

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

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, 2025 and ending June 30, 2026 and hereby levies ad Valorem tax at the rate of thirty-four and one-fifth cents (\$.3420) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2025.

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	\$	430,653
Administration		1,598,479
Human Resources		837,336
Communications		498,187
Finance		2,728,822
Tax Administration		5,734,731
Legal		824,661
Superior Judges Office		178,690
Clerk of Court		128,769
District Judges Office		1,000
Board of Elections		1,805,840
Register of Deeds		4,836,080
Information Technology		6,728,458
Fleet Services		2,064,629
Engineering		1,312,019
Operation Services		9,633,388
Non-Departmental		7,766,873
District Attorney's Office		13,000
Sheriff's Office		28,035,940
Law Enforcement Separation		394,008
Detention Center		15,736,970
Public Defender's Office		11,600
Emergency Services		1,773,856
Emergency Medical Services		20,389,967
Community Paramedicine		406,778
Building Inspections and Central Permitting		6,564,165
Fire Inspections		1,362,743
Rescue Squads		358,300
Central Communications Center		4,927,519
Sheriff Animal Protective Services		1,500,627
Transportation Agencies		161,000

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(GENERAL FUND EXPENDITURES CONTINUED)

Solid Waste	\$ 27,855,875
Environmental Protection Agencies	357,410
Planning and Community Enforcement	1,778,101
Occupancy Tax	2,750,000
Cooperative Extension	770,392
Soil & Water Conservation	311,590
Economic Development Agencies	2,939,240
Veterans' Services	569,768
Human Services Agencies	5,123,080
Brunswick County Schools	62,994,250
Brunswick Community College (By Purpose)	6,682,696
Library	2,567,262
Parks & Recreation	5,343,357
Debt Service	13,452,474
Transfer To Other Funds	31,474,779
Contingency	400,000
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TOTAL EXPENDITURES - GENERAL FUND	<u><u>\$ 294,115,362</u></u>

2. REVENUES

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

Ad Valorem Taxes	\$ 183,956,402
Local Option Sales Taxes	50,400,983
Other Taxes & Licenses	9,397,000
Unrestricted Intergovernmental	3,000,000
Restricted Intergovernmental	2,261,506
Permits & Fees	15,840,634
Sales and Services	12,286,850
Investment Earnings	4,501,700
Other Revenue	3,702,133
Transfer From Other Funds	790,562
Fund Balance Appropriated	7,977,592
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TOTAL REVENUES - GENERAL FUND	<u><u>\$ 294,115,362</u></u>

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B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing - Section 8	\$ 3,079,153
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$ 3,079,153</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 2,879,700
Sales and Services	41,600
Investment Earnings	500
Transfer From General Fund	157,353
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$ 3,079,153</u>

C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$ 7,940,978
Environmental Health	2,772,985
TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$ 10,713,963</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 3,120,961
Sales and Services	998,950
Transfer From General Fund	6,594,052
TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$ 10,713,963</u>

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D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$ 24,315,337
TOTAL EXPENDITURES - SOCIAL SERVICES FUND	<u>\$ 24,315,337</u>

2. REVENUES

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

Restricted Intergovernmental	\$ 12,349,329
Sales and Service	361,500
Transfer From General Fund	<u>11,604,508</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$ 24,315,337</u>

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II. SPECIAL REVENUE 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 Special Revenue Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	\$ 627,939
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TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	\$ 627,939
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2. REVENUES

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

Restricted Intergovernmental	\$ 488,609
Appropriated Fund Balance	139,330
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TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	\$ 627,939
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B. REGISTER OF DEEDS - TECHNOLOGY ENHANCEMENT FUND

1. EXPENDITURES

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

Technology Reserve Fund	\$ 205,500
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TOTAL EXPENDITURES - ROD TECHNOLOGY ENHANCEMENT FUND	\$ 205,500
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2. REVENUES

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

Permits and Fees	\$ 180,500
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(ROD TECHNOLOGY ENHANCEMENT FUND REVENUES CONTINUED)

Investment Earnings	25,000
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TOTAL REVENUES - ROD TECHNOLOGY ENHANCEMENT FUND	\$ 205,500
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C. NATIONAL OPIOID SETTLEMENT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the National Opioid Settlement Fund:

Social Services Clinician	\$ 63,489
The Healing Place	192,720
Health Educator	37,041
Community Paramedicine	101,294
Christian Recovery Centers Inc.	246,375
ARROW	243,659
Naloxone	25,000
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TOTAL EXPENDITURES - NATIONAL OPIOID SETTLEMENT FUND	\$ 909,578
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2. REVENUES

It is estimated that the following revenues will be available in the National Opioid Settlement Fund:

Opioid Settlement Funds	\$ 909,578
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TOTAL REVENUES - NATIONAL OPIOID SETTLEMENT FUND	\$ 909,578
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III. ENTERPRISE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$	7,135,060
Northwest Water Treatment Plant		10,239,923
211 Water Treatment Plant		3,332,125
Water Distribution Division		6,796,825
Lower Cape Fear Water and Sewer Authority - Reimbursement		720,196
Utility Billing		1,930,335
Instrumentation/Electrical Division		2,378,110
Construction Division		5,111,162
Water Debt Service		11,699,003
Transfers to Water Projects Fund Transfers Water Fund		2,500,000
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TOTAL EXPENDITURES - WATER FUND	\$	51,842,739
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2. REVENUES

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

Sales and Services	\$	45,412,148
Other Revenue		1,071,796
Investment Earnings		1,850,000
Expendable Net Assets Appropriated		3,348,795
Transfer From Water Capital Projects Reserve Fund		160,000
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TOTAL REVENUE - WATER FUND	\$	51,842,739
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B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$	3,805,577
Collection Division		5,894,795
Construction Division		8,506,508
Utility Billing		950,932
Northeast Regional Wastewater		4,094,547
Southwest Regional Wastewater		897,385
West Regional Wastewater		4,667,116
Ocean Isle Beach Wastewater		818,309
Wastewater Debt Service		15,238,994
Transfer to Wastewater Capital Projects Reserve Fund		4,719,250
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TOTAL EXPENDITURES - WASTEWATER FUND	\$	<u><u>49,593,413</u></u>

2. REVENUES

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

Sales and Services	\$	42,623,329
Investment Earnings		1,450,000
Transfer From Wastewater Capital Projects Reserve Fund		1,506,656
Expendable Net Assets Appropriated		4,013,428
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TOTAL REVENUES - WASTEWATER FUND	\$	<u><u>49,593,413</u></u>

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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 Capital Project Reserve Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

A. COUNTY CAPITAL PROJECT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the County Capital Project Reserve Fund:

Boiling Spring Lakes	\$ (750,000)
Cape Fear Regional Jetport Grant Match	(40,562)
Project Designations	2,323,513
Transfer to General Fund	<u>790,562</u>
TOTAL EXPENDITURES - COUNTY CAPITAL PROJECT RESERVE FUND	<u><u>\$ 2,323,513</u></u>

2. REVENUES

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

Transfer From General Fund	<u>\$ 2,323,513</u>
TOTAL REVENUE - COUNTY CAPITAL PROJECT RESERVE FUND	<u><u>\$ 2,323,513</u></u>

B. SCHOOL CAPITAL PROJECT FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the School Capital Project Fund:

Special School Excess Ad Valorem	\$ 310,250
School 1/2 Cent Sales Tax	<u>10,444,541</u>
TOTAL EXPENDITURES - SCHOOL CAPITAL PROJECT FUND	<u><u>\$ 10,754,791</u></u>

2. REVENUES

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

Transfer From General Fund	<u>\$ 10,754,791</u>
TOTAL REVENUE - SCHOOL CAPITAL PROJECT FUND	<u><u>\$ 10,754,791</u></u>

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C. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Water Capital Project Reserve Fund:

Utility Operating Capital	\$ (160,000)
Neighborhood System Improvements	2,500,000
Transfer to Water Fund	<u>160,000</u>
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u><u>\$ 2,500,000</u></u>

2. REVENUES

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

Transfer From Water Fund	<u>\$ 2,500,000</u>
TOTAL REVENUE - COUNTY CAPITAL PROJECT RESERVE FUND	<u><u>\$ 2,500,000</u></u>

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Capital Project Reserve Fund:

NE Regional Capital & Replacement Fund	\$ (1,239,556)
Ocean Isle Beach Capital & Replacement Fund	(87,100)
Utility Operating Capital	(180,000)
Project Designations	4,719,250
Transfer to Wastewater Fund	<u>1,506,656</u>
TOTAL EXPENDITURES - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u><u>\$ 4,719,250</u></u>

2. REVENUES

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

Transfer From Wastewater Fund	<u>\$ 4,719,250</u>
TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND	<u><u>\$ 4,719,250</u></u>

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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 \$5,117,168 for eleven months and \$5,117,164 for one month for a total of \$61,406,012.

(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 \$107,354 for eleven months and \$107,344 for one month for a total of \$1,288,238.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$310,250 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 \$11,955,680, estimated required local option sales tax reserve and \$1,000,000 in lottery proceeds less limited obligation debt service of \$2,511,139 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 \$10,444,541 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 \$444,465 (130), Plant Operations \$2,507,200 (610), and Plant Maintenance \$1,728,155 (620).

(b) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code additional funding for not mandated: Institutional Support/General Administration \$619,708 (130), Non-Curriculum Instruction \$140,000 (323), Student Support \$298,168 (510), and Capital Outlay \$595,000 (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 15th of every month.

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VII. BRUNSWICK COMMUNITY COLLEGE PROVISION (CONTINUED)

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

VIII. ELECTED OFFICIALS PROVISION

- (a) The Board of Commissioners hereby establishes the Commission Chairman and Commission Members' bi-weekly compensation rate. The Chairman shall be compensated at a bi-weekly rate of \$1,650.85. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$1,333.46. 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 \$177,401. Benefits will be offered in the same manner as those provided to county employees.

- (c) The Board of Commissioners hereby sets the annual compensation rate for the Brunswick County Register of Deeds. The Register of Deeds shall be compensated at an annual rate of \$121,190. Benefits will be offered in the same manner as those provided to county employees.

- (d) The Board of Commissioners hereby establishes a rate of \$50.00 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, Volunteer Agricultural District Board, and Health and Human Services Board. The above compensation shall include all in county travel and expenses.

- (e) The Board of Commissioners hereby establishes the Board of Elections Chair and Board Members' monthly compensation rate. The Chair shall be compensated at a monthly rate of \$350.00. Members of the board, other than the Chair, shall be compensated at a monthly rate of \$300.00. The above compensation shall include all in-county travel and expenses.

- (f) 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 \$1,485.00 to include a local travel stipend of \$500.00. Members of the board, other than the Chair, shall be compensated at a monthly rate of \$1,310.00 to include a local travel stipend of \$425.00.

IX. SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2025 and ending June 30, 2026 hereby levies ad Valorem tax at the rate of four cents (\$.0400) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2025.

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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 2026 thru 2030 is hereby adopted.

County Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
<u>Environmental Protection</u>							
C&D Landfill Closure	\$ -	\$ 700,000	\$ 4,234,148	\$ 6,395,505	\$ -	\$ -	\$ 11,329,653
Total Environmental Protection	-	700,000	4,234,148	6,395,505	-	-	11,329,653
<u>Culture & Recreation</u>							
Lockwood Folly Park Facilities	-	-	750,000	2,600,000	2,900,000	-	6,250,000
Northwest District Park	-	-	-	-	750,000	2,500,000	3,250,000
Rourk Branch Library Expansion	-	120,000	-	-	-	-	120,000
Total Culture & Recreation	-	120,000	750,000	2,600,000	3,650,000	2,500,000	9,620,000
<u>Public Safety</u>							
APS Adoption Center	9,368	7,061,152	-	-	-	-	7,070,520
EMS Base Station - NE	-	1,035,000	3,500,000	-	-	-	4,535,000
EMS Base Station - NW	-	-	-	-	635,000	3,500,000	4,135,000
Total Public Safety	9,368	8,096,152	3,500,000	-	635,000	3,500,000	15,740,520
<u>General Government</u>							
Complex Buildings							
DHHS and EOC	3,451,366	68,480,693	-	-	-	-	71,932,059
Complex Buildings							
Reorganization and Renovation	-	-	1,700,000	-	-	-	1,700,000
Total General Government	3,451,366	68,480,693	1,700,000	-	-	-	73,632,059
County Capital Improvement Plan- Total Projects	\$ 3,460,734	\$ 77,396,845	\$ 10,184,148	\$ 8,995,505	\$ 4,285,000	\$ 6,000,000	\$ 110,322,232
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$ 1,050,457	\$ 60,796,152	\$ 6,699,148	\$ 6,395,505	\$ -	\$ 2,000,000	\$ 76,941,262
Debt Proceeds	-	16,480,693	-	-	-	-	16,480,693
Grant	-	-	-	-	500,000	-	500,000
Other	2,410,277	-	-	-	-	-	2,410,277
To be Determined	-	120,000	-	-	-	-	120,000
Pay-Go	-	-	3,485,000	2,600,000	3,785,000	4,000,000	13,870,000
County Capital Improvement Plan- Total Sources	\$ 3,460,734	\$ 77,396,845	\$ 10,184,148	\$ 8,995,505	\$ 4,285,000	\$ 6,000,000	\$ 110,322,232

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Education Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Annual Capital Outlay Budget for Categories 1, 2 and 3	\$ 4,202,500	\$ 4,307,563	\$ 4,415,252	\$ 4,525,633	\$ 4,638,774	\$ 4,754,743	\$ 26,844,465
Annual Technology Projects	2,500,000	2,500,000	2,700,000	2,700,000	2,700,000	2,700,000	15,800,000
Astroturf Repl. Cycle Set-Aside	412,500	82,500	82,500	82,500	82,500	82,500	825,000
Annual Roofing Projects	5,765,750	3,026,700	3,480,705	4,002,811	4,603,233	5,293,718	26,172,917
Radio System Enhancement	1,000,000	-	-	-	-	-	1,000,000
New Town Creek Middle School Lincoln Elementary -	27,000,000	-	-	-	-	-	27,000,000
6 Classroom Addition	4,000,000	-	-	-	-	-	4,000,000
Town Creek Elementary -							
6 Classroom Addition	2,740,000	-	-	-	-	-	2,740,000
West Brunswick High -							
12 Classroom Addition	6,379,000	-	-	-	-	-	6,379,000
North Brunswick High -							
12 Classroom Addition	7,125,000	-	-	-	-	-	7,125,000
Waccamaw K-2 Building Repl.	4,922,484	-	-	-	-	-	4,922,484
Design Work for Bond Projects Town Creek Elementary School	3,269,452	-	-	-	-	-	3,269,452
Addition	10,500,000	-	-	-	-	-	10,500,000
North Bruns. High Sch. Addition	26,624,914	-	-	-	-	-	26,624,914
District Athletic, Interior, and Exterior Building Improvements	71,935,027	-	-	-	-	-	71,935,027
Preliminary Work for New Bond Issue Projects	7,323,320	-	(7,323,320)	-	-	-	-
New Bond Issue Projects		-	302,778,784	-	-	-	302,778,784
Education Capital Improvement Plan- Total Projects	\$ 185,699,947	\$ 9,916,763	\$ 306,133,921	\$ 11,310,944	\$ 12,024,507	\$ 12,830,961	\$ 537,917,043
Education Capital Improvement Plan-Sources							
Article 40 and 42 Sales Tax Legislated for k-12 Schools	\$ 8,667,781	\$ 8,628,525	\$ 9,360,848	\$ 9,963,573	\$ 10,646,968	\$ 11,422,814	\$ 58,690,509
Ad Valorem Designated for K-12 School Capital Outlay	1,182,969	1,288,238	1,317,609	1,347,371	1,377,539	1,408,147	7,921,873
Ad Valorem/Sales Tax Reserve Contingency	18,396,021	-	(7,323,320)	-	-	-	11,072,701
BOE Debt Proceeds (Bond Ref 2016 and Planned 2026)	157,453,176	-	302,778,784	-	-	-	460,231,960
Education Capital Improvement Plan- Total Sources	\$ 185,699,947	\$ 9,916,763	\$ 306,133,921	\$ 11,310,944	\$ 12,024,507	\$ 12,830,961	\$ 537,917,043

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Airport Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Airport Expansion Projects - Recurring	\$ 794,166	\$ 484,562	\$ 484,562	\$ 493,333	\$ 493,333	\$ 493,333	\$ 3,243,289
Airport Expansion Projects - Specific Award	2,114,000	-	-	-	-	-	2,114,000
Airport Capital Improvement Plan- Total Projects	\$ 2,908,166	\$ 484,562	\$ 484,562	\$ 493,333	\$ 493,333	\$ 493,333	\$ 5,357,289
Airport Capital Improvement Plan-Sources							
Airport Infrastructure Grants	\$ 564,749	\$ 294,000	\$ 294,000	\$ 294,000	\$ 294,000	\$ 294,000	\$ 2,034,749
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Specific Grants Awards Requiring Local Match	1,902,600	-	-	-	-	-	1,902,600
Capital Reserve	290,817	-	-	-	-	-	290,817
Required Local Match	-	40,562	40,562	49,333	49,333	49,333	229,123
Airport Capital Improvement Plan- Total Sources	\$ 2,908,166	\$ 484,562	\$ 484,562	\$ 493,333	\$ 493,333	\$ 493,333	\$ 5,357,289

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

Water Capital Improvement Plan- Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
NW Water Plant Low Pressure							
RO Advanced Treatment	\$ 168,321,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,321,390
Navassa Water System Imp.	3,063,347	-	-	-	-	-	3,063,347
Southport Water Meter Repl.	4,000,000	-	-	-	-	-	4,000,000
Southeast Area Improvements	3,972,050	-	-	-	-	-	3,972,050
Hwy 74/76 Industrial Park Tank	212,979	7,889,000	-	-	-	-	8,101,979
Northwest Water Treatment							
Plant Raw Water Reservoir	1,858,295	995,000	-	4,315,000	-	-	7,168,295
System Improvement Mains - Neighborhood							
	1,000,000	2,500,000	2,500,000	1,000,000	2,500,000	2,500,000	12,000,000
Transmission Improvements - NWWTP to Bell Swamp							
	2,631,250	-	44,317,333	-	-	-	46,948,583
Shalotte AC Line Replacement	-	780,000	5,200,000	-	825,000	5,500,000	12,305,000
Bolivia Area Water	-	5,293,000	-	-	-	-	5,293,000
Longwood Rd. Area Water	-	5,135,000	-	-	-	-	5,135,000
MidAtlantic One-Site Water	-	3,700,000	-	-	-	-	3,700,000
Industrial Park Northwest Road							
Water Line	-	-	1,000,000	-	-	-	1,000,000
Hwy 87 Transmission Line-Maco	-	-	3,088,040	15,440,198	-	-	18,528,238
Water Capital Improvement Plan- Total Projects							
	\$ 185,059,311	\$ 26,292,000	\$ 56,105,373	\$ 20,755,198	\$ 3,325,000	\$ 8,000,000	\$ 299,536,882
Water Capital Improvement Plan- Sources							
Capital Reserve	\$ 6,828,739	\$ 7,364,000	\$ 5,200,000	\$ -	\$ -	\$ -	\$ 19,392,739
Debt Proceeds	167,871,440	-	44,317,333	-	-	-	212,188,773
Grant	8,413,648	16,428,000	3,088,040	15,440,198	825,000	5,500,000	49,694,886
Other Reimbursements	1,945,484	-	-	-	-	-	1,945,484
Pay Go	-	2,500,000	3,500,000	5,315,000	2,500,000	2,500,000	16,315,000
County Capital Improvement Plan- Total Sources							
	\$ 185,059,311	\$ 26,292,000	\$ 56,105,373	\$ 20,755,198	\$ 3,325,000	\$ 8,000,000	\$ 299,536,882

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

Wastewater Capital Improvement Plan-Projects	Prior to FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Totals
Navassa Sewer Improvements	\$ 4,002,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,002,818
Mulberry Branch Water Recl. Facility - 0.75 MGD	52,300,543	-	-	-	-	-	52,300,543
MAIRP Site Sewer	67,500	3,903,463	-	-	-	-	3,970,963
Southport - Pump Station Rehab	2,800,000	-	-	-	-	-	2,800,000
Southport - Sewer Replacement	10,500,000	-	-	-	-	-	10,500,000
Southport - Const. Find & Fix It	10,005,886	-	-	-	-	-	10,005,886
Southport - Grinder Conversion	-	1,120,991	-	-	-	-	1,120,991
Longwood Road Force Main	25,087,900	-	-	-	-	-	25,087,900
West Brunswick WWTF Biosolids Processing Facility	3,253,084	17,746,916	-	-	-	-	21,000,000
Bolivia By-Pass Transmission Force Main	3,999,999	12,019,011	-	-	-	-	16,019,010
Ocean Ridge Recl. Water Main	172,600	2,418,320	-	-	-	-	2,590,920
Whiteville Road Force Main	1,052,500	-	-	-	-	-	1,052,500
NE Brunswick Regional WWTP 3.75 MGD Expansion FY 23	5,070,000	-	-	182,175,000	-	-	187,245,000
NE FM Trans. Main - North	1,691,010	110,000	23,852,718	-	-	-	25,653,728
NE FM Trans. Main - South	344,790	50,000	2,694,874	-	-	-	3,089,664
West Bruns. Regional WRF Exp. Transmission Midway Rd to Clemmons	2,300,800	1,696,444	18,427,500	146,475,000	-	-	168,899,744
Transmission Clemmons to WB WWTP	15,608,600	-	-	-	-	-	15,608,600
WB WWTP Influent Force Main	-	-	2,069,400	10,000,000	-	-	12,069,400
SE Reclaimed Water Line	-	-	370,440	2,963,520	-	-	3,333,960
SEA Trail WWTP Interconnect	229,300	141,225	5,602,421	61,980,954	-	-	67,953,900
Hwy 87 Sewer Force Main	-	886,116	-	9,881,700	-	-	10,767,816
Sewage List Station Rehabilitation & Upgrades	-	350,000	-	-	-	-	350,000
I-74 Parallel Force Main Project	-	1,000,000	5,725,000	-	-	-	6,725,000
OIB WWTP Expansion	-	1,842,167	-	-	-	-	1,842,167
NC 211 R-5021 DOT Relocation	3,114,733	-	-	-	-	-	3,114,733
Southport to St. James	122,182	-	-	-	-	-	122,182
Enterprise Funded Low Pressure Main Extension	-	-	-	195,000	1,085,000	195,000	1,475,000
Wastewater Capital Improvement Plan- Total Projects	\$ 141,724,245	\$ 43,284,653	\$ 58,742,353	\$ 413,671,174	\$ 1,085,000	\$ 195,000	\$ 658,702,425

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

Wastewater Capital Improvement Plan-Sources							
Capital Reserve	\$ 3,972,065	\$ 23,479,877	\$ -	\$ -	\$ -	\$ -	\$ 27,451,942
Debt Proceeds	73,087,381	2,883,785	53,017,353	413,476,174	-	-	542,464,693
Grant	50,386,767	3,120,991	-	-	-	-	53,507,758
Other	14,278,032	9,450,000	-	-	-	-	23,728,032
Pay Go	-	4,350,000	5,725,000	195,000	1,085,000	195,000	11,550,000
Wastewater Capital Improvement Plan- Total Sources							
	\$ 141,724,245	\$ 43,284,653	\$ 58,742,353	\$ 413,671,174	\$ 1,085,000	\$ 195,000	\$ 658,702,425

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

XI. NEW OR CHANGED RATES AND FEES

The following fees and rates are hereby adopted:

Type of Rate or Fee	Rate or Fee
Emergency Medical Services	
ALS NE A0426	\$ 817.38
ALS E A0427	1,294.20
BLS NE A0428	681.18
BLS E A0429	1,138.00
ALS 2 A0433	1,873.18
Specialty Care Transports A0434	2,213.78
Rural Mileage 18+ A0425	23.10
Rural Mileage A0425 1-17	34.66
Building Inspections and Central Permitting:	
At risk permit	\$ 2,500.00
Re-activation of expired permit	100.00
Fire Inspections:	
<i>Required Construction Permits:</i>	
Energy Storage System	\$ 100.00
Fuel Cell Power System	100.00
Gas Detection System	100.00
High-Pile Storage	100.00
Motor Vehicle Repair Room(s) and/or Booth(s)	100.00
Plant Extraction System	100.00
Special Event Structure	100.00
Mobile Food Preperation Vehicle: Automatic Kitchen Fire Suppression System	100.00
Traffic Calming Devices - New installations and Replacement of Existing Traffic Calming Devices	100.00
Standpipe System with or without fire sprinkler systems	25.00
<i>Required Operational Permits:</i>	
Mobile Food Preperation Vehicle. Equipped with appliance that produces smoke or grease-laden vapors. To verify operation & maintenance of suppression system on a annual cycle.	100.00
Motor Fuel Dispensing Facilites	100.00
Outdoor Assembly Event. Greater than 1,000 people	100.00
Nightclub. To operate a nightclub.	100.00
Plant Extraction System	100.00
Fire Apparatus Access Road Gates, Barriers, and Traffic Calming Devices. To verify operation & maintenance on a annual cycle.	100.00
<i>Hazardous Chemicals:</i>	
Class A - 55 gallons or 500 pounds	50.00
<i>Fire Plan Reviews:</i>	
Fire Hydrant NFPA 291 Flow Test - Simultaneous Testing Two Sets of Fire Hydrants	1,000.00

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

Type of	Rate or Fee	Rate or Fee
Parks and Recreation:		
Youth Football/Flag Football, Youth Soccer, Youth Basketball, Baseball/Softball and Cheer	\$	55.00
Candy Land Ball Per Person		15.00
Summer Camp Per Week		95.00
Senior Games Registration Per Person		20.00
Senior Trips Per Person		55.00
Field Rentals Per Field		150.00
Health Department:		
10060 Drainage of skin abscess	\$	120.00
10061 Drainage of skin abscess		200.00
11983 Removal w/reinsert - Non biodegradable Drug - FP		250.00
11983 Removal w/reinsert - Non biodegradable Drug		250.00
87807 Infectious agent detection (optical) RSV		17.00
90380 RSV Monoclonal Seasonal 0.5ML		540.00
90381 RSV Monoclonal Seasonal 1ML		540.00
90480 IMM Admin SARSCOV2 vac single dose		45.00
90619 Meningococcal conjugate vaccine, sero		185.00
90620 Meningococcal recombinant protein		250.00
90626 TikoVac vaccine (tick borne encephalitis) 0.25ML		310.00
90627 TikoVac vaccine (tick borne encephalitis) 0.5ML		310.00
90632 Havrix adult		95.00
90636 Twinrix adult (HEP A B)		140.00
90648 Influenza type B vaccine (HIB)		15.00
90651 Human Papillomavirus vaccine types 6, 11		340.00
90662 Influenza virus vaccine, split virus		85.00
90673 Influenza virus vaccine, Trivalent		85.00
90681 Rotavirus vaccine, human, attenuated, 2		155.00
90697 Diphtheria, tetanus toxoids, acellular		170.00
90698 Dtap-hib-ip vaccine, im		130.00
90710 ProQuad MMRV, SC		310.00
90713 Poliovirus, ipv, sc/im		50.00
90714 Td vaccine no prsrv/= 7 im		45.00
90716 Chicken pox vaccine, sc		205.00
90723 Pediarix		110.00
90738 Japanese encephalitis virus vaccine, ina		370.00
90739 Hepatitis B vaccine, adult dosage 2 dose		165.00
90744 HepB vacc ped/adol 3 dose im		50.00
90750 Zoster (shingles) vaccine (HZV), recomb		220.00
91304 Novavax (COVID-19 vaccine) severe acute		160.00
91322 SARSCOV2 vaccine 50MCG/0.5ml for im		160.00
G0008 Admin influenza virus vac		35.00
G0009 Admin pneumococcal vaccine		35.00
G0010 Admin hepatitis b vaccine		35.00
M0201 Adm of pneumococcal, flu, Hep B, or COVID-19 at home		40.00
87420-QW Infectious agent antigen detect by immunoassay - RSV		17.00
87428 Infectious agent antigen detect COVID, Flu		65.00

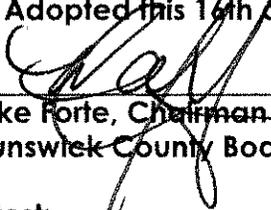
**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

Type of Rate or Fee	Rate or Fee
Health Department continued:	
87637 Infectious agent detect Rapid Flu A/B, COVID, RSV	\$ 145.00
Environmental Health	
Temporary Food Establishment Permit and Limited Food Establish Permit (Fee is set by GS 130A-248(d2))	Limited Food Establishment Addition Only
Water:	
Meter Box Adjustment (includes moving existing meter box a maximum of 18" without making a new tap (Does not include reconnecting customer side plumbing.))	Text Amendment Only
<i>Capital Recovery Fee:</i>	
Residential: Each Bedroom	955.00
Commercial gallons per day - 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.	11.92
<i>Water Transmission Capital Recovery Fee:</i>	
Residential: Each Bedroom	119.00
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.	1.48
Wastewater:	
Service Repair (includes repairing a damaged County low-pressure sewer service inclusive of valve box, valves, fittings, couplings and piping in and adjacent to the valve box or a shallow (less than 3' deep) gravity riser with no blockage in the piping inclusive of fittings, couplings, and piping . Does not include directional drills, re-tapping the main, excavation greater than 3', or asphalt/concrete removal and replacement.)	1,100.00
<i>Capital Recovery Fee:</i>	
Residential: Each Bedroom	1,956.00
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.)	27.93
<i>Sewer Transmission Capital Recovery Fee:</i>	
Residential: Each Bedroom	252.00
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.)	3.59

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

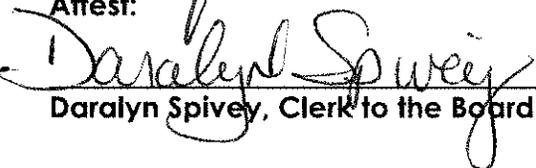
Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, the Director of Fiscal Operations, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.

Adopted this 14th day of June, 2025



Mike Forte, Chairman
Brunswick County Board of Commissioners

Attest:

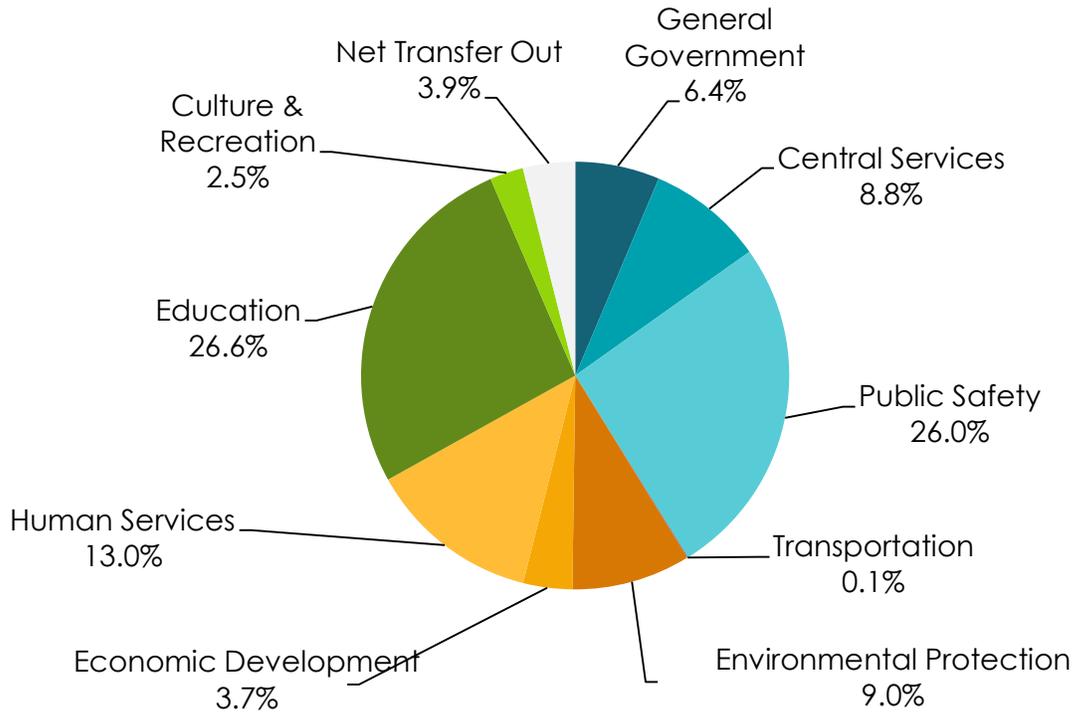


Daralyn Spivey, Clerk to the Board



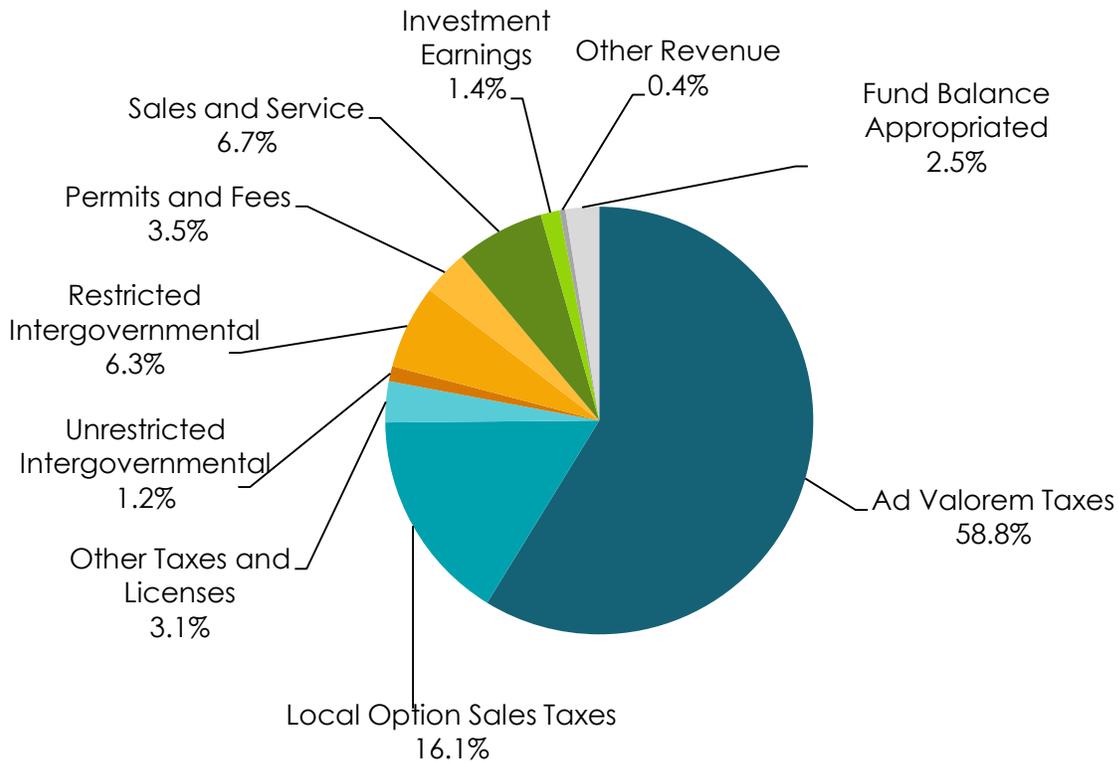
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2026 BUDGET
APPROVED EXPENDITURES GENERAL FUND GROUP
COMPARED WITH FY 2025 APPROVED**

	FY 2026 Approved	% of Total	FY 2025 Approved	% of Total	% Change Over Prior Year
General Government	\$ 20,013,248	6.4%	\$ 19,064,698	6.4%	5.0%
Central Services	27,505,367	8.8%	27,110,487	9.2%	1.5%
Public Safety	81,475,473	26.0%	76,479,569	25.8%	6.5%
Transportation	161,000	0.1%	161,000	0.1%	0.0%
Environmental Protection	28,213,285	9.0%	26,382,469	8.9%	6.9%
Economic Development	11,628,476	3.7%	10,808,495	3.6%	7.6%
Human Services	40,722,148	13.0%	41,921,611	14.2%	-2.9%
Education	83,119,420	26.6%	78,006,258	26.3%	6.6%
Culture & Recreation	7,910,619	2.5%	6,906,841	2.3%	14.5%
Net Transfer Out	12,328,304	3.9%	9,376,097	3.2%	31.5%
Total Expenditures	\$ 313,077,340	100%	\$ 296,217,525	100%	5.7%



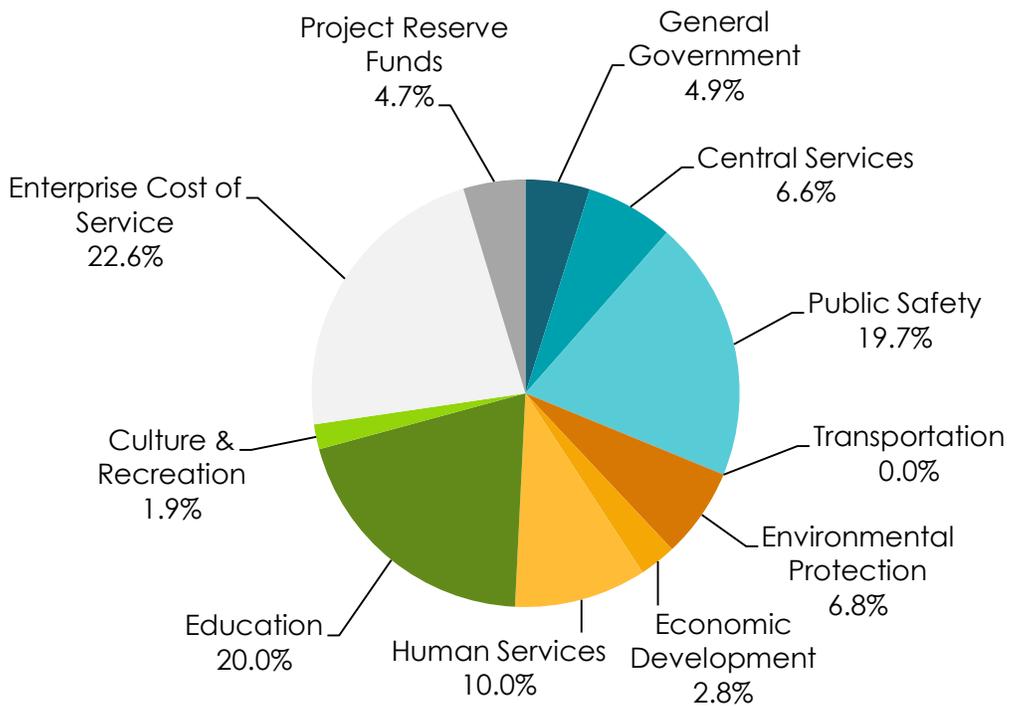
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2026 BUDGET
APPROVED REVENUES GENERAL FUND GROUP
COMPARED WITH FY 2025 APPROVED**

	FY 2026 Approved	% of Total	FY 2025 Approved	% of Total	% Change Over Prior Year
Ad Valorem Taxes	\$ 183,956,402	58.8%	\$ 174,173,891	58.8%	5.6%
Local Option Sales Taxes	50,400,983	16.1%	47,796,402	16.1%	5.4%
Other Taxes and Licenses	9,665,000	3.1%	8,455,000	2.9%	14.3%
Unrestricted Intergovernmental	3,605,000	1.2%	3,590,702	1.2%	0.4%
Restricted Intergovernmental	19,878,496	6.3%	18,996,931	6.4%	4.6%
Permits and Fees	10,809,134	3.5%	10,058,349	3.4%	7.5%
Sales and Service	20,970,478	6.7%	18,787,919	6.3%	11.6%
Investment Earnings	4,502,200	1.4%	5,002,200	1.7%	-10.0%
Other Revenue	1,312,055	0.4%	1,359,374	0.5%	-3.5%
Fund Balance Appropriated	7,977,592	2.5%	7,996,757	2.7%	-0.2%
Total Revenues	\$ 313,077,340	100%	\$ 296,217,525	100%	5.7%



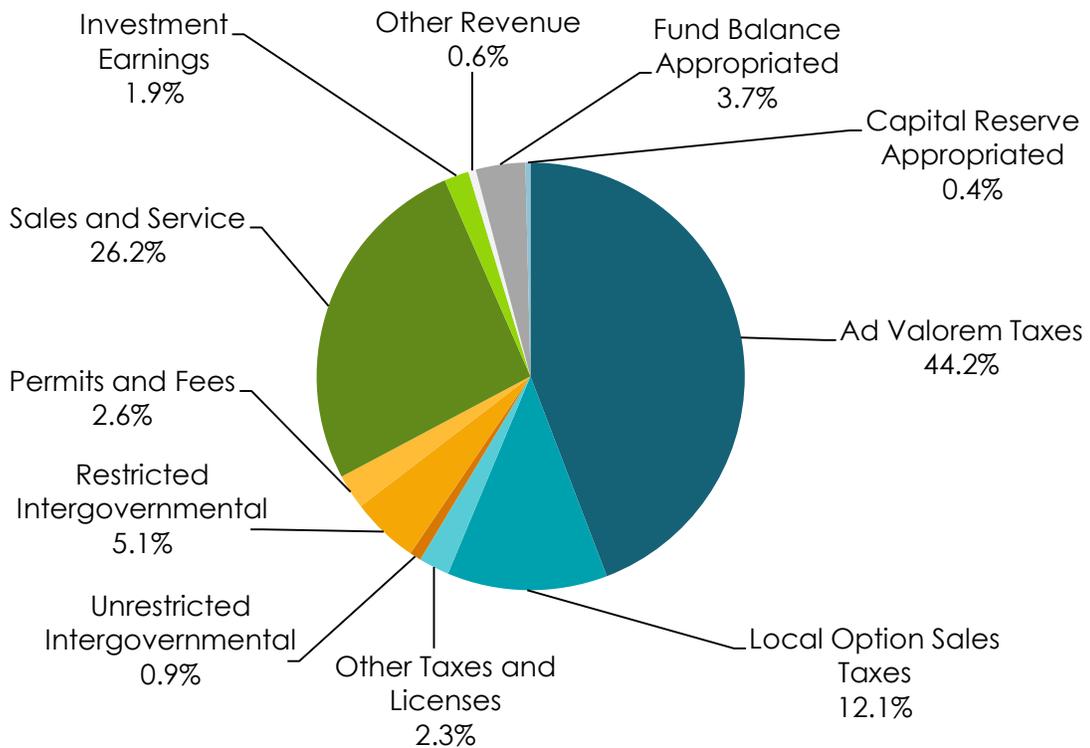
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2026 BUDGET
APPROVED EXPENDITURES
COMPARED WITH FY 2025 APPROVED**

	FY 2026 Approved	% of Total	FY 2025 Approved	% of Total	% Change Over Prior Year
General Government	\$ 20,218,748	4.9%	\$ 19,293,196	4.9%	4.8%
Central Services	27,505,367	6.6%	27,110,487	6.9%	1.5%
Public Safety	82,103,412	19.7%	77,044,941	19.7%	6.6%
Transportation	161,000	0.0%	161,000	0.0%	0.0%
Environmental Protection	28,213,285	6.8%	26,382,469	6.7%	6.9%
Economic Development	11,628,476	2.8%	10,808,495	2.8%	7.6%
Human Services	41,631,726	10.0%	42,628,142	10.9%	-2.3%
Education	83,119,420	20.0%	78,006,258	19.9%	6.6%
Culture & Recreation	7,910,619	1.9%	6,906,841	1.8%	14.5%
Enterprise Cost of Service	94,216,902	22.6%	85,511,822	21.8%	10.2%
Project Reserve Funds	19,547,554	4.7%	18,170,755	4.6%	7.6%
Total Expenditures	\$ 416,256,509	100%	\$ 392,024,406	100%	6.2%



**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2026 BUDGET
APPROVED REVENUES
COMPARED WITH FY 2025 APPROVED**

	FY 2026 Approved	% of Total	FY 2025 Approved	% of Total	% Change Over Prior Year
Ad Valorem Taxes	\$ 183,956,402	44.2%	\$ 174,173,891	44.3%	5.6%
Local Option Sales Taxes	50,400,983	12.1%	47,796,402	12.2%	5.4%
Other Taxes and Licenses	9,665,000	2.3%	8,455,000	2.2%	14.3%
Unrestricted Intergovernmental	3,605,000	0.9%	3,590,702	0.9%	0.4%
Restricted Intergovernmental	21,276,683	5.1%	20,268,834	5.2%	5.0%
Permits and Fees	10,972,134	2.6%	10,221,349	2.6%	7.3%
Sales and Service	109,005,955	26.2%	95,645,360	24.4%	14.0%
Investment Earnings	7,827,200	1.9%	8,072,200	2.1%	-3.0%
Other Revenue	2,401,351	0.6%	5,722,814	1.5%	-58.0%
Fund Balance Appropriated	15,479,145	3.7%	17,142,854	4.4%	-9.7%
Capital Reserve Appropriated	1,666,656	0.4%	935,000	0.2%	n/a
Total Revenues	\$ 416,256,509	100%	\$ 392,024,406	100%	6.2%



**BRUNSWICK COUNTY, NORTH CAROLINA
2025 APPROVED TAX LEVY DISTRIBUTION
FISCAL YEAR 2026**

	2025 LEVY	CENTS ON TAX RATE	ONE TAX DOLLAR	%
General Government	\$ 4,987,041	0.0093	\$ 0.027	2.7%
Central Services	20,567,158	0.0385	0.113	11.3%
Public Safety	38,568,444	0.0723	0.211	21.1%
Transportation	122,003	0.0002	0.001	0.1%
Environmental Protection	16,038,407	0.0300	0.088	8.8%
Economic Development	2,871,986	0.0054	0.016	1.6%
Human Services	13,878,626	0.0260	0.076	7.6%
Culture & Recreation	5,364,455	0.0100	0.029	2.9%
Education	80,308,281	0.1503	0.439	43.9%
Total	\$ 182,706,402	0.3420	\$ 1.000	100%

