DJJDP allocates approximately \$28 million to these councils annually. Funding is used to subsidize local programs and services.

**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.

**LCFWSA** – Lower Cape Fear Water and Sewer Authority

**LPRO** – Low Pressure Reverse Osmosis

**LSLR** – Lead Service Line Replacement

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

**MAIRP** – Mid-Atlantic Industrial Rail Park. A platinum-certified CSX Select Site, the Mid Atlantic Industrial Rail Park offers exceptional transport access and the potential for rapid manufacturing progress.

**Mandate** – A legislative command to a local government, generally through state statutes, to implement or discontinue a selected service or policy

**MOA** - Memorandum of Agreement. It is a legally binding document that outlines the responsibilities and commitments of multiple parties working together on a project or objective.

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

**MGD** – Millions of Gallons per Day

**MXU** - The Meter Transceiver Unit is a radio signal device which permits off-site meter reading via radio signals.

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

**NCGS** – North Carolina General Statutes

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

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

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

**NCDHHS** – North Carolina Department of Health and Human Services

**NCDEQ** – North Carolina Department of Environmental Quality

**NCDOR** – North Carolina Department of Revenue

**NCEDA** – North Carolina Economic Development Association

**NCMVCA** – North Carolina Mosquito and Vector Control Association

**NCDMVA** – North Carolina Department of Military and Veterans Affairs

**NCPMA** – North Carolina Property Mappers Association

**NCTCA** – North Carolina Tax Collectors' Association

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

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

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

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

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

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

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

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

**ODD** – Opioid Use Disorder

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

**Per Capita** – represents a given quantitative measure (e.g., spending, inspections, ambulance trips) per unit of population.

**Performance Measure** - data collected to determine how effective or efficient a program is in achieving its objectives. In the Brunswick County performance measure tables, the use of the term “not avail.” denotes data that was not collected or recorded during a period of time. The abbreviation “N/A” denotes “not applicable” and is used when the information does not apply to prior years.

**Personal Income** - Income that is received by persons from all sources. It is calculated as the sum of salary and wage disbursements, supplements to wages and salaries, proprietor's income with inventory valuation and capital consumption adjustments, rental income of persons with capital consumption adjustment, personal dividend income, personal interest income, and personal current transfer receipts, less contributions for government social insurance.

**Personal Property** - all non-household personal value such as automobiles, boats, etc., and all noninventory business items such as equipment, vehicles, materials, and supplies.

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

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

**Program** - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

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

**Proprietary Funds** - funds operated like a business and charging user fees. Enterprise and Internal Service funds fall within this classification.

**PSAP** - Primary public safety answering point

**QCT** – Qualified Census Tract

**Real Property Tax Base** - All land and buildings which are taxable.

**Revaluation** - a process by which all County property values are reviewed to assure they are of true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

**Reserve** - an account used either to set aside budgeted revenues that are not required for expenditures in the current budget year or to earmark revenues for a specific future purpose.

**Revenue Bonds** - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate to specific revenue sources to repay these bonds. Revenue bonds do not require voter approval under state law.

**Revenues** - sources of income financing the operations of government.

**ROD** – Register of Deeds

**Sales Tax** - a tax levied on the taxable sales of all final goods. The state of North Carolina levies a 4.5 percent sales tax and allows counties to levy up to a 2.5 percent sales tax. Brunswick County levies the full 2.5 percent sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

**SEC** – United States Securities Exchange Commission. It is the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation.

**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.

**SQL** – Structured query language. a programming language for storing and processing information in a relational database

**SCM** - Stormwater Control Measure

**SUD** – substance use disorder

**Tax Base** - the total assessed value of real, personal, and state appraised property within the County.

**Tax Levy** - the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate** - the amount of tax levied per \$100 assessed valuation.

**Tax Year** - the calendar year in which tax bills are sent to property owners.

**Taxes** - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Taxing Authority** - when a legislative body has the legal ability to impose a tax on its citizens.

**Transfers In/Out** - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trend** - a pattern that emerges from multiple units of data over time.

**Two-Thirds Bond** - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

**UNC-SOG** – University of North Carolina School of Government

**Unencumbered Balance** - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unincorporated Area** - the area of the county that is not part of any municipality.

**Unreserved Fund Balance** - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charge** - the payment of a fee for direct receipt of a public service by the party who benefits from the service.

**VSO** – Veterans Services Officer

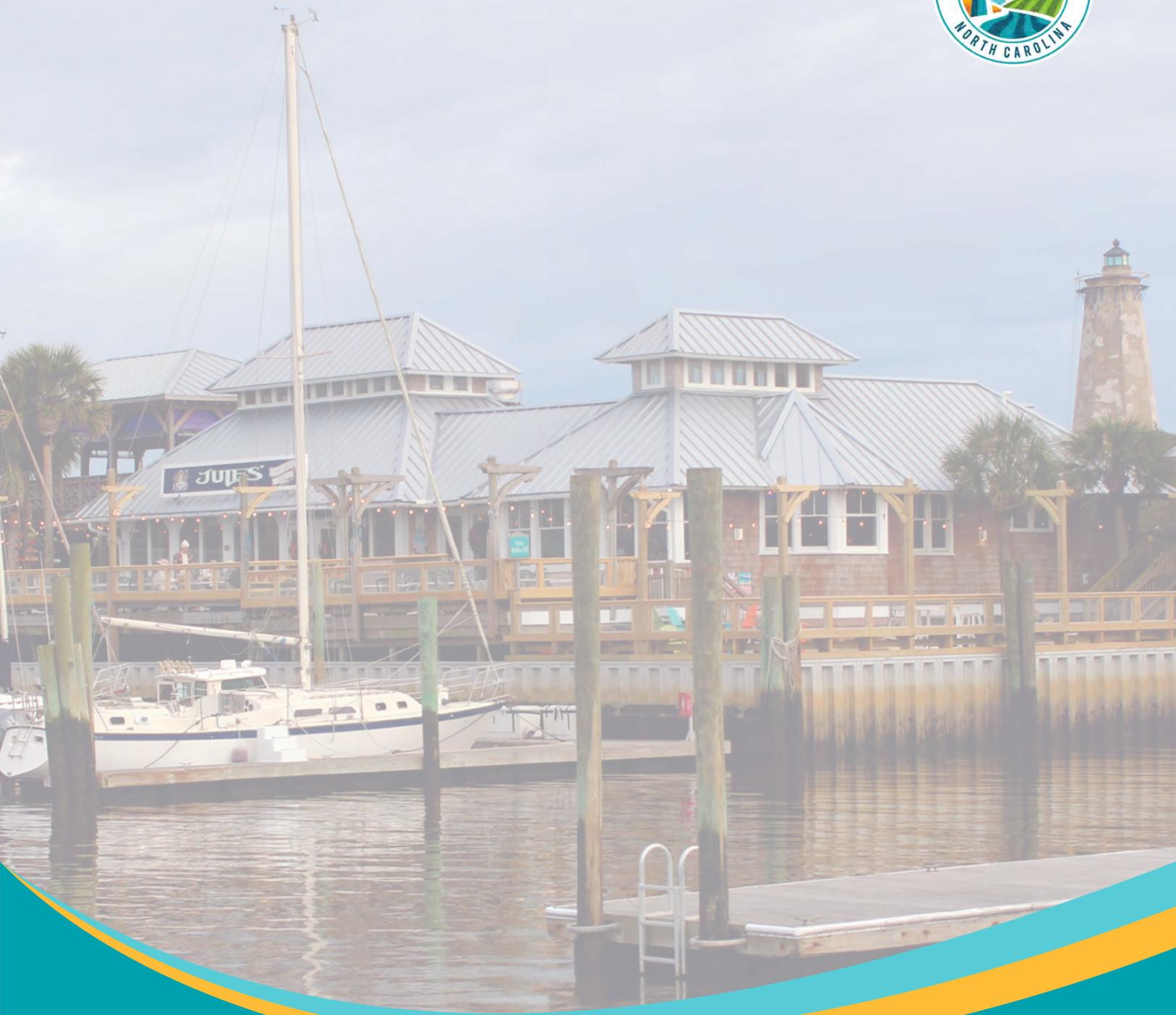
**VAD** – Voluntary Agricultural District

**WIC** – Women, Infants and Children

**Working Capital** - the amount of current assets that are in excess of current liabilities. Used frequently to measure a firm's ability to meet current obligations.



Bald Head Island



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