

COUNTY OF BRUNSWICK
Bolivia, North Carolina

BUDGET
Fiscal Year 2006-2007



Adopted by the Board of Commissioners June 19, 2006



County of Brunswick Approved Budget

Fiscal Year 2006-2007

Board of County Commissioners

David R. Sandifer, Chairman
J. Phillip Norris, Vice Chairman
William M. Sue, Member
May Moore, Member
Tom B. Rabon, Sr., Member

County Manager
Marty K. Lawing

Finance Department Staff

Ann B. Hardy, MPA, CPA, Director of Fiscal Operations
Julie A. Miller, CPA, Deputy Finance Director
Tiffany Rogers, Grants and Budget Specialist
Ventzeslav Penev, Computer Information Specialist
Bill Noland, Cash and Investments Specialist
Yvette Glenn, Fiscal Supervisor

PO Box 249
Building E
45 Courthouse Drive, NE
Bolivia, NC 28422
www.co.brunswick.nc.us

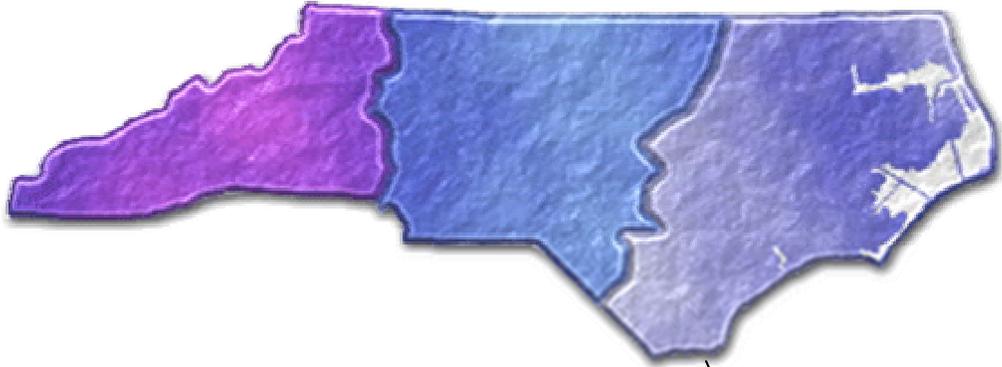
County of Brunswick Mission Statement

*The government of Brunswick County, North Carolina
exists to promote and sustain a superior quality
of life in southeastern North Carolina.*

*In partnership with our communities,
we pledge to deliver cost-effective services
in a personal, responsive, and innovative manner,
to our residents and visitors alike.*



Adopted By
Brunswick County Board of Commissioners
March 17, 2006
Bolivia, North Carolina



Brunswick County

Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 92,686 (source: State Data Center est.)
896 Square Miles

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BUDGET MESSAGE

Brunswick County Administration

Brunswick County Government Center
45 Courthouse Drive N.E.
Building E

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

Bolivia, North Carolina 28422

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

May 15, 2006

To the Brunswick County Board of Commissioners and Citizens:

I herewith submit to you the recommended budget for Brunswick County for fiscal year 2006-2007. The proposed budget for all funds totals \$179.9 million (\$179,895,597), which represents a 5.3% percent increase over the July 2005 approved budget under which the County is currently operating. The unprecedented growth and development activity throughout the County over the past year will add an estimated \$328 million to the total tax base or 2.3 percent, bringing the total valuation of real property, utilities and vehicles to \$14.75 billion. Existing general fund revenue sources will continue to generate modest to significant movement upward for the upcoming year and will produce adequate funding to maintain existing service levels and make some much needed program and service enhancements. The recommended ad valorem tax rate for FY 2006-2007 is 54 cents which represents no change over the current rate. Property taxes fund approximately 53 percent of the County's General Fund Budget for FY 2006-2007. In the Enterprise Fund, a \$.07 estimated increase in the County's wholesale and industrial water rate is recommended based on the anticipated Producer Price Index (PPI) adjustment for May 2006. In the Wastewater Fund, new wholesale rates are established for the Northeast Brunswick and West Brunswick Regional Wastewater service areas.

The local economy in Brunswick County and most of Southeastern North Carolina continues to experience positive growth still driven by residential and commercial construction not significantly slowed by some of the national economic and political conditions that continue to plague other parts of the country. Brunswick County was recently listed as the 29th fastest growing county in the United States. Even the small increase in mortgage rates has not caused the housing "bubble" to burst as it has elsewhere. Brunswick County continues to be a leader in the state in the number of real estate transactions sales price appreciation. Units sold in calendar year 2005 increased by 36% over the same period in 2004 and the average sales price increased by 18.2 percent. The March 2006 average sales price of \$302,535 is up 22% over the March 2005 average of \$248,476. With the stock market nearing record highs, some people may shift investments dollars from real estate to the market, but such a shift has not materialized in large part to date. The planning department continues to receive a record number of property rezoning requests for large tracts of land for residential developments. Several regional and national homebuilders have entered the development and construction market recently. The dramatic increase in fuel costs since last year could loom large on the success of the upcoming tourism season, which could impact sales tax revenue projections. The unemployment rate for Brunswick County was 3.9 percent for March 2006, compared to 4.8 percent for March 2005 and 5.5 percent for the same month in 2004. Other factors that are expected to have a positive impact on the local economy include the development of the North Carolina International Port on a 600-acre tract near Southport and the expansion of the Brunswick Community Hospital by the new lessee Novant Health.

BUDGET MESSAGE

During the Annual Budget Retreat the Board of Commissioners identified five (5) major goals to pursue during the upcoming fiscal year. This proposed budget document includes funding to accomplish or make substantial progress toward the fulfillment of the goals. The major goals for FY 2006-2007 include:

1. To emphasize the professional development of managerial, supervisory and administrative personnel in every department to improve the upward mobility potential of existing personnel and reduce the impact on departments when a department head retires by promoting from within when possible.
2. To improve the appearance of the County and eliminate nuisances to the public and protect the rights and property values of individual property owners by improving and strengthening county ordinances relating to junk and abandoned vehicles and implement a Minimum Housing Code to provide a comprehensive tool to assist in the eradication of substandard residential structures.
3. To form a partnership with the North Carolina State Ports Authority and other stakeholders in Brunswick County to ensure that the development process of the new North Carolina International Port is well coordinated and a positive experience for all.
4. To develop a comprehensive action plan to help growth pay for itself that will place the appropriate amount of financial burden and impact associated with growth on new construction and development which requires the County to increase service levels.
5. To add Senior Citizen Centers/Community Centers to the County's Five-Year Capital Improvement Plan to provide facilities that are more conducive to the service needs of the growing senior population and address some of the indoor facility needs of the County Parks and Recreation Program.

GENERAL FUND

Revenue:

The recommended tax rate for FY 2006-2007 is 54 cents and is projected to generate approximately \$77.3 million (\$77,258,592) at a 97.03 percent collection rate. The real and personal property total revenue is \$73.5 million (\$73,510,379) and the remainder or \$3.8 million (\$3,748,214) is from motor vehicles. Total tax revenue is projected to increase by \$5,956,317 or 8.35 percent over the 2005 tax levy due to the increase in the tax base and an improved collection rate. The value of one cent on the tax rate is \$1.4 million (\$1,430,715). The owner of a \$250,000 home would pay \$1,350 in county property taxes and the owner of a \$350,000 home would pay \$1,890.

The second largest source of general fund revenue is sales taxes. All of the state and local option sales taxes are projected to produce at least moderate increases over the current year. However the Article 39 1% Local Option Sales Tax is expected to increase by 10.3 percent or \$936,076 and the One Half Cent Article 44 Local Option Sales Tax revenue is projected to increase by 15 percent or \$553,370. Article 39 sales tax is based on point of delivery and Article 44 is allocated on 50 percent point of sale and 50 percent per capita. The steady growth in these taxes reflects the economic activity in our county. Articles 40 and 42 are allocated statewide on a per capita basis and are projected to increase by 14.1 and 13.7 percent respectively.

BUDGET MESSAGE

Other general fund revenue sources with notable projected increases over 2005 approved budget figures are the Excise Tax (58.5%) and Register of Deeds Recording Fees (20.8%) due to the increasing number of real estate transactions and increasing value of the transactions. Solid waste tipping fees are expected to increase (28.8%) due to increased activity at the landfill and the recent increase in the per ton tipping fee of approximately 35 percent. The percentage of revenue generated by the fee increase will be transferred to the reserve fund for landfill closure. Based on current disposal activity, that amount is expected to be \$750,000. Investment earnings are projected to increase by \$1,100,000 (84.6%) due to rising short-term interest rates and improved coordination of the County's investments, EMS charges (29.7%) due to increased activity and improved collections, and building permits (27.3%).

The recommended budget includes a fund balance appropriation of \$6.1 million (\$6,080,772), which is 103.7 percent more than the 2006 original fund balance appropriation budget of \$2,985,082; however, the entire recommended fund balance appropriation is designated for projects included in the General Fund Capital Improvement Plan primarily construction of the new administration building. To date, \$1,884,998 has been appropriated for the estimated \$6.5 million project. An additional fund balance appropriation of \$4.6 million (\$4,557,128) is recommended to avoid incurring a relatively small debt issue for the project. The remainder of the fund balance appropriation is slated for park projects, the County Complex road construction project, Complex walking trail and the local match for the Town Creek Boat Ramp project.

Expenditures:

Personnel/Employees

With the growth and change in the county comes the pressure to maintain service levels. County department heads are generally not satisfied with the status quo therefore they recognize the need for additional staff to provide service enhancements and additional programs to meet the lofty expectations of the public. The total number of new full-time positions requested for FY 2006-2007 was 98, 86 of this total were for general fund departments. I have included a total of 50 full time equivalent new positions for general fund departments. These positions and a brief justification for each follows:

- **Real Estate Transfer Clerk (2)**
The two full-time positions are needed to process the deeds and assign parcel numbers in a timely manner.
- **Deputy Tax Collector (1)**
Additional position included to continuously increase tax collection rate. Deputy Collector could be delegated authority by the Revenue Collector.
- **Paralegal (1)**
Additional support staff needed in County Attorney's offices to perform title abstracts on property matters such as foreclosures and to draft pleadings.
- **Assistant Deputy Director of Elections (1)**
Additional administrative position needed to assist director and deputy with implementation of the Help America Vote Act (HAVA) to include preparation of training materials, training poll workers and voter education outreach programs.
- **Deputy Register of Deeds I (1)**
Deputy Register of Deeds II (1)
Additional positions needed to staff additional intake stations that can be added with new computer system.

BUDGET MESSAGE

- **Tax Programmer (1)**
The addition of a staff Tax Programmer position will result in a net savings of \$40,000 over the current contractual arrangement.
- **Mechanic II (1)**
Additional position needed in the Service Center to address increasing number of vehicles and equipment.
- **Stormwater Engineer (1)**
Full-time position needed to manage and administer maturing stormwater program and enforce the Stormwater Management Ordinance. This will allow the reclassification of the existing Stormwater Inspector to an Engineering Inspector to spend more time in the field inspecting developer installed water and wastewater lines and county installed water and wastewater lines which will reduce the need to contract for construction oversight and inspection for county line extension projects.
- **Maintenance Assistant II (1)**
Additional position needed in Operations Services to assist with maintenance of additional building square footage and renovations.
- **Deputy Patrol (4)**
Additional positions needed to handle the 6.5% increase in citizen requests and calls for service and increasing number of involuntary commitment transports out of county by adding one Patrol Deputy to each shift.
- **Administrative Tech II (1)**
An additional administrative support position needed in Sheriff's Office to assist with report and record maintenance and retention.
- **Deputy Civil (1)**
Deputy position to reduce the number of papers being recycled through the clerks office, ensure timely service of process and efficiently seize, log and secure firearms and ammunition ordered by the courts.
- **Jailer 1 (4)**
The addition of four Jailer I positions will add one additional employee per shift and insure that all posts in the new detention facility can be covered adequately.
- **Deputy/Sheriff's Inmate Work Program (2)**
Additional positions would allow Sheriff to initiate an Inmate Work Program to utilize inmate labor to collect litter and debris from the road and highway right of way and other public property in Brunswick County.
- **Fire Inspector (1)**
Additional position to supplement existing staff and increase the volume of inspections that can be conducted annually.
- **Fixed Nuclear Planner (1)**
This would be a full-time position dedicated to comprehensive planning activities related to the Brunswick Nuclear Facility and funded fully by financial contributions of Progress Energy.

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- **Paramedic (4)**
Four additional Paramedics in Emergency Medical Services to provide for service expansion by establishing a unit in the Town Creek area.
- **Codes Inspector I (1)**
Additional Codes Inspector in the Building Inspections Department to handle additional inspections resulting from increasing number of permits issued.
- **Administrative Technician I (1)**
Additional administrative support position needed in Building Inspections to support inspections staff and increased workload.
- **Code Inspection Administrator (1)**
I am proposing to reorganize the code enforcement function by removing the staff from the Planning Department to allow that department to focus fully on planning, development and zoning issues and establish Code Enforcement as a separate division. The Code Enforcement Administrator would serve as the lead code inspector and coordinate the efforts and activities of the division. The division will be under the direction of the County Manager initially.
- **Code Inspector I (1)**
Additional code enforcement position to increase staffing to provide better coverage and a greater impact on the elimination of existing violations and prevention of the proliferation of future violations.
- **Administrative Assistant I (1)**
Additional administrative support staff for Planning Department to assist with transcribing minutes from Planning Board and Board of Adjustment meetings, answering the phone and assisting in Central Permitting.
- **Fitness Coordinator (1)**
Additional staff needed for Parks and Recreation Department to expand fitness related programs and assist with the implementation of the County employee wellness program.
- **Park Supervisor (1)**
To staff the Brunswick River Park to provide a daily presence to enforce park regulations and to improve the level of maintenance.
- **Food Service Assistant I (1)**
Additional staff included to assist in food preparation for increasing detention, senior and cafeteria meals.
- **Processing Assistant IV (1)**
Position included in Family Health Division for patient intake and registration.
- **Medical Office Assistant (1)**
Medical Office Assistant for WIC-Client Services is needed for patient intake and registration and to increase the number of days the outlying clinics are open.
- **Processing Assistant III (1)**
Position included in WIC-Client Services for client intake and registration.

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- **Social Worker III (1)**
This position is needed to provide the appropriate or State standard caseworker/client ratios.
- **Social Work Investigator/Assessor (2)**
These positions to be added to provide caseworker/client ratios closer to the recommended State Standards.
- **Social Work Supervisor III (2)**
These positions are needed to provide the State mandated (1:5) ratio of front line supervisors to caseworkers.
- **Child Support Supervisor (1)**
This position is needed to provide the State suggested (1:5) ratio of front line supervisors to caseworkers
- **Income Maintenance Caseworker II (2)**
These positions are needed to provide staff/client ratios closer to the State standards.
- **Income Maintenance Supervisor II (1)**
This position is needed to provide the State mandated (1:5) ratio of “front-line” supervisors to caseworkers.
- **Income Maintenance Administrator (1)**
This position will manage the Income Maintenance Supervisors and be responsible for staffing and quality control within the entire work unit.

It appears that we will again be in a position to maintain employee benefits at their current level.

The budget includes six (6) percent of each department’s total one half-year salary and wages line item for the merit pool. This means that there will be no across the board cost-of living adjustment. Employee compensation adjustment will again be performance based. Employee performance appraisals will be conducted in the fall and merit adjustments will be awarded in January 2007. The total merit pool for the general fund types is \$905,531.

All other County employee benefits will remain unchanged for FY 2006-2007. The County group health insurance schedule of benefits will remain the same, however, as of this writing, the selected carrier for the group health and dental insurance has not been determined. The recommended budget is based on a renewal with the North Carolina Association of County Commissioners Health Insurance Trust. The carrier under the NCACC Plan will be CIGNA Healthcare and the premium for employee and dependent coverage will remain the same and the dental premium will decrease by 5.2 percent. If the proposal of the NCACC is accepted, the only increase in total health/dental premium costs will be for new positions.

The proposed budget includes the County’s contributions to the Local Government Retirement System (4.9 percent) and the North Carolina 401k Plan (5 percent).

Public Education

The Brunswick County Schools will continue to receive 36.5 percent of the tax revenue collected by the County on the established tax rate exclusive of the portion of the rate that is dedicated to debt service for education. The formula has worked well over the years for both parties. Changes in the tax base, debt service requirements and the tax collection rate have a direct impact on the funding formula annually. For

BUDGET MESSAGE

FY 2006-2007 the tax base and the collection rate have increased, and while there was no additional debt incurred on behalf of the schools, the second and final phase of the Brunswick Community College bonds (\$26.5 million) will be sold in the third quarter of the fiscal year deferring the need to budget debt service payments to FY 2007-2008. The recommended tax rate remains unchanged. Based upon a projected tax base of \$14.75 billion, a tax collection rate of 97.03% the total debt service requirement for education being \$7.5 million (\$7,499,110) or 5.3 cents on the tax rate inclusive of the first phase of the Community College bond debt service. The recommended County contribution to the Board of Education for FY 2006-2007 is \$25,462,211, an increase of 9.31 percent or \$2,167,803. The current expense allocation is \$25,113,414 and the capital outlay categories II and III allocation is \$348,797. In addition, \$3,717,910 of local option sales tax proceeds are recommended to be transferred to the School Capital Reserve Fund of which \$879,100 will be used to service existing debt and \$2,838,810 will be allocated for capital outlay for categories I, II, and III.

Consistent with the increase in funding for the Brunswick County Board of Education, a 9.31 percent increase for a total allocation of \$2,524,861 is recommended for Brunswick Community College. The Current Expense allocation is \$2,464,361 and the capital outlay allocation is \$60,500

Capital Improvement Program

The recommended General Fund Capital Improvement Plan for FY 2006-2007 includes ten projects totaling \$15,840,546. Funding for these projects will come from a combination of sources including; funds set aside in previous years in the County Capital Reserve Fund, excess financing proceeds from previous capital projects and the aforementioned fund balance appropriation.

Projects scheduled for the upcoming year include the new County Administration Building (\$6,500,000), the County Government Complex Road Construction (\$500,000) and associated Complex Drainage Improvements and Pond Construction (\$200,000), land acquisition for the new construction and demolition landfill (\$1,000,456) if approved as the preferred disposal alternative, the Rourk Library Expansion (\$550,000), land acquisition and Phase I construction of the Holden Beach Area Park Facility and Phase I development of the Ocean Isle Beach Park Facility, the Town Creek Boat Ramp Project (\$140,000) and Government Complex Walking Trail Project (\$140,000).

The Plan also includes land acquisition for industrial parks. The land acquisition is unfunded at this time as specific sites have not been identified. If suitable land is located and an acceptable contract negotiated, a funding alternative can be evaluated at that time. The plan indicates that the preliminary source would be debt proceeds.

Capital Outlay

Capital outlay items are vehicles, equipment and improvements that exceed \$5,000. A total of \$4.4 million (\$4,403,878) is recommended for the purchase of items in this category. Some of the more significant items included in the recommended budget include 30 new vehicles (\$875,910) and 27 replacement vehicles (\$754,663), a small expansion to the Service Center Building (\$33,000), 14 digital in-car cameras for the Sheriff's patrol vehicles (\$78,470), one new ambulance (\$98,000) and two replacement ambulances (\$196,000), a 28 passenger bus (\$65,000) and a reel mower (\$35,000) for Parks and Recreation.

The recommended budget includes substantial funding for improvements and upgrades to existing County park facilities. A total of \$1.6 million (\$1,622,500) is included for park enhancements. Proposed enhancements include lighting and sod and irrigation for the new soccer/football field and replacement lighting for the tennis/basketball courts at Lockwood Folly Park (\$145,000). Improvements at the

BUDGET MESSAGE

Northwest Park include lighting for the new baseball fields and resurfacing for the tennis/basketball courts (\$155,000). Bathroom construction at the playground and relighting the tennis and basketball courts at Shallotte Park totals (\$80,000). Other recommended improvements include \$240,000 at Smithville Park for relighting baseball fields and replacing ball field fencing, \$145,000 at Town Creek Park for relighting two baseball fields, \$275,000 at Waccamaw Park for grading, site work, paving and playground equipment, \$25,000 for a new storage building and restroom improvements at the Brunswick River Park, \$145,000 to construct a new equipment/storage building and replace fencing and lighting on field #2 at Leland Park, \$110,000 to relight field #1 and \$55,000 to replace the press box at Navassa Park and \$55,000 to construct a picnic shelter at Dutchman Creek Park.

Major operating equipment includes items under the \$5,000 price threshold. The proposed budget includes a total of \$822,845 for major operating items. Notable costs include the purchase of 118 new computers for \$247,800 and, 14 mobile data terminals (\$45,800), twenty fire department water points (dry hydrants) (\$30,000), a trailer with portable toilet extension and portable toilet (\$4,600) for the Sheriff's Inmate Work Program and mobile computer hardware and furniture for Building Inspections (\$35,100).

Other Increases in Operating Expenditures

Motor Fuels: In anticipation of fuel prices not declining in the near future and possibly continuing to increase, we anticipate spending \$1,750,000 on fuel realizing a 35.7 percent increase over the 2006 initial budget of \$1,290,000.

Medicaid: The Medicaid relief that the NCACC and counties across the State have been looking for has not materialized. The Governor's proposed budget included no provisions for Medicaid relief, phase out or elimination. Although I am optimistic that some form of Medicaid relief will materialize in light of the States improving financial condition, the reality is that it has not happened to date, therefore, we have evaluated State estimates and historical payments and anticipate an increase of \$460,000 or 10.3% for a total annual cost of \$4,900,000.

Brunswick Senior Resources, Inc.: Due to the County's growing senior population and the increasing number of participants in the programs offered by BSRI, an increase in the County's annual contribution of \$1,210,000 or 10% is recommended.

Solid Waste Management Contract: The County renegotiated the solid waste management contract with Waste Industries, Inc. approximately 16 months ago and realized a monthly unit cost reduction from \$11.69 to \$10.76. The rate was locked for 18 months. Assuming no increase in the unit cost and continued increases in the number of service units, the County may realize an annual cost increase of approximately \$500,000 for total solid waste contract costs of \$9,250,000.

Finance and Human Resources Software Upgrades: Upgrades to a newer more user friendly version of the software is necessary to optimize staff time and produce more comprehensive reports for financial management purposes. The cost for the current vendor to provide the upgrades and conversion is \$110,200.

Labor Management System: The acquisition and implementation of an automated labor management system to more accurately account for time worked and ensure compliance with the Fair Labor Standards Act is included in the Finance Department budget and projected to cost \$182,031.

Property and General Liability Insurance: Preliminary renewal proposals from the current provider indicate no increase in premium contributions.

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Southeastern Mental Health: Southeastern has recommended that a Psychiatrist is needed for the Brunswick Service area. The contribution to fund the Psychiatrist has been increased by \$160,000 or 30%.

Detention Center Food: Food costs for the detention center are expected to increase by \$275,352 or 62% over the current year initial budget due to the increasing inmate population.

Debt Service

The sale of the remaining \$26.5 million Brunswick Community College General Obligation Bonds is planned for March 2007, so there will be no debt service requirements during the upcoming fiscal year, resulting in no budgetary impact of new general fund principal and interest payments from general obligation debt. Overall current general fund debt service is decreasing by 2.51% or \$279,951.

The changes in the debt service budget include the retirement of the Bitech Accounting Software Lease and the addition of the principal and interest payments for the Park Lighting Lease.

General Fund Fee Increases

Central Permitting Department, Planning Department, Emergency Medical Services and the Health Department have proposed the following fee adjustments:

Central Permitting

- Property Development Fee from \$15.00 to \$20.00

Planning Department

- Zoning Application Fee (Rezoning) Less than 5 Acres from \$125.00 to \$300.00
- Zoning Application Fee (Rezoning) Greater than or Equal to 5 Acres from \$125.00 to \$500.00
- Board of Adjustment Special Exception Application Fees from \$100.00 to \$200.00
- PUD Special Exception Application Fees from \$200.00 to \$500.00
- Major Subdivision Fees 6 Lots or Greater from \$75.00 to \$350.00

Emergency Medical Services

- Advanced Life Support Non-Emergency Fee from \$325.00 to \$375.00
- Advanced Life Support Emergency Fee from \$375.00 to \$400.00
- Basic Life Support Non Emergency Fee from \$275.00 to \$300.00
- Basic Life Support Emergency Fee from \$300.00 to \$350.00
- Advanced Life Support 2 from \$400.00 to \$525.00

Environmental Health

- Site Evaluation Less Than or Equal to 480 Gallons Per Day from \$340.00 to \$440.00
- Site Evaluation 481-1500 Gallons Per day from \$440.00 to \$540.00
- Site Evaluation 1501-2999 Gallons Per Day from \$640.00 to \$740.00
- Site Evaluation 3000 Gallons Per Day or Greater from \$740.00 to \$840.00
- Relocation or Existing System Check with No Upgrade from \$150.00 to \$175.00
- Revisit Fee for Pool not Ready \$25.00 (new fee)

ENTERPRISE FUND

The substantial investment that the County has made in its water and wastewater systems is beginning to pay dividends in the form of high quality growth and development as the result of its existence and continued expansion. The recently approved Comprehensive Wastewater Master Plan and the Water Facilities Master Plan currently under development will serve as roadmaps for the continued expansion of

BUDGET MESSAGE

both systems. The customer base of the water system including county retail, wholesale and industrial customers is approaching the critical mass necessary to undertake significant capital improvements in the areas of treatment and transmission. The wastewater system is evolving into three distinct regional treatment systems; the Northeast Regional Facility in the Leland and Navassa area, the recently completed West Brunswick Regional Facility in Supply and the Sea Trail and Carolina Shores Facilities meeting the current service demands in the Southwest area.

It appears that more and more people are subscribing to the fact that multi-jurisdictional or regional solutions are more feasible and cost effective regarding the provision of water and wastewater services. I am optimistic that the Town of Northwest will join the Northeast Regional Partnership soon. The Town of Oak Island has joined the West Regional Partnership and an agreement with the Town of Shallotte to join the West System is imminent. In fact, this recommended budget reflects the Town's participation from an operation and maintenance and wholesale rate perspective. It is possible that the County will enter into agreements with the Town of Sunset Beach and the Town of Calabash to provide wastewater treatment services.

WATER

Revenue

The total Water Fund budget for FY 2006-2007 is \$16.1 million (\$16,107,621). Growth in the retail customer base continues on a strong pace with 2,209 connections expected which should generate \$1,900,000 in capital recovery fees. Funds are included in the proposed budget to conduct a cost of service study to assist the County in determining the cost of providing services to the various customer classes and to recommend a rate model for user rates and capital recovery charges to ensure that user rates are competitive and equitable and capital recovery fees produce adequate funds for future system upgrades and expansion. The future capital needs will be outlined in the Water Master Plan and the cost of service study will be initiated upon adoption of the Master Plan.

It is recommended that the water rates for the industrial and wholesale customer classifications be increased from \$2.21 per 1000 gallons to \$2.28 per 1000 gallons based on the Producer Price Index for May of 2006. The actual rate will be finalized upon publication of the Index in June. Industrial water sales are projected to produce \$2,390,000 or approximately 14.8% of the Water Fund revenue for FY 2006-2007. Wholesale water sales generated from the 11 existing wholesale customers is projected to be \$3,791,853 or 23.5 percent of the Water Fund revenue.

It is recommended that the retail water rate of \$3.05 per 1000 gallons and the \$11.00 per month availability fee remain unchanged. Retail water sales are projected to increase by 14.5 percent to \$3,550,000 representing 22% of the fund revenue. Availability fees should generate \$3,000,000 and investment earnings are estimated at \$400,000.

Personnel

The growing water and wastewater systems continue to require more labor to properly operate and maintain in accordance with regulatory permit parameters and the service expectations of the customers. The Water Fund recommended budget includes four (4) new positions dispersed between the Northwest Water Treatment plant, the Field Operations Division and Utilities Facility Operations. The summary of each position and justification is as follows:

BUDGET MESSAGE

- **Mechanic III (2)**
Additional personnel needed to repair and maintain system, perform required system flushing, test, repair and change out meters and help reduce overtime expense.
- **SCADA Programmer (1)**
Additional Programmer position needed to assist with the optimization of the rapidly expanding SCADA system.
- **Instrumentation Tech II (1)**
Additional technician needed to assist with the operation and maintenance of the SCADA system.

Water System Capital Improvements

The Utility Capital Improvement Plan includes seven (7) primary projects for FY 2006-2007. I am recommending that \$2,000,000 be allocated for subdivision and petition projects based on the priority list established by the Utilities Operations Board. Based on construction estimates, the following projects are proposed for inclusion in this category; Lakeview Subdivision, River Run Plantation, Wood Duck Retreat, Fisherman's Village, Rourk Landing, Sander's Forest and Arrowood Road. Other projects include the Utilities Operations Center and Warehouse architecture and engineering (\$250,000), Calabash Area Elevated Storage tank engineering (\$100,000), Highway 211 Water Treatment plant Rehabilitation (\$200,000), Northwest Water Treatment Plant Sludge Handling (\$536,000), the Southport Elevated Storage Tank (\$2,000,000) and the Waccamaw Elevated Storage Tank (\$700,000). For miscellaneous water projects, emergencies or grant matches \$200,000 is included in the CIP.

The funding sources for the above referenced projects will be water capital recovery fees (\$1,900,000), retail water sales (\$1,986,000), the Water Capital Reserve Fund (\$150,000), a prior appropriation to the Water Capital Project for the Southport Tank, a contribution from the City of Southport (\$250,000) and, North Carolina Rural Center grants for the Waccamaw Tank (\$500,000) and the Southport Tank (\$400,000).

WASTEWATER

The 3MGD West Brunswick Regional Wastewater Facilities were dedicated on March 10, 2006. Since that time, engineering contracts have been awarded to begin design of a 3MGD plant expansion and to design a regional pump station in the southwest area and a transmission line along US 17 to connect with the existing regional transmission system near Supply. The County and the West Regional Partners will incur an additional \$47.9 (\$47,870,000) million in revenue bond debt and State Revolving Loans to fund these capital improvements.

Operations/Personnel

The County has discontinued the operation of the St. James package treatment facility and the Winding River and Brunswick Community College package plants, and the facultative lagoon system at the Government Center will be offline this month. With the additional five regional pump stations, the County now owns 78 wastewater pump stations. Additional personnel are currently needed to operate and maintain the wastewater collection systems in accordance with State regulations and to make taps and install and repair grinder pump stations. The new positions requested are as follows:

BUDGET MESSAGE

- **Maintenance Mechanic III (2)**
Additional positions would supplement the activities of the Wastewater Field Operations Division and assist with system cleaning, maintenance, operation and making new service connections to the system.
- **Mechanic II (1)**
One (1) FTE to be shared equally between the Southwest and West Regional system budgets.
- **Mechanic I (1)**
Additional FTE needed to assist with operation and maintenance in West Regional service area.
- **Wastewater Operator II**
Additional Wastewater Operator needed at West Regional Treatment facility to provide adequate level of staffing.

Wastewater System Capital Improvements

The Enterprise Fund Capital Improvement Plan totals \$48,753,944 and includes six projects that are associated with Phase II of the West Brunswick Regional Wastewater Facilities Expansion including the 3MGD Wastewater Treatment Plant Expansion (\$17,000,000), Phase II Oak Island Force Main (\$7,000,000), Phase II Effluent Reuse Main (\$4,000,000), Phase II Effluent Reuse Sites (\$4,000,000) and the Shallotte Interconnection (\$4,000,000).

The Southwest Area Pump station project is expected to cost \$11,500,000 to construct. Other smaller projects include the additional appropriations to optimize the Carolina Shores WWTP (\$233,544) and substantial upgrades to pump stations included in the Carolina Shores and Sea Trail acquisitions to bring them up to County standards (\$330,400).

Funds to fulfill the County's contractual obligations to increase the effluent disposal capacity in the amount of \$370,000 have been included for components of the spray irrigation system at the new golf course at St. James Plantation. This project should increase the County's disposal capacity by approximately 320,000 gallons per day for the West Brunswick Regional Facility. The Silver Leaf Pump Station, one of the oldest stations on the County's system, must be reconstructed this year at an estimated cost of \$120,000. I am also recommending that \$200,000 be included in the FY 2006-2007 CIP for small collections system repairs and extensions or to be used to match grants obtained during the year.

The source of funding for these wastewater projects will be revenue bond proceeds (\$32,870,000), State Revolving Loan (\$15,000,000), Wastewater Fund Capital Reserve (\$448,944) and Wastewater Capital Recovery Fees (\$435,000).

Revenue

The total proposed Wastewater Fund budget for FY 2006-2007 is \$12.2 million (\$12,218,097) representing a 91 percent increase over the FY 2005-2006 approved Budget. No change is recommended in the recently implemented rate for all County retail customers, which now totals approximately 5,960 that includes a base charge of \$39.00 that covers the first 3000 gallons of consumption and the consumption charge is \$6.50 per 1000 gallons. All customers will be billed based on water consumption. Retail wastewater sales is expected to generate \$3,258,000.

BUDGET MESSAGE

No change is recommended for the current Wastewater Capital Recovery Fee of \$3,000 per Residential Equivalent Unit (REU) or the \$1,000 Wastewater Transmission Capital Recovery Fee. For FY 2006-2007 it is estimated that new connections equivalent to 600 REU's will be made to the system generating \$1,800,000 in Capital Recovery Fees and \$600,000 in Transmission Capital Recovery Fees. Capital recovery revenue is used to fund expansions to the wastewater system and to retire debt service on the wastewater system.

The recommended wholesale rate for operation and maintenance of the West Brunswick Regional Water Reclamation Facilities is \$2.68 per 1000 gallons. This is based on a total operating budget of \$762,330 and projected annual average daily flow of 779,319 gpd.

The wholesale rate for the Northeast Regional Facility will be \$2.47 based on an operating budget of \$495,998 not including the cost of an expansion study budgeted at \$100,000 and annual average daily flow of 550,161 gpd. The Northeast partners recently agreed to a flow-based rate in lieu of the artificially low rate that required quarterly true-up calculations.

Debt Service

The Wastewater Fund debt service budget for FY 2006-2007 totals \$7,251,463 and increased by \$4,235,996 over last year, a 140.5% increase as the result of the first full year debt service requirements for the \$20 million State Revolving Loan, the \$10 million State Revolving Loan and the 2004 Series A Revenue Bond to construct Phase I of the West Brunswick Regional Wastewater Project. Total debt service for Phase I is \$4,523,089 of which \$3,114,249 will be paid by the regional participants.

The budget also anticipates the interlocal agreement with the Town of Shallotte which calls for the assumption of existing debt on the Town wastewater facilities to be transferred to the County which will include principal and interest payments totaling \$150,240 on two State Revolving loans to the Town.

Projected interest payments on the \$15 million State Revolving Loan to the Town of Oak Island and the 2007 Revenue Bond for Phase II of the West Brunswick Regional Wastewater Facilities are included which total \$751,169. The revenue bond sale should occur in the first quarter of 2007.

CONCLUSION

Many positive things are happening in Brunswick County. I believe that the leadership, infrastructure and services of Brunswick County have been, and will continue to be, a catalyst for quality growth and development and quality of life enhancements.

The funding levels in this recommended budget will provide the financial resources for departments to advance service delivery. I look forward to the upcoming budget work sessions and working with the Board to modify and improve this budget to meet your expectations.

BUDGET MESSAGE

I would like to thank all of the department heads for their assistance in the initial budget process and for outlining your needs in a professional manner. I would like to thank Ann Hardy and Julie Miller for streamlining the process and for providing accurate and timely information on which to base this recommendation.

Respectfully Submitted,



Marty K. Lawing
County Manager

Guide to the Budget Document

Purpose

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2007, representing the period from July 1, 2006 to June 30, 2007.

Process and Policies

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

Budget Highlights

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

Operating Departmental Budget and Fund Summaries

This section provides summary information for expenditures, revenues, and staffing. The summary information provided includes FY 2005 actual results, FY 2006 approved and current budget as of June 19, 2006 and FY 2007 approved budget. A sample of the financial summary format is provided below. All budgeted County funds, departments, non-departmental and other agencies, are included within the sub-classifications of General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, Capital Reserves, Water and Wastewater. These sections contain a financial summary, brief narrative of the department's purpose, major accomplishments, FY 2007 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs				
Capital outlay				
Total expenditures	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Local option sales tax				
Other taxes and licences				
Unrestricted intergovernmental				
Restricted intergovernmental				
Permits and fees				
Sales and service				
Investment earnings				
Other revenue				
Fund balance appropriated				
Total revenues	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

Guide to the Budget Document

Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2007 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

Supplemental Information

This section includes statistical and supplemental data that describes Brunswick County, its community, and population.

Planning Process

Strategic Planning

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified in a shared process involving department heads, county management, agencies, citizens, and the county commissioners. In early January, management reviews revenue and expenditure projections to compare the growth in current needs as well as expected growth in future needs and the available county resources to meet these needs. In February, department heads and management developed a strategic plan document for presentation to the Board of Commissioners during their annual Goal setting and Budget retreat held in February of each year. The strategic plan document identifies the following:

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

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

In conjunction with the departmental business plans, as part of the long-range planning efforts, the Board of Commissioners have identified five (5) major goals to pursue in the coming fiscal year:

1. To emphasize the professional development of managerial, supervisory and administrative personnel in every department to improve the upward mobility potential of existing personnel and reduce the impact on departments when a department head retires by promoting from within when possible.
2. To improve the appearance of the County and eliminate nuisances to the public and protect the rights and property values of individual property owners by improving and strengthening county ordinances relating to junk and abandoned vehicles and implement a Minimum Housing Code to provide a comprehensive tool to assist in the eradication of substandard residential structures.
3. To form a partnership with the North Carolina State Ports Authority and other stakeholders in Brunswick County to ensure that the development process of the new North Carolina International Port is well coordinated and a positive experience for all.
4. To develop a comprehensive action plan to help growth pay for itself that will place the appropriate amount of financial burden and impact associated with growth on new construction and development which requires the County to increase service levels.
5. To add Senior Citizen Centers/Community Centers to the County's Five-Year Capital Improvement Plan to provide facilities that are more conducive to the service needs of the growing senior population and address some of the indoor facility needs of the County Parks and Recreation Program.

Budget Process

Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency and pension trust funds are not required by State law to be budgeted. All Capital project funds are budgeted under project ordinances spanning more than one fiscal year and are controlled by project. Project appropriations continue until the projects are complete.

County Manager's Recommended Budget

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

To determine the appropriate funding levels, each department is provided line item detail with current and prior year information. Each request must relate to the organization's program goals and objectives in preparing cost estimates. Due to revenue constraints, departments charging user fees to recover costs associated with providing the service were encouraged to evaluate their user fee charges and provide an update with their budget request. Analysis for additional services or a change in existing services were based on public need of providing the service, the impact if a new service or change in service were not provided, strategic alignment with the organization's goals and objectives, and actual costs associated with providing the service. These requests were received and compiled by the budget staff for departmental discussions. Department heads discussed strategies with the County Manager, who developed a recommended budget for final board approval.

Board of Commissioner's Approved Budget

After submission of the recommended budget by the County Manager, a published legal notice in the media notifying that the recommended budget has been submitted, is available for public review and the time, date and place of the public hearing. Study sessions are held and as a result of these study sessions the Board will increase or decrease funding levels of the recommended budget. These Board changes to the recommended budget are discussed in a later section. Formal adoption of the FY 2007 budget commenced June 19, 2006.

Budget Implementation

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

Amendments to the Budget

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

Budget Calendar for Fiscal Year 2007

Date of Action	Budget Procedure	Action By
3/06/2006	Distribution of budget forms and instructions to department heads and agencies	Director of Fiscal Operations
3/28/2006	Submit budget requests to County Manager and Director of Fiscal Operations	Department Heads
4/4-4/18/2006	Review and analyze requests	County Manager Director of Fiscal Operations
4/4-4/18/2006	Estimate revenues	County Manager Director of Fiscal Operations
4/19-4/27/2006	Meet with department heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/15/2006	Presentation of Recommended Budget and Budget Message to Board of County Commissioners	County Manager
5/15/2006	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/15/2006	At the May 15, 2005 meeting, set date and time of June 5, 2006 at 6:30 p.m. for public hearing on the FY 2006-2007 Recommended Budget	Board of County Commissioners
5/16/2006	Publish legal notice in media stating Recommended Budget submitted to the Board; copy available for public review; time, date, place of public hearing	Clerk to the Board of County Commissioners
5/22-5/26/2006	Study sessions on FY 2006-2007 Recommended Budget	Board of County Commissioners
6/5/2006	Public Hearing 6:30 p.m. Monday	Board of County Commissioners
6/19/2006	Formal adoption of FY 2006-2007 Budget Ordinance	Board of County Commissioners
7/1/2006 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

Budget Structure

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

All funds included in the annual budget document are appropriated and accounted for based upon its functional area of one of the following: General Government, Central Services, Public Safety, Transportation, Environmental Protection, Economic Development, Human Services, Education, Culture and Recreation, Debt Service, Capital Reserves, Water and Wastewater. 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 Capital Projects Funds are discussed but financial information for these funds is not included.

Major governmental funds included in this document are the General Fund and County Capital Reserve Fund.

Non-major governmental funds included in this document are the Occupancy Tax Fund, Brunswick County Leasing Corporation Fund, Emergency Telephone System Fund, Special School Capital Reserve Fund, School Capital Reserve Fund, and Register of Deeds Technology Enhancement Fund.

Major enterprise funds included in this document are Water Fund and Wastewater Fund. Non-major funds included are the Water Capital Reserve Fund and the Wastewater Capital Reserve Fund.

General Fund

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

Special Revenue Fund

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County maintains special revenue funds for reserves to account for financial resources to be used for the acquisition or construction of major capital facilities associated with the Capital Improvement Plan. These reserves are transferred through project ordinances to the Capital Project Funds. Other County maintained special revenue funds are the Occupancy Tax Fund, Brunswick County Leasing Corporation Fund, Emergency Telephone System Fund, Special School Capital Reserve Fund, School Capital Reserve Fund, Special Assessment District Revolving Fund, and Register of Deeds Technology Enhancement Fund.

Enterprise Fund

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

Basis of Budgeting and Accounting

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

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

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the fund level for all other funds. Any change in appropriation level of the fund must be approved by the Board of Commissioners. The County Manager or the Director of Fiscal Operations may approve changes within a fund that do not require an alteration of the appropriation level. Appropriations lapse at year-end, except appropriations for Capital Projects, which are carried forward until the project is complete.

Basis of Accounting

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

The governmental funds (General Fund and Special Revenue Funds) are also presented on a modified accrual basis in the combined financial statement in the Comprehensive Annual Financial Report (CAFR). The accounting records for the county's enterprise funds are reported on a full accrual basis of accounting. The full accrual basis of accounting, recognizes revenues in the period earned and expenses in the period incurred. The financial statements present the status of the county's finances on the basis of generally accepted accounting principles (GAAP).

Financial Policies

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

I. THE ANNUAL BUDGET SYSTEM AS A PROCESS

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

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

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

- (1) The Board of County Commissioners has the opportunity to evaluate the adequacy of the operating program and to establish the level of service to be rendered.
- (2) The budget gives County Administration an opportunity to explain its management program in carrying out the policies of the Board of County Commissioners.
- (3) During the preparation of the budget, the County Manager/Budget Officer has an opportunity to review organizational methods and procedures, to initiate improvements, and to become aware of problems requiring further study.
- (4) 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.
- (5) The budget is a plan that requires annual review and reflects improvements in operating procedures.

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

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

Financial Policies

II. CAPITAL IMPROVEMENT PLAN AS A PROCESS

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

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

III. FISCAL POLICIES

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

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

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

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

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

In order to accommodate these policies, the Board of County Commissioners shall maintain, at any given time, at least twenty percent (20%) of the total General Fund budget as General Fund fund balance, available for appropriation. This percentage is to be consistent with other counties comparable to Brunswick County.

IV. REVENUE

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

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

Enterprise funds and internal service funds (if any) shall have set fees and user charges at a level that fully support the total direct and indirect costs if feasible, of the activity. An example of indirect costs includes the cost of annual depreciation of capital assets.

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

Brunswick County will not use one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources.

Financial Policies

V. EXPENDITURES

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

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

- A) **Salary Study:** A salary study will be conducted as needed by the County Manager/Budget Officer, by function of services performed, in order to maintain a pay scale that is consistent with like jobs in the surrounding area and in similar governmental entities, with the recommended and approved changes being effective with the first full pay period in the subsequent January.
- B) **Merit Based Pay Plan:** The performance of all employees will be evaluated annually by their supervisor for consideration of a pay adjustment based on meritorious performance of their assigned duties. Any awarded pay adjustments will be effective January 1 and included in the first payroll thereafter.
- C) **401K Plan:** A five (5) percent 401k contribution for all employees shall be given.
- D) **Longevity:** The Longevity policy as reflected in the Brunswick County Personnel Manual shall be maintained for all qualified and/or qualifying employees.
- E) **Employee Development Plan:** Individualized plan of career development to be completed jointly by each supervisor and employee.
- F) **Employee Benefit Package:** Maintain a benefit package for employees that will provide the most cost effective benefits. The Employee Benefit Package shall be evaluated as needed.
- G) **Minimum Wage and Mileage Rate:** Minimum wages for hourly paid employees as well as the mileage rate reimbursed for use of privately owned vehicles will be consistent with the Federal minimum allowable from year to year.

VI. DEBT MANAGEMENT

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

A. Debt Limits

The limit for any debt payable from general revenues, including capital leases (i.e.: direct debt) in any given fiscal year should not exceed ten (10) percent of the total budget. The limit of any debt payable from

Financial Policies

a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

B. Debt Structuring

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

C. Budgetary

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

VII. BUDGET AMENDMENT

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

- A) He/She may approve a transfer of appropriation between objects of expenditures within a department without limitations and without a report being provided to the Board of County Commissioners.
- B) He/She may transfer an appropriation up to five thousand dollars (\$5,000) between departments of the same fund with an official report on such transfers presented to the Board of County Commissioners at their next regularly scheduled meeting.
- C) He/She may not transfer any appropriation from the regular contingency appropriation within the General Fund.
- D) He/She may transfer an appropriation not greater than the emergency contingency between department and funds with said transfers to be reported to the Board of County Commissioners at its next regularly scheduled meeting.

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

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

Financial Policies

VIII. 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 reflected as a designation of fund balance in the Comprehensive Annual Financial Report (CAFR) and automatically budgeted in the subsequent fiscal year.

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

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

Investment and Portfolio Policies

SCOPE

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

OBJECTIVES

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

DELEGATION OF AUTHORITY

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

PRUDENCE

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

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

MONITORING AND ADJUSTING THE PORTFOLIO

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

INTERNAL CONTROLS

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

PORTFOLIO DIVERSIFICATION

The County will diversify use of investment instruments to avoid incurring unreasonable risks inherent in 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)
- Money Market Fund (BB&T MRS)

Investment and Portfolio Policies

Diversification by Financial Institution

- U.S. Treasury Obligations
No maximum of the total portfolio
- U.S. Government Agency Securities
No maximum of the total portfolio
- Local Government Investment Pool-State Pool
No maximum of the total portfolio
- Money Market Fund
No maximum of the total portfolio

Maturity Scheduling:

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

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

QUALIFIED INSTITUTIONS

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

SAFEKEEPING AND COLLATERALIZATION

All investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the County listing the specific instrument, rate, maturity, and other pertinent information.

REPORTING REQUIREMENTS

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

Investment and Portfolio Guidelines

U.S. TREASURIES AND AGENCIES:

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

FNMA, FHLB, FHLMC, AND FFCB:

There is no maximum due to the implied backing of the U.S. Government. The same maturity limit of the currently traded five-year Treasury Note also applies to these securities. The target investment for this instrument is 45% of the portfolio in an attempt to maximize yield and diversification.

COMMERCIAL PAPER:

A maximum of 25% of the portfolio may be invested in Commercial Paper with the appropriate A1 P1 rating(s). Within this classification, the maximum amount that may be invested in any one corporation or institution is \$5 million.

NORTH CAROLINA CAPITAL MANAGEMENT TRUST:

To be used primarily to meet liquidity requirements as well as in interest rate environment that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust. The target investment for this instrument is 13% of the portfolio in an attempt to maximize yield and diversification.

BB&T MONEY RATE SAVINGS:

To be used primarily to meet liquidity requirements as well as in interest rate environment that will yield increased returns. No maximum investment due to the collateralization required of the bank. The target investment for this instrument is 13% of the portfolio in an attempt to maximize yield and diversification.

County Budget Ordinances

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007**

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, 2006 and ending June 30, 2007 and hereby levies ad Valorem tax at the rate of fifty four cents (\$.54) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2006.

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	\$357,496
Administration	841,703
Finance	1,464,555
Tax Administration	2,345,829
Revenue Collections	709,863
Geographic Information System	572,230
Revaluation	275,016
Legal Department	434,255
Clerk of Court	78,240
Judges Office	5,500
Cape Fear Sentencing Services	66,382
Board of Elections	484,279
Register of Deeds	4,987,214
Computer Services - MIS	1,015,983
Service Center	3,331,702
Brunswick Transit System	162,680
Engineering	347,416
Operation Services	4,400,603
Non-Departmental	3,240,626
District Attorney's Office	48,800
13th District Teen Court	87,194
Sheriff Department	6,663,542
Sheriff School Deputies	531,685
Criminal Justice Partnership	214,310
Law Enforcement Separation	45,197
Detention Center	3,779,836
Emergency Management	635,596
Emergency Management Progress Energy	75,000
Emergency Medical Services	5,275,783
Fire Departments	349,000
Building Inspections	848,971
Medical Examiner	65,000

County Budget Ordinances

Rescue Squads	267,800
Rescue Capital Outlay	100,000
Central Communications Center	1,421,464
Public Safety Agencies	7,500
Transportation Agencies	93,500
Solid Waste	10,273,605
Stormwater Ordinance Enforcement	123,368
Corp of Engineers-Mosquito Control	125,000
Environmental Protection Agencies	220,218
Code Enforcement	273,949
Central Permitting	367,232
Planning	608,594
Economic Development Commission	300,000
Cooperative Extension	527,459
Soil & Water	158,230
Volunteer AG District Board	4,100
Southeastern Mental Health	692,000
Senior Citizen District Allocation	25,000
Veterans Services	128,377
Communities In Schools	200,000
Providence Home	25,000
Human Services Agencies	1,375,600
Brunswick County Schools	25,462,211
Brunswick Community College	2,524,861
Library	1,340,501
General District Allocation	25,000
Parks and Recreation-Administration	278,658
Parks and Recreation-Recreation	642,582
Parks and Recreation-Maintenance	2,833,120
Cultural & Recreational Agencies	9,950
Debt Service	10,886,461
Interfund Transfers	27,232,371
Contingency	<u>500,000</u>

TOTAL EXPENDITURES - GENERAL FUND

\$132,795,197

2. REVENUES

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

Ad Valorem Taxes	\$79,445,592
Local Option Sales Taxes	22,540,471
Other Taxes & Licenses	6,803,000
Unrestricted Intergovernmental	24,000
Restricted Intergovernmental	736,520
Permits & Fees	7,506,838
Sales and Services	1,979,600
Investment Earnings	2,704,070
Other Revenue	159,650
Fund Balance Appropriated	6,380,772
Interfund Transfer	4,514,684

TOTAL REVENUES - GENERAL FUND

\$132,795,197

County Budget Ordinances

There is hereby adopted the following:

Central Permitting Department-Property Development Fee \$20

Planning Department-Zoning Application Fee (Rezoning) Less Than 5 Acres \$300

Planning Department-Zoning Application Fee (Rezoning) Greater Than Or Equal To 5 Acres \$500

Planning Department-Special Exception Application Fees Board of Adjustment \$200

Planning Department-Special Exception Application Fees Planned Unit Development \$500

Planning Department-Major Subdivision 6 Lots Or Greater Fees \$350

Emergency Medical Services-Advanced Life Support Non Emergency Fee \$375

Emergency Medical Services-Advanced Life Support Emergency Fee \$400

Emergency Medical Services-Basic Life Support Non Emergency Fee \$300

Emergency Medical Services-Basic Life Support Emergency Fee \$350

Emergency Medical Services-Advanced Life Support 2 \$525

County Budget Ordinances

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

Public Housing-Administration	<u>\$2,510,546</u>
TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,510,546</u>

2. REVENUES

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

Restricted Intergovernmental	\$2,378,664
Sales and Services	4,500
Transfer From General Fund	<u>127,382</u>
TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,510,546</u>

C. FOOD SERVICES FUND

1. EXPENDITURES

The following amounts are hereby appropriated to the Food Services Fund:

Food Services	<u>\$1,115,329</u>
TOTAL EXPENDITURES - FOOD SERVICES FUND	<u>\$1,115,329</u>

2. REVENUES

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

Sales and Services	<u>\$1,115,329</u>
TOTAL REVENUES - FOOD SERVICES FUND	<u>\$1,115,329</u>

D. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Animal Control	\$670,029
Family Health Personnel	3,197,855
Health Administration	62,141
Tuberculosis	20,620
Communicable Diseases	27,200
Immunization	98,165
Eye Clinic	100
Kate B Reynolds Nourishing Brunswick County	59,670
Community Health Promotion	9,992

County Budget Ordinances

Breast & Cervical Cancer	37,336
KB Reynolds Senior Health	352,615
Child Health	80,401
Maternal Health	141,287
Family Planning	140,927
Child Services Coordination	41,150
WIC-Administration	1,300
WIC-Nutrition Education	1,650
WIC-Client Services	506,694
WIC-Breast Feeding Promotion	4,900
Partnership For Children-Child Health Nurse	2,000
Childhood Lead Poisoning Prevention	300
Smart Start Grant	42,403
Environmental Health	1,758,141
Environmental Health-F&L	5,199
MIRT Health Fair	15,000
Bioterrorism Preparedness & Response	<u>68,024</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND **\$7,345,099**

2. REVENUES

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

Restricted Intergovernmental	\$1,860,057
Sales and Service	1,323,766
Other Revenue	2,100
Fund Balance Appropriated	60,000
Transfer From General Fund	<u>4,099,176</u>

TOTAL REVENUES - PUBLIC HEALTH FUND **\$7,345,099**

County Budget Ordinances

There is hereby adopted the following Environmental Health Fee Schedule:

Environmental Health Department-Site Evaluation Less Than Or Equal To 480 Gallons Per Day \$440

Environmental Health Department-Site Evaluation 481-1500 Gallons Per Day \$540

Environmental Health Department-Site Evaluation 1501-2999 Gallons Per Day \$740

Environmental Health Department-Site Evaluation Greater Than Or Equal To 3,000 Gallons Per Day \$840

Environmental Health Department-Relocation or existing system check with no upgrade \$175

Environmental Health Department-Revisit Fee for Pool Not Ready \$25

County Budget Ordinances

E. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	\$16,623,138
Community Alternative Program	600,095
Special Child Adoption Fund	62,962
Title III In Home Care	<u>463,550</u>

TOTAL EXPENDITURES - SOCIAL SERVICES **\$17,749,745**

2. REVENUES

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

Restricted Intergovernmental	\$8,663,317
Sales and Service	46,200
Transfer From General Fund	<u>9,040,228</u>

TOTAL REVENUES - SOCIAL SERVICES FUND **\$17,749,745**

GENERAL FUND TYPES

TOTAL EXPENDITURES-GENERAL FUND TYPES **\$161,515,916**

TOTAL REVENUES-GENERAL FUND TYPES **\$161,515,916**

County Budget Ordinances

II. SPECIAL REVENUE FUND TYPES

A. BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Brunswick County 1% Occupancy Tax Fund:

Brunswick County 1% Occupancy Tax	\$941,020
Interfund Transfer	<u>17,980</u>

TOTAL EXPENDITURES - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$959,000

2. REVENUES

It is estimated that the following revenues will be available in the Brunswick County 1% Occupancy Tax Fund:

Other Taxes & Licenses	<u>\$959,000</u>
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TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$959,000

B. BRUNSWICK COUNTY LEASING CORPORATION FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Brunswick County Leasing Corporation Fund:

First Citizens Bank 2000 Certificate of Participation	\$966,000
First Citizens Bank 2004 Certificate of Participation	1,527,280
First Citizens Bank 2005 Certificate of Participation	<u>474,619</u>

TOTAL EXPENDITURES - BRUNSWICK COUNTY LEASING CORPORATION FUND \$2,967,899

2. REVENUES

It is estimated that the following revenues will be available in the Brunswick County Leasing Corporation Fund:

Transfer From General Fund	<u>\$2,967,899</u>
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TOTAL REVENUE - BRUNSWICK COUNTY LEASING CORPORATION FUND \$2,967,899

County Budget Ordinances

C. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	\$901,232
Wireless Emergency Telephone Service	<u>154,005</u>

TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND **\$1,055,237**

2. REVENUES

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

Other Taxes & Licenses	\$700,000
Restricted Intergovernmental	102,000
Fund Balance Appropriated	<u>253,237</u>

TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND **\$1,055,237**

D. SPECIAL SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

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

Transfer to School Capital Projects	<u>\$565,000</u>
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TOTAL EXPENDITURES - SPECIAL SCHOOL CAPITAL RESERVE FUND **\$565,000**

2. REVENUES

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

Fund Balance Appropriated	<u>\$565,000</u>
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TOTAL REVENUES - SPECIAL SCHOOL CAPITAL RESERVE FUND **\$565,000**

E. COUNTY CAPITAL RESERVE FUND

1. EXPENDITURES

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

Future Capital Improvements-Natural Disasters Designated	\$253,357
Future Capital Improvements-Landfill Closure Designated	2,957,671
Future Capital Improvements-Land Purchase - C & D Landfill	1,000,456
Future Capital Improvements-Brunswick County Airport Projects	1,701
Future Capital Improvements-Holden Beach Park	500,000
Future Capital Improvements-Ocean Isle Beach/Sunset Beach Park	650,000

County Budget Ordinances

Future Capital Improvements-Rourk Library	475,000
Future Capital Improvements-Airport Grants Certifications Designated	146,448
Future Capital Improvements-Complex Drainage and Pond	200,000
Future Capital Improvements-Administration Building	4,569,660
Future Capital Improvements-Complex Road Construction	500,000
Future Capital Improvements-Complex Walking Trail	140,000
Future Capital Improvements-Town Creek Boat Ramp	96,112
Future Capital Improvements-DSS Facility Expansion	<u>300,000</u>

TOTAL EXPENDITURES - COUNTY CAPITAL RESERVE FUND **\$11,790,405**

2. REVENUES

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

Transfer From General Fund	\$7,130,772
County Capital Reserve Balance Appropriated	<u>4,659,633</u>

TOTAL REVENUES - COUNTY CAPITAL RESERVE FUND **\$11,790,405**

F. SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

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

Transfer to General Fund	\$879,100
Transfer to School Capital Projects	<u>3,200,000</u>

TOTAL EXPENDITURES - SCHOOL CAPITAL RESERVE FUND **\$4,079,100**

2. REVENUES

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

Transfer From General Fund	\$3,717,910
School Capital Reserve Fund Balance Appropriated	<u>361,190</u>

TOTAL REVENUES - SCHOOL CAPITAL RESERVE FUND **\$4,079,100**

G. 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>\$149,004</u>
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TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND **\$149,004**

County Budget Ordinances

2. REVENUES

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

Transfer From General Fund	<u>\$149,004</u>
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TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$149,004</u>
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SPECIAL REVENUE FUND TYPES

TOTAL EXPENDITURES SPECIAL REVENUE FUND TYPE	<u>\$21,565,645</u>
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TOTAL REVENUES SPECIAL REVENUE FUND TYPES	<u>\$21,565,645</u>
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County Budget Ordinances

III. GRANT PROJECT/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 or programs authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year immediately following the receipt of the annual independent audit report for the preceding fiscal year.

County Budget Ordinances

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 \$2,092,785 for eleven months and \$2,092,779 for one month for a total of \$25,113,414. The Board of County Commissioners, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Categories II and III on a lump sum basis and shall be disbursed at a rate of \$29,066 for eleven months and \$29,071 for one month for a total of \$348,797.

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay, Categories, I, II and III on a reimbursement of expenditures basis \$3,465,000. The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Project-Holden Beach K-12 School \$300,000 on a reimbursement of expenditures basis.

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

Adopted this 19th day of June, 2006.



David R. Sandifer, Chairman



J. Phillip Norris, Vice Chairman



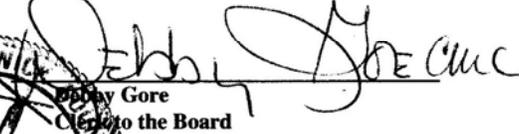
William M. Sue



Tom B. Rabon



May Moore



Johnny Gore
Clerk to the Board



County Budget Ordinances

IV. PROPRIETARY 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 Water Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$773,775
Northwest Water Treatment Plant	3,383,315
211 Water Treatment Plant	1,757,272
Water Field Operations	1,842,007
Lower Cape Fear Water and Sewer Authority - Reimbursement	381,768
Customer Service Division	1,055,690
Water Facility Operations Division	1,492,193
Water Debt Service	983,903
Interfund Transfer	<u>4,447,698</u>

TOTAL EXPENDITURES - WATER FUND **\$16,117,621**

2. REVENUES

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

Sales and Service	\$15,717,621
Investment Earnings	<u>400,000</u>

TOTAL REVENUE - WATER FUND **\$16,117,621**

County Budget Ordinances

There is hereby adopted the following water rate and fee charges:

3/4" Retail Meter	
Availability of Service (plus usage)	\$11 month
0 - 6,000 gallons	\$3.05/ 1,000 gallons
6,001 - 20,000 gallons	\$3.10 /1,000 gallons
>20,000 gallons	\$3.15/1,000 gallons
1" Retail Meter	
Availability of Service (plus usage)	\$15 month
0 - 6,000 gallons	\$3.05/ 1,000 gallons
6,001 - 20,000 gallons	\$3.10 /1,000 gallons
>20,000 gallons	\$3.15/1,000 gallons
2" Retail Meter	
Availability of Service (plus usage)	\$19 month
0 - 20,000 gallons	\$3.05/ 1,000 gallons
20,001 - 100,000 gallons	\$3.10 /1,000 gallons
>100,000 gallons	\$3.15/1,000 gallons
3" Retail Meter	
Availability of Service (plus usage)	\$23 month
0 - 50,000 gallons	\$3.05/ 1,000 gallons
50,001 - 250,000 gallons	\$3.10 /1,000 gallons
>250,000 gallons	\$3.15/1,000 gallons
4" Retail Meter	
Availability of Service Fee	\$27 month
Minimum Monthly Fee or Usage (whichever is greater)	\$632.50 month
0 - 50,000 gallons	\$3.05/ 1,000 gallons
50,001 - 250,000 gallons	\$3.10 /1,000 gallons
>250,000 gallons	\$3.15/1,000 gallons
4" Industrial Meter	
Availability of Service Fee	\$27 month
Minimum Monthly Fee or Usage (whichever is greater)	\$632.50 month
0 - 250,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
250,001 - 5,000,000	\$2.36 /1,000 gallons
>5,000,000 gallons	\$2.41/1,000 gallons
4" Wholesale Meter	
Availability of Service Fee	\$27 month
Minimum Monthly Fee or Usage (whichever is greater)	\$632.50 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
6" Industrial Meter	
Availability of Service Fee	\$31 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1375 month
Account Deposit (Refundable)	\$300
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
>30,000,000 gallons	\$2.36 /1,000 gallons

County Budget Ordinances

There is hereby adopted the following water rate and fee charges (continued):

6" Wholesale Meter	
Availability of Service Fee	\$31 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1375 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
8" Industrial Meter	
Availability of Service Fee	\$35 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1650 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
>30,000,000 gallons	\$2.36 /1,000 gallons
8" Wholesale Meter	
Availability of Service Fee	\$35 month
Minimum Monthly Fee or Usage (whichever is greater)	\$1650 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
10" Industrial Meter	
Availability of Service Fee	\$39 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3025 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
>30,000,000 gallons	\$2.36 /1,000 gallons
10" Wholesale Meter	
Availability of Service Fee	\$39 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3025 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
12" Industrial Meter	
Availability of Service Fee	\$43 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3850 month
0 - 30,000,000 gallons (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
>30,000,000 gallons	\$2.36 /1,000 gallons
12" Wholesale Meter	
Availability of Service Fee	\$43 month
Minimum Monthly Fee or Usage (whichever is greater)	\$3850 month
All usage (Rate based on the May 2006 PPI publication)	\$2.31/ 1,000 gallons
Fire Hydrant Meter	
Availability of Service	\$7.25 day
0 - 6,000 gallons	\$3.50/1,000 gallons
6,001 - 20,000 gallons	\$3.75/1,000 gallons
>20,000 gallons	\$4.00/1,000 gallons

County Budget Ordinances

There is hereby adopted the following water rate and fee charges (continued):

DEPOSIT	
3/4" and 1" Service (Owner Occupied)	\$50.00
3/4" and 1" Service (Rental Occupied)	\$150.00
2" Service	\$150.00
3" Service	\$150.00
4" Service	\$200.00
6" Service	\$250.00
8" Service	\$300.00
10" Service	\$350.00
12" Service	\$350.00
Fire Hydrant Meter	\$500.00
DOWN PAYMENT REQUIRED FOR FINANCING	
3/4" Service	\$130.00
1" Service	\$140.00
TAP & CONNECTION FEES	
3/4" Meter & Tap Fee	\$400.00
1" Meter & Tap Fee	\$500.00
Tap, 2" and Larger	Cost Plus 10%
Irrigation (Split Service), 3/4", while installing service	\$150.00
Irrigation (Split Service), 3/4", on existing service	\$200.00
Irrigation (Split Service), 1", while installing service	\$250.00
Irrigation (Split Service), 1", on existing service	\$300.00
3/4" Meter & Tap Fee - Commercial	Cost Plus 10%
1" Meter & Tap Fee - Commercial	Cost Plus 10%
PENALTY	
Penalty	10%
SERVICE CHARGES	
Premise Visit (during normal business hours)	\$35.00
Premise Visit (after hours, weekends, holidays)	\$70.00
Service Reconnect Fee (during normal business hours)	\$50.00
Service Reconnect Fee (after hours, weekends, holidays)	\$75.00
Meter Installation Fee (3/4" x 5/8" and 1")	\$35.00
Meter Installation Fee (2" and 3")	\$50.00
Meter Installation Fee (>3")	\$150.00
Meter Testing (3/4" and 1")	\$30.00
Meter Testing (>2")	Cost plus 10%
NON-SUFFICIENT FUNDS CHARGES	
Non-sufficient Check Charge (plus 10% of check value)	\$25.00

County Budget Ordinances

There is hereby adopted the following water rate and fee charges (continued):

CAPITAL RECOVERY FEES	
3/4" Service	\$860.00
3/4" Service (CIP & Developer-installed only) Installment	\$71.64
3/4" Service (CIP & Developer-installed only) Extended) Installment	\$35.82
1" Service	\$860.00
1" Service (CIP & Developer-installed only) Installment	\$71.64
1" Service (CIP & Developer-installed only) Extended) Installment	\$35.82
2" Service	\$1,000.00 or \$860/REU
3" Service	\$2,000* or \$860/REU
	\$3,000*
4" Service	or \$860/REU
	\$4,000*
6" Service	or \$860/REU
	\$5,000*
8" Service	or \$860/REU
	\$6,000*
10" Service	or \$860/REU
	\$7,000*
12" Service	or \$860/REU

County Budget Ordinances

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Wastewater Fund:

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$179,159
Wastewater Field Operations	2,119,561
North Brunswick Regional Wastewater Plant	595,998
Seatrail Wastewater Treatment	869,384
West Regional Wastewater Plant	762,330
Wastewater Debt Service	7,378,658
Interfund Transfer	<u>523,007</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$12,428,097**

2. REVENUES

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

Sales and Services	\$12,278,097
Investment Earnings	<u>150,000</u>

TOTAL REVENUES - WASTEWATER FUND **\$12,428,097**

County Budget Ordinances

There is hereby adopted a wastewater rate and fee schedule of:

Retail Sewer (Industrial/Commercial)	
Availability of Service (plus usage)	\$45 per month
All usage	\$6.50 per 1,000 gallons
Wholesale Sewer (N. Brunswick Regional Facility)	
Availability of Service (plus usage)	\$45 per month
All usage	\$2.47 per 1,000 gallons
Wholesale Sewer (West Regional Facility)	
Availability of Service (plus usage)	\$45 per month
All usage	\$2.68 per 1,000 gallons
Retail Service	
Availability of Service	\$18 per month
Base Service Charge (Inclusive of Availability Fee) (0 - 3,000-gallons)	\$39 per month
All usage over 3,000-gallons	\$6.50 per 1,000 gallons

NON-SUFFICIENT FUNDS	
Non-sufficient Check Charge (plus 10% of check value)	\$25.00
SURCHARGES	
BOD (biochemical oxygen demand), per lb. in excess of 250-mg/l	\$0.25
TSR (total suspended residue), per lb. In excess of 250-mg/l	\$0.15
Ammonia nitrogen, per lb. In excess of 30-mg/l	\$1.50
TAP AND CONNECTION	
Fee per 4" residential gravity sewer tap	\$1,000.00
Fee per 1-1/2" residential sewer tap and connection, w/out pump station	\$400.00
Fee per 1-1/2" residential sewer tap and connection, w/ pump station	\$4,000.00
Fee per 1-1/2" residential sewer tap and connection, w/high head grinder pump station	\$8,000.00
Fee per 6" gravity sewer tap	Cost Plus 10%
Fee per 8" gravity sewer tap	Cost Plus 10%
CAPITAL RECOVERY CHARGES (CRC)	\$3,000.00
SEWER TRANSMISSION CAPITAL RECOVERY FEE	\$1,000.00

***Capital recovery charge calculated using REU (residential equivalent unit) with one (1) REU equaling 6,000-gallons of water use per month or 210-gallons per day, based on information submitted by Owner or Owner's Engineer or as allowed by State standard (as defined in the NCAC).**

County Budget Ordinances

C. WATER CAPITAL RESERVE FUND

1. EXPENDITURES

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

Future Capital Improvements-Miscellaneous Water Projects	200,000
Future Capital Improvements-Utilities Operations Center Warehouse	250,000
Future Capital Improvements-Subdivision Petition Projects	2,000,000
Future Capital Improvements-Calabash Area Tank	100,000
Future Capital Improvements-Hwy 211 Plant Rehabilitation 2007	200,000
Future Capital Improvements-NW Water Plant Sludge Handling	536,000
Future Capital Improvements-Waccamaw Elevated Tank	200,000
Future Capital Improvements-Undesignated Water Projects	<u>550,000</u>

TOTAL EXPENDITURES - WATER CAPITAL RESERVE FUND **\$4,036,000**

2. REVENUES

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

Transfer From Water Fund	\$3,886,000
Retained Earnings Appropriated	<u>150,000</u>

TOTAL REVENUES - WATER CAPITAL RESERVE FUND **\$4,036,000**

D. WASTEWATER CAPITAL RESERVE FUND

1. EXPENDITURES

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

Future Capital Improvements-Silver leaf Pump Station-St. James	\$120,000
Future Capital Improvements-Carolina Shores Future Capital Project Proceeds	233,544
Future Capital Improvements-Carolina Shores Seatrail WWTP Upgrade	330,400
Future Capital Improvements-Miscellaneous Wastewater Projects	<u>200,000</u>

TOTAL EXPENDITURES - WASTEWATER CAPITAL RESERVE FUND **\$883,944**

2. REVENUES

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

Transfer From Wastewater Fund	\$435,000
Retained Earnings Appropriated	<u>448,944</u>

TOTAL REVENUES - WASTEWATER CAPITAL RESERVE FUND **\$883,944**

County Budget Ordinances

PROPRIETARY FUND TYPES

TOTAL EXPENDITURES PROPRIETARY FUND TYPES \$33,465,662

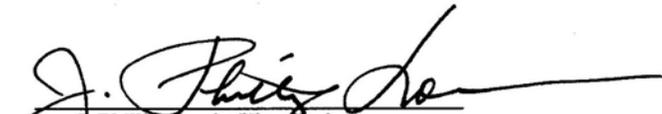
TOTAL REVENUES PROPRIETARY FUND TYPES \$33,465,662

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Director of Fiscal Operations and Public Utilities Director for direction in carrying out their duties.

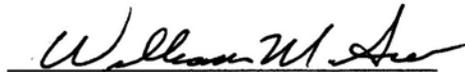
Adopted this 19th day of June, 2006.



David R. Sandifer, Chairman



J. Phillip Norris, Vice Chairman



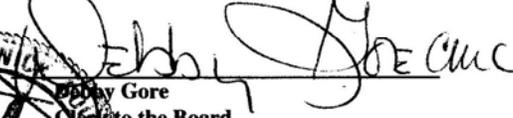
William M. Sue



Tom B. Rabon



May Moore



May Gore
Clerk to the Board

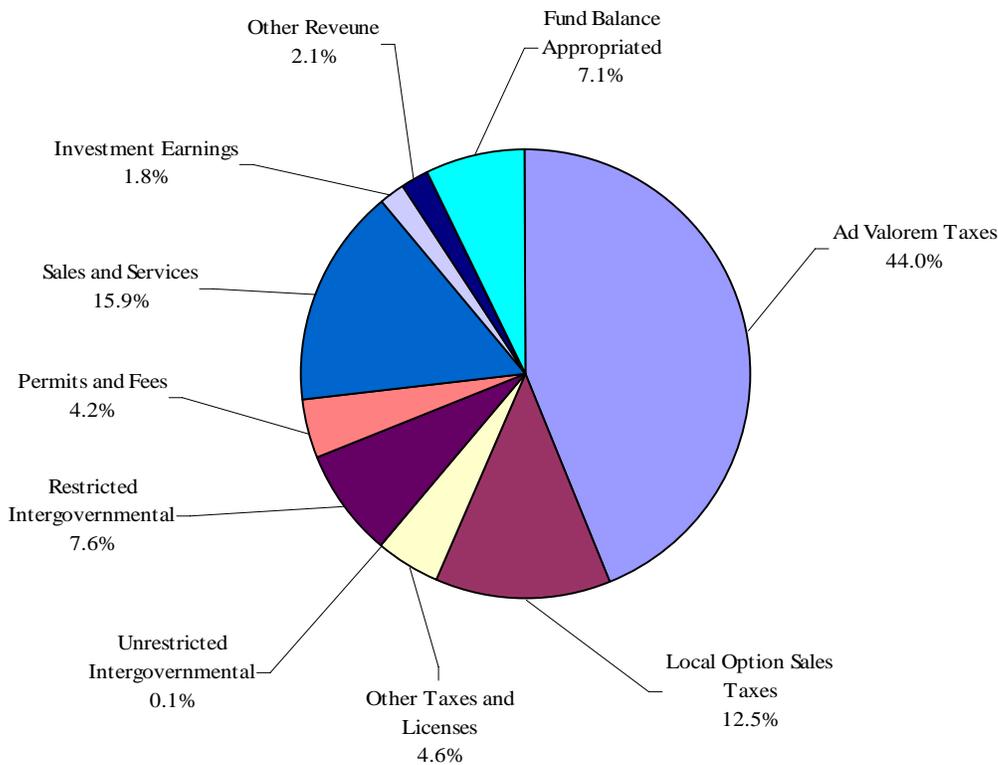


Total Revenues by Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
General Fund	\$131,794,106	\$128,345,829	\$151,528,713	\$148,249,130
Special Revenue Funds:				
Occupancy Tax	832,136	876,500	1,044,798	959,000
Brunswick County Leasing Corporation	3,115,789	3,029,899	3,029,899	2,967,899
Emergency Telephone	808,255	1,018,276	1,187,599	1,055,237
Special School Capital Reserve	3,454,818	-	5,420,679	565,000
Revaluation	6,464	250,028	250,028	-
County Capital Reserve	9,824,219	-	18,891,625	11,790,405
School Capital Reserve	3,146,132	3,265,625	7,570,786	4,079,100
Special Assessment District	128,239	-	213,206	-
Register of Deeds Tech Enhancement	150,961	125,038	163,038	149,004
Enterprise Funds:				
Water	16,022,921	14,210,110	16,989,611	16,117,621
Wastewater	10,485,414	6,410,545	8,227,623	12,428,097
Water Capital Reserve	4,283,562	3,550,000	7,750,401	4,036,000
Wastewater Capital Reserve	-	-	1,123,800	883,944
Total Revenues	184,053,016	161,081,850	223,391,806	203,280,437
Less Interfund Transfers	(28,592,041)	(14,999,259)	(28,933,905)	(22,801,269)
Total Revenues all Funds, Net of Interfund Transfers	\$155,460,975	\$146,082,591	\$194,457,900	\$180,479,168

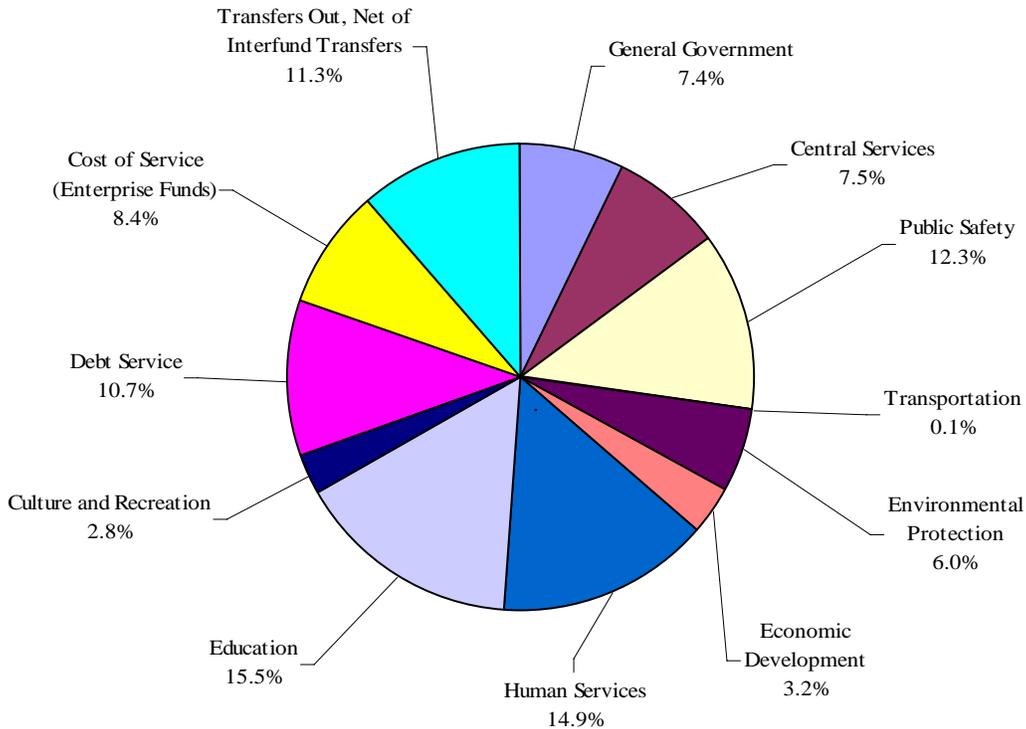
Total Revenues by Source (all funds)

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Ad Valorem Taxes	\$ 74,520,219	\$ 73,293,275	\$ 78,566,275	\$ 79,445,592
Local Option Sales Taxes	18,867,402	20,040,810	20,040,810	22,540,471
Other Taxes and Licenses	7,149,284	5,719,500	9,162,798	8,262,000
Unrestricted Intergovernmental	244,257	24,000	321,427	224,000
Restricted Intergovernmental	14,490,774	11,921,152	15,487,924	13,740,558
Permits and Fees	6,279,187	5,768,233	6,288,910	7,509,038
Sales and Services	19,211,555	23,150,384	25,073,718	28,774,397
Investment Earnings	1,734,796	1,410,731	3,117,509	3,254,070
Other Reveune	2,636,655	688,620	965,349	3,850,266
Net Issuance/Refunding of Debt	10,096,740	-	1,007,492	-
Sale of Capital Assets	230,106	-	-	-
Fund Balance Appropriated	-	4,065,886	34,425,688	12,878,776
Total Revenues	155,460,975	146,082,591	194,457,900	180,479,168



Total Expenditures by Function (all funds)

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
General Government	\$ 9,698,308	\$ 11,287,566	\$ 14,629,422	\$ 13,271,566
Central Services	11,802,200	12,586,933	13,461,631	13,614,339
Public Safety	19,068,479	19,090,020	22,573,831	22,141,944
Transportation	85,000	85,000	85,000	93,500
Environmental Protection	9,932,288	10,151,246	10,697,469	10,742,191
Economic Development	4,924,627	5,189,130	5,757,746	5,691,130
Human Services	21,478,307	24,394,388	27,261,291	26,870,792
Education	24,540,416	25,604,225	25,624,225	27,987,072
Culture and Recreation	3,256,502	4,373,726	5,744,304	5,129,811
Debt Service	16,182,156	15,275,455	14,065,708	19,249,022
Cost of Service (Enterprise Funds)	17,772,296	12,551,338	13,762,132	15,212,452
Transfers Out, Net of Interfund Transfers	9,625,644	5,493,564	40,795,141	20,475,349
Total Operating Expenditures	\$148,366,223	\$ 146,082,591	\$ 194,457,900	\$ 180,479,168



General Fund – Changes in Fund Balance

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2006 Actual Estimated</i>	<i>FY 2007 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 74,520,219	\$ 73,293,275	\$ 78,566,275	\$ 79,137,074	\$ 79,445,592
Local Option Sales Taxes	18,867,402	20,040,810	20,040,810	21,061,219	22,540,471
Other Taxes and Licenses	5,604,106	4,203,000	7,478,000	7,151,457	6,603,000
Unrestricted Intergovernmental	244,257	24,000	321,427	251,626	224,000
Restricted Intergovernmental	14,408,838	11,811,152	15,362,205	15,296,067	13,638,558
Permits and Fees	6,279,187	5,768,233	6,288,910	7,533,398	7,509,038
Sales and Services	4,045,435	3,712,299	4,307,662	4,962,925	4,470,395
Investment Earnings	1,061,862	1,305,731	2,040,375	2,925,644	2,704,070
Other Revenue	258,823	111,050	223,367	495,378	158,550
Total Revenues	125,290,129	120,269,550	134,629,031	138,814,788	137,293,674
Expenditures:					
General Government	9,419,611	11,162,528	14,466,384	10,872,857	13,122,562
Central Services	11,802,200	12,586,933	13,461,631	12,343,701	13,614,339
Public Safety	18,200,405	18,071,744	21,386,232	19,941,563	21,086,707
Transportation	85,000	85,000	85,000	85,000	93,500
Environmental Protection	9,932,288	10,151,246	10,697,469	10,163,785	10,742,191
Economic Development	4,117,719	4,329,065	4,732,566	3,985,267	4,750,110
Human Services	21,478,307	24,394,388	27,261,291	24,445,174	26,870,792
Education	24,540,416	25,604,225	25,624,225	25,624,225	27,987,072
Culture and Recreation	3,256,502	4,373,726	5,744,304	4,339,957	5,129,811
Debt Service	12,726,429	11,166,412	11,041,412	10,992,685	10,886,461
Cost of Service (Enterprise Funds)	-	-	-	-	-
Total Expenditures	115,558,877	121,925,267	134,500,514	122,794,214	134,283,545
Revenues over (under) Expenditures	9,731,252	(1,655,717)	128,517	16,020,574	3,010,129
Other Financing Sources (Uses)					
Issuance of long-term debt	19,174,694	-	1,007,492	1,007,491	-
Payment to escrow agent-refunded debt	(17,385,545)	-	-	-	-
Sale of capital assets	230,106	-	-	-	-
Transfer from other funds	4,484,722	5,028,697	8,431,284	8,248,178	4,514,684
Transfer to other funds	(17,027,242)	(6,420,562)	(17,028,199)	(17,276,901)	(13,965,585)
Total Other Financing Sources (Uses)	(10,523,265)	(1,391,865)	(7,589,423)	(8,021,232)	(9,450,901)
Revenues & Other Sources Over(Under) Expenditures and Other Uses	(792,013)	(3,047,582)	(7,460,906)	7,999,342	(6,440,772)
Fund balance, beginning of the year	54,495,078	53,703,065	53,703,065	53,703,065	61,702,407
Fund balance, end of year	\$ 53,703,065	\$ 50,655,483	\$ 46,242,159	\$ 61,702,407	\$ 55,261,635

Special Revenue Funds – Changes in Fund Balance

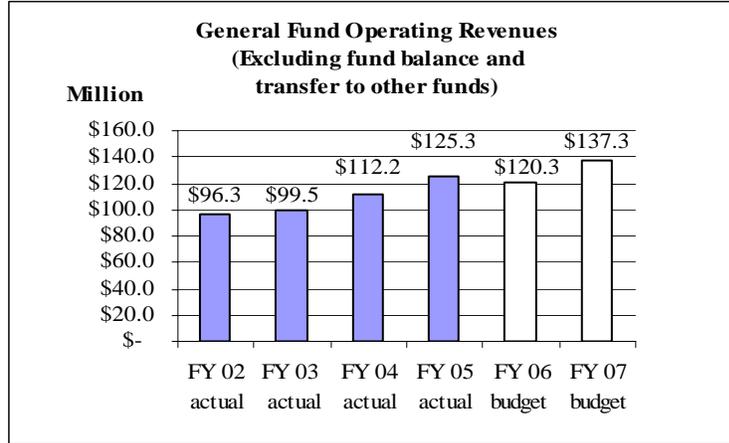
	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2006 Actual Estimated</i>	<i>FY 2007 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	1,545,178	1,516,500	1,684,798	1,738,496	1,659,000
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	81,936	110,000	113,113	199,449	102,000
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	357,853	-	321,414	617,833	-
Other Revenue	124,651	-	61,456	106,624	-
Total Revenues	2,109,618	1,626,500	2,180,781	2,662,402	1,761,000
Expenditures:					
General Government	278,697	125,038	163,038	3,500	149,004
Central Services	-	-	-	-	-
Public Safety	868,074	1,018,276	1,187,599	1,024,018	1,055,237
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	806,908	860,065	1,025,180	1,007,404	941,020
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service (Enterprise Funds)	-	-	-	-	-
Total Expenditures	1,953,679	2,003,379	2,375,817	2,034,922	2,145,261
Revenues over (under) Expenditures	155,939	(376,879)	(195,036)	627,480	(384,261)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	19,357,388	6,420,562	14,269,329	10,931,975	13,965,585
Transfer to other funds	(15,853,079)	(6,561,987)	(35,395,841)	(21,671,170)	(19,420,384)
Total Other Financing Sources (Uses)	3,504,309	(141,425)	(21,126,512)	(10,739,195)	(5,454,799)
Revenues & Other Sources Over (Under) Expenditures and Other Uses	3,660,248	(518,304)	(21,321,548)	(10,111,715)	(5,839,060)
Fund balance, beginning of the year	18,441,986	22,102,234	22,102,234	22,102,234	11,990,519
Fund balance, end of year	\$ 22,102,234	\$ 21,583,930	\$ 780,686	\$ 11,990,519	\$ 6,151,459

Enterprise Funds – Changes in Fund Balance

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2006 Actual Estimated</i>	<i>FY 2007 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	12,606	12,604	-
Permits and Fees	-	-	-	-	-
Sales and Services	15,166,120	19,438,085	20,766,056	24,177,397	24,304,002
Investment Earnings	315,081	105,000	755,720	943,717	550,000
Other Revenue	2,253,181	577,570	680,526	694,775	3,691,716
Total Revenues	17,734,382	20,120,655	22,214,908	25,828,493	28,545,718
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	3,455,727	4,109,043	3,024,296	2,112,653	8,362,561
Cost of Service (Enterprise Funds)	17,772,296	12,551,338	13,762,132	12,684,722	15,212,452
Total Expenditures	21,228,023	16,660,381	16,786,428	14,797,375	23,575,013
Revenues over (under) Expenditures	(3,493,641)	3,460,274	5,428,480	11,031,118	4,970,705
Other Financing Sources (Uses)					
Issuance of long-term debt	10,862,046	-	-	-	-
Payment to escrow agent-refunded debt	(2,554,455)	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	4,749,924	3,550,000	6,233,292	6,233,292	4,321,000
Transfer to other funds	(5,337,357)	(7,510,274)	(17,305,006)	(9,890,649)	(9,890,649)
Total Other Financing Sources (Uses)	7,720,158	(3,960,274)	(11,071,714)	(3,657,357)	(5,569,649)
Revenues & Other Sources Over (Under) Expenditures and Other Uses	4,226,517	(500,000)	(5,643,234)	7,373,761	(598,944)
Fund balance, beginning of the year	17,601,953	21,828,470	21,828,470	21,828,470	29,202,231
Fund balance, end of year	\$ 21,828,470	\$ 21,328,470	\$ 16,185,236	\$ 29,202,231	\$ 28,603,287

Revenue Highlights

General fund operating revenues in FY 2007 are projected to increase by 14.2 percent above FY 2006 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 44 percent of total estimated revenue sources. The property tax is levied against real and personal property not exempt from taxation. For FY 2007 the general property tax rate is \$.54 per \$100 assessed valuation. The overall valuation of property is projected to increase by 7.27 percent. The property tax base is comprised of the following:

FY 2007 Property Tax Base		(in thousands)
Real Property	\$	12,195,000
Public Service	\$	1,211,400
Motor Vehicles	\$	815,070
Personal Property	\$	528,530
Total Estimated Property Tax Base	\$	14,750,000

Ad valorem tax revenue is projected to increase by \$5,956,317 (8.4%) over the 2005 tax levy due to the increase in the tax base and an improved collection rate. One cent on the general fund property tax rate generates approximately \$1.4 million.

Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real property occurred in FY 2003.

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

Motor vehicles include all registered vehicles and these values are adjusted annually.

Personal property includes business equipment and machinery, boats, mobile homes, and unregistered vehicles. These values are adjusted annually.

Revenue Highlights

Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 07 is estimated to be \$22.5 million representing an approximate 12.5 percent increase over FY 06 approved budget. There are the four statutory authorizations for sales tax as shown in the following table:

Sales Tax			
Sales Tax	FY 05 Actual	FY 06 Approved	FY 07 Budget
Article 39 (1cent)	\$ 8,621,637	\$ 9,113,966	\$ 10,050,042
Article 40 (1/2 cent)	\$ 3,403,090	\$ 3,648,863	\$ 4,161,676
Article 42 (1/2 cent)	\$ 3,364,930	\$ 3,618,276	\$ 4,115,678
Article 44 (1/2 cent)	\$ 3,477,745	\$ 3,659,705	\$ 4,213,075

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. Projected increase over FY 06 approved budget is approximately 10.3 percent.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. The revenue collected from these two levies is placed into a statewide pool and distributed among the state’s counties in proportion to how much of the total state population resides in each county. 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. Revenues from these two half-cent sales taxes are projected to increase by 14.1 and 13.7 percent respectively.

Article 44 of the North Carolina General Statutes authorizes counties to levy a one-half cent sales tax. This tax is levied on purchases like other local option taxes with the exception unprepared food is excluded from taxation. Article 44 distribution of receipts within the state is blended. One half of the net proceeds of the tax collected is distributed to all counties based on a point of origin basis and the other half of the tax is distributed on a per capita basis. Expected increase in FY 07 revenues is 15 percent.

Other Taxes and Licenses

Real property excise tax is required by State statutes to be collected on transfers of real property. The Register of Deeds will collect for each recorded deed \$2.00 per \$1,000 property valuation. One-half of the revenue collected is remitted to the state. With the increasing numbers and value of real estate transactions, projected increase in revenue is \$6.5 million or a 58.5 percent increase over FY 2006 approved budget.

Unrestricted intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75 percent of the amount collected; for fortified wine, local governments receive 22 percent of the proceeds; and for wine, local governments receive 62% of the tax proceeds. The amount of revenue budgeted with no projected increase is \$200,000 for FY 2007.

Restricted Intergovernmental

State and federal grants received by the county are mainly to support human services, economic and physical development and public safety. These revenue sources are dependent upon actions by the legislative bodies of state and federal government, as well as program administrators. FY 2007 budgeted revenues of \$13.6 million is a 15 percent increase over the approved budget for FY 2006.

Revenue Highlights

Permits and Fees

Solid waste fees (\$2.75 million) are expected to increase approximately 29% over what is estimated to be received in FY 2006. Revenue increases are mainly due to the recent increase in the tipping fee and the increased activity at the landfill. The percentage of revenue generated by the fee increase will be transferred to the reserve fund for landfill closure.

Property development fees, zoning application fees and fees for building permits are expected to generate revenues of \$1.5 million in FY2007 which is an increase over the prior year budget of 28.7%. This reflects the continued steady growth in the county and fee increases associated with property development and zoning applications. The fee increases brings these services closer to cost recovery. The increases in fees are outlined at the end of this section.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected increase in FY 2007 over last year's budget is approximately 19% for a total of \$1,577,000 in revenue.

Sales and Service

Charges for emergency medical services are assessed when paramedics transport patients for any medical reasons. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. With the combination of increased transports, fee changes (outlined at the end of this section) and improvement in the collection rate, expected revenues for FY 2007 are \$1.2 million reflecting a 22.9 percent increase from FY 2006 approved budget.

Food service prepares meals for retail (mainly county employees), home delivered and congregate meals (Brunswick Senior Resources, Inc.) and meals for inmates. Revenues are expected to increase 32.6% to \$1.1 million in sales. This increase is primarily due to the increase in jail population.

Public health fees include insurance payments and fees paid directly by those who can afford to pay a portion of the cost of service and environmental health fees for site evaluations to meet regulatory obligation to protect the environment. Revenues are expected to increase 13.8 percent (\$160,547) over FY 2006 budget due to an increase in fees for the site evaluations.

Investment Earnings

Earnings on investments are expected to increase \$1.39 million over the FY 2006 approved budget due to the short-term interest rates and the improved coordination of the County's investments.

Transfers from Other Funds

Transfers from other funds represent transfers from other County funds for various purposes such as debt service, capital projects, administrative and indirect costs. The enterprise fund (water and wastewater) will transfer \$649,705 to the general fund for indirect administrative costs.

Fund Balance Appropriated

Fiscal Year 2007 includes a fund balance appropriation in the general fund of \$6,380,772 which is \$3,395,690 (113.7%) more than budgeted in the prior fiscal year. The entire appropriation is designated for projects included in the General Fund Capital Improvement Plan primarily construction of the new administration building.

Revenue Highlights

Other Fund Revenues

Emergency Telephone services

Emergency 911 revenue derives from a \$1.00 surcharge fee on telephone bills within the County. This revenue source is expected to increase from \$640,000 to \$700,000 representing a 9.4 percent increase from the prior year.

Water Fund

Total revenue in the Water Fund is \$16,117,621 representing an increase of 13.4 percent. Revenue from retail, wholesale, and industrial water sales is expected to increase by \$970,743 (11.1%) mainly due to the steady growth in the county of retail customers and an increase in the wholesale and industrial water rate (annually adjusted) from \$2.21 per 1,000 gallons to \$2.31 per 1,000 gallons based on the Producer Price Index for May of 2006. Expected growth in FY 2007 is approximately 2,200 new retail customers generating \$1.9 million in capital recovery fees which is a funding source to expand water lines to service new customers.

Wastewater Fund

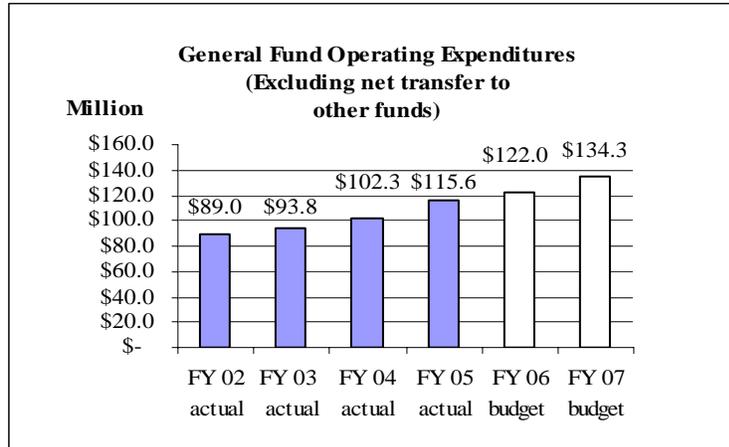
Total revenue in the Wastewater Fund is \$12,428,097 representing an increase of 93.9 percent. This increase is due to wholesale partner cost sharing in the new operations of the West Regional Wastewater plant and a recently implemented increased rate for County retail customers. Total retail customers are approximately 6,000 and new services are estimated to increase by 600 residential equivalent units.

Changes in Charges for Services and Fees

Fee or Charge for Services	FY 2006 Current Budget	FY 2007 Approved Budget
Central Permitting:		
Property Development Fee	\$15.00	\$20.00
Planning Department:		
Zoning Application Fee:		
Less than 5 acres	\$125.00	\$300.00
5 acres or greater	\$125.00	\$500.00
Board of Adjustment Special Exception Application Fee	\$100.00	\$200.00
PUD Special Exception Application Fee	\$200.00	\$500.00
Major Subdivision Fees - 6 lots or greater	\$75.00	\$350.00
Emergency Medial Services:		
Advanced Life Support Fee:		
Non-emergency	\$325.00	\$375.00
Emergency	\$375.00	\$400.00
Basic Life Support Fee:		
Non-emergency	\$275.00	\$300.00
Emergency	\$300.00	\$350.00
Advanced Life Support II	\$400.00	\$525.00
Environmental Health:		
Site Evaluations:		
480 gallons or less per day	\$340.00	\$440.00
481-1500 gallons per day	\$440.00	\$540.00
1,501-2,999 gallons per day	\$640.00	\$740.00
3,000 or greater gallons per day	\$740.00	\$840.00
Relocation or Existing System Check with No Upgrade	\$150.00	\$175.00
Revisit for Pool Not Ready	New Fee	\$25.00
Water:		
Wholesale & Industrial Water (annually adjusted to May PPI) Per 1,000 gallons	\$2.21	\$2.31
Wastewater:		
Wholesale per 1,000 gallons:		
N. Brunswick Regional Facility	\$1.81	\$2.47
West Regional Facility	New Rate	\$2.68

Expenditure Highlights

General fund operating expenditures in FY 2007 projected increase is 10.1 percent to \$134,283,545 above FY 2006 approved budget from uses other than transfers to other funds.



Salary and Fringe Benefits

Total personnel/employee cost budgeted in FY 2007 is \$46.3 million. With the growth in the County and to meet the demand for services, 50 full-time new positions were approved in the general fund. These approved positions increased salaries and fringes approximately \$2.2 million. The table below identifies the program areas approved for new positions.

General Fund Approved New Positions

Program	# of new positions	Salary and Fringes
General Government	7	\$ 286,717
Central Services	4	\$ 192,615
Public Safety	20	\$ 814,249
Environmental Protection	1	\$ 77,930
Economic Development	3	\$ 127,190
Human Services	13	\$ 611,943
Culture and Recreation	2	\$ 82,109

Employee compensation is adjusted yearly in January and is based on performance. The budget includes a 6 percent merit pool for each department's total one half-year salary. The total merit pool for the general fund is \$905,531.

Overall personnel costs increased mainly due to the increase in full-time positions and represents 35 percent of the general fund operating budget. The county contributes to a group health and dental insurance plan of approximately \$6.7 million, Local Government Retirement System of 4.9 percent and the North Carolina 401k Plan of 5 percent. Total fringe benefits budgeted for FY 2007 in the general fund is \$13.3 million which represents a 7.7 percent increase over the prior year budget.

Expenditure Highlights

Operating costs

Total operating costs budgeted in the general fund is \$84.2 million which is a 9.7 percent increase compared to the prior year budget and is 63 percent of the total general fund operating budget. Operating costs include all costs except capital outlay items that cost \$5,000 or greater and personnel costs. Some of the increases are noted in the following programs:

- General Government - included in the FY 2007 budget is software upgrades for finance and human resources which are necessary to optimize staff time and provide more comprehensive reporting for financial management purposes. The projected cost for these upgrades is \$110,200. Implementation of an automated labor management system to more accurately account for employee time worked and ensure compliance with the Fair Labor Standards, projected cost is \$182,031.
- Central Services - An increase of \$500,000 for solid waste management is included due to the continued growth in the county. With the increased motor fuel prices, \$1.75 million is budgeted for FY 2007 representing a 35.7 percent increase over FY 2006 approved budget of \$1.29 million.
- Human Services - Increased funding of 10 percent for the county's growing senior population and the increased number of participants in programs for a total contribution of \$1,210,000. Social Services anticipate an increase in Medicaid payments of \$460,000 or a 10.3% increase.
- Education - The county contribution to the Brunswick County Board of Education for public education operations is \$25,462,211 or a 9.31 percent increase over the prior year approved budget. Consistent with the increase in funding for the Brunswick County Board of Education, a 9.31 percent or \$215,044 increase is budget for Brunswick Community College.
- Public Safety - Detention center food service costs are expected to increase by 62% or \$275,352 over last years approved budget due to the increasing inmate population.
- Debt Service – overall current general fund debt service is decreasing by 2.51 percent or \$279,951.

Capital Outlay

Purchases of vehicles, equipment and improvements that exceed \$5,000 represent 3 percent of the general fund budget for a total of \$3,774,613.

Capital Outlay-General Fund

Classification of Purchase	FY 2007 Budget
Vehicles	\$ 1,449,983
Equipment	\$ 692,630
Improvements	\$ 1,632,000

Vehicle purchases include 28 replacement vehicles and 23 additions. Included in the public safety budget are one additional ambulance (\$98,000), two replacement ambulances (\$196,000), five additional patrol cars (\$135,470), fifteen replacement patrol cars (\$406,410), two inmate transports (\$53,693). Park and Recreation will purchase a 28 passenger bus (\$65,000).

Significant equipment purchases include fourteen digital in-car cameras for the patrol cars (\$78,470), equipment packages for three ambulances (\$64,000), thermal imaging camera for Emergency Management (\$17,000), server upgrade for finance (\$26,360), archive processor and backup server for Register of Deeds (\$44,600), tax department upgrades (\$200,000), reel mower for Parks and Recreation (\$35,000), walk-in refrigerator and tilting skillet for food services (\$16,500).

In FY 2007, major improvements to eleven parks include lighting and re-lighting of ball fields (\$715,000),

Expenditure Highlights

site paving, grading, irrigation and development (\$275,000), fencing (\$100,000), playground equipment (\$75,000), new storage buildings (\$145,000), new bathroom (\$55,000), resurface tennis and basketball court (\$65,000). Other than park improvements included in the budget is an extension of the service center building (\$33,000) and replacement sidewalks at the complex (\$11,000).

Other Fund Expenditures

Water Fund

Total operating expenditures increased \$1,529,760 (16.7%) over FY 2006 approved budget. The water system continues to grow at a steady rate. In order to maintain high quality service levels and to operate in accordance with regulatory permit parameters, four (4) new positions are approved in FY 2007. Personnel expenditures increased 16.3

Wastewater Fund

Total operating expenditures in the wastewater fund are projected to increase 33.3% to \$4,526,432 over the prior year approved budget. The increase is mainly due county growth and the recent new operations of the West Regional Wastewater Facility . Approved in the budget are five (5) additional new positions to operate and maintain the wastewater collection systems in accordance with state regulations and to provide wastewater taps and repair and install grinder pump stations.

Board Changes to Manager Recommended Budget

Prior to approval and as a result of study sessions held, the Board of Commissioners made the following revisions to the FY 2007 Recommended:

- \$4,500 increase for contracted services in the Cape Fear River Program; revenue source for increase is investment earnings.
- \$20,000 increase for programs provided by the New Hope Clinic; revenue source for increase is investment earnings.
- \$49,500 increase to outsource parent educator position and increase funding for Communities in School; revenue source for increase is investment earnings.
- \$300,000 increase for the Division of Social Services facility expansion; revenue source is fund balance appropriated.

Personnel Summary (by Department)

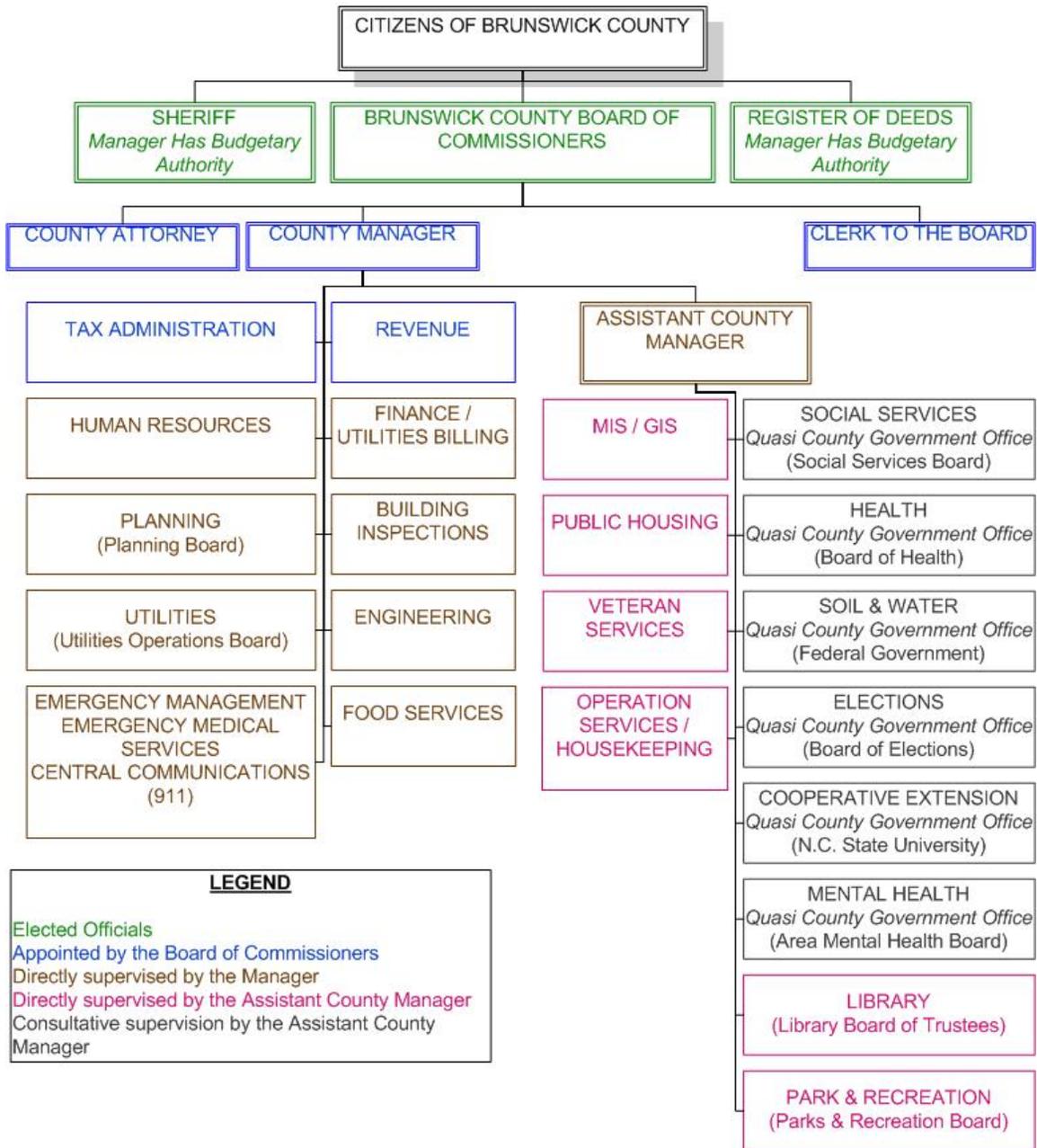
	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
General Fund:				
Governing Body	2.00	2.00	2.00	2.00
County Administration	7.00	8.00	8.00	8.00
Finance	11.00	12.50	12.50	12.50
Tax Administration	19.00	24.00	24.00	29.00
Revenue Collector	11.00	11.00	11.00	12.00
GIS	8.00	8.00	8.00	8.00
Revaluation	3.00	3.00	3.00	0.00
Legal Department	3.00	3.00	4.00	4.00
Cape Fear Sentencing	1.00	1.00	1.00	1.00
Board of Elections	4.00	4.00	4.00	5.00
Register of Deeds	19.00	21.00	20.00	22.00
MIS	7.00	8.00	9.00	10.00
Service Center	11.00	11.00	11.00	12.00
Engineering	3.00	3.00	3.00	4.00
Operation Services	51.00	52.00	52.00	53.00
District Teen Court	1.00	1.00	1.00	1.00
Sheriff Department	74.00	79.00	80.00	86.00
Sheriff School Deputies	9.00	9.00	8.00	8.00
Criminal Justice Partnership	1.00	2.00	2.00	2.00
Law Enforcement Separation	0.00	2.00	4.00	4.00
Detention Center	38.00	43.00	43.00	49.00
Emergency Management	3.00	3.00	4.00	5.00
Emergency Management-Progress Energy	0.00	0.00	0.00	1.00
Emergency Medical Services	52.00	62.00	62.00	66.00
Building Inspections	9.00	11.00	11.00	13.00
Central Communications Center	23.00	26.00	26.00	26.00
Solid Waste	9.00	9.00	9.00	9.00
Stormwater Ordinance Enforcement	1.00	1.00	1.00	1.00
Code Enforcement	0.00	0.00	2.00	4.00
Central Permitting	4.00	5.00	7.00	7.00
Planning	11.00	7.00	7.00	8.00
Cooperative Extension	9.00	9.00	9.00	9.00
Soil & Water Conservation	2.00	3.00	3.00	3.00
Veterans Service	2.00	2.00	2.00	2.00
Library	20.00	20.00	20.00	20.00
Parks & Recreation-Administration	3.00	3.00	3.00	3.00
Parks & Recreation-Recreation	4.00	5.00	5.00	6.00
Parks & Recreation-Parks & Ground Maintenance	15.00	15.00	15.00	16.00
Total General Fund	450.00	488.50	496.50	531.50
Public Housing Fund:				
Public Housing - Administration	6.00	6.00	6.00	6.00
Total Public Housing Fund	6.00	6.00	6.00	6.00

Personnel Summary (by Department)

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Food Services:				
Food Services	8.00	8.00	8.00	9.00
Total Food Services	8.00	8.00	8.00	9.00
Public Health:				
Animal Control	10.00	11.00	11.00	11.00
Family Health Personnel	58.00	58.00	58.00	59.00
KB Reynolds Nourishing Program	1.00	1.00	1.00	1.00
KB Reynolds Senior Program	4.00	4.00	4.00	4.00
WIC-Client Services	8.00	8.00	8.00	10.00
Smart Start Grant	1.00	1.00	1.00	1.00
Environmental Health	23.00	26.00	27.00	27.00
Bioterrorism Preparedness and Response	1.00	1.00	1.00	1.00
Total Public Health	106.00	110.00	111.00	114.00
Social Services:				
DSS-Administration	95.00	101.00	102.00	112.00
Community Alternative Program	41.00	41.00	41.00	17.00
Title III- In Home Care	0.00	0.00	0.00	15.00
Total Social Services	136.00	142.00	143.00	144.00
Emergency Telephone Fund:				
Emergency Telephone Service	1.00	1.45	1.55	1.55
Wireless Emergency Telephone Service	1.00	0.55	0.45	0.45
Total Emergency Telephone Fund	2.00	2.00	2.00	2.00
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	0.00	0.00	1.00	1.00
Total ROD Technology Enhancement Fund	0.00	0.00	1.00	1.00
Water Fund:				
Water Administration	3.25	4.25	4.25	4.25
Northwest Water Treatment Plant	13.00	13.00	13.00	13.00
211 Water Treatment Plant	10.00	10.00	10.00	10.00
Water Field Operations	14.00	16.00	16.00	18.00
LCFWSA Reimbursement	2.00	2.00	2.00	2.00
Customer Service Division	14.00	15.50	15.50	15.50
Facilities Operations Division	5.00	5.00	5.00	7.00
Total Water Fund	61.25	65.75	65.75	69.75
Wastewater Fund:				
Wastewater Administration	1.75	1.75	1.75	1.75
Wastewater Field Operations	6.00	9.00	9.00	11.00
Northeast Regional Wastewater	3.40	2.90	2.90	2.90
Southwest Regional Wastewater	2.60	1.75	2.75	3.25
West Regional Wastewater	3.00	4.35	4.35	6.85
Total Wastewater Fund	16.75	19.75	20.75	25.75
Total All Funds	786.00	842.00	854.00	903.00

County Organizational Chart

Brunswick County Organizational Chart



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General Fund Revenue Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>	<i>Change from FY 2006 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 73,754,812	\$ 72,749,275	\$ 77,899,275	\$ 78,745,592	8.2%
Penalties and interest	765,407	544,000	667,000	700,000	28.7%
Ad Valorem Taxes Subtotal	74,520,219	73,293,275	78,566,275	79,445,592	8.4%
Local Option Sales Taxes:					
Article 39 (1%)	8,621,637	9,113,966	9,113,966	10,050,042	10.3%
Article 40 (1/2%)	3,403,090	3,648,863	3,648,863	4,161,676	14.1%
Article 42 (1/2%)	3,364,930	3,618,276	3,618,276	4,115,678	13.7%
Article 44 (1/2%)	3,477,745	3,659,705	3,659,705	4,213,075	15.1%
Local Option Sales Taxes Subtotal	18,867,402	20,040,810	20,040,810	22,540,471	12.5%
Other Taxes and Licenses:					
Deed stamp excise tax	5,482,870	4,100,000	7,375,000	6,500,000	58.5%
State drug tax	29,375	18,000	18,000	18,000	0.0%
Scrap tire disposal fee	91,861	85,000	85,000	85,000	0.0%
Other Taxes and Licenses Subtotal	5,604,106	4,203,000	7,478,000	6,603,000	57.1%
Unrestricted Intergovernmental:					
Beer and wine tax	220,257	-	297,427	200,000	n/a
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Unrestricted Intergovernmental Subtotal	244,257	24,000	321,427	224,000	833.3%
Restricted intergovernmental:					
State and federal grant	14,360,678	11,777,152	15,306,205	13,596,558	15.4%
ABC bottle taxes	44,755	34,000	48,000	42,000	23.5%
ABC education requirement	-	-	8,000	-	n/a
ABC law enforcement services	3,405	-	-	-	n/a
Restricted Intergovernmental Subtotal	14,408,838	11,811,152	15,362,205	13,638,558	15.5%
Permits and Fees:					
Solid waste fees	1,836,642	1,700,000	1,700,000	2,750,000	61.8%
Building permits, inspection fees	1,534,794	1,294,300	1,615,005	1,664,268	28.6%
Court facility fees	134,092	140,877	140,877	135,176	-4.0%
Register of Deeds	1,538,259	1,325,000	1,406,500	1,577,000	19.0%
School Resource officer reimbursement	490,377	571,473	571,473	531,685	-7.0%
Other permit and fees	745,023	736,583	855,055	850,909	15.5%
Permits and Fees Subtotal	6,279,187	5,768,233	6,288,910	7,509,038	30.2%

General Fund Revenue Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>	<i>Change from FY 2006 Budget</i>
Sales and Services:					
Rents, concessions and fees	596,533	471,690	633,640	517,600	9.7%
EMS charges	1,021,638	925,000	966,000	1,200,000	29.7%
Jail fees	145,651	145,173	239,424	163,000	12.3%
Food sales	859,090	841,667	1,121,636	1,115,329	32.5%
Public health user fees	1,309,918	1,163,219	1,178,625	1,323,766	13.8%
Social services fees	59,748	34,900	34,900	46,200	32.4%
Public housing fees	9,958	5,650	5,650	4,500	-20.4%
Tax collection fees	42,899	42,000	42,000	44,000	4.8%
Other sales and services	-	83,000	85,787	56,000	-32.5%
Sales and Services Subtotal	4,045,435	3,712,299	4,307,662	4,470,395	20.4%
Investment Earnings	1,061,862	1,305,731	2,040,375	2,704,070	107.1%
Other Revenue:					
Tax refunds-sales and gas tax	750	-	-	-	n/a
Contributions	18,551	2,300	2,300	2,300	0.0%
Other revenues	239,522	108,750	221,067	156,250	43.7%
Other Revenue Subtotal	258,823	111,050	223,367	158,550	42.8%
Fund Balance Appropriated	-	3,047,582	7,460,906	6,440,772	111.3%
Total Operating Revenues	125,290,129	123,317,132	142,089,937	143,734,446	16.6%
Other Financing Sources (Uses)					
Issuance of long-term debt	19,174,694	-	1,007,492	-	n/a
Payment for refunded debt	(17,385,545)	-	-	-	n/a
Sale of capital assets	230,106				n/a
Total Other Financing Sources	2,019,255	-	1,007,492	-	n/a
Transfers From Other Funds	4,484,722	5,028,697	8,431,284	4,514,684	-10.2%
Total Revenue	\$ 131,794,106	\$ 128,345,829	\$ 151,528,713	\$ 148,249,130	15.5%

General Fund Expenditure Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>	<i>Change from FY 2006 Budget</i>
General Government:					
Governing Body	\$ 313,051	\$ 372,079	\$ 396,532	\$ 357,496	-3.9%
County Administration	613,416	811,783	847,620	841,703	3.7%
Finance	847,262	1,068,234	1,113,089	1,464,555	37.1%
Tax Administration	1,611,067	1,899,422	1,944,742	2,345,829	23.5%
Revenue Collections	563,106	639,200	650,111	709,863	11.1%
Geographic Information System	600,667	550,692	555,235	572,230	3.9%
Revaluation	-	565,028	565,194	275,016	-51.3%
Legal Department	263,527	351,155	356,541	434,255	23.7%
Court Facilities:					
Clerk of Court	53,802	70,740	70,740	78,240	10.6%
Judges Office	535	2,400	2,400	5,500	129.2%
Cape Fear Sentencing	62,354	66,630	64,051	66,382	-0.4%
Board of Elections	371,480	505,466	1,464,259	484,279	-4.2%
Register of Deeds	4,119,344	3,759,699	6,154,439	4,987,214	32.6%
Contingency	-	500,000	281,431	500,000	0.0%
General Government Subtotal	9,419,611	11,162,528	14,466,384	13,122,562	17.6%
Central Services:					
Management Information Systems	997,383	1,342,014	1,380,897	1,015,983	-24.3%
Service Center	2,599,101	2,672,861	2,959,821	3,331,702	24.6%
Brunswick Transit System	129,790	17,750	148,802	162,680	816.5%
Engineering	305,490	278,566	348,430	347,416	24.7%
Operation Services	3,906,129	4,394,564	5,441,491	4,400,603	0.1%
Non-Departmental	3,029,382	3,039,511	2,048,002	3,240,626	6.6%
Food Services	834,925	841,667	1,134,188	1,115,329	32.5%
Central Services Subtotal	11,802,200	12,586,933	13,461,631	13,614,339	8.2%
Public Safety:					
District Attorney	92,263	94,009	175,742	135,994	44.7%
Sheriff Department	5,941,607	6,483,410	6,789,127	7,240,424	11.7%
Criminal Justice Partnership	122,550	174,995	202,797	214,310	22.5%
Detention Center	2,809,352	3,030,971	4,023,382	3,779,836	24.7%
Emergency Management	891,344	442,892	807,834	710,596	60.4%
Emergency Medical Service	4,107,408	4,533,385	4,715,971	5,275,783	16.4%
Public Safety Agencies:					
Fire Departments	325,000	349,000	378,874	349,000	0.0%
Rescue Squads	427,052	405,400	494,521	375,300	-7.4%
Building Inspections	533,581	685,378	686,092	848,971	23.9%
Medical Examiner	63,551	60,000	69,000	65,000	8.3%
Central Communications	2,246,648	1,250,888	2,405,974	1,421,464	13.6%
Animal Control	640,049	561,416	636,918	670,029	19.3%
Public Safety Subtotal	18,200,405	18,071,744	21,386,232	21,086,707	16.7%

General Fund Expenditure Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>	<i>Change from FY 2006 Budget</i>
Transportation:					
Transportation Agencies:					
Brunswick County Airport	60,000	60,000	60,000	66,000	10.0%
Ocean Isle Airport	25,000	25,000	25,000	27,500	10.0%
Transportation Subtotal	85,000	85,000	85,000	93,500	10.0%
Environmental Protection:					
Solid Waste					
Stormwater Ord. Enforcement	9,663,168	9,771,948	9,883,017	10,273,605	5.1%
Mosquito Control	-	78,000	78,000	123,368	58.2%
Coastal Watershed Management	36,703	87,000	217,635	125,000	43.7%
Environmental Protection Agencies:	8,231	-	184,519	-	n/a
Artificial Reef Program	10,000	10,000	10,000	11,000	10.0%
Brunswick Cty Bch Consortium	42,500	30,000	30,000	30,000	0.0%
Cape Fear River Corridor	8,000	8,000	3,000	3,000	-62.5%
Forestry	163,686	166,298	166,298	176,218	6.0%
Shallow Inlet Dredging	-	-	125,000	-	n/a
Environmt'l Protection Subtotal	9,932,288	10,151,246	10,697,469	10,742,191	5.8%
Economic Development:					
Code Enforcement	-	-	-	273,949	n/a
Central Permitting	-	271,730	247,997	367,232	35.1%
Planning	647,835	553,535	614,781	608,594	9.9%
Cooperative Extension	530,252	602,253	701,627	531,559	-11.7%
Soil and Water Conservation	147,282	151,299	154,812	158,230	4.6%
Public Housing	2,542,350	2,480,248	2,543,349	2,510,546	1.2%
Economic Development Comm	250,000	270,000	270,000	300,000	11.1%
DAK Americas	-	-	200,000	-	n/a
Economic Development Subtotal	4,117,719	4,329,065	4,732,566	4,750,110	9.7%

General Fund Expenditure Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>	<i>Change from FY 2006 Budget</i>
Human Services:					
Health:					
Administration	2,550,860	3,043,219	3,262,323	3,259,996	7.1%
Communicable Diseases	133,288	141,330	142,915	145,985	3.3%
Adult Health Maintenance	116,978	45,210	48,564	47,428	4.9%
Kate B. Reynolds Grant	217,711	385,774	519,154	412,285	6.9%
Maternal and Child Health	780,440	862,673	894,433	963,012	11.6%
Environmental Health	1,461,519	1,724,697	1,929,088	1,846,364	7.1%
Social Services:					
Administration	4,904,066	5,901,015	6,147,256	6,779,808	14.9%
Community Alternative Program	446,200	1,206,517	1,207,121	600,095	-50.3%
Family Aid w/ Dependant Children	-	10,000	10,000	-	-100.0%
Title III - In Home Care	222,755	256,173	256,173	463,550	81.0%
Medical Assistance	4,035,000	4,440,000	4,440,000	4,810,000	8.3%
Aid to the Blind	3,777	9,043	9,043	8,978	-0.7%
Adoption Assistance	206,218	215,476	235,476	300,000	39.2%
Aid to Aging-Rest Home	410,487	480,000	480,000	480,000	0.0%
Foster Care	220,015	377,690	357,690	286,239	-24.2%
State Foster Home	123,230	128,112	128,112	128,112	0.0%
Special Assistance	-	500	6,500	6,500	1200.0%
Day Care	3,857,508	2,999,195	4,438,705	3,823,501	27.5%
Special Child Adoption Fund	27,554	100,000	387,341	62,962	-37.0%
Veteran Services	112,148	123,264	125,691	128,377	4.1%
Human Services Agencies:					
Southeastern Mental Health Ctr	542,756	532,000	554,000	692,000	30.1%
Communities in School	131,000	125,000	178,000	200,000	60.0%
American Red Cross Cape Fear	5,000	8,000	8,000	8,000	0.0%
Brunswick Cty Family Assistance	22,000	25,000	25,000	40,000	60.0%
Brunswick Senior Resources, Inc.	674,327	1,100,000	1,100,000	1,210,000	10.0%
Carousel Center	12,500	15,000	15,000	15,000	0.0%
Hope Harbor Home	25,000	35,000	35,000	35,000	0.0%
Literacy Council	4,500	6,600	6,600	6,600	0.0%
Lower Cape Fear Hospice	7,500	15,000	15,000	25,000	66.7%
New Hope Clinic	-	17,500	17,500	20,000	14.3%
Partnership for Children	10,000	12,400	12,400	13,000	4.8%
Southeastern Sickle Cell	1,000	3,000	3,000	3,000	0.0%
Providence Home	58,000	25,000	55,000	25,000	0.0%
Juvenile Crime Prevention Grant	139,175	-	137,747	-	n/a
Other Human Services:					
Senior Citizen District Allocation	15,795	25,000	73,459	25,000	0.0%
Human Services Subtotal	21,478,307	24,394,388	27,261,291	26,870,792	10.2%

General Fund Expenditure Summary

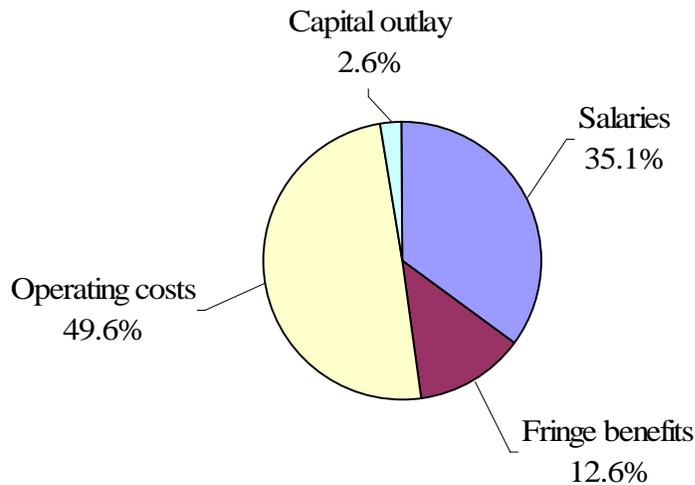
	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>	<i>Change from FY 2006 Budget</i>
Education:					
Brunswick County Schools	22,076,810	23,294,408	23,314,408	25,462,211	9.3%
Brunswick Community College	2,463,606	2,309,817	2,309,817	2,524,861	9.3%
Education Subtotal	24,540,416	25,604,225	25,624,225	27,987,072	9.3%
Culture and Recreation:					
Brunswick County Library	1,344,843	1,283,915	1,335,522	1,340,501	4.4%
Parks and Recreation:					
Administration	236,295	260,374	265,297	278,658	7.0%
Recreation	447,737	548,144	618,140	642,582	17.2%
Maintenance	1,166,923	2,246,443	3,470,271	2,833,120	26.1%
General District Allocations					
Culture and Recreation Agencies:					
American Legion Baseball	5,000	5,000	5,000	5,000	0.0%
Arts Council	3,750	3,750	3,750	3,750	0.0%
WHQR Public Radio	1,000	1,100	1,100	1,200	9.1%
Other Agencies	22,000	-	-	-	
Other Culture and Recreation:					
General District Allocations	28,954	25,000	45,224	25,000	0.0%
Culture and Recreation Subtotal	3,256,502	4,373,726	5,744,304	5,129,811	17.3%
Debt Service:					
Principal retirement	6,609,797	6,585,362	6,487,723	6,656,086	1.1%
Interest and fees	6,116,632	4,581,050	4,553,689	4,230,375	-7.7%
Debt Service Subtotal	12,726,429	11,166,412	11,041,412	10,886,461	-2.5%
Total Operating Expenditures	115,558,877	121,925,267	134,500,514	134,283,545	10.1%
Transfer To Other funds	17,027,242	6,420,562	17,028,199	13,965,585	117.5%
Total Expenditures	\$ 132,586,119	\$ 128,345,829	\$ 151,528,713	\$ 148,249,130	15.5%

General Government Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 3,421,076	\$ 4,223,777	\$ 4,191,695	\$ 4,610,150
Fringe benefits	1,210,623	1,529,623	1,536,405	1,658,699
Operating costs	4,329,947	4,966,128	8,246,176	6,513,753
Capital outlay	457,965	443,000	492,108	339,960
Total expenditures	\$ 9,419,611	\$ 11,162,528	\$ 14,466,384	\$ 13,122,562
Other taxes and licences	5,482,870	4,100,000	7,375,000	6,500,000
Restricted intergovernmental	84,566	53,130	459,650	52,882
Permits and fees	1,674,942	1,479,997	1,561,497	1,725,023
Sales and service	64,232	67,173	67,173	75,000
Investment earnings	6,771	5,731	5,731	18,172
Other revenue	156,792	155,250	155,250	123,250
Total revenues	\$ 7,470,172	\$ 5,861,281	\$ 9,624,301	\$ 8,494,327
Number of FTE's	89.0	98.5	98.5	104.5

General Government Approved Expenditures FY 2007



Board of Elections

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 142,653	\$ 141,397	\$ 159,397	\$ 167,780
Fringe benefits	51,321	54,369	57,753	67,249
Operating costs	177,506	309,700	1,247,109	249,250
Capital outlay	-	-	-	-
Total expenditures	\$ 371,480	\$ 505,466	\$ 1,464,259	\$ 484,279
Restricted intergovernmental	19,295	-	400,677	-
Permits and fees	-	4,400	4,400	-
Other revenue	579	30,000	30,000	500
Total revenues	\$ 19,874	\$ 34,400	\$ 435,077	\$ 500
Number of FTE's	4.0	4.0	4.0	5.0

Department Purpose

The Brunswick County Board of Elections conducts all federal, state, county, municipal, and special elections in accordance with the mandates set by federal and state law and by State Board of Elections policy. Its mission is to maintain the integrity of elections, to ensure election results are accurate, and to make the election process inclusive for all eligible voters. The Board of Elections endeavors to ensure that every citizen in Brunswick County is availed the opportunity to register to vote and to cast their ballot for the candidates or issues of their choice.

Major Accomplishments

- Registered approximately 3,000 new voters.
- Developed a new precinct officials training manual.
- Provided precinct official training to approximately 150 workers.
- Successfully completed unique elections for 19 municipalities, two sanitary districts, and one hospital authority.
- Conducted a protest hearing and recount.
- Staff and Board completed four training sessions presented by the State Board of Elections.
- Two employees completed certification by the State Board of Elections.
- Requested and received HAVA grant for new public viewing equipment.
- Initiated image scanning for all voter registration records.
- Evaluated numerous voting systems and recommended the purchase of new equipment to the county commissioners.
- Conducted precinct boundary verification; matched municipality boundaries with GIS.
- Evaluated and changed the location of two voting precincts for improved safety and convenience.
- Hired Deputy Director.
- Successfully completed wellness check by NC State Board of Elections.
- Will conduct the 2006 Primary and a second primary if necessary.
- Provided exemplary service to the voters of Brunswick County with no complaints to the Board of Directors.

Board of Elections

Goals and Objectives

Goal: Provide superior and timely voter services to all county citizens and candidates.

Objectives:

- Exceed projected voter registration of eligible citizens.
- Develop and implement an education program at county high schools to increase youth voter registration and civic participation.
- Complete voter registration applications in a timely manner.
- Inform voters of changes in precinct and/or polling place in a timely manner.
- Regularly update data maintained on the Board of Elections website so that citizens can conveniently download files and obtain information at any time.
- Convert all voter registration records to electronic format using image scanning technology.

Goal: Conduct fair, honest, and efficient elections while giving voters confidence in the voting process.

Objectives:

- Enforce the equal application of election laws and policies.
- Recruit and train necessary precinct officials.
- Minimize voter waiting time at the polling location.
- Ensure continued compliance with, and implement any new mandates of, the Help America Vote Act (HAVA).

Goal: Promote the use of one-stop voting.

Objectives:

- Increase the number of one-stop locations.
- Increase the percentage of voters using one-stop voting.
- Initiate public awareness campaign of one-stop voting process.

Goal: Integrate new voting equipment.

Objectives:

- Purchase and test equipment.
- Train staff and precinct workers on equipment.
- Facilitate voter transition to the use of new equipment.
- Properly store and dispose of the non-compliant equipment.

Goal: Regulate campaign finance.

Objectives:

- Provide campaign finance assistance as requested throughout the election cycle.
- Audit campaign finance reports.
- Monitor candidates' conformity to financial deadlines and declarations.

Board of Elections

Goal: Accentuate education and training for employees.

Objectives:

- Attend all offered state training sessions.
- Certify third employee in 2007.
- Certify fourth employee in 2009.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Brunswick County population	81,607	84,575	87,514	90,664
Effectiveness Measures				
Number of registered voters	56,613	58,262	61,312	63,448
Percent of population registered to vote	69.4%	68.9%	70.1%	70.02%

County Administration

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 418,388	\$ 495,481	\$ 495,481	\$ 533,113
Fringe benefits	115,889	146,702	145,439	155,270
Operating costs	79,139	147,600	182,600	153,320
Capital outlay	-	22,000	24,100	-
Total expenditures	\$ 613,416	\$ 811,783	\$ 847,620	\$ 841,703
Restricted intergovernmental	11,625	-	-	-
Total revenues	\$ 11,625	\$ -	\$ -	\$ -
Number of FTE's	7.0	8.0	8.0	8.0

Department Purpose

County Administration includes the County Manager's Office, Human Resources and the Risk Manager. The County Manager's Office is responsible for the general administration of all county departments over which the Board of Commissioners has general authority and coordinating and supporting effective service relationships with the autonomous and semi-autonomous agencies of the county. The County Managers Office is responsible for the budget preparation and administration advising the Board on financial matters. The Manager assists the Board in policy development and implements and administers legislative acts of the Board and ensures that the resources of the county are managed effectively and services provided economically and equitably. Human Resources is responsible for maintaining and administering employee compensation and benefits programs, policy development, recruitment, employee relations, training and development and maintenance of employee records. Risk Management is responsible for the all safety training programs and management of the county's Worker's Compensation and Property and Liability claims.

Goals and Objectives

Goal: To develop and implement a comprehensive Wellness Program to improve employee health and fitness for duty to reduce injury, disease and absenteeism as well as worker's compensation and health insurance claims.

Objectives:

- Appoint a Wellness Steering Committee to make policy and program recommendations and promote the benefits of the program to employees by July 1, 2006.
- Coordinate Employee Health Screenings with the County Health Department for all employees participating in the program to identify individual health needs and establish a baseline from which to measure progress.
- To develop an incentive program to encourage participation in the program by August 30, 2006
- Conduct bi-weekly "Lunch and Learn" training/educational sessions on fitness and wellness topics for employees beginning in September 2006.
- Finalize equipment plans for Wellness Center in the new Administration Building based on employee input/survey by February 2007.
- To implement a Tobacco Cessation Program by August 1, 2006.

County Administration

Goal: To improve support services for the County workforce through increased communication, information sharing and additional educational/training opportunities to increase employee knowledge and improve skill levels, motivation and morale.

Objectives:

- Publish a monthly employee newsletter to increase the employee knowledge about events and actions of the organization.
- To conduct quarterly Benefits Fairs to educate employees about program changes.
- Establish a meaningful Employee Recognition Program to reward exceptional performance that exemplifies the goals, priorities and values of the County by October 1, 2006.
- To conduct exit interviews for all full-time voluntary separations and track turnover by department and use information obtained as a management tool to reduce the employee turnover rate at or below 10% percent.
- Improve employee development by initiating new training programs.

Goal: To upgrade the existing Human Resources software programs to Triad HR to optimize user efficiency and improve personnel information management.

Objectives:

- Enter into agreement for software upgrade and conversion by August, 15, 2006.
- Develop an implementation plan by October, 2006.
- Coordinate with Fiscal Operations Department and vendor to complete migration by June 2007.

Goal: To reorganize and restructure the Code Enforcement function to more effectively reduce the significant volume of code violations, eliminate nuisances and protect property values and preserve the quality of life for adjacent property owners.

Objectives:

- To strengthen and clarify county codes and ordinances related to the enforcement of abandoned/junk vehicles, dilapidated mobile homes and substandard structures by August 30, 2006.
- To consolidate and cross train Code Enforcement and Solid Waste Enforcement services.
- To add enforcement personnel to increase volume of violations cited and processed.

County Administration

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
New in-house training modules developed and implemented	n/a	n/a	3	6
Safety Training Programs Offered	n/a	n/a	5	8
Annual Report/Newsletters published	0	0	2	3
Participants in Wellness Programs	n/a	n/a	n/a	200
# Employee Newsletters Published	n/a	n/a	2	12
New Employee Orientation Sessions	n/a	n/a	12	12
Efficiency Measures				
# Lost work days per 100 employees	n/a	n/a	3.83 CY	3.50 CY
Effectiveness Measures				
% of employees rating in-house training programs as meet or exceed expectations	n/a	n/a	n/a	95%
Worker's Compensation Experience Modifier	1.08	1.08	1.00	1.05
Reportable Worker's Comp Cases OSHA 300	n/a	7 CY	8 CY	7 CY
# and % Employees receiving in-house training	n/a	n/a	n/a	225 / 25%
% Turnover rate of employees	8%	8%	7%	7%
% Employee preventable accidents determined	n/a	n/a	12	10

Court Facilities

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 41,166	\$ 41,879	\$ 41,879	\$ 42,286
Fringe benefits	13,769	14,761	14,839	15,022
Operating costs	61,756	83,130	80,473	87,814
Capital outlay	-	-	-	5,000
Total expenditures	\$ 116,691	\$ 139,770	\$ 137,191	\$ 150,122
Restricted intergovernmental	53,646	53,130	50,473	52,882
Permits and fees	240,477	245,597	245,597	243,023
Sales and service	18,075	25,173	25,173	28,000
Investment earnings	6,771	5,731	5,731	18,172
Other revenue	-	9,000	9,000	9,000
Total revenues	\$ 318,968	\$ 338,631	\$ 335,974	\$ 351,077
Number of FTE's	2.0	2.0	2.0	2.0

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 Judges office, Clerk of Court and Cape Fear Sentencing Services operating budgets.

Finance

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 476,595	\$ 582,322	\$ 582,322	\$ 626,586
Fringe benefits	141,801	194,706	195,497	204,663
Operating costs	228,866	281,206	335,270	606,946
Capital outlay	-	10,000	-	26,360
Total expenditures	\$ 847,262	\$ 1,068,234	\$ 1,113,089	\$ 1,464,555
Number of FTE's	11.0	12.5	12.5	12.5

Department Purpose

The Finance Department includes finance operations, budget and utilities customer service. The budget and finance function operates a financial accounting and reporting system in compliance with North Carolina General Statute 159 (Local Government Budget and Fiscal Control Act) and other NC General Statutes. The purpose of the department is to maintain accurate financial information to support the fiscal management of the County through a system of financial planning, reporting and control. The department is responsible for managing investments, issuance of and management of debt, accounting for receipts and disbursements, processing employee payroll, accounting for capital projects, coordination and development of the annual budget, budgetary administration and control, preparation of the budget according to standards established by the Government Finance Officers of America, managing federal and State financial assistance, fixed-asset accounting, purchase order processing and maintaining an encumbrance accounting system, billing for water and sewer services, coordinating the annual audit by independent certified public accountants, and preparing the Comprehensive Annual Financial Report (CAFR).

Major Accomplishments

- Improved bond rating of Moody's to Aa3 from A1, Fitch to AA- from A+ and maintained Standard & Poor's AA-.
- Saved the County \$700,000 over the next 15 years through bond refinancing.
- Improved reporting of financial information to the commissioners, management and stakeholders.
- Improved preparation for annual audit through staff preparation of comprehensive audit work papers saving audit fees.

Goals and Objectives

Goal: Provide efficient and effective financial services through the upgrade of the current finance operations and human resources software programs to later vendor releases.

Objectives:

- Develop a plan and timeline for migration to Sungard Bitech 7I release 7.6 for finance operations and human resources software programs by July 31, 2006.

Goal: Establish controls to manage the resources of the County through implementation of an automated time and labor management system.

Finance

Objectives:

- Selection of hardware and software for labor management system by August 31, 2006.
- Work with selected vendor to design a labor management plan for the County by December 31, 2006.
- Begin implementing system in phases by January 31, 2007.
- Complete implementation of system for all departments by June 30, 2007.

Goal: Maximize the investment yield on idle cash balances within the guidelines of the County investment policy.

Objectives:

- Finance staff to attend relevant training regarding investments by September 30, 2006.
- Achieve goal of investing all funds currently invested in instruments with 100% liquidity (NCCMT and BB&T MRS) in excess of the \$25 million liquidity threshold into agencies, commercial paper and treasuries by August 31, 2006.

Goal: Preparation of budget document in accordance with guidelines established by the Government Finance Officers of America.

Objectives:

- Complete the budget document by September 15, 2006.
- Complete the application and submit the budget document to the GFOA by September 15, 2006.

Goal: The Finance staff to prepare the Comprehensive Annual Financial Report and submit to the independent auditor for review and opinion.

Objectives:

- Finance staff to work with financial software vendor to design a report in accordance with GFOA requirements by August 31, 2006.
- Finance staff to prepare draft CAFR document and submit to independent auditor for review by September 30, 2006.
- Finance staff to submit revised draft CAFR document to Local Government Commission for review by October 15, 2006.
- Finance staff to publish final CAFR document, submit to Local Government Commission and other entities by October 31, 2006.
- Finance staff to prepare application and submit CAFR to Government Finance Officers of America for awards program by November 15, 2006.

Goal: The Finance and Utilities staff will implement phase 1 of a radio meter read system for utility customers.

Objectives:

- Develop a plan and timeline for implementing a radio read system by October 31, 2006.
- Select a vendor for the radio read system by November 30, 2006.
- Implement phase 1 of the radio read system by March 31, 2006.

Finance

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Effectiveness Measures				
Rate of earnings on investments	.97%	1.97%	4.0%	4.75%
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	No	No	No	Yes

Geographic Information Systems

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 332,370	\$ 344,708	\$ 344,708	\$ 355,072
Fringe benefits	112,036	119,799	120,342	123,193
Operating costs	156,261	86,185	90,185	93,965
Capital outlay	-	-	-	-
Total expenditures	\$ 600,667	\$ 550,692	\$ 555,235	\$ 572,230
Other revenue	51,834	17,000	17,000	18,000
Total revenues	\$ 51,834	\$ 17,000	\$ 17,000	\$ 18,000
Number of FTE's	8.0	8.0	8.0	8.0

Department Purpose

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

Major Accomplishments

- Migrated to a GeoDatabase.
- Developed and implemented a digital maintenance program.
- Discontinuation of parcel number assignment to deeds prior to recordation.
- Mapped over 10,000 parcel.
- Cadastral re-alignment to the new orthos.
- FTP Site implementation.
- Creation of metadata for digital layers.
- Connection to NCOneMap.

Goals and Objectives

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

Objectives:

- Continue an aggressive mapping initiative to decrease the mapping lag time in half by October 1, 2006 and completely eliminate lag time by June 30, 2007.
- Reclassify Data Entry position to Mapper II position to achieve mapping initiative. (\$4,000.00).
- Migrate to a new ArcIMS website that is more functional & user friendly and will read live data via SDE by Oct. 1, 2006. (\$9,800.00).
- Purchase and implement an address extension for ArcGIS to assign, edit and maintain centerline and structure addresses. (\$4,400.00).

Geographic Information Systems

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Average number of parcels mapped each month per FTE	n/a	240.75	277.77	322.20*
% of parcels mapped by each FTE per month	n/a	2.7%	2.77%	2.08%*
Workload (output) Measures				
Total # of parcels requiring mapping	n/a	8,667	10,000	11,300
Total # of parcels mapped	n/a	8,667	10,000	15,466
* Four mappers performing work – Previous years reflect three mappers				

Governing Body

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 143,556	\$ 140,367	\$ 141,367	\$ 145,685
Fringe benefits	49,397	61,277	60,430	53,761
Operating costs	120,098	140,435	185,435	158,050
Capital outlay	-	30,000	9,300	-
Total expenditures	\$ 313,051	\$ 372,079	\$ 396,532	\$ 357,496
Number of FTE's	2.0	2.0	2.0	2.0

Department Purpose

The Brunswick County Board of Commissioners serves as the governing body of the County under the County Manager form of government. The five County Commissioners are elected by a Countywide election held in November for a staggered four-year term of office. The Board is charged with making policy for the administration of County government within the framework of the laws of the state of North Carolina. The Board of County Commissioners is responsible for providing and executing policies concerning the operation of the County. The Board is responsible for adopting the annual budget, establishing a tax rate, enacting local ordinances, and appointing citizens to various boards and advisory commissions. The Clerk's Office is responsible for preparation of the agenda for board meetings and compiling the background information for the board's agenda packet. Also, the recording, processing, and maintaining accurate records pertaining to the Board's actions. The Clerk to the Board is the Custodian of many county records other than minutes and ordinances. Board resolutions, contracts, governing board correspondence, signed oaths of office, copies of legal and other notices and a variety of miscellaneous documents. In addition, the Clerk to the Board and Deputy Clerk are responsible for maintaining the County Ordinance Book, responding to citizen inquiries and concerns, notifying the public and media of board meetings, and is responsible for advertising, coordinating and maintaining membership records for 39 boards and advisory committees. Regular public board meetings are held on the first and third Monday of each month.

Major Accomplishments

- Provided an accurate recording of Regular Board Meetings, Work Sessions and Special Meetings held by the Board.
- Posted approved minutes of Regular Board Meetings, Work Sessions held by the Board on the County Web site.
- Successful restoration of Minute Books in two intervals. The first set of Minute Books were restored from 1875 through 1900. The second set of Minute Books restored for the years 1901 through 1973.
- Continued the archival of approved minutes with the North Carolina Division of Historical Resources.
- Republication of the Brunswick County Code of Ordinances will be complete by the end of this Fiscal Year.

Goals and Objectives

Goal: To provide accurate recording of regular meetings and work sessions held by the Board within two weeks.

Governing Body

Objectives:

- Decrease turnaround time to prepare minutes with time management.
- Decrease number of minutes with amendments by enforcing deadlines.

Goal: To respond to questions and or complaints from the public and provide at least a 95% turnaround time within 8 hours.

Objectives:

- Limiting time spent on calls.
- Delegating to departments that complaints pertain to.

Goal: Update antiquated system of document retrieval in order to respond to requests from offsite agencies, other municipalities, citizens and County staff.

Objectives:

- Form committee for research, software possibilities and funding for document imaging for utilization by department heads, commissioners, management.
- Indexing Exhibit Book contents.
- Scan documents, particularly contracts for quicker document retrieval.
- Temporary Clerical assistance to achieve this goal.

Goal: Electronic indexing Board Minutes.

Objectives:

- Establish indexing of previous and current minutes through proper software.

Goal: Create vault for new Administration Building.

Objectives:

- Secure adequate shelving for over 50 Exhibit Books.
- Secure adequate storage for Minutes Books from 1878 to date.
- Secure Record Storage Solution.

Legal Department

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 178,976	\$ 204,205	\$ 208,123	\$ 256,522
Fringe benefits	47,997	58,300	59,096	75,833
Operating costs	36,554	88,650	89,322	101,900
Capital outlay	-	-	-	-
Total expenditures	\$ 263,527	\$ 351,155	\$ 356,541	\$ 434,255
Other Revenue	185	-	-	-
Total revenues	\$ 185	\$ -	\$ -	\$ -
Number of FTE's	3.0	3.0	4.0	4.0

Department Purpose

NCGS 153A-114 provides that the Board of Commissioners shall appoint a County Attorney to be its legal adviser. So long as the interests do not conflict, the County Attorney will represent the County's interests, wherever they appear. It is the policy of the County Attorney's Office to maintain an open door policy in the prosecution or defense of claims, to promote a policy of pro-active prevention of mistake or loss, and to maintain a strong relationship with the local legal community, the Court system, and the various legal agencies, such as Employment Security and the Office of Administrative Hearings. The County Attorney or the Assistant County Attorney attends all such trials or hearings, and our goal is to turn around Orders either the day of the hearing, if time permits, or the day after if the proceeding finishes late in the day.

Goals and Objectives

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

Objectives:

- Based upon the unusual success in the recent past, the next fiscal year should be promising. In 31 filings, the County collected over \$123,000. The County has been able to initiate 4-6 filings per month, and with co-operation from the Tax Office, should be able to increase that number. The County will also expand the in rem collection procedures for those titles that do not indicate a clear owner or indicate an owner that is deceased and the heirs have not sufficiently addressed title issues. The County Attorney's Office is requesting a paralegal position to assist in those collections. The process is working well but doing the title work is slowing the results.

Goal: To enhance collection of utility debts and enforce collection efforts of outstanding debt for availability charges.

Objectives:

- The office has initiated 19 collection actions in the recent past for utility debt. Of the 19, six defendants were never located, seven were paid and dismissed before the Court date, and six defendants had judgments placed of record against them. The Office looks forward to collecting availability fees from appropriate property owners as soon as reporting problems are identified and referred.

Legal Department

Goal: To initiate code compliance actions and enforce zoning and building restrictions in the County.

Objectives:

- So far, eight cases have been filed, but it appears that there are many more cases awaiting disposition. As the case load expands, the County Attorney's Office will be able to co-ordinate with other departments to expedite enforcement. It would also appear that the County may well want to investigate the institution of a minimal housing code to assure the standardization of property values. This work will require co-ordination between building inspections, planning and zoning and the County Attorney's Office.

Goal: To aid the Health Department and the Department of Social Services in processing cases.

Objectives:

- As development expands, many more applications for off-site sewer are being processed in the department. As that process develops, more titles will need to be examined to assure that the property owner has the appropriate rights to install the system in property that belongs to others, but is being leased or granting an easement for the septic system. The County Attorney's Office must certify that the applicant does have those rights before the permitting process is completed. Also, the Health Department administers health care and preventative medicine to many children, and some of those children are brought to the clinic by persons other the guardians of the children. The issues here are difficult: Does the Department have the authority to administer care when there is not an appropriate guardian to give consent? The County Attorney's Office has seen an increase in these matters, particularly among the Hispanic community. Also, the Department of Social Services has a case load that might result in a cost savings to the County if there were in-house Counsel to assist that Department with its issues.

Register of Deeds

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 610,958	\$ 705,163	\$ 715,163	\$ 756,267
Fringe benefits	295,039	338,389	360,067	366,446
Operating costs	3,183,348	2,687,147	5,050,209	3,819,901
Capital outlay	29,999	29,000	29,000	44,600
Total expenditures	\$ 4,119,344	\$ 3,759,699	\$ 6,154,439	\$ 4,987,214
Other taxes and licences	5,482,870	4,100,000	7,375,000	6,500,000
Permits and fees	1,434,465	1,230,000	1,311,500	1,482,000
Other revenue	103,794	95,000	95,000	95,000
Total revenues	\$ 7,021,129	\$ 5,425,000	\$ 8,781,500	\$ 8,077,000
Number of FTE's	19.0	21.0	20.0	22.0

Department Purpose

The Register Of Deeds Office provides numerous services to the working community and general public. These include recording legal documents and maps, issuing marriage licenses, certifying documents, and administering oaths.

The Register Of Deeds Office is provided for in the General Statutes Of North Carolina. Registers Of Deeds are elected for 4-year terms by the citizens of the county the Registrar serves. The Register Of Deeds serves as custodian and manager of large numbers of public records. By law, the Register Of Deeds is charged with the integrity, completeness, accuracy, and safekeeping of these public records.

Major Accomplishments

- Four National Achievement Awards:
 - Computerization of Land Records
 - Simplifying Research with Computers
 - Mapping with Modern Technology
 - Office Innovations
- Outstanding Register of Deeds office—Awarded by the NC County Commissioners Association
- Improved customer services with the implementation of a custom, innovative document recording, indexing and research computer system that allows electronic recordings.
- Improved customer service with the implementation of an online record search allowing access to public documents via the Internet—allowing images of documents recorded to be printed from the home or office.

Goals and Objectives

Goal: Continue to provide prompt and efficient services to the citizens of Brunswick County and the general public—Ongoing

Objectives:

- Provide exemplary service to users of the Register of Deeds office.

Register of Deeds

Goal: Implement electronic document recording capability by July 2008.

Objectives:

- Acquire appropriate computer software.

Goal: Establish Satellite Register of Deeds offices in the County by July 2008.

Objectives:

- To provide document recording capabilities, and other services offered by the Register of Deeds office, at satellite locations in remote locations in the County.

Revenue Collections

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 346,356	\$ 375,307	\$ 375,307	\$ 439,513
Fringe benefits	133,190	147,068	147,729	166,393
Operating costs	77,660	98,825	111,817	103,957
Capital outlay	5,900	18,000	15,258	-
Total expenditures	\$ 563,106	\$ 639,200	\$ 650,111	\$ 709,863
Restricted intergovernmental	-	-	8,500	-
Sales and service	42,899	42,000	42,000	44,000
Other revenue	401	750	750	750
Total revenues	\$ 43,300	\$ 42,750	\$ 51,250	\$ 44,750
Number of FTE's	11.0	11.0	11.0	12.0

Department Purpose

The Mission of the Brunswick County Revenue Department is to maximize the collection of levied taxes and revenues, applying a touch of compassion, to fund the important services of County Government. We are guided by the principle that everyone should pay their fair share so that no one will have to pay too much. We excel in customer service and conduct our business in a polite, fair, and most professional manner. We are firm when necessary, recognizing that some of our clients who attempt to avoid their payment, will at times misconstrue our firm but fair action. We conduct our duties with uncompromising integrity; nothing less is acceptable. We value our dedicated employees that fulfill this Mission. We value their excellence, dependability, effective teamwork, accuracy, productivity, plus their caring and positive attitude.

The Revenue Department collects taxes, fire fees, and utility infrastructure assessment fees for Brunswick County and selected municipalities, and also handles daily deposits for EMS and other County Departments. Tax Collection laws are governed by "The Machinery Act of North Carolina."

Major Accomplishments

- Improved tax collection rates, increasing the revenues to the County in excess of \$2.2 Million annually.
- Received the "Ketner" award in 2005 for outstanding productivity improvement.
- Enhanced customer service with improved communications and an informational brochure.
- Reduced waiting times for customers at the office and for those needing telephone calls returned.

Goals and Objectives

Goal: To improve annual collections by an additional \$1.8 Million; Reduce the "10-yr" uncollected County balance from its 6/30/05 level of 7.9% of current levy by another 2.5 percentage points by 6/30/08. (\$5.8 million to under \$4.0 in current dollars).

Objectives:

- Achieve and maintain a current year property tax collection rate greater than 98% by 6/30/07 and ongoing.

Revenue Collections

- Add a Deputy Collector by September 1, 2006 to perform additional “field collections” and peak period office support.
- Continue the numerous programs implemented the past two years.

Goal: To improve upon the significant gains in Customer Service made the past two years, and achieve and maintain:

- 98% of walk-in customers will have no wait time or wait time under five minutes.
- 90% of telephone messages will be returned in less than two hours.
- 99.5% of all telephone calls will be returned the same day.

Objectives:

- Continue the array of programs implemented 2004-2005.
- Add the capability for customer “on-line” payments – Credit Card and Direct Bank Draft, by May 2007.
- Provide continuous retraining of employees, ongoing.

Goal: To manage the installation of the new “collections software” to minimize the impact upon collection rates and customer service. (A carry-over from last year).

Objectives:

- Communicate the progress of the software development with existing employees to minimize the transition impact. This will be ongoing for the next two years.
- Engage, train and manage a small team of temporary staff to assist with work load during the testing, and the transition period.

Goal: To expand implementation of the principles outlined in the program “Our Best for You in Brunswick,” and thereby add to employee job satisfaction, customer satisfaction, and office productivity.

Objectives:

- Absorb the growth in workload with increased productivity through mechanization activities, training, and additional office restructuring, by April 2007.
- Continue to solicit employee input on matters relating to collections, customer service, and productivity, on an ongoing basis.

Revenue Collections

Key Programs, Objectives and Measures

Key Performance Measures:	FY 03/04 Actual	FY 04/05 Actual	FY 05/06 Estimated	FY 06/07 Projected
Workload (output) Measures				
Growth of Tax Levy	6.0%	8.8%	6.5%	6.5%
Efficiency Measures				
% Collected, County Property Tax	96.78%	97.70%	98.00%	98.25%
% Collected: County Motor Veh. Tax	82.97%	85.30%	85.00%	85.00%
% Uncollected - 10 yr total	10.3%	7.9%	7.3%	6.7%
Collection Costs per \$100 Collected	\$0.60	\$0.68	\$0.72	\$0.76
Total \$ Collected	\$75.7 mil	\$82.1 mil	\$87.1	\$92.2 mil
Effectiveness Measures				
Customers Waiting < 5 minutes	n/a	n/a	98%	98%
Telephone messages returned < 2 hrs	n/a	n/a	90%	92%
Telephone calls returned same day	n/a	n/a	99.5%	99.5%

Tax Administration and Revaluation

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 730,058	\$ 1,192,948	\$ 1,127,948	\$ 1,287,326
Fringe benefits	250,184	394,252	375,213	430,869
Operating costs	208,759	543,250	592,325	638,650
Capital outlay	422,066	334,000	414,450	264,000
Total expenditures	\$ 1,611,067	\$ 2,464,450	\$ 2,509,936	\$ 2,620,845
Sales and service	3,258	-	-	3,000
Other revenue	-	3,500	3,500	-
Total revenues	\$ 3,258	\$ 3,500	\$ 3,500	\$ 3,000
Number of FTE's	22.0	27.0	27.0	29.0

*Number of FTE's increased due to a re-alignment from Revaluation to Tax Administration

Department Purpose

The Mission of the Brunswick County Tax Administration Department is to professionally administer property taxation, and its collection, fairly, equitably, and efficiently. Our guiding principles are: We conduct our duties with uncompromising integrity; nothing less is acceptable. We excel in customer service to our diverse client groups, and we conduct our business in a polite and courteous manner while complying with applicable statutes. We value our fellow employees that fulfill this mission. We value their effective teamwork, excellence, dependability, accuracy, productivity, plus their caring and positive attitude. We encourage the personal and professional growth of our team members.

Major Accomplishments

- Enhanced website making tax related information more readily available to our customers.
- Restructured to better serve clients.

Goals and Objectives

Goal: The major goal on this year's list grew out of a need to handle a shifting work load resulting from the change in the deed recording process. Addressing this issue is not an option if we are to manage the documents that drive the process from the beginning. On the other hand, the remainder are for the purpose of expediting the workflow of the office and offering the public an insight into the property tax process especially revaluation. Elimination of paper maps in favor of a digital format will result in our need to access this digital information by field personnel; this should begin as a pilot project so its success can be evaluated prior to a total implementation. There will be many challenges facing this office over the next 12 months.

Objectives:

- Expedite the deed transfer process from the Register of Deeds to the Tax office data base since this function has been moved from GIS to Tax.
- Add two transfer clerk positions to the mapping department function to verify the type of conveyances, be it "straight transfers" or splits.
- Edit all conveyances to the deed books to insure accuracy and increase productivity.
- Reduce the time from document recording to data entry to four weeks or shorter if possible with cooperation with the Register of Deeds.

Tax Administration and Revaluation

- Work with the Register of Deeds office to make deed transfers a “seamless process”.

Goal: Establish a “talking points” program that can be shared with groups and organizations throughout the county with regard to revaluations and impact on property value increases and programs that are available to lessen the impact on some individuals and groups through deferment and exemptions and land trusts.

Objectives:

- Coordinate with BSRI and county veteran’s services and homeowners associations and Agricultural Extension to set up meetings with groups these and other organizations represent
- Create a power point and written literature to inform these property owners of options available to them
- Calendar event times and locations and prepare various staff members to make effective presentations on related subject matter.

Goal: Expand on line services to included documents and forms that can be downloaded or even used online and transmitted for customer convenience and increased productivity of staff time and resources.

Objectives:

- Scan documents such as listing and exempt and deferred qualifications.
- Make available downloadable documents that can be printed and mailed.
- Implement an online listing system whereby a business with their code can go online and list their business or individual personal property or apply for land use or elderly exemptions.

Goal: Make improvements to the existing website by incorporating more information and adding links that may have additional or similar information and change the navigation methods.

Objectives:

- Reprogram the initial lookup to include search tabs.
- Apply hooks which will link to other departments particularly planning, building inspections and central permitting.
- Work in conjunction with other departments and contract programmers to initiate changes to the website to make it more accessible and more informative.
- Work in conjunction with other departments and contract programmers to initiate changes to the website to make it more accessible and more informative.

Key Programs, Objectives and Measures

Key Performance Measures:	FY 03/04 Actual	FY 04/05 Actual	FY 05/06 Estimated	FY 06/07 Projected
Workload (output) Measures				
Appeals to Board of E & R	360	132	85	5,000
Number of Parcels	108,741	113,631	118,911	130,000
Tax Base (dollars in billions)	\$12.2	\$12.8	\$13.7	\$14.7

Contingency

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs	-	500,000	281,431	500,000
Capital outlay				
Total expenditures	\$ -	\$ 500,000	\$ 281,431	\$ 500,000
Number of FTE's	-	-	-	-

Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2007 is less than 1 percent of the General Fund appropriation.

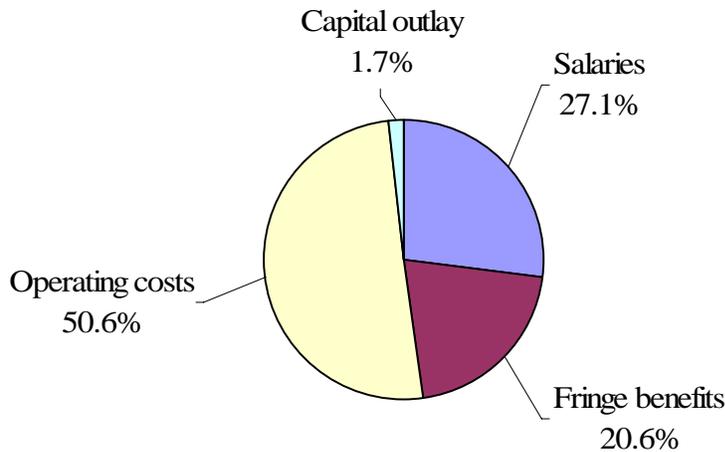
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Central Services Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 2,635,495	\$ 3,246,792	\$ 2,922,582	\$ 3,683,223
Fringe benefits	2,926,622	2,822,759	2,386,302	2,806,854
Operating costs	5,780,460	6,220,807	6,869,519	6,893,562
Capital outlay	459,623	296,575	1,283,228	230,700
Total expenditures	\$ 11,802,200	\$ 12,586,933	\$ 13,461,631	\$ 13,614,339
Restricted intergovernmental	128,721	-	161,816	139,569
Sales and service	913,029	1,157,757	1,536,154	1,465,329
Other revenue	391,376	-	473,511	45,000
Total revenues	\$ 1,433,126	\$ 1,157,757	\$ 2,171,481	\$ 1,649,898
Number of FTE's	80.0	82.0	83.0	88.0

Central Services Approved Expenditures FY 2007



Engineering

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 174,737	\$ 141,253	\$ 145,646	\$ 192,767
Fringe benefits	56,977	47,063	48,606	64,349
Operating costs	55,433	90,250	151,178	90,300
Capital outlay	18,343	-	3,000	-
Total expenditures	\$ 305,490	\$ 278,566	\$ 348,430	\$ 347,416
Permits and fees	144,550	-	-	-
Other revenue	4,480	-	-	-
Total revenues	\$ 149,030	\$ -	\$ -	\$ -
Number of FTE's	3.0	3.0	3.0	4.0

Department Purpose

The Engineering Department reviews plans and specifications for subdivision and utility improvements for conformance with federal, State and local regulations. They make recommendations to staff, developers and designers regarding modification or approval of plans. The department assists in negotiations with engineering consultants and contractors for County projects. They review bids and proposals and make recommendations to the Brunswick County Board of Commissioners.

Major Accomplishments

- Our staff has been able to review and inspect all private and public work in the County without assistance for the past several years.
- Staff has taken on the task of working with public utilities to figure all fees associated with water and sewer connections and keeping customer service a direct line with where and when water and sanitary sewer are available.
- Engineering Department has managed most of the County water, sanitary sewer and building projects for the past several years.

Goals and Objectives

Goal: With the added growth and development of Brunswick County, the Engineering Department will continue to provide excellent customer service to private and public sectors with fast turn around time for inspections, plan reviews, agreements and general questions.

Objectives:

- Work with Brunswick County website to add frequently asked questions concerning water and sewer costs and connections. Engineering Department will prepare information and have M.I.S. Department add it to the website by June 1, 2006.
- Move current stormwater inspector into the field by December 31, 2006, to help with water and sewer inspections for both private and public projects. This will reduce water and sewer inspection time by 25%.

Engineering

- Work closely with utility, planning and permitting departments to facilitate communication and knowledge of current and planned projects. We will establish a weekly status report by June 1, 2006, of current and planned projects and distribute it to appropriate personnel to reduce the customer's wait time for answers by 10%.

Goal: Reduce outside contracted engineering fees and services.

Objectives:

- Add computer software and training of staff to handle in-house and outside sewer pressure questions.
- Put an inspector in the field to oversee County projects to eliminate contracted engineer's construction observation fees.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Number of plans reviewed and projects inspected	n/a	55	66	80
Efficiency Measures				
Estimated number of feet of waterline inspected	n/a	250,000	300,000	360,000
Effectiveness Measures				
Number of feet of waterline inspected daily by inspector	n/a	1,068	1,282	1,538

Food Services

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 182,736	\$ 207,697	\$ 229,106	\$ 256,982
Fringe benefits	71,744	95,350	96,500	111,162
Operating costs	580,445	538,620	808,582	730,685
Capital outlay	-	-	-	16,500
Total expenditures	\$ 834,925	\$ 841,667	\$ 1,134,188	\$ 1,115,329
Restricted intergovernmental	-	-	409	-
Sales and service	859,091	841,667	1,121,636	1,115,329
Total revenues	\$ 859,091	\$ 841,667	\$ 1,122,045	\$ 1,115,329
Number of FTE's	8.0	8.0	8.0	9.0

Department Purpose

The Food Services Department includes three different operations. We currently serve approximately 750 inmate meals per day seven days a week, 400 Senior Meals five days per week, and the general public from 7:30 a.m. to 2:00 p.m. five days a week. The purpose of the department is to deliver meals to our customers that are palatable, timely, and meet the requirements of federal, state, and local authorities.

Major Accomplishments

- Reduced average cost per meal from prior years while adding two FTE's and one PTE Remained open while the remodeling process took place.
- Maintained an "A" health rating during the remodeling period.
- Provided uninterrupted service to the Jail and Senior program during the reconstruction.
- Instituted a new menu that has more than doubled the daily retail gross.
- Converted the Jail to a disposable packaging system that has greatly reduced water consumption, labor, and sewer problems.
- Transitioned into the new jail without interruption.
- Changed to a food vendor that provided a dietitian saving the BSRI program \$10,000 annually.
- Changed milk vendors saving the county over \$5,000 annually.
- Changed bread vendors at a savings of \$12,000 annually.

Goals and Objectives

Goal: To implement prepackaging of Home Bound meals by 8/1/06. The meals are currently sent out in bulk to three sites and then packaged by volunteers.

Objectives:

- The "Oliver System" tray costs .18 and will replace the current tray which costs .28. This would be an annual savings of \$4,500.
- Greatly reduce the risk of losing meals due to temperature loss.
- Take control of portions. Once the bulk meals leave the cafeteria, we no longer control the portion. The trays that we are going to use will be individually sealed by the employees.
- Convert Current PTE to a FTE to help with the tray processing.

Food Services

Goal: To develop a better communication process with our retail customers to address any concerns that they may have. Strive for total customer satisfaction.

Objectives:

- Add an additional cash register to handle overflow customers during peak periods without adding additional personnel.
- Implement a customer survey card to include areas for suggestions and concerns.
- Work with the wellness committee to develop a "Healthy Choices Menu" by 8/1/06.
- Monitor daily retail to notice peaks and valleys and adjust menu accordingly.
- Document any walk up complaints or compliments.

Goal: Maintain a Health Rating of 95 or better.

Objectives:

- Have one employee in each of the four serve safe classes in fiscal 06/07.
- Review past health ratings and fix any areas of concern.
- Clean, clean some more, then clean again.
- Schedule quarterly in-service training for employees with the health department.

Goal: To maximize the cooking area to accommodate the rapid growth of all three of our operations.

Objectives:

- Reconfigure the salad bar to accommodate more items.
- Replace a 20+ year old stove with a Tilt Kettle.
- Visit other prison facilities and cafeterias to look for ideas.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Jail Average Meals Per day	139	139	250	500
BSRI meals per Day	350	350	400	500
Retail Average Gross	\$250	\$300	\$500	\$700
Efficiency Measures				
Jail Cost per meal	\$2.75	\$2.75	\$1.88	\$1.88
BSRI cost per meal	\$3.66	\$3.33	\$3.10	\$2.40

Management Information Systems

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 297,172	\$ 347,675	\$ 388,675	\$ 504,920
Fringe benefits	100,220	120,339	133,029	165,026
Operating costs	599,991	865,800	838,116	319,837
Capital outlay	-	8,200	21,077	26,200
Total expenditures	\$ 997,383	\$ 1,342,014	\$ 1,380,897	\$ 1,015,983
Restricted intergovernmental	-	-	7,285	-
Other revenue	-	-	10,258	-
Total revenues	\$ -	\$ -	\$ 17,543	\$ -
Number of FTE's	7.0	8.0	9.0	10.0

Department Purpose

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

Major Accomplishments

- Telephone and network of the new jail and LEC.
- Installation of spam and spyware filtering.
- Installation and setup of a new web server and migrated to a new Net website.
- Migrated to Active Directory MicroSoft 2003.
- Implementation of Mobile Data Transfer for Sheriff's department
- Telephone and network for other department relocations.

Goals and Objectives

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

Objectives:

- Continue development of an interactive database enabled permit applications.
- Migrate CP from VB6 to .NET solution.
- Implement a Wizard based solution for the public to apply for a permit at the complex and at home.
- Implement a notification system for permit applicants to be notified of permit milestones and changes.

Management Information Systems

- Consolidate multiple databases and files into centralized databases eg. Planning has 3 PUB/Subdivision files and GIS has a Subdivision file with similar information. These need to be consolidated to provide CP with more accurate information without redundancy.
- Streamline and automate the flow of information from Planning to CP to reduce errors.
- Add additional flags and warnings to the CP system to reduce data entry errors.

Goal: To continue to improve the computer network and applications being utilized by county personnel and the public.

Objectives:

- Review and develop a hardware and cabling installation plan for the new County Administration Bldg. and acquire cost estimates by Jan. 1, 2007.
- Review and develop a remodeling plan for the old County Administration Bldg. to be utilized for Computer Services and Training Facility and acquire cost estimates by Jan. 1, 2007.
- Implement a four year computer cycle program for the County by allowing the MIS Dept. to purchase 115 computers a year. (\$241,500).
- Purchase and implement additional County wide spam and spyware protection hardware. (\$9,000).
- Increase the data processing speed between servers and main switch unit by purchasing and installing a 1GB blade by Dec. 1, 2006. (\$7,200).
- Covert current county mail system from Imail to Exchange to establish a corporate email directory and shared calendars by May, 2007. (\$32,000).
- Setup and test remote problem solving and troubleshooting by changing settings to new and existing computers by March, 2007.
- Explore and devise a plan for wireless to the desktops in an attempt to reduce cabling and contractor cost by December, 2006.
- Enhance the County website by adding galleries, historical data and searchable web formats.
- Redesign/develop websites for Emergency Management, Economic Development and District Attorney.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Average time for completion of work orders (hours)	n/a	36	50	30
% systems greater than four generations old	n/a	30	15*	00**
Workload (output) Measures				
Total # of trouble calls	n/a	1,676	2,345	2,200**
Total # of computers supported	n/a	510	535	560
Total # of software support calls	n/a	250	299	325***
Total # of requests for phone related support	n/a	608	878	1,150
* Percentage decrease due to Social Services computer replacements.				
** Directly related to the budgeting of 115 computers for a four year cycle program.				
***Increase due to new Tax Software implementation and CP re-write.				

Operation Services

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 1,579,082	\$ 1,710,180	\$ 1,716,168	\$ 1,841,900
Fringe benefits	609,326	683,827	686,908	720,753
Operating costs	1,393,000	1,718,682	1,797,730	1,720,950
Capital outlay	324,721	281,875	1,240,685	117,000
Total expenditures	\$ 3,906,129	\$ 4,394,564	\$ 5,441,491	\$ 4,400,603
Restricted intergovernmental	21,781	-	23,070	-
Other revenue	1,151	-	398,500	-
Total revenues	\$ 22,932	\$ -	\$ 421,570	\$ -
Number of FTE's	51.0	52.0	52.0	53.0

Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction & Demolition Crews, Grounds Crew, Housekeeping, Vector Control, and Water Management. The Building Maintenance Division is responsible for repair and maintenance of all County owned buildings. Housekeeping is responsible for the cleaning of all County Government Center buildings. Grounds Crew is responsible for the maintenance of County Government Center grounds, flower beds, landscaping, and mowing of grass. Construction and Demolition Crews are responsible for performing work projects for all County departments, including the ACE program. Vector Control is responsible for the temporary larvicide of mosquitoes, i.e. mosquito spraying. Water Management is responsible for all snagging, drainage, ditching, and beaver control projects.

Goals and Objectives

Goal: Building Maintenance & Construction Divisions - Continue to provide adequate and quality service to all County buildings and departments while increasing efficiency and effectiveness by re-routing all work orders or requests through the office instead of directly to division supervisors, and decrease the number of lost or incomplete work orders and increase the accountability of staff.

Objectives:

- Allow administrative staff to enter, number, track, and forward the work order to the correct division.
- Allow management access to databases that could analyze costs, completion rates, materials used, labor and equipment hours.
- Provide training on Access databases to administrative staff. Develop database(s) and have operational by January 1, 2007.
- Design new work order forms and make available on the intra-net.
- Have work orders re-routed through the administrative office by April 1, 2007.

Goal: Vector Control Division - To improve the divisions emergency response plan for post disaster situations and to offer continuing protection to the County's citizens from mosquito transmitted diseases, such as West Nile virus, Eastern Equine Encephalitis, and Lacrosse Encephalitis.

Operation Services

Objectives:

- Convert complex data into a more user friendly format for the media and the general public.
- Increase protection of general public through improving emergency nuisance mosquito response by rebuilding and refitting three mosquito sprayers.
- Refine the historical mosquito surveillance data to include all mosquito services, temperature data, precipitation data, and tidal data. The purpose is to identify the environmental variables that drive mosquito populations in post disaster situations. Then convert this complex data into a format that the media and general public can easily interpret.
- Work with MIS to update the County's vector control webpage.

Goal: Grounds Division - Improve costs, appearance and efficiency of maintaining County grounds by removing the remaining berms at the County's Government Center.

Objectives:

- Remove berms using the Construction division's crews.
- Replace berms with sod for improved maintenance and appearance.
- Add landscaping and trees to improve the appearance of the grounds.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE.	57,798	57,811	57,945	53,116
Square footage of buildings maintained per FTE for the Housekeeping Division	24,145	27,365	27,365	27,454
Number of requests for temporary Vector Control per 1,000 population	4.57	3.25	13.55	3.36
Number of requests for temporary Vector Control per PTE	62.33	45.3	189.3	42.85
Number of ACE projects completed.	474	322	264	300
Number of mobile homes removed through the ACE program	279	209	174	150
Number of dilapidated buildings removed through the ACE program	240	168	140	100
Number of junk vehicles and boats removed through the ACE program	237	100	23	30
Efficiency Measures				
Percentage of Building Maintenance Work Request completed within 30 days.	n/a	86%	80%	80%
Effectiveness Measures				
Cost of Temporary Vector Control services per square mile of County served	n/a	\$276.79	\$302.17	\$306.10
Cost of Housekeeping services per square foot of building cleaned.	\$0.96	\$0.91	\$0.94	\$1.56

Service Center

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 403,233	\$ 439,987	\$ 442,987	\$ 486,654
Fringe benefits	145,215	158,564	159,280	175,838
Operating costs	1,934,094	2,067,810	2,345,243	2,598,210
Capital outlay	116,559	6,500	12,311	71,000
Total expenditures	\$ 2,599,101	\$ 2,672,861	\$ 2,959,821	\$ 3,331,702
Sales and service	53,938	316,090	414,518	350,000
Other revenue	315,473	-	64,753	45,000
Total revenues	\$ 369,411	\$ 316,090	\$ 479,271	\$ 395,000
Number of FTE's	11.0	11.0	11.0	12.0

Department Purpose

The Service Center department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 813 pieces of rolling stock for Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

Goals and Objectives

Goal: Improve service delivery and enhance productivity and efficiency of the entire Service Center Department. The Goal is to expand the parts room by using the metal from the demolition of the old detention center's corridor.

Objectives:

- A new office space would be constructed onto the front of the current building. The old office area would move into the new area, leaving space for the expansion of the parts room.
- Contract the work to dismantle and reassemble metal from the old detention center's corridor in front of the Service Center.
- Use Building Maintenance crews to complete construction of the new office area and renovate the old office area for the parts room.
- Purchase shelving, office furniture, and other necessary furnishings for the new areas.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures:				
Number of vehicles maintained.	546	595	630	683
Number of heavy equipment pieces maintained	202	218	233	241
Number of rolling stock maintained per FTE	93.5	90.33	95.9	92.4
Efficiency Measures:				
Average mileage of vehicle at replacement	n/a	n/a	167,833	164,522

Brunswick Transit System

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	129,790	17,750	148,802	162,680
Capital outlay	-	-	-	-
Total expenditures	\$ 129,790	\$ 17,750	\$ 148,802	\$ 162,680
Restricted intergovernmental	106,940	-	131,052	139,569
Other revenue	74,752	-	-	-
Total revenues	\$ 181,692	\$ -	\$ 131,052	\$ 139,569
Number of FTE's	-	-	-	-

Brunswick Transit System, Inc. is a non-profit organization with the mission of providing safe, reliable, efficient transportation services for residents of Brunswick County. They operate a fleet of eighteen vehicles providing non-emergency transportation services and special needs transportation to approximately 220 people per day to locations throughout the county, including the community college, senior centers, human service agencies, as well as medical appointments and shopping centers. Funding for operations include grant funds from the Rural Operating Assistance Program and county contribution.

Non-Departmental

Non-Departmental Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ 400,000	\$ -	\$ 400,000
Fringe benefits	1,941,675	1,717,616	1,261,979	1,569,726
Operating costs	1,087,707	921,895	786,023	1,270,900
Capital outlay	-	-	-	-
Total expenditures	\$ 3,029,382	\$ 3,039,511	\$ 2,048,002	\$ 3,240,626

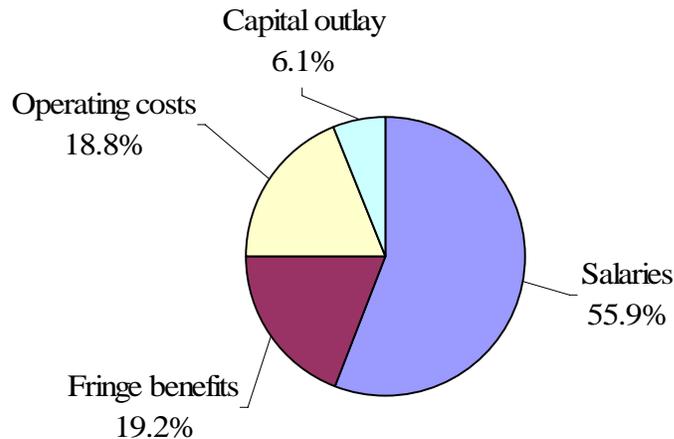
Items in this program are those which relate to General Fund programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

Public Safety Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 9,513,031	\$ 10,337,906	\$ 10,579,258	\$ 11,778,450
Fringe benefits	2,998,632	3,580,269	3,585,088	4,050,371
Operating costs	3,489,815	3,149,769	4,654,063	3,967,933
Capital outlay	2,198,927	1,003,800	2,567,823	1,289,953
Total expenditures	\$ 18,200,405	\$ 18,071,744	\$ 21,386,232	\$ 21,086,707
Other taxes and licences	29,375	18,000	18,000	18,000
Unrestricted intergovernmental	0	0	2,000	0
Restricted intergovernmental	837,003	128,448	563,842	128,786
Permits and fees	1,514,318	1,368,400	1,668,400	1,732,968
Sales and service	1,026,390	1,007,366	1,048,366	1,282,366
Other revenue	873,009	1,015,599	1,115,477	958,573
Total revenues	\$ 4,280,096	\$ 3,445,250	\$ 4,323,522	\$ 4,033,499
Number of FTE's	219.0	248.0	252.0	271.0

Public Safety Approved Expenditures FY 2007



Animal Control

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 272,291	\$ 316,360	\$ 304,360	\$ 344,431
Fringe benefits	112,879	136,531	131,671	143,418
Operating costs	209,472	108,525	143,887	182,180
Capital outlay	45,407	-	57,000	-
Total expenditures	\$ 640,049	\$ 561,416	\$ 636,918	\$ 670,029
Sales and service	77,868	80,266	80,266	80,266
Other revenue	701	2,000	2,000	2,000
Total revenues	\$ 78,570	\$ 82,266	\$ 82,266	\$ 82,266
Number of FTE's	10.0	11.0	11.0	11.0

Department Purpose

Ensure the health of the citizens and animals of Brunswick County.

Goals and Objectives

Goal: Paving of Animal Services Parking Lot and Back Storage Area: We have known for some time that the landscaping of the area around the Animal Services building was allowing water to pool up against the metal structure leading to rusting. Additionally, the parking area and back storage space become muddy during inclement weather. We are in the process of getting estimates on grading the area to move water away from the building, prepping for future sewer hookup and paving the space. We hope to gain Board of Health approval for completing this work next fiscal year.

Objectives:

- Operations has agreed to do the grading and sewer prep if permission for this project is obtained.
- Completion of obtaining three bids on completing the paving.
- End of Year money is projected to complete the project.
- We plan to have the paving project completed by November, 2006.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Number of animals picked up by Animal Services per FTE	1,251	1,561	1,438	1,500
Effectiveness Measures				
Maintain Animal Services Adoption Rate for this year (which was the best we have experienced to date) – 38.5% of Adoptable Animals were Adopted	15.1%	38.4%	38.5%	38.5%
Percentage of Animal Service's special vouchers completed within 6 months	n/a	89%	90%	91%

Central Communication's Center

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 814,442	\$ 802,462	\$ 861,530	\$ 887,461
Fringe benefits	286,378	329,376	325,706	345,728
Operating costs	136,203	119,050	106,849	188,275
Capital outlay	1,009,625	-	1,111,889	-
Total expenditures	\$ 2,246,648	\$ 1,250,888	\$ 2,405,974	\$ 1,421,464
Restricted intergovernmental	-	-	7,387	-
Other revenue	39	-	-	-
Total revenues	\$ 39	\$ -	\$ 7,387	\$ -
Number of FTE's	23.0	26.0	26.0	26.0

Department Purpose

To continue meeting our goal of providing local emergency responders with reliable communications, we need to continue our technology advancement with tower improvements and add to our staffing levels to ensure we maintain the maximum allowable customer benefits through our countywide Insurance Service Office (ISO) rating.

Goals and Objectives

Goal: To continue meeting our goal of providing local emergency responders with reliable communications, we need to continue our technology advancement with tower improvements and add to our staffing levels to ensure we maintain the maximum allowable customer benefits through our countywide Insurance Service Office (ISO) rating.

Objectives:

- Hire a Division Manager by August 15, 2006, day-to-day operations. This position would also be responsible to training and certification record keeping. Accountability would improve, which would lead to overall employee productivity (\$52,000).
- Hire two (2) additional FTE by October 30, 2006. The additional FTE's would work during peak workload hours. This deployment would reduce the need for an additional person for each shift and would allow us to maintain our maximum score for our ISO rating (\$63,000).
- Add additional Communications equipment to outfit one additional communications console by September 30, 2006. Funds for this item can come from ETS and Wireless Accounts (\$10,000).

Goal: Tower Enhancements.

Objectives:

- Relocate Supply Tower Site - By relocating the Supply Tower site we increase our signed strength and discontinue monthly rental charges associated with the current site. Included in the price to relocate is the cost associated with dismantling the current tower site. Relocate by December 31, 2006, dismantling old tower site by February 15, 2007 (\$312,000).

Central Communication's Center

- Add an additional tower in the southern section of the county. The tower site planned for the southern end of the county is being constructed by the State of North Carolina on property owned by the Brunswick County School System. The equipment existing at the old Supply site would be relocated to the new Pea Landing site. The only cost is associated with removal and relocating equipment. Complete project by June 2007. The cost includes fiber construction associated with the site (\$127,000).
- Upgrade existing tower at the Bolivia Site by December 31, 2006. This will place us in compliance with wind load guidance for tower use.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Calls per day	n/a	865	890	926
Calls per hour	n/a	36	37	39
Calls answered in 0-6 seconds	n/a	88.8%	88.5%	87.3%
Calls answered in 7-12 seconds	n/a	9.9%	10.5%	11.2%
Calls answered in 13-18 seconds	n/a	1%	1%	1.5%
Seconds from call to dispatch - All	n/a	0:02:45	0:2:30	0:2:35
Seconds from call to dispatch - EMS	n/a	0:04:03	0:3:15	0:3:35
Seconds from call to dispatch - Fire	n/a	0:03:51	0:2:59	0:3:20
Seconds from call to dispatch - Law	n/a	0:02:25	0:2:20	0:2:25
Total E-911 calls per 1000 Pop.-All	n/a	990.48	1,162.58	1,180
Total E-911 calls per 1000 Pop.-EMS	n/a	168.34	153.83	160
Total E-911 calls per 1000 Pop.-Fire	n/a	69.3	91.0	100
Total E-911 calls per 1000 Pop.-Law	n/a	752.84	917.71	1,000

Criminal Justice Partnership Program

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 33,284	\$ 66,744	\$ 63,800	\$ 74,869
Fringe benefits	12,719	26,485	25,541	28,298
Operating costs	76,547	81,766	113,456	111,143
Capital outlay				
Total expenditures	\$ 122,550	\$ 174,995	\$ 202,797	\$ 214,310
Restricted intergovernmental	92,063	77,448	91,654	77,786
Other revenue	500	-	1,050	-
Total revenues	\$ 92,563	\$ 77,448	\$ 92,704	\$ 77,786
Number of FTE's	1.0	2.0	2.0	2.0

Department Purpose

The mission of the Brunswick County Criminal Justice Partnership Program is to reduce jail overcrowding by placing defendants on Electronic House Arrest. The defendants eligible will wear a transmitter around their ankle and have monitoring equipment installed in their residence. This program will also place eligible defendants on Pretrial Release which requires no electronic monitoring, but defendants will be required to maintain daily contact with the CJPP Coordinator or her assistant. Anyone charged with a crime against a person will not be eligible for the Pretrial Release Program.

Major Accomplishments

- Higher number of defendants on Electronic House Arrest and Pretrial Release. There were 7 in June 2003, there are now 61. This program has been so successful that it has been necessary to rent 35 additional monitors over the past 3 years.
- Saving money on jail bed space. By having an average of 60 defendants on Electronic House Arrest or Pretrial Release it has saved approximately 85,560 per month and 1,026,720 per year.
- Getting the Deadbeat Dad program started in May 2004.
- Becoming a model program for several counties throughout the state of North Carolina.
- Getting an assistant for this program.

Goals and Objectives

Goal: Reduce jail overcrowding in the Brunswick County Jail. Reduce the cost of incarceration for Brunswick County.

Objectives:

- The Pretrial Release/Electronic Monitoring Program will serve at least 140 defendants for the 06-07 fiscal year. This can be verified from the reports generated from the IMS/CJPP system on a monthly basis. The use of electronic monitors / pretrial release will save an average of one thousand eight hundred sixty jail bed days a month at a cost savings of \$85,560 per month and over \$1,026,720 per year. In addition, working tax paying offenders will continue to contribute to the local economy. Also, those offenders who owe child support will be working and paying their child support thereby removing the burden from the State and County when it has been necessary to supplement the custodial parents'

Criminal Justice Partnership Program

income. Offenders with illnesses will be able to remain at home and be responsible for their own medical expenses, further aiding the county budget.

- Re-introduce the Misdemeanor Add-On Program. By doing so this program will save jail bed space at \$46.00 per day per inmate. Any inmate charged with a misdemeanor will be afforded the opportunity to be seen by a Judge within a week of being charged, thereby giving the inmate an opportunity to settle the case on that court date, getting a court appointed attorney much sooner, or getting an interpreter for the inmate much sooner if needed. The average stay for a defendant arrested on a misdemeanor charge is 30 to 60 days.
- Focus more attention on the Pretrial Release Program. Any defendant charged with a minor violation (no crimes against persons) who is not able to make a bond may be considered for pretrial release, which means they will not be electronically monitored but will still maintain contact on a daily basis with the Coordinator or Assistant. Not only will this result in a \$46.00 jail bed day savings, it will also save \$2.73 per day for equipment rental and monitoring.
- Reduce contacts offenders have with the Criminal Justice System by attending a Satellite Domestic Violence Program. Participants who successfully complete the LEARN (Learning to End Abusive Relationships Now) should have no significant violations of their probation and learn to better deal with anger. A valid mean measure is presented in the OPUS system and monthly participation reports from the treatment provider. This program will serve at least 13 defendants.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Number of Defendants on EHA/Pretrial	55	95	105	115
Efficiency Measures				
Jail bed space / dollars saved at \$36.75	\$136,453	\$433,907		
Jail bed space / dollars saved at 46.00			\$1,026,720	\$1,197,840

District Attorney

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 62,429	\$ 62,952	\$ 87,800	\$ 68,843
Fringe benefits	4,799	4,816	8,471	5,267
Operating costs	25,035	26,241	77,979	61,884
Capital outlay	-	-	1,492	-
Total expenditures	\$ 92,263	\$ 94,009	\$ 175,742	\$ 135,994
Other revenue	97,055	92,563	92,563	87,194
Total revenues	\$ 97,055	\$ 92,563	\$ 92,563	\$ 87,194
Number of FTE's	-	-	-	-

The county's contribution to the district attorney's office is \$48,800 in FY 2007. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims; but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

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

Detention Center

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 1,329,278	\$ 1,498,694	\$ 1,570,694	\$ 1,778,797
Fringe benefits	445,547	578,447	577,612	680,547
Operating costs	1,028,777	929,830	1,851,076	1,266,889
Capital outlay	5,750	24,000	24,000	53,603
Total expenditures	\$ 2,809,352	\$ 3,030,971	\$ 4,023,382	\$ 3,779,836
Other revenue	127,577	120,000	214,251	135,000
Total revenues	\$ 127,577	\$ 120,000	\$ 214,251	\$ 135,000
Number of FTE's	38.0	43.0	43.0	49.0

Department Purpose

The Detention Center provides jail services for an average of two hundred and seventy six inmates.

Major Accomplishments

- Completed move into new Detention Center.
- Initiated Phase II construction process for additional 244 bed Detention Center.

Goals and Objectives

Goal: To provide a secure and safe detention facility that houses an average population of 276 inmates, prevents risk of escape, injury to detention officers and complies with all federal and state guidelines.

Objectives:

- Replace older transport van due to excessive mileage. (Approximately 200,000 miles).
- Install four computers with licensing for Sheriff Pak, Jail Pak, and DCI software.
- Purchase twelve radios.
- Add four intake officers.
- Statistical Analysis: Average daily population of Detention Center FY 04-05 was 227, and 276 for FY 05-06 for a 21% increase of inmates in a 6 month period.
- Average inmate transport mileage for FY 04-05 totaled 34,229 and 54,810 for FY 05-06 which represents a 60% increase in a 6 month period.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Detention Avg Daily Population	n/a	227	276	450

Emergency Management

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 164,042	\$ 179,578	\$ 217,928	\$ 324,545
Fringe benefits	46,925	51,844	56,336	99,638
Operating costs	256,596	158,470	385,920	223,413
Capital outlay	423,781	53,000	147,650	63,000
Total expenditures	\$ 891,344	\$ 442,892	\$ 807,834	\$ 710,596
Unrestricted intergovernmental	-	-	2,000	-
Restricted intergovernmental	594,543	10,000	266,765	10,000
Permits and fees	32,039	30,100	30,100	60,200
Other revenue	136,725	72,000	75,000	75,000
Total revenues	\$ 763,307	\$ 112,100	\$ 373,865	\$ 145,200
Number of FTE's	3.0	3.0	4.0	6.0

Department Purpose

Fire Marshal: The Fire Marshal Division of Brunswick County Emergency Services exists to provide a safe environment within new and existing commercial occupancies and multi-family residences through plan review and inspections. Other responsibilities include response to major incidents, conducting fire investigations, maintaining the fire incident reporting software, coordination of volunteer fire departments and other emergency responders as well as financial oversight of fire department operations.

Emergency Management: The Emergency Management Division of Brunswick County Emergency Services exists to provide support and coordination during disasters, identify and plan for target risk areas, work with homeland security issues with state and federal agencies, participate in incident management programs, provide exercise development services and evaluation and to provide training and logistical support to emergency response agencies.

Goals and Objectives

Goal: Provide firefighter manpower units within the county and enhance the current fire inspection program.

Objectives:

- Hire 3 additional FTE by September 1, 2006.
- Establish a pool of part-time Staff by October 1, 2006.
- Review inspection and plan review fees and request adjustments by December 1, 2006.

GOAL: Develop a long-range strategic plan for fire service in Brunswick County.

Objectives:

- To write a request for proposal based on needs and quality standards by September 1, 2006.
- To advertise RFP and conduct bid opening and contract signed by October 1, 2006.
- Begin Long Range Strategic Plan by November 1, 2006.
- Have information needed on lowering Class 9 Departments by January 1, 2007.
- Completed Long Rang Strategic Plan by June 1, 2007.

Emergency Management

Goal: Provide local volunteer fire departments and rescue squads with an in-county mechanical repair service for emergency response vehicles.

Objectives:

- Hire 1 additional FTE by September 1, 2006.
- Begin preventive maintenance and repair program by September 15, 2006.

Goal: Enhance the current multi-hazard Emergency Management Program.

Objectives:

- Hire 1 additional FTE by September 1, 2006.
- Begin update to County Multi-Hazard Plan by October 1, 2006.
- Complete update of County Multi-Hazard Plan by January 1, 2007.

Goal: Enhance our Emergency Management Program dealing with preparedness of our county with a concentration on our local Fixed Nuclear Facility. Enhance our maintenance and testing program for the radiological response equipment owned and operated by the county. Ensure readiness of the Emergency Operations Center (EOC), as it relates to the Fixed Nuclear Facility.

Objectives:

- Hire 1 additional FTE by August 1, 2006.
- Review and Revise all Plans and Procedures associated with the FNF by October 31, 2006.
- Participate in scheduled evaluated Nuclear Exercise with the FNF by November 30, 2006.
- Complete calibration of all equipment prior to FNF Exercise by November 10, 2006.
- Complete training for each evaluated category related to the FNF Plan.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Average Inspections per FTE	n/a	785.5	780	780
Efficiency Measures				
Collection Rate on Cycle Inspections	n/a	69%	72%	75%
Effectiveness Measures				
Average Plan Review Time	n/a	7-10 Business Days	7-10 Business Days	5-7 Business Days
Average Inspection Request - Completion	n/a	2-4 Business Days	2-4 Business Days	1-2 Business Days

Emergency Medical Services

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 2,730,949	\$ 2,993,810	\$ 3,031,396	\$ 3,358,629
Fringe benefits	781,200	924,985	928,479	1,059,854
Operating costs	386,243	399,790	532,624	474,300
Capital outlay	209,016	214,800	223,472	383,000
Total expenditures	\$ 4,107,408	\$ 4,533,385	\$ 4,715,971	\$ 5,275,783
Restricted intergovernmental	-	25,000	98,309	25,000
Sales and service	946,629	925,000	966,000	1,200,000
Other revenue	75,010	50,000	53,146	25,000
Total revenues	\$ 1,021,639	\$ 1,000,000	\$ 1,117,455	\$ 1,250,000
Number of FTE's	52.0	62.0	62.0	66.0

Department Purpose

The Emergency Medical Services Division of Brunswick County Emergency Services exists to provide paramedic pre-hospital emergency care and transportation of patients to an emergency department. Also included is the coordination of volunteer rescue squads and other first responders, as well as financial oversight of rescue squad operations.

Goals and Objectives

Goal: To meet the goal of countywide emergency response times for paramedic units at less than 12 minutes 90% of the time by adding three additional 12 hour units per day (36 additional unit hours). One unit will be placed at the old Town Creek Rescue Squad building, one in the northern Shallotte area and the other in the Sunset Harbor area.

Objectives:

- To find office space in both the Shallotte and Sunset Harbor areas that is geographically feasible and affordable for use by August 1, 2006.
- To renovate both buildings to make them functional for EMS use by October 1, 2006.
- To purchase one additional ambulance and equipment for project by February 1, 2007 (In addition to the two replacements budgeted annually).
- To hire 12 additional FTE's for this project by February 1, 2007.

Goal: To reduce waste in the EMS Division by starting an ambulance remount program. With this proposal, we would buy higher quality ambulances and at the end of the chassis useful life will remount the ambulance box onto another chassis. The boxes will be totally refurbished with a new warranty and an expected box life of greater than 15 years.

Objectives:

- To write ambulance specifications based on divisional needs and quality standards by October 1, 2006.
- To advertise for bids with a bid opening and contract signed for four ambulances by December 1, 2006.
- Two replacement ambulances.
- One ambulances for the first goal.

Emergency Medical Services

- To purchase two replacement ambulances per year from successful bidder for next 4 years.
- To begin process of remounting two ambulances per year thereafter

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Dispatches per 1000 Population	n/a	168.34	168.65	187.5
Transports per 1000 Population	n/a	61.76	89.86	99.38
Dispatches per EMS Unit	n/a	1,642	1,798	2,000
Transports per EMS Unit	n/a	602	958	1,060
Dispatches per unit per day	n/a	4.5	4.93	5.47
Transports per unit per day	n/a	1.7	2.62	2.90
Dispatch Unit Hour Utilization	n/a	.19	.21	.23
Transport Unit hour Utilization	n/a	.07	.11	.12
Efficiency Measures				
Cost per EMS Dispatch	n/a	\$379.94	\$349.53	\$351.72
Cost per EMS Transport	n/a	\$1,010.47	\$655.99	\$663.62
Effectiveness Measures				
Average EMS Response Time	n/a	0:10:27	00:10:11	00:10:00
Response Time Compliance at 12 m	n/a	68.34%	71.0%	75.0%
Average Dispatch to Scene Time	n/a	0:09:24	00:08:38	00:08:20
Average Received to Dispatch Time	n/a	0:04:03	00:03:15	0:02:00

Medical Examiner

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	63,551	60,000	69,000	65,000
Capital outlay	-	-	-	-
Total expenditures	\$ 63,551	\$ 60,000	\$ 69,000	\$ 65,000
Number of FTE's	-	-	-	-

Department Purpose

The county contributes to the Medical Examiner's office for services associated with medical investigations and the issuance of death certificates.

Public Inspections

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 370,570	\$ 435,379	\$ 435,379	\$ 521,760
Fringe benefits	124,230	157,799	158,513	188,949
Operating costs	38,781	56,200	53,200	102,262
Capital outlay	-	36,000	39,000	36,000
Total expenditures	\$ 533,581	\$ 685,378	\$ 686,092	\$ 848,971
Permits and fees	1,421,499	1,282,800	1,582,800	1,617,268
Total revenues	\$ 1,421,524	\$ 1,282,800	\$ 1,582,800	\$ 1,617,268
Number of FTE's	9.0	11.0	11.0	13.0

Department Purpose

The purpose of the Building Inspection Department is to provide public safety, health and general welfare to the citizens of Brunswick County by administration and enforcement of the North Carolina State Building Codes. This is accomplished by periodic inspections of projects for code compliance in all related fields of construction; such as, building, plumbing, mechanical and electrical trades.

The inspection process includes review of plans and specifications, review of permits, and follow-up of field inspections to ensure compliance of all State and local codes and ordinances. On completion of all projects, a certificate of occupancy is issued to the owner and the local electrical company is notified.

Major Accomplishments

- Managed Inspections -- Activity for \$295 million in construction cost.
- Successfully performed 44,000 Inspections and have driven approximately 140,000 miles without any major accidents or loss of time.

Goals and Objectives

Goal: Implement new technology that will allow in-field updates of Inspections.

Objectives:

- In conjunction with GIS, conduct testing and analysis of a remote device for in-field updates of inspection results completed by December, 2006.
- Purchase and utilization of the mobile inspection will increase the productivity of the Department and allow in-depth analysis of our building inspection process. This should be completed and operational by June 30, 2006.

Goal: Support initiatives and programs for continuous improvements of Building Inspections operations, staff training and development.

Objectives:

- Access and schedule Microsoft training for support staff; i.e., Excel, Word and other skilled based training and personal development seminars; on going throughout the year.

Public Inspections

- The North Carolina Code Officials Qualification Board mandates annual certification courses for all Building Inspectors across all skill levels. This requirement will add six (6) annual hours of certification training per skill. This shall be completed by June 30, 2007.

Goal: Review and enhance Building Inspection Web Site.

Objectives:

- Establish public access stations on site by October 1, 2006.
- Review and improve the Web Site Guide on-line in order to enhance customer service; on-going throughout year.

Goal: Participation in community rating service through FEMA and show the potential savings on Flood Insurance to the community at large.

Objectives:

- Provide additional training to personnel to recognize flood prone areas and assist the public to comply with regulations.
- Prepare materials for FEMA visit to review the County's records and procedures.
- Assist Community Rating Service Coordinator with the evaluation of our program.
- Prepare and distribute informational brochures, library reference notebooks and pamphlets in support of the public information requirements of CRS. All these objectives should be on-going through the year.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Single Family Residence	1,563	1,447	1,920	2,049
Commercial	278	185	328	341
Mobile Homes	575	586	578	601
Other Permits	11,527	10,060	11,314	11,767
Cost of Construction in Millions	225.4	229.4	284.0	295.0
Revenue	1,591,000	1,424,000	1,754,000	1,824,000
Efficiency Measures				
To achieve 96% level of service for next day inspections	92%	92%	95%	96%
Achieve a CRS Rating of 8 by 2007 resulting in cost saving to policy holder	0%	0%	5%	10%
Effectiveness Measures				
Total Inspections	44,486	39,374	43,972	45,730
Average/Inspector/day based on				
6 Inspectors	27.4	26.0		
7 Inspectors			24.9	
8 Inspectors				22.6

Sheriff's Department

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 3,735,746	\$ 3,981,927	\$ 4,006,371	\$ 4,419,115
Fringe benefits	1,183,955	1,369,986	1,372,759	1,498,672
Operating costs	642,913	555,497	630,798	668,287
Capital outlay	378,993	576,000	779,199	654,350
Total expenditures	\$ 5,941,607	\$ 6,483,410	\$ 6,789,127	\$ 7,240,424
Other taxes and licences	29,375	18,000	18,000	18,000
Restricted intergovernmental	150,396	16,000	49,727	16,000
Permits and fees	60,780	55,500	55,500	55,500
Sales and service	1,893	2,100	2,100	2,100
Other revenue	497,877	586,473	589,462	547,185
Total revenues	\$ 740,322	\$ 678,073	\$ 714,789	\$ 638,785
Number of FTE's	83.0	90.0	92.0	98.0

Department Purpose

The Brunswick County Sheriff's Office provides services to its citizens in six major areas. The Uniformed Patrol Division responds to all citizen requests for law enforcement and security services. The Court Security Division provides bailiffs for all courtrooms, conducts security screens, searches for contraband, and maintains security in the courthouse. The Investigative Division provides Detectives in narcotics, major crimes, special child abuse and exploitation, juvenile crimes, computer crimes, crime scene investigations, SWAT, computer voice stress analyzation, and internal affairs. The School Resource Division provides security at our schools and the Civil and Warrants Division process and serve all written instruments of the court.

Major Accomplishments

- Completed move into the new Sheriff's Office.
- Began Project Lifesaver Program to locate missing Alzheimer's patients.
- Nationally recognized Canine Enforcement program and SWAT Team.
- North Carolina DARE Officer of the year 2006-2007.

Goals and Objectives

Goal: To expedite and insure the timely service of all arrest warrants and civil instruments issued by the courts.

Objectives:

- Provide service for citizens in a prompt manner.
- Reduce papers being recycled through the clerks office which requires citizens to pay additional service fees.
- To allow the Sheriff to make returns on papers as required by N.C. General Statutes.
- Add two additional positions supplanted by civil fees currently on deposit as authorized by N.C. G.S. 7A-311(a) (1) (c).

Sheriff's Department

- To efficiently seize, log, and secure firearms, ammunition, and attend court proceedings in any county in NC as required by G.S. 50B-3.
- Statistical Analysis: Civil process served for FY 04-05 was 7,325 and currently 4,089 for FY 05-06 have been served with a projected July 06 total of 8,200 representing a 12% increase. Warrants served for FY 04-05 was 7,894 and currently 3,413 for FY 05-06 with a projected total of 8,587 representing a 1.3% increase.

Goal: To process, collate, and retain an increased amount of state mandated records and investigative reports as required by NC General Statutes.

Objectives:

- Add two Administrative Technicians II.
- Install two computers with licensing for Sheriff Pak, Jail Pak, and DCI software.
- Statistical analysis: Arrest reports entered for FY 04-05 totaled 3,271 and currently 1,627 with a projected increase of 22% totaling 3,973 for FY 05-06. Domestic Violence orders entered for FY 04-05 totaled 292 and currently 200 have been entered for FY 05-06 with a projected total 400 representing a 37% increase. Concealed handgun permits entered for FY 04-05 totaled 252 and currently 175 for FY 05-06 with a no increase projection of 350 representing a 38% increase.

Goal: To improve Uniformed Patrol response time to criminal offenses and citizens requests for assistance.

Objectives:

- Improve response time and increase patrol presence in areas of projected growth by adding 8 Uniformed Patrol Deputies.
- Install 19 mobile data terminals in vehicles which will allow Deputies to conduct criminal and vehicle inquiries on scene.
- Increase patrol vehicle fleet by nineteen marked units allowing those units with excessive mileage and mechanical deficiencies to be removed from service.
- Increase funding for Community Policing and Salary wages by 34% for a total of \$685,000.
- Expedite service for Involuntary Commitments requiring transports out of county due to the pending closure of our Mental Health Office.
- Statistical analysis: Calls answered FY 04-05 totaled 37,101 and currently 23,303 have been answered with a no growth projection of 46,606 representing a 25% increase. Mental commitments requiring out of county transport for FY 04-05 totaled 889 with a no growth projection of 1,030 for FY 05-06 representing a 16% increase. Domestic Violence incidents 2,619 for FY 04-05 and currently 1,641 for FY 05-06 with a no growth projection of 3,282 representing a 25% increase. Mileage driven 1,501,832 for FY 04-05 with a no growth projection of 1,801,864 for FY 05-06 representing a 20% increase. Business and Church security checks for FY 04-05 total 75,203 and currently 45,656 with a no growth projection of 91,312 representing a 21% increase.

Sheriff's Department

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Transport Mileage	n/a	34,229	109,620	229,620
Civil/Warrants	14,399	15,219	16,787	18,465
Total of entered reports	3,410	3,523	4,723	6,376
Calls answered	33,658	37,101	46,606	58,257
Mental Commitment transports	258	320	468	683
Uniform mileage	1,505,789	1,501,832	1,801,864	2,162,236
Security Checks	57,253	75,203	91,312	110,487
Effectiveness Measures				
Major Crime incidents	39	21	12	7
Investigations cleared	2,143	2,407	2,661	2,980



Recently opened Sheriff's & Detention Center

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Fire Departments	325,000	349,000	372,251	349,000
Fire District Allocations	-	-	6,623	-
Rescue Squads	300,697	300,400	305,400	267,800
Rescue Squads Capital Outlay	126,355	100,000	184,121	100,000
Public Safety Agencies	-	5,000	5,000	7,500
Total expenditures	\$ 752,052	\$ 754,400	\$ 873,395	\$ 724,300
Number of FTE's	-	-	-	-

The fire departments that are located within Brunswick County use the Fire Fee monies and funding from the ad valorem taxes to provide fire suppression services within each community. Funding is used to purchase equipment, buildings and apparatus as well as paying for monthly operating costs. Some departments provide additional services such as Rescue, Medical First Responder, Ambulance/EMS, Water Rescue and Fire Prevention and Inspection, but this is on a limited basis within only a few departments.

Brunswick County expends approximately \$350,000 annually in supporting the volunteer rescue squads. The role of the volunteer rescue squads in Brunswick County are to provide first responder services for emergency responses, transport of non emergency patient to the emergency department, and rescue and extrication services countywide.

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Transportation Budget Summary

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Brunswick County Airport	60,000	60,000	60,000	66,000
Ocean Isle Beach Airport	25,000	25,000	25,000	27,500
Total expenditures	\$ 85,000	\$ 85,000	\$ 85,000	\$ 93,500
Number of FTE's	-	-	-	-

Brunswick County Airport - The county contributes and participates in the Brunswick County Airport Commission in conjunction with the municipalities adjoining the airport.

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

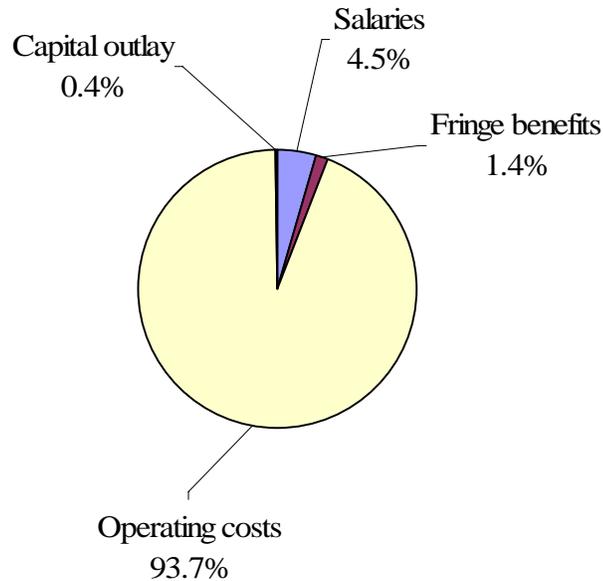
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Environmental Protection Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 342,778	\$ 439,137	\$ 448,880	\$ 484,155
Fringe benefits	113,119	144,585	155,759	153,793
Operating costs	9,452,417	9,539,524	9,950,760	10,060,243
Capital outlay	23,974	33,000	142,070	44,000
Total expenditures	\$ 9,932,288	\$ 10,151,246	\$ 10,697,469	\$ 10,742,191
Other taxes and licences	91,861	85,000	85,000	85,000
Restricted intergovernmental	221,070	162,000	271,928	200,000
Permits and fees	1,981,224	1,778,000	1,778,000	2,874,368
Other revenue	19,784	15,500	18,000	15,000
Total revenues	\$ 2,313,939	\$ 2,040,500	\$ 2,152,928	\$ 3,174,368
Number of FTE's	9.0	10.0	10.0	10.0

Environmental Protection Approved Expenditures FY 2007



Mosquito Control

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 34,043	\$ 56,338	\$ 65,633	\$ 64,840
Fringe benefits	2,660	4,310	14,729	4,960
Operating costs	-	26,352	137,273	55,200
Capital outlay				
Total expenditures	\$ 36,703	\$ 87,000	\$ 217,635	\$ 125,000
Restricted intergovernmental	125,000	87,000	167,000	125,000
Total revenues	\$ 125,000	\$ 87,000	\$ 167,000	\$ 125,000
Number of FTE's	-	-	-	-

Department Purpose

The mosquito control department is a grant funded department funded by the Army Corp of Engineers for the purpose of researching and controlling the mosquito populations and therefore mosquito borne diseases such as West Nile and Encephalitis. The extensive wetlands of our county and the abundant mosquito population make this project necessary to both Brunswick County and the Corp of Engineers.

Solid Waste

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 308,735	\$ 339,828	\$ 339,828	\$ 357,515
Fringe benefits	110,459	125,320	125,745	130,290
Operating costs	9,220,000	9,273,800	9,275,374	9,763,800
Capital outlay	23,974	33,000	142,070	22,000
Total expenditures	\$ 9,663,168	\$ 9,771,948	\$ 9,883,017	\$ 10,273,605
Other taxes and licences	91,861	85,000	85,000	85,000
Restricted intergovernmental	96,070	75,000	104,928	75,000
Permits and fees	1,836,674	1,700,000	1,700,000	2,751,000
Other revenue	15,305	15,500	18,000	15,000
Total revenues	\$ 2,039,910	\$ 1,875,500	\$ 1,907,928	\$ 2,926,000
Number of FTE's	9.0	9.0	9.0	9.0

Department Purpose

The Solid Waste Department includes Landfill operations, County wide Curbside Trash Collection, Convenient Site operations, recycling programs, Keep America Beautiful programs, and solid waste enforcement. The department is responsible for all reporting and permitting for Solid Waste activities to the North Carolina Department of Environment and Natural Resources. This includes annual reports for County and all municipalities, grant applications for White Goods and Scrap Tires.

Major Accomplishments

- Constructed new office and employee building at landfill.
- Performed recycling presentations and started recycling programs in several County schools.
- Formed a new Board of Directors for the Keep America Beautiful program.
- Major improvements to the Code Enforcement program, including new database to track cases.
- Added latex paint collection to the Landfill facility, previously not able to accept this material.

Goals and Objectives

Goal: Maintain quality of life and customer service to Brunswick County residents by ensuring continued availability of a C&D Landfill or other disposal options. Current state legislation, if passed, will require current C&D Landfill to be closed in 2008.

Objectives:

- Review the presentation prepared by Dewberry & Davis and determine the next course of action. Further objectives and projected costs will depend upon which option is chosen.

Goal: Create awareness in Brunswick County of the benefits of recycling and the negative environmental impact of littering.

Solid Waste

Objectives:

- Begin a recycling program in all Brunswick County Schools including a presentation of the benefits of recycling and the consequences of littering.
Purchase 500 recycling bins, as needed, for all schools not yet recycling.
- Confirm Waste Industries donation of 90 gallon containers and collection of recyclables at County schools.

Goal: Institute a zero tolerance policy for littering.

Objectives:

- Educate law enforcement in all municipalities of littering laws and encourage them to enforce those laws.
- Begin Tarps and Tailgate Tuesdays when all trucks coming into and out of the Landfill on Tuesdays will be checked.
- Purchase updated citation books for the code enforcement program.
- Purchase laptop computer and vehicle printer to enable solid waste officer to print citations on site.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Tonnage of all material received at the Landfill per 1,000 population	1,703.94	1,995.38	2,078.45	2275.90
Tonnage of recyclables received per 1,000 population	44.59	50.21	59.66	69.2
Tonnage of all material received at the Landfill per FTE	23,233	27,866	29,025	32,508
Efficiency Measures				
Tonnage of recyclables received as a percentage of tonnage of MSW received	5.1%	5.4%	6.2%	6.9%
Number of Solid Waste violations received per 1,000 population	1.17	Data not available	2.11	2.95

Stormwater Ordinance Enforcement

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ 42,971	\$ 43,419	\$ 61,800
Fringe benefits	-	14,955	15,285	18,543
Operating costs	-	20,074	19,296	21,025
Capital outlay	-	-	-	22,000
Total expenditures	\$ -	\$ 78,000	\$ 78,000	\$ 123,368
Permits and fees	-	78,000	78,000	123,368
Total revenues	\$ -	\$ 78,000	\$ 78,000	\$ 123,368
Number of FTE's	-	1.0	1.0	1.0

Department Purpose

The Engineering Department supervises the enforcement of federal, state and local regulations for stormwater management and subdivision development.

Major Accomplishments

- Started Stormwater Program in 2002 and continue to operate with very few problems.

Goals and Objectives

Goal: Minimize flooding and resulting damage to life and property during normal and significant rainfall events in order to restore and preserve water quality so residents and visitors can enjoy water related activities.

Objectives:

- Work with cities and towns concerning stormwater permits and the enforcement of the Stormwater Ordinance. Educate the public about the need for stormwater management. We will accomplish this with more webpage information, flyers, brochures and five public meetings.
- Use a Stormwater Specialist/Inspector to implement Phase II Stormwater rules as well as the major storm events that affect Brunswick County's way of life.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Number of stormwater permits issued	n/a	79	95	114
Efficiency Measures				
Amount received from stormwater permits	n/a	\$151,450	\$181,740	\$218,088
Effectiveness Measures				
Average monthly revenue from stormwater permits	n/a	\$12,620	\$15,144	\$18,173

Other Agencies

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Artificial Reef Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000
BC Beach Consortium	42,500	30,000	30,000	30,000
Cape Fear RC&D	8,000	3,000	3,000	3,000
Forestry	163,686	166,298	166,298	176,218
Total expenditures	\$ 224,186	\$ 209,298	\$ 209,298	\$ 220,218
Number of FTE's	-	-	-	-

Department Purpose

In FY 2007, Brunswick County made contributions to four (4) Environmental Protection agencies:

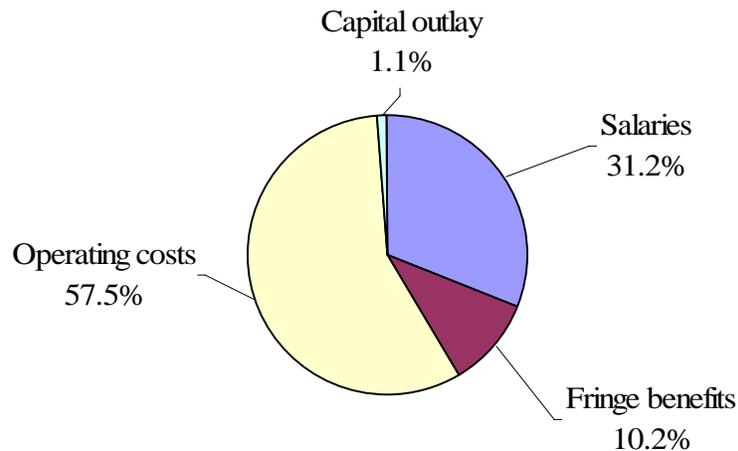
- The Artificial Reef Program is a non-profit organization with an aggressive reef-building campaign. They established six artificial reef sites in five years and now are improving and building onto the established reefs. The program was established to provide new areas to support basic marine life needed to improve the fisheries. The Artificial Reef association has been recognized as one of the most successful artificial reef associations in the Southeast and helps to support a growing Brunswick County recreational economy. They are often sited as a model for fledgling groups.
- The Brunswick County Beach Consortium is an inter-local undertaking of the county of Brunswick and the municipalities of Bald Head Island, Caswell Beach, Holden Beach, Oak Island, Ocean Isle Beach and Sunset Beach for the preservation and re-nourishment of our County's beaches.
- Cape Fear RC&D develops and supports natural resources and community development projects. In Brunswick County, Cape Fear RC&D recently wrote and received two grants to assist in funding of County parks; \$500,000 PARTF grant for the new Ocean Isle Beach/Brunswick County Park and \$50,000 for a restroom at the Town Creek Park.
- Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

Economic & Physical Development Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 1,058,952	\$ 1,236,449	\$ 1,268,747	\$ 1,480,379
Fringe benefits	320,007	429,009	429,243	482,800
Operating costs	2,718,238	2,663,607	2,833,576	2,732,931
Capital outlay	20,523	-	1,000	54,000
Total expenditures	\$ 4,117,719	\$ 4,329,065	\$ 4,532,566	\$ 4,750,110
Restricted intergovernmental	2,494,772	2,447,586	2,451,486	2,405,947
Permits and fees	22,237	3,100	3,100	3,100
Sales and service	122,621	102,700	135,310	163,200
Investment earnings	2,504	-	-	-
Other revenue	14,940	6,150	9,255	5,250
Total revenues	\$ 2,657,075	\$ 2,559,536	\$ 2,599,151	\$ 2,577,497
Number of FTE's	32.0	30.0	34.0	37.0

Economical and Physical Development Approved Expenditures FY 2007



Central Permitting

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ 182,841	\$ 167,108	\$ 240,251
Fringe benefits	-	67,819	59,819	93,831
Operating costs	-	21,070	21,070	33,150
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 271,730	\$ 247,997	\$ 367,232
Sales and service	-	85,000	85,000	110,000
Total revenues	\$ -	\$ 85,000	\$ 85,000	\$ 110,000
Number of FTE's	4.0	5.0	7.0	7.0

Department Purpose

Central Permitting (CP) serves as the hub and support for processing property development and improvement applications for Environmental Health, Planning and Zoning, Building Inspections, Stormwater, GIS, Public Utilities, and the Fire Marshal. The CP section provides permitting services for the following:

- Unincorporated Brunswick County
- Town of St. James
- Town of Navassa
- Town of Northwest
- Town of Shallotte
- Town of Bolivia
- Town of Varnamtown
- Town of Sandy Creek

Major Accomplishments

- Continue to process increasing number of permits with same CP Tech. Staff.
- Staff representative (Pauline Benton) on NC Permitting Personnel Association Board.

Goals and Objectives

Goal: Improve customer delivery with quicker and more efficient service.

Objectives:

- Work with MIS to develop a web-based wizard application that allows the public to complete permit applications off-site.
- Expand number of public access terminals and capabilities to accommodate customers who choose to process permits on-site.
- Establish expedited customer service window to allow frequent users (General Contractors and Real Estate Agents/Developers) to process permits more efficiently.
- Add two (2) Central Permitting Technicians.

Goal: Provide general public with quicker and more user-friendly service.

Central Permitting

Objectives:

- Educate public on information available via Internet (e.g., flood maps, on-line permitting process) via link to CP web-site.
- Design a counter-system that replaces current desk arrangement.
- Create a defined waiting area for customers as they wait to be assisted.
- Implement a numbering and/or triage system to track wait time and provide one-on-one customer assistance.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06* Estimated</i>	<i>FY 06/07** Projected</i>
Workload (output) Measures				
Central Permitting Activity				
Total # of Permits Issued	21,315	22,821	25,000	27,387
Zoning/Property Development	3,004	5,610	5,645	6,184
Building Inspections	13,943	12,278	15,504	16,984
Environmental Health	4,368	4,933	3,851	4,219
# of CP Technicians	4	4	4	6***
Avg. # of Permits per day	82.0	87.8	96.2	105.3
Avg. # of Permits per day per CP Tech.	20.5	21.9	24.0	17.6
Zoning/Property Dev. Revenues (\$)	77,780	84,150	84,668	123,670****
Efficiency Measures				
Permit Servicing Time w/in 30 minutes	n/a	n/a	n/a	30 min
*FY 2005-06 estimated based on 7 months data and development trends. **Projected based partially on new UDO provisions/processes. ***Based on two (2) additional Central Permitting Technicians. ****Increasing Property Dev/Zoning Fee from \$15 to \$20 per permit.				

Code Enforcement

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ 142,431
Fringe benefits	-	-	-	55,278
Operating costs	-	-	-	22,240
Capital outlay	-	-	-	54,000
Total expenditures	\$ -	\$ -	\$ -	\$ 273,949
Number of FTE's	-	-	-	4.0

Department Purpose

Inspects and enforces compliance of various county codes which govern abandoned “junk” vehicles, boats, dilapidated structures, uninhabitable mobile homes, public health nuisances, housing problems, and assists the Zoning and Building Inspections Departments (*upon request and whenever practical*) in zoning-building violations such as prohibited roadway signs, permit violations, mobile home inspections, land use violations, set-back problems, illegal mining, etc. Additionally, receives complaints concerning potential code violations from the public, researches the data, identifies corrective actions, proceeds appropriately in instructing code violators of how and when to comply, and forwards solid waste code violations to the county’s Solid Waste Officer.

Goal: Take a more aggressive and proactive approach to code enforcement activities.

Objectives:

- Decrease reliance on ACE Program as preferred option for code compliance.
- Add Administrative Support personnel to increase Code Enforcement Officers’ field time.
- Saturate defined priority areas based on location and intensity of developing areas.
- Consider more team-oriented Intra-departmental approach to Code Enforcement.
- Upgrade printer and digital camera equipment.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06* Estimated</i>	<i>FY 06/07** Projected</i>
Workload (output) Measures				
Total # of Code Violations & ACE Program Cases Processed	630	760	873	1,496
Avg. # of Code Violations & ACE Items Processed per Month per Code Enforcement Officer	26.3	31.7	36.4	62.3*
*Based on Admin. Support Staff and on-site file processing capabilities resulting in additional field time.				

Cooperative Extension

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 353,930	\$ 391,051	\$ 415,248	\$ 370,880
Fringe benefits	87,426	126,427	130,674	76,908
Operating costs	87,244	84,775	154,705	83,771
Capital outlay	-	-	1,000	-
Other	1,652			
Total expenditures	\$ 530,252	\$ 602,253	\$ 701,627	\$ 531,559
Restricted intergovernmental	30,757	12,250	13,250	1,000
Sales and service	16,520	6,000	8,200	6,000
Other revenue	4,139	-	105	-
Total revenues	\$ 51,415	\$ 18,250	\$ 21,555	\$ 7,000
Number of FTE's	9.0	9.0	9.0	9.0

Department Purpose

Services provided by the Cooperative Extension Service is funded jointly by federal, State, and county. Their services include technical, research-based information for the production and marketing of agriculture and forestry, provide certification training in pesticides; promote soil conservation practices; assist in the organization of community groups to facilitate community improvement; economic growth; improve personal living standards; provide educational information in family and consumer education.

Economic Development Commission

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries				
Fringe benefits				
Operating costs	250,000	270,000	270,000	300,000
Capital outlay				
Total expenditures	\$ 250,000	\$ 270,000	\$ 270,000	\$ 300,000
Number of FTE's	-	-	-	-

Department Purpose

The mission of Brunswick County Economic Development Commission is to encourage and promote the development of new business and industry, agri-business, seafood products, tourism, recreational and retirement areas in all parts of Brunswick County.

Major Accomplishments

- January - December 2005 recruited 10 new industries to area.
- 455 new jobs created.
- Helped 3 companies with expansion.
- Investments of over \$120 million.
- Additional \$650,000 in new tax.

Goals and Objectives

Goal: NC International Port.

Objectives:

- Continue close ties with the NC Port Authority.
- Raise awareness of port needs (roads, rail, dredging, etc.).
- Assist in infrastructure - grants.

Goal: Industrial Parks.

Objectives:

- Expand existing industrial Parks.
- Locate land for possible county owned park.
- Existing industrial parks all but sold out.

Goal: New job creation.

Economic Development Commission

Objectives:

- Help to expand and retain existing industry and jobs.
- Recruit 8 new industries/2 expansions.
- Create 300 new jobs with above average wages.
- Full time with benefits.
- \$40 million in community investments

Goal: Marketing.

Objectives:

- Work more closely with surrounding counties and the NC Southeast to better utilize marketing monies for our 11 county region.
- Create new brochures.
- New (updated) web site.
- Design, print and distribute new Brunswick County Progressions magazine

Goal: Trade Shows.

Objectives:

- Target markets: plastics, boating, automotive, building materials and warehouse distribution.
- Attend shows related to target markets.
- Work trade shows in conjunction with NC Southeast, Progress Energy, Chambers of Commerce, etc. to offset cost.

Planning

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 387,329	\$ 307,558	\$ 337,291	\$ 351,028
Fringe benefits	125,177	105,847	113,050	122,466
Operating costs	135,329	140,130	164,440	135,100
Capital outlay	-	-	-	-
Total expenditures	\$ 647,835	\$ 553,535	\$ 614,781	\$ 608,594
Restricted intergovernmental	21,500	21,500	24,400	-
Permits and fees	22,237	3,100	3,100	3,100
Sales and service	106,101	11,700	42,110	47,200
Other revenue	844	500	500	750
Total revenues	\$ 150,681	\$ 36,800	\$ 70,110	\$ 51,050
Number of FTE's	11.0	7.0	7.0	8.0

Department Purpose

The Brunswick County Planning Department (Planning Department) plans for and accommodates managed growth in a manner that facilitates orderly development and preserves/enhances our natural resources. Comprised of a collection of both rural and coastal communities with major urbanizing activity centers scattered throughout its 856 square miles, the Planning Department provides primary planning services for unincorporated Brunswick County and the Town of St. James. Additionally, the Planning Department provides information and assists the Board of Commissioners, Planning Board, and Board of Adjustment (BOA) in land development decisions by providing data, review, research and recommendations based on current and future land use policies and ordinance provisions.

Major Accomplishments

- Completed Phase I of two-year CAMA Land Use Plan Update with 2-year Grant from Division of Coastal Management.
- Nearing completion of 1st Brunswick County Unified Development Ordinance (UDO).
- Processing more than twice the number (2x) of re-zonings and projects than previous year.
- Staff representation (Helen Bunch) on NC Association of Zoning Officials Board of Directors.
- Added Transportation Software/Analysis and NCDOT Scoping Meetings to Major Subdivision and PUD review process.

Goals and Objectives

Goal: Expedite Review and Approval of Proposed Development.

Objectives:

- Review land use designations in new CAMA Land Use Plan.
- Reconcile Official Zoning Map with CAMA Land Use designations.
- Initiate staff recommended zoning actions to streamline unnecessary rezoning actions and eliminate land-use designations and zoning conflicts.

Planning

Goal: Provide quicker and more efficient customer service.

Objectives:

- Update and improve public information resources (checklists) available to public based on Unified Development Ordinance (UDO).
- Continue benchmarks for customer service satisfaction.
- Provide up-to-date indexes (e.g., development data) to be published on the web-site.
- Consolidate Planning and GIS Subdivision and PUD databases into one data source accessible via CP system.

Goal: Foster Intergovernmental Cooperation for Consistency in Development Patterns.

Objectives:

- Facilitate cross-jurisdictional forums(s) to discuss UDO provisions for consistency to achieve shared goals (e.g., Corridor Protection).
- Host County-wide Transportation Land Use Forum.
- Act as Local Event Coordinator for Transportation Land Use Forum to set-up Steering Committee to develop agenda and speakers to discuss creative financing options to meet transportation needs.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06* Estimated</i>	<i>FY 06/07** Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	30	42	123	81***
Avg. # of Rezonings Process w/in 90-120 days	3	4	10	7
Most Requested Rezonings				
# of Rezonings to R-7500	1	10	26	17
# of Rezonings to R-6000	1	7	10	7
# of Rezonings to MR-3200	2	7	31	20
# of Rezonings to C-LD	13	11	38	25
# of Rezonings to Other			19	12
Total # of Major Subdivisions & PUDs Requested	21	27	41	71
Total # of Units (SF & MF) Approved	7,660	6,789	10,641	18,241
% of Major Subdivisions & PUDS Approved	76%	81%	96%	96%
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	2,381	4,356	4,479	7,679
Commercial Site Plan Reviews Completed w/in 21 days of Submittal	337	405	545	432
Board of Adjustment (BOA) Case Preparation	20	37	36	29
Avg. # of BOA Cases Processed per Month	2	3	3	2
*FY 2005-06 estimated based on 7 months data and development trends.				
**Projected based partially on new UDO provisions/processes.				
***Add one (1) Admin. Support Staff.				

Public Housing

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 230,905	\$ 254,764	\$ 254,764	\$ 270,419
Fringe benefits	79,480	89,172	89,172	93,127
Operating costs	2,231,965	2,136,312	2,199,413	2,147,000
Capital outlay				
Total expenditures	\$ 2,542,350	\$ 2,480,248	\$ 2,543,349	\$ 2,510,546
Restricted intergovernmental	2,455,162	2,387,553	2,387,553	2,378,664
Investment earnings	2,504	-	-	-
Other revenue	9,958	5,650	5,650	4,500
Total revenues	\$ 2,467,624	\$ 2,393,203	\$ 2,393,203	\$ 2,383,164
Number of FTE's	6.0	6.0	6.0	6.0

Department Purpose

The continued mission of the Public Housing Agency is to be a leader in affordable rental housing for low income families in Brunswick County and for the continued elimination of substandard housing for owner occupied dwellings.

We will strive toward providing better housing services, through the continued use of the Section 8 Housing Choice Vouchers and through the continued applications for various housing rehabilitation and urgent repair grants. We will focus our efforts in providing a positive service by improving the quality of life for residence throughout the county.

We have again achieved a high performer rating on our SEMAP assessment score from the Department of Housing and Urban Development. Due to programmatic changes whereas HUD has introduced the new "Flexible Housing Choice Voucher Program" and to ensure that we will be on top the transition to the new program, our objective is to complete the following:

Goals and Objectives

Goal: To administer an efficient, high performing agency through staff development and training.

Objectives:

- Ensure the annual re-examinations for all families participating in the program is conducted.
- To continue to improve rental housing stock.
- Identify any FY06 annual reexaminations and reviews that have not been completed.
- Identify any FY06 annual reexamination inspections that have not been completed.
- Perform Quality Control on all rent computations involving tenant rent calculations and HAP to owners, this includes initial contracts and annual re-examinations.
- Ensure that training in new program operating, policies and procedures is available to staff.

Goal: Maximize the use of Housing Choice Vouchers by increasing customer satisfaction by reducing the size of the waiting list and reopen applications process to general public.

Public Housing

Objectives:

- Reduce length of time applicants must wait for assistance.
- Monitor the unit month lease up each month.
- Monitor the fund utilization levels each month.
- Issue vouchers and conduct briefings as leases terminate.

Goal: Improve the quality of life for homeowners living in substandard housing by continuing to apply for available Urgent Repair and Housing Rehabilitation Grants.

Objectives:

- Complete an inventory and set up a database of substandard owner/occupied housing units in the County.
- Identify in advance homeowners who will be eligible for repair/rehabilitation and urgent repair grants.
- Set up priorities on homeowner's eligibility for repair and rehabilitation assistance when funding available.
- Promote general maintenance and upkeep techniques for housing that is repaired or rehabilitated.
- Collectively meet the needs of homeowners with disabilities by partnering with Brunswick Senior
- Resources in providing handicapped ramps, enlarging bathroom entrances and other services that provide more handicapped accessibility to homes.

Soil and Water

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 86,788	\$ 100,235	\$ 94,336	\$ 105,370
Fringe benefits	27,922	39,744	36,528	41,190
Operating costs	12,049	11,320	23,948	11,670
Capital outlay	20,523	-	-	-
Total expenditures	\$ 147,282	\$ 151,299	\$ 154,812	\$ 158,230
Restricted intergovernmental	24,853	26,283	26,283	26,283
Sales and service	631	-	-	-
Other revenue	-	-	3,000	-
Total revenues	\$ 25,484	\$ 26,283	\$ 29,283	\$ 26,283
Number of FTE's	2.0	3.0	3.0	3.0

Department Purpose

The Brunswick Soil and Water Conservation District Board of Supervisors, which include three elected officials and two appointed by the NC Soil and Water Commission direct office staff with leadership in conservation and management of natural resources within Brunswick County. Through voluntary action of landowners the district encourages the conservation of land, improvement of water quality, enhancement of wildlife habitat, and forest management.

Major Accomplishments

- Soil Erosion Reduced by 1330 Tons.
- 2006 North Carolina Soil & Water Teacher of the Year.
- 2006 North Carolina Environmental Educators Award.
- 2006 Lower Cape Fear Stewardship Development Award - Outstanding Recognition.
- Animal Operation Compliance.
- Sponsor North Carolina Land Judging Career Development Event.
- Development of Educational Nature Trail at Camp Pretty Pond.
- Establishment of Outdoor Classrooms at Jesse Mae Monroe and Waccamaw Elementary Schools.

Goals and Objectives

Goal: To encourage, assist, and promote multi-use management for landowners to obtain increased and improved land productivity.

Objectives:

- Ensure sustainability, viability, and importance of farming by assessing landowners' needs, providing technical assistance and promoting participation in state and/or federal cost share programs.
- Encourage landowners to utilize crop alternatives, new technology, and farm equipment efficiency methods.
- Promote forest conservation and protection of wildlife habitat.
- Improve water quality of streams and rivers by utilizing best management practices.

Soil and Water

Goal: Enhance public awareness of the Brunswick Soil and Water District through educational outreach projects.

Objectives:

- Increase student and teacher’s participation in environmental programs, outdoor classroom design and installation, and field days.
- Improve public awareness through a more detailed website, increased distribution of newsletters, informational brochures, and press releases.
- Increase awareness of agricultural importance in Brunswick County by the re-implementation of the annual farm tour.
- Promote farmland preservation in cooperation with other agencies.
- Encourage participation in the Lower Cape Fear Stewardship Development Program that recognizes outstanding environmental stewardship through such planned activities as increasing open space and tree preservation

Goal: Investigate the possibility of providing a permanent solution to the upkeep and storage of historical maps.

Objectives:

- Preserve historical maps for long-term use by public.
- Investigate costs for preservation of historical maps.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	\$111,872	\$128,599	\$230,491	\$165,000
Conservation planned acres.	1,877	1,330	1,800	1,800
Participants in Environmental Education Programs.	306	516	834	1,000
Number of citizens served.	959	864	1,200	1,800
Effectiveness Measures				
Program Funds Allocated	\$111,872	\$124,498	\$230,491	\$165,000
Conservation Acres Applied	1,525	1,521	1,581	1,600
Tons of Soil Loss Reduction	809	1,649	2,000	2,000
Tech Assistance Funding Received	\$67,860	\$71,793	\$73,290	\$76,000
Outdoor Classrooms Installed	0	2	2	3

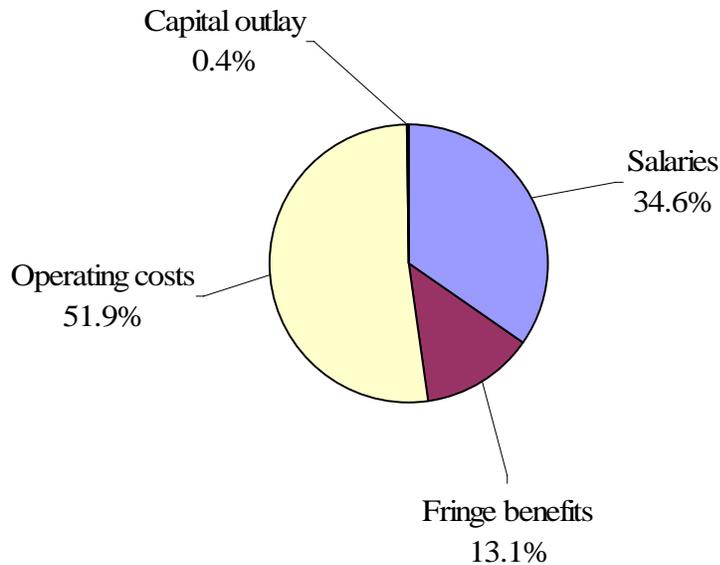
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Human Services Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 6,908,311	\$ 8,766,208	\$ 8,906,040	\$ 9,298,885
Fringe benefits	2,501,528	3,241,856	3,277,023	3,512,653
Operating costs	12,006,916	12,334,824	14,717,286	13,955,754
Capital outlay	61,552	51,500	360,942	103,500
Total expenditures	\$ 21,478,307	\$ 24,394,388	\$ 27,261,291	\$ 26,870,792
Restricted intergovernmental	5,886,272	8,889,988	10,824,594	10,567,374
Sales and service	1,262,607	1,117,653	1,133,059	1,289,500
Other revenue	16,037	300	5,998	300
Fund balance appropriated	-	62,500	192,594	60,000
Total revenues	\$ 7,164,916	\$ 10,070,441	\$ 12,156,245	\$ 11,917,174
Number of FTE's	234.0	243.0	245.0	249.0

Human Services Approved Expenditures FY 2007



Health Services

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 3,157,621	\$ 3,821,124	\$ 3,869,937	\$ 4,151,985
Fringe benefits	1,113,725	1,402,628	1,406,161	1,507,307
Operating costs	952,500	979,151	1,210,937	1,015,778
Capital outlay	36,814	-	309,442	-
Total expenditures	\$ 5,260,659	\$ 6,202,903	\$ 6,796,477	\$ 6,675,070
Restricted intergovernmental	1,861,202	1,851,186	1,925,821	1,860,057
Sales and service	1,231,649	1,082,953	1,098,359	1,243,500
Permits and Fees	12			
Other revenue	15,758	100	5,798	100
Fund balance appropriated	-	62,500	192,594	60,000
Total revenues	\$ 3,108,621	\$ 2,996,739	\$ 3,222,572	\$ 3,163,657
Number of FTE's	96.0	99.0	100.0	103.0

Department Purpose

Ensure the health of the citizens of Brunswick County.

Major Accomplishments

- Summary of Changes/ New Goals: Issues affecting productivity such as staff turn over and inclement weather, were minimal this year. Thus far, we are right on track to meet or exceed estimates of earnings while falling behind in expected expenditures. Per our normal operating procedures, we are building a list of needed equipment, capital improvements, etc., for next year's budget. If we continue to do as well as we are currently, we should be able to pay for most of this with end of year money (If the County Commissioners are inclined to agree with us continuing along these lines). Some big ticket items that are currently on that list include replacing our air conditioners (approximately \$180,000), two new trucks for Environmental Health and a dog box (approximately \$41,000), some computers for upgrading the way we operate Child Services Coordination/ Maternity Care Coordination (approximately \$10,000), and paving and grading the Animal Services Parking Lot (approximately \$38,000).
- Continuing with our efforts to make on-site permits self sufficient and not a burden on tax payers, we plan on going up another \$100 for new permits and \$25 for existing systems. That will bring new permits to \$ 515 and existing systems to \$175. We will of course discuss this in the Environmental Health Liaison Committee and mail out the proposed new fees well in advance of the actual increase in fees as we always do.
- We have completed the renovations for the Seniors' Health Clinic and also completed our negotiations the department to become a Blue Cross Blue Shield provider. Hopefully, this will help us make this program more self sufficient as well. We will be pursuing similar provider contracts with other insurance companies this year as well.
- In our Pediatric Clinic, we have been experiencing low earnings due to long term illnesses that have affected our provider's productivity. She is back at full time duty now without restrictions and we will be putting productivity goals of one patient per hour in place to track earnings and hopefully make that program more self sufficient as well.

Health Services

- Lastly, Ms. Gardner, Risk Manager, and I are exploring the Health Department doing as much of the occupational injury and health work as possible. It is believed that private providers sometimes are more lenient about letting injured or ill workers miss work than we might be. It is our hopes that being able to conveniently be assessed right here on campus might encourage workers to seek care here. We would hope to get them back to work as soon as possible and not maximize earnings through extensive tests that may not really be needed. We hope to set up a pilot project that would begin July 1, 2006 and run through June 30, 2007. At that time, we would review the project to see if there were savings to the county and occupational health earnings that might add to the Program self sufficiency.

Goals and Objectives

Goal: Seniors' Health Program: To maintain financial stability of the Seniors' Health Program through years 2005 and 2006. This is necessitated by the fact that it took several months and attempts to find the right mid-level provider to man the program.

Objectives:

- Ask Kate B. Reynolds to allow us to roll over their grant money into next calendar year. This was accomplished – Closed.
- Ask County Commissioners to capture Flu Program “windfall” earnings and roll over into next fiscal year budget to preclude having to use Escrow Account funds or request additional support from them. This was accomplished and we are hoping to capture the earnings again this year – ongoing.
- Obtain current MEDICARE Number for mid-level provider. Completed – Closed.
- Obtain MEDICARE Number for the Health Department. Completed – Closed.
- Track Services provided and back-bill the maximum allowed time. This is being done – ongoing.
- Expand into Economic Development space ASAP to maximize earnings of program. Completed – Closed (Special thanks to the CCs for their support of this effort).
- We are beginning work on obtaining provider status for Cigna Healthcare.
- Obtain Blue Cross/Blue Shield provider status for individual department staff who will be providing the service.

Goal: Expand WIC services to Ash: Continue to provide the highest quality nutrition education and superior service to the women, infants and children of Brunswick County. We have not been able to complete these goals due to limited space in the Ash area. We will continue to seek space when it becomes available. We have added some staff as our numbers of WIC clients continues to exceed goals set by the State – ongoing.

Objectives:

- Offer WIC services at all 3 existing sites daily.
- Continue to seek space in the Waccamaw area to offer services one time a week.
- Increase in clerical staff to enable us to have all sites open simultaneously. Funding for the 2 new employees will be divided between the county and WIC with WIC paying \$25,000 (Salary and Fringe) for one employee and the county paying \$25,000 (Salary and Fringe) for the other.

Goal: Run County Occupational Health and Injury Program on a trial basis with support from Seniors' Health Program: Discussions with Eileen Gardner have led us to seek establishing support within the Health Department for treating Occupational Health illnesses and injuries. It is thought that we can treat these things less expensively than is presently being done by private practices.

Health Services

Objectives:

- Do research with other counties that are doing similar work to see if this is financially doable without crippling our Seniors' Health Program earnings.
- Establish protocols for handling such patients within the Seniors' Health Program. Also identify types of cases that will need to be referred to private practice.
- Provide this service starting July 1, 2006 until June 30, 2007.
- Evaluate effectiveness of the program after one year and determine whether savings experienced by the county outweigh demands placed on Seniors' Health' Program.

Goal: Deal with Moisture Issue in Health Department: A study done by Operations regarding moisture problems within several buildings in the complex showed that the berms were trapping water under the buildings. Additionally, the study showed that our air conditioners were outdated and not removing moisture from the air adequately.

Objectives:

- Approval for removing the berms has been received from the Board of Health and Operations is in the process of completing the work.
- Replacement air conditioners have been placed on our End of Year Dream Sheet. If the department continues to do well financially, we hope to obtain permission from the CCs to replace the air conditioners with end of year money.
- We hope to have the berms removed by the end of August, 2006, and the air conditioners replaced by May of 2007.
- We received an estimate from Operations for \$10,000 to remove the berms. The Board of Health approved paying for this work out of our Escrow Account. The Air Conditioners are estimated to cost \$180,000 to replace. We hope to pay for them with end of year money if the CCs agree to let us replace them. This would add no additional cost to next year's budget if that approach is approved.

Goal: Expand Management Support Clinic Clerical Staff: With additional clinics added and the beginning of a separate clinic area for the Senior's Health Program, a new "Floater" position is needed in the Clinic Clerical area to accommodate the increase in clinics and consequently patients.

Objectives:

- Position will provide support with multiple tasks within the section – registration, fee/eligibility, immunizations data entry, and schedule appointments.
- This position would replace the Processing Assistant IV moving to the new Seniors' Health Program area.

Health Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Achieve Women, Infants and Children's (WIC) Productivity Goal in State Contract Addenda: Serve at least 2024 clients this coming year	1,868	1,978	1,986	2,024
Efficiency Measures				
Number of new onsite permits per FTE	245	314	203	250
Cost per permit issued	\$ 672	\$ 589	\$ 600	\$ 600
Effectiveness Measures				
Increase earnings of Seniors' Program above and beyond this year's to make the program more self sufficient - \$36,000	n/a	n/a	\$30,000	\$ 36,000
Establish Occupational Health Injury and Accident Service Under the Seniors' Program in attempt to reduce cost to county over fiscal year 2005 – 2006. Numbers yet to be determined.	n/a	n/a	n/a	to be determined
Percentage of onsite permits completed within 2 weeks per FTE	61	58	77	80

Social Services

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 3,677,692	\$ 4,867,782	\$ 4,954,714	\$ 5,065,032
Fringe benefits	1,361,824	1,810,965	1,842,259	1,976,211
Operating costs	9,392,692	9,393,474	11,254,944	10,605,002
Capital outlay	24,738	51,500	51,500	103,500
Total expenditures	\$ 14,456,946	\$ 16,123,721	\$ 18,103,417	\$ 17,749,745
Restricted intergovernmental	8,092,273	7,002,802	8,757,773	8,663,317
Sales and service	59,470	34,700	34,700	46,000
Other revenue	279	200	200	200
Total revenues	\$ 8,152,022	\$ 7,037,702	\$ 8,792,673	\$ 8,709,517
Number of FTE's	136.0	142.0	143.0	144.0

Department Purpose

To provide quality and timely public assistance and social services to all eligible citizens of Brunswick County in accordance with the applicable federal and state guidelines, policies, and procedures.

Major Accomplishments

- Improved accountability for overall operations as reflected in decrease in the annual audit findings.
- Maintained 100% food stamp accuracy rate through state quality control review.
- Implemented reorganization of fiscal unit within the agency to insure proper financial checks and balances are followed as well as to maintain expenditure and revenue ratios.
- Provided adoption services resulting in 22 children being adopted through January 2006 and an additional 11 children being in current adoptive placements (received \$18,000 from Special Children Adoption Fund).
- Established a review process to monitor day care expenditures to avoid the reversion of federal day care subsidy funds.
- Maintained financial accountability through the local budgeting process as reflected in current expenditure/revenue reports.
- Resolved all personnel issues in accordance with appropriate policies and procedures.
- Increased child support collections by over 5% to a new record of \$6,015,557 January 2005 through December 2005.
- Served 22 additional persons through the Community Alternatives Program (CAP) than the prior year.
- Greatly increased the number of medicaid eligible accessing medical care and services through the agency transportation program.

Goals and Objectives

Goal: To reduce the waiting time for investigation/assessment of abuse and neglect allegations in the Children's Protective Services Unit to the lowest possible timeframe to achieve compliance within the required 24 and 72 hour timeframes.

Social Services

Objectives:

Reduce the response time between report of allegation and official initiation.

- Provide more timely response to insure the wellbeing of children.
- Meet state timeframes.

Goal: Child Welfare Services

Secure additional staff necessary to provide quality services and meet the Child Welfare Services staffing standards.

Objectives:

- Provide more comprehensive assessment/investigation.
- Increase amount of time the worker has to assist the child/family.
- Reduce the number of recurring assessment/investigations.
- Become more community pro-active.
- Increase workers available to assist the number of children in foster care.

Goal: Food Stamps and Family and Childrens Medicaid

To reduce the average processing time in the Food Stamp Program from state mandated requirement of less than 30 days to 20 days and in the Family and Childrens Medicaid Program to the same time frames.

Objectives:

- Provide prompt and timely receipt of benefits to the citizens of Brunswick County.
- Comply with state established processing standards for timeliness.
- Insure integrity of process is not compromised.

Goal: Day Sheet

Achieve 100% accuracy on data collected and reported on the Worker Daily Report of Services to Clients (Day Sheets).

Objectives:

- Eliminate computational and coding errors.
- Insure data entered into computer system correctly reflects worker activities and time.
- Achieve zero variance.

Goal: Secure adequate physical space to conduct confidential customer interviews and sufficient worker space to efficiently perform their duties with minimal distraction and interruption.

Objectives:

- Provide each worker with a private office.
- Eliminate workers from sharing same office.
- Allow customers to be interviewed privately.

Goal: Increase Child Support Collections by at least five percent.

Social Services

Objectives:

- Secure additional money for children and families.
- Provide improved service to individuals attempting to secure child support.
- Become more responsive to absent parent and custodial caretaker of child.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Child Support Agency Caseload	300-325	353	364	406
Child Support Collections	6,092,982	5,849,808	6,092,982	6,275,000
Food Stamp Caseload	n/a	2,756	2,889	2,979
Food Stamp Applications	n/a	215	250	275
Adult Medicaid Applications	n/a	1,496	1,605	1,715
Nursing Home Assisted Living Cases	n/a	420	444	475
Community Alternatives Program	n/a	65	75	90
Transportation	n/a	3,567	8,592	10,157
Efficiency Measures				
Adult Protective Services Reports	n/a	97	132	180
Day Care Children	n/a	938	885	832
Family & Children Medicaid Program: Applications	n/a	500	535	570
Family & Children Medicaid Program: Cases	n/a	6,058	6,275	6,350
Family & Children Medicaid Program: Caseloads	n/a	620	640	655
Effectiveness Measures				
Food Stamp Application Processing Time	30	30	25	20
Adult Medicaid Application Processing Time	MAD 90	45	55	65
Adult Medicaid Application Processing Time	All other 45	32	38	43
Adoption: Adoptions within 24 months	32%	27%	28%	32%
Foster Care Placements: 2 or fewer placements	87%	87%	96%	90%
Reunification: Reunited within 12 months	76%	84%	82.5%	85%
Maltreatment: Repeaters	6%	n/a	30%	10%
Initiate Reports Timely	n/a	n/a	85%	90%

Southeastern Mental Health

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	542,756	532,000	554,000	692,000
Capital outlay	-	-	-	-
Total expenditures	\$ 542,756	\$ 532,000	\$ 554,000	\$ 692,000
Restricted intergovernmental	44,756	34,000	56,000	42,000
Total revenues	\$ 44,756	\$ 34,000	\$ 56,000	\$ 42,000
Number of FTE's	-	-	-	-

Department Purpose

The Southeastern Center is committed to addressing the mental health, substance abuse and developmental disability needs of adults and children in Brunswick, New Hanover and Pender counties.

Veteran Services

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 72,998	\$ 77,302	\$ 81,389	\$ 81,868
Fringe benefits	25,979	28,263	28,603	29,135
Operating costs	13,171	17,699	15,699	17,374
Capital outlay	-	-	-	-
Total expenditures	\$ 112,148	\$ 123,264	\$ 125,691	\$ 128,377
Restricted intergovernmental	2,000	2,000	2,000	2,000
Total revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Number of FTE's	2.0	2.0	2.0	2.0

Department Purpose

The County Veterans Service Department advises local veterans and their dependents of their rights and entitlements under various Federal and State laws, counsels them, and actively assists them by filling out necessary forms and papers, obtaining documents and affidavits, and forwarding same to the North Carolina Division of Veterans Affairs for review and presentation before the U.S. Department of Veterans Affairs.

Work is generated through inquiries concerning veteran's benefits or through action of the service officer in seeking out those who need and may be entitled to assistance. The work is complex and exacting due to the numerous State and Federal laws involved and the regulations by which they are administered. These laws cover many and varied benefits including compensation, pension, insurance, death benefits, hospitalization and education.

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

Major Accomplishments

- Increased the receipt of compensation, pension, education, vocational rehabilitation, insurance, and indemnities benefits by \$6,825,000.
- Received medical benefits for veterans in Brunswick County in the amount of \$8,775,000.*
- Generated \$26,910,000** of tax free revenue to Brunswick County. The actual cash benefit to the county is much greater when the impact is transferred into the number of county residents that would have been on Medicaid without these VA benefits
- Improved veterans outreach and public awareness through increased advertising.

Goals and Objectives

Goal: To increase public awareness of services available to veterans and their families.

Objectives:

- Advertise in the two local newspapers.
- Improve veteran services county web site.
- Make presentations to civic, church, and veterans' organizations.
- Perform requested interviews for local newspapers and radio stations.

Veteran Services

Goal: To increase benefits received to the eligible veterans and their dependents in Brunswick County.

Objectives:

- Contact by letter, each newly discharged veteran who lives in Brunswick County within 30 days of receipt of the DD-214 (military discharge).
- Work with the North Carolina District Service Officer in promoting the North Carolina Department of Administration, Division of Veterans Affairs State Scholarship, Chapter 165, Article 4, to the area schools.
- Contact area veterans that receive a service connected rating of 100% to inform them of additional benefits they and their dependents may be eligible for due to their 100% service connected rating.

Goal: Attend training conferences to obtain current information on changing VA laws and regulations and to provide quality service to our veterans and their dependents to get the maximum benefits.

Objectives:

- Attend the North Carolina Association of County Veterans Service Officers' Spring and Fall Training Conferences.
- Attend the North Carolina Division of Veterans Affairs District 4 training sessions.
- Attend the VAMC Fayetteville's Annual Stakeholders' Briefing.
- Attend the National Association of County Veteran Service Officers annual conference.
- Train new veteran service officer, including U.S. VA Training, Responsibility, Involvement and Preparation of claims and Accreditation testing.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (Output) Measures	n/a	6	14	14
Number of ads run in each newspaper annually	n/a	6	14	14
Presentations and Interviews	9	9	9	10
Service Connected Compensation Claims	1,940	1,945	1,950	1,965
Death Indemnity Compensation (DIC)	211	153	155	160
Veteran's & Widow's Pension	794	721	725	740
Yearly EVR & Medical Expense Reports	330	313	315	325
Education & Scholarships	119	124	125	130
Medical Benefits	1,021	1,106	1,200	1,300
Burial, Records, Medals, NC Benefits, DOD, Misc.	1,088	1,620	1,700	1,740
Effectiveness Measures				
Total Expenditures paid by the VA in Brunswick County	\$16,583,000	\$19,065,000	\$26,910,000	\$28,000,000

Other Agencies

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
American Red Cross Cape Fear	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000
Brun Co Family Assistance Agny	22,000	25,000	25,000	40,000
Brunswick Sr Resources Inc	674,327	1,100,000	1,100,000	1,210,000
Carousel Center	12,500	15,000	15,000	15,000
Communities in Schools	131,000	125,000	178,000	200,000
Hope Harbor Home	25,000	35,000	35,000	35,000
Literacy Council	4,500	6,600	6,600	6,600
Lower Cape Fear Hospice	7,500	15,000	15,000	25,000
New Hope Clinic	-	17,500	17,500	20,000
Partnership for Children	10,000	12,400	12,400	13,000
Providence Home	58,000	25,000	55,000	25,000
Southeastern Sickle Cell	1,000	3,000	3,000	3,000
Sr Citizen District Allocation	15,796	25,000	73,459	25,000
Total expenditures	\$ 966,623	\$ 1,412,500	\$ 1,543,959	\$ 1,625,600
Restricted intergovernmental	86,000	-	83,000	-
Total revenues	\$ 86,000	\$ -	\$ 83,000	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2007 Brunswick County contributed to non-profit agencies to support human service efforts as follows:

The American Red Cross Cape Fear Chapter provides safety education, blood services, emergency services, and disaster preparedness to the families of Brunswick, New Hanover and Pender Counties. For more than 85 years the American Red Cross has provided health and safety education for millions of people. Programs reflect their commitment to enhance health and safety awareness in the community, encourage prevention of disease and injury, and enable individuals to respond to emergency situations. The mission of the Cape Fear Chapter's Emergency Services is to bring relief to those affected by disasters and to help people prevent, prepare for and respond to emergencies. The Chapter opens shelters to give families a safe place to stay during disasters in Brunswick, New Hanover and Pender Counties.

Brunswick Family Assistance Agency is a private non-profit agency offering several programs to low-income families in Brunswick County, North Carolina. The agency is funded by Brunswick County, Cape Fear Area United Way, Cape Fear Memorial Foundation, Brunswick Community Foundation, The National Emergency Food and Shelter Program, NC Department of Agriculture, NC Department of Transportation and by donations. Brunswick Family Assistance Agency benefits from donated food and clothing and by the countless hours of work donated by volunteers. Their mission is to improve the quality of life for low-income families and to increase awareness of the social and economic problems in our community.

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.

The Carousel Center is committed to providing a child-friendly environment to meet the needs of the abused and neglected children and to supporting child abuse prevention in Southeastern North Carolina. The Carousel Center: Utilizes a multidisciplinary approach by conducting the interview at the Carousel Center; thereby, reducing the need for multiple interviews. Conducts complete medical evaluation by a medical

Other Agencies

provider who has received specialized training regarding current techniques, procedures and diagnoses of child abuse trauma. Makes appropriate mental health referrals made to on-site or community mental health providers. Provides case management and counseling services by an on-site social worker that ensure that the children receive needed services in a timely fashion. Participates in child abuse prevention efforts.

Communities in Schools (“CIS”) offers a positive impact in communities to reduce the number of children dropping out of school, which encourages a positive economic outcome within our communities. CIS operates as a link between the community and the schools by addressing the needs of children and families through a process that mobilizes existing community resources and directs them to the areas of greatest need. With over 290 community partners and 32,000 volunteer hours in Brunswick County, CIS directly impacts individual lives and strengthens our community. CIS is committed to helping students achieve success in school and continue their education in college or other post-secondary training. As a result, our youth will be better equipped to find meaningful employment, lead productive lives, and become contributing members of our society.

Hope Harbor Home, Inc. provides services and shelter to victims of domestic violence, sexual abuse and sexual assault and educates the community on these issues. Hope Harbor Home goal is to reduce incidences of domestic violence, sexual abuse and sexual assault in Brunswick County relative to the total population.

The Literacy Council’s mission is to help improve the level of literacy in Brunswick County by providing free confidential one-on-one tutoring to residents (primarily adults), recruiting and training volunteer tutors, raising public awareness about the importance of adequate literacy skills for the individual and the community and raising funds to run the program.

Lower Cape Fear Hospice provides professional healthcare and comfort to people with life limiting illness, offers hope, support, and education. Through end-of-life care, transitional programs and services, outreach and education, Lower Cape Fear Hospice strives to help its community members live their lives will, however short or long their lives may be.

New Hope Clinic offers free medical services and prescriptions for indigent, non-insured persons in Brunswick County.

Brunswick County Partnership for Children (“BCPFC”) is committed to improving the quality of life of our community’s young children and families. In order to achieve this mission, the Board of Directors has developed the following goals: Collaborative partnerships will be built to develop a seamless system of services for young children and families. All children will have access to high quality, affordable, early childhood education. Our community will be aware of and involved in the activities of the BCPFC. All children will have access to tools, programs, and services to ensure that every child enters school prepared for success. The BCPFC will participate in on-going fiscal and programmatic accountability standards evaluation. All young children will have access to appropriate health care services.

Providence Home is an emergency shelter for teens in Brunswick County.

Southeastern Sickle Cell Association is an advocacy and information source for people who have or are interested in sickle cell anemia.

Senior Citizen District Allocation are individual board members accounts for appropriation in Senior program activities.

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Education

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Brunswick Community College	\$ 2,463,606	\$ 2,309,817	\$ 2,309,817	\$ 2,524,861
Brunswick County Schools	22,076,810	23,294,408	23,314,408	25,462,211
Total expenditures	\$ 24,540,416	\$ 25,604,225	\$ 25,624,225	\$ 27,987,072
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Brunswick Community College	\$ 2,463,606	\$ 2,309,817	\$ 2,309,817	\$ 2,524,861
Total expenditures	\$ 2,463,606	\$ 2,309,817	\$ 2,309,817	\$ 2,524,861
Number of FTE's	-	-	-	-

Description

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

Mission and Goals

The mission of Brunswick Community College, a public, two-year educational institution, chartered in 1979 and centrally located in Brunswick County, North Carolina, is to provide accessible and affordable programs and services that meet the educational and cultural needs of the community and to provide opportunities for individuals to be successful.

The College Priorities Are:

- * Emphasize multicultural experiences
- * Encourage lifelong learning
- * Enhance economic development locally
- * Ensure academic excellence
- * Establish positive learning environments
- * Foster an awareness of global, economic and cultural trends

The College Goals Are:

- * Procure and allocate essential fiscal and human resources for the College
- * Enhance and validate quality and flexible educational programs, learning environments, and College services
- * Encourage productive partnerships and collaboration locally, regionally, and globally
- * Expand and enrich educational services to enhance and validate individual successes
- * Create and nurture a work environment that ensures maximum development and utilization of the skills and abilities of all employees

Adopted by the Board of Trustees, October 2002

Brunswick Community College

Vision Statement

Brunswick Community College is proud of its past and its ability to remain a close-knit community that is reflective of the larger community of Brunswick County. Our future will be one in which this family environment will be preserved and valued. Challenged by change and innovation, we will move forward to create a future responsive to the diverse needs of our students, our employees, and all those we serve.

Brunswick Community College Is Committed to These Shared Beliefs:

Service

Our guiding principle is service. We serve our students, the residents of our county and region, area businesses and nonprofit agencies, public and private organizations, and our employees. These individuals and groups are both our customers and members of our community. We are dedicated to providing them with knowledge, skills, and an environment that will help them achieve their educational and professional goals and personal aspirations.

Quality

Our value to the community is based on the quality of the educational programs and services we provide as well as the knowledge and skills of our graduates. We will set standards that ensure the high quality of our programs and services and of our graduates.

Issues for FY 2007

The County Commissioners provided \$2,464,361 of funds to the college for FY 07, an increase of \$266,542 or 12.1% over FY 06. The commissioners met the BCC request of \$60,500 for capital outlay which was down from \$111,998 the previous fiscal year. Brunswick Community College is in the design phase for the new construction projects to be funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004. Construction on the majority of the projects is expected to begin in FY 2007.

Bond Construction Projects

The BCC Athletics and Aquatics Center is a 54,000 square foot facility which will include a gymnasium, exhibit hall, indoor pools, fitness center walking track, offices, and meeting rooms.

A 150-seat event space is being constructed as an addition to the BCC Odell Williamson Auditorium to offer flexible performance space that is well suited for banquets, dances, receptions, and to support community arts programs. The project will also expand the back-stage space of the auditorium.

The 22,931 square foot BCC Continuing Education Center will house a multipurpose conferencing center, instruction classrooms, computer labs, Emergency Services/Certified Nursing Training room, and administrative spaces. Two additional continuing education centers are planned for the Southport and South Brunswick Islands areas of the County.

The BCC Student Center includes a 13,700 square foot addition to an existing two-story building, which will also be renovated. The student center addition will house the larger student activity spaces and the renovated areas will contain administrative/student service spaces, the Information Technology Department, and additional office areas.

The Applied Plant Sciences Facility will provide teaching facilities for the Horticulture Technology and Turfgrass Management programs, which include golf course management and maintenance. The facility includes a 10,270 square foot classroom/laboratory building, two greenhouses enclosing 4,500 square feet, plant materials storage structures, and shaded and full-sun garden spaces.

Brunswick Community College

The BCC Early Childhood Education Center will be an 11,383 square foot facility which will function as a Demonstration/Model Program for Brunswick County. The center will include student and instructional space, observation space, and a child care facility for children through age four.

Brunswick County Schools

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Brunswick County Schools	\$ 22,076,810	\$ 23,294,408	\$ 23,314,408	\$ 25,462,211
Total expenditures	\$ 22,076,810	\$ 23,294,408	\$ 23,314,408	\$ 25,462,211
Number of FTE's	-	-	-	-

Description

The Brunswick County Board of Education, a local education agency empowered by the North Carolina General Statutes, has responsibility and control over all activities related to public school education in Brunswick County, North Carolina. The Brunswick County School System serves all of Brunswick County including Ash, Bald Head Island, Boiling Spring Lakes, Calabash, Caswell Beach, Holden Beach, Leland, Oak Island, Ocean Isle Beach, Shallotte, Southport, Sunset Beach, and Supply. The school system ranks 34 in student membership out of 117 school districts in the state. For 2005-2006 Brunswick County School System served over 11,175 students from kindergarten through 12th grade in 8 elementary schools, 4 middle schools, 3 high schools and 1 alternative school. All schools in the district are fully accredited by the Southern Association of Colleges and Schools. The school system has over 1,850 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 752 regular classroom teachers, not including media specialists, counselors, psychologists, and other supporting certified staff.

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

Since 1995, the Board of Commissioners and the Board of Education have entered into funding agreements for period of one to three years to provide operating funds to the school system based upon a percentage of ad Valorem taxes assessed by the county. The agreement for fiscal year 2006-2007 provides the school system with 36.5% of the actual county ad Valorem tax levy of which 36% is designated for current operating expenses, and .5% is designated for capital outlay. Amounts collected in excess of the budgeted levy in future years are placed in a special capital reserve fund held by Brunswick County for future school capital projects. The current agreement was entered in the 2005-2006 fiscal year for a three-year term, ending with fiscal year 2007-2008.

In 2006-2007, Brunswick County Schools expects membership of 11,510, an increase of 721 students or a 7 percent increase from the 2005-2006 20th day student enrollment.

During the 2005-2006 school year, 358 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 77 students for the 2006-2007 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.

Brunswick County Schools

Brunswick County Schools will open the Brunswick Academy in FY 2007. The academy is located on the campus of Brunswick Community College and will serve students in the alternative program for middle and high school students as well as the county's first early college program. In addition, a six classroom addition will open at Virginia Williamson Elementary. Construction will begin on another six classroom addition at Supply Elementary and design will begin on a K-8 school to be located in the Holden Beach area. Plans are under way to begin design for a K-8 school to serve the northern area of Brunswick County.

For FY 2007, the county ad Valorem funded operating budget to the school system is \$25,113,414 which is an increase of \$1,978,556 or 8.55% over the prior year amount of \$23,134,858. The county will provide \$348,797 for capital outlay from ad Valorem funds, an increase of \$189,247. Debt service for the county schools for FY 2007, funded by ad Valorem revenue, totals \$7.1 million. The School System will receive \$3,465,000 for the annual capital improvement plan dedicated to small projects and technology throughout the system. The funding source for the annual capital improvement plan is sales tax proceeds legislated for k-12 schools. The county plans to issue certificate of participation financing for the Holden Beach and Northern k-8 schools for which the debt is projected to be serviced by sales tax and NC Education Lottery proceeds.



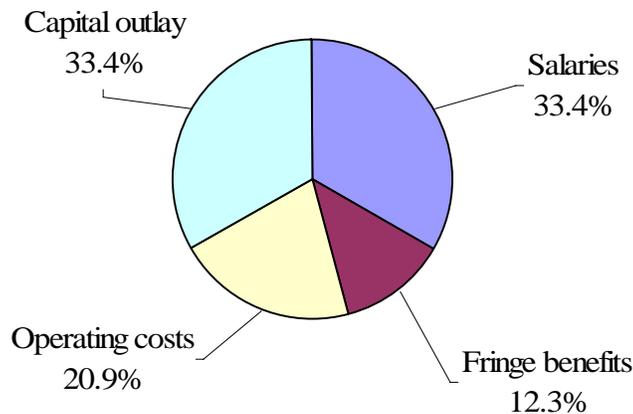
Brunswick Academy will open in FY 2007.

Cultural and Recreational Budget Summary

Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 1,460,636	\$ 1,580,039	\$ 1,583,890	\$ 1,714,861
Fringe benefits	519,467	594,576	597,115	631,640
Operating costs	914,337	963,111	1,160,033	1,070,810
Capital outlay	362,061	1,236,000	2,403,266	1,712,500
Total expenditures	\$ 3,256,502	\$ 4,373,726	\$ 5,744,304	\$ 5,129,811
Restricted intergovernmental	230,115	130,000	222,441	144,000
Permits and fees	21,905	20,000	20,000	24,000
Sales and service	139,221	124,500	188,022	131,500
Other revenue	33,650	34,200	658,102	31,200
Total revenues	\$ 424,891	\$ 308,700	\$ 1,088,565	\$ 330,700
Number of FTE's	42.0	43.0	43.0	45.0

Cultural and Recreational Approved Expenditures FY 2007



Library

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 658,304	\$ 697,492	\$ 697,492	\$ 728,475
Fringe benefits	244,158	270,162	271,179	279,266
Operating costs	306,352	316,261	366,851	332,760
Capital outlay	136,029	-	-	-
Total expenditures	\$ 1,344,843	\$ 1,283,915	\$ 1,335,522	\$ 1,340,501
Restricted intergovernmental	230,115	130,000	170,590	144,000
Permits and fees	21,905	20,000	20,000	24,000
Other revenue	21,384	18,200	18,200	18,200
Total revenues	\$ 273,405	\$ 168,200	\$ 208,790	\$ 186,200
Number of FTE's	20.0	20.0	20.0	20.0

Department Purpose

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

Goals and Objectives

Goal: Brunswick County residents and visitors will be assisted in the libraries by a knowledgeable, caring, technically competent and customer-focused staff.

Objectives:

- To develop by August 1 a set of core competencies and skill-standards that all library staff will meet.
- To survey branch managers and staff to determine their needs and requests for training, by August 1.
- To support professional development by encouraging each employee to attend one outside continuing education activity each year.
- To arrange a minimum of one in-house training session per quarter for all library staff.
- To have 100% of library staff score a minimum of 3.5 on the performance evaluation by 2007.
- To have 80% of library users respond "above expectations" on a brief customer satisfaction survey by June 2007.

Goal: High school students and their parents will find resources in the libraries to help them make wise choices about college and careers.

Library

Objectives:

- To hold a series of weekend programs, at various locations, conducted through the College Foundation of North Carolina, dealing with financial aid, completing applications, college interviewing, etc. throughout FY 2006-07.
- To hold a similar series of programs, working with the area business community and chambers of commerce, to introduce students and their parents to various careers.
- To spend a minimum of 5% of the book budget to update college and career materials.
- To have youth services staff network with high school staff and home schooling families to determine specific needs.
- To involve all four Friends of the Library groups in this effort, and to have them offer an annual college scholarship, by May 2007.

Goal: Visitors to the Library's webpages will find accurate and useful information presented in an attractive and user-friendly format.

Objectives:

- To appoint a 2-person team to manage the webpage by July 1.
- To have direct staff access to the webpage by July 1.
- To provide obvious links to the Library's catalog, NC-LIVE, State Library, Ancestry Library, and other online resources.
- To keep all information current and accurate; to announce programs in a timely manner.
- To post, and change often, photographs of Library activities; all by September 1, 2006.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Circulation - Total items circulated	374,974	414,963	439,839	465,000
Items per capita	4.4%	4.9%	4.7%	5.0%
Total Reference Questions	72,221	73,756	74,282	75,000
Questions per capita	.85%	.87%	.82%	.81%
Uses of Electronic Resources	78,719	93,054	96,964	100,000
Number of Library Programs	532	584	608	620
Attendance	11,772	16,824	13,524	15,000
Door Count	181,684	200,898	204,201	210,000
Registered Cardholders	39%	44.7%	43.7%	48.5%
Registered Borrows (% of County Residents)	33,249	37,853	40,515	45,000
Efficiency Measures				
Hours open to public in a year	11,024	13,750	13,750	13,750
Cost per service hour, per library	\$20.73	\$19.01	\$18.41	\$18.41

Parks and Recreation

Department Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 802,334	\$ 882,547	\$ 886,398	\$ 986,386
Fringe benefits	275,309	324,414	325,936	352,374
Operating costs	547,280	612,000	738,108	703,100
Capital outlay	226,031	1,236,000	2,403,266	1,712,500
Total expenditures	\$ 1,850,955	\$ 3,054,961	\$ 4,353,708	\$ 3,754,360
Restricted intergovernmental	-	-	51,851	-
Sales and service	139,221	124,500	188,022	131,500
Other revenue	12,265	16,000	639,902	13,000
Total revenues	\$ 151,486	\$ 140,500	\$ 879,775	\$ 144,500
Number of FTE's	22.0	23.0	23.0	25.0

Department Purpose

Improving health of both mind and body through recreational programs is the main goal of the Brunswick County Parks and Recreation Department. Through programs, events, and information this department enhances Brunswick County residents' quality of life. Organized activities in the parks help people enjoy the open spaces that have been protected for their use. A comprehensive cadre of information sources helps residents learn how to access their parks and the recreation programs designed for their use.

Major Accomplishments

- Hosted Dixie Boys and Dixie Girls Softball State Tournaments that had over 65 teams from all over the State. This event alone drew over 6,000 people into Brunswick County.
- Completed capitol outlay projects at Northwest, Shallotte, Dutchman Creek and Smithville Parks. Additions were concession stands, restrooms and picnic shelters.
- Published the first ever Parks & Recreation Newsletter. The first edition emphasized athletic programs, but future issues will spotlight every program and activities going on within the program.
- A scheduling software website has given us the opportunity to update game scores and standings daily at no charge. The website allows for some linking and pictures and was a pretty big hit in its first year.
- In 2005 the Brunswick Idol added a teen category to the existing Idol format.
- Hosted major public events such as Easter Egg Hunts, Concerts on the Coast, Art in the Park, employee fitness day, hosting youth and adult tournaments and Kids Safety Day.
- Completed with the Planning Department PARTF and NC Coastal Management grants for future parks. Total amount applied for \$1,054,183.00
- Relighting seven existing and two new baseball/softball fields within our park system.
- Started first ever Special Olympics cheerleading team. We currently have over 300 athletes that participate in Special Olympics. Highlight: Our Alpine Team took home the Silver Medal this year.
- Adopted new Rules and Regulations both in English and Spanish for our Parks and Community Buildings.
- New playground equipment will be installed at Town Creek, Navassa, Dutchman Creek and Brunswick River Parks.
- Updated By-Laws for the Parks and Recreation Advisory Board.

Parks and Recreation

Goals and Objectives

Goal: To start constructing and developing new parks at Holden Beach, Ocean Isle Beach and Town Creek Nature Park. Also, continue to maintain capital outlay of our 10 parks that are already in existence.

Objectives:

• Holden Beach Park	(District 2)	\$525,000
• Ocean Isle Beach Park	(District 1)	\$625,000
• Brunswick River Park	(District 5)	\$150,000
• Dutchman Creek Park	(District 3)	\$250,000
• Waccamaw Park	(District 4)	\$275,000
• Shallotte Park	(District 1)	\$190,000
• Lockwood Folly Park	(District 4)	\$90,000
• Northwest Park	(District 5)	\$205,000
• Re-Lighting Various Parks (10 Fields)	3- 200ft. and 7- 300ft.	\$895,000

Goal: To expand maintenance and visibility coverage at Brunswick River Park. This park is highly used each day and needs much more attention than it is getting. We continue to get many complaints from residents about the illegal activity and disrespect for the park by some users. This park is heavily used everyday by residents and non-residents.

Objectives:

- To hire a new Park Supervisor that would be solely responsible for Brunswick River Park and assist, when able, the other parks on the Northern end of the County.

Goal: To expand wellness opportunities for Brunswick County residents and county staff. Work with Risk Manager in the implementation of a county employee wellness program and partner with the Community College and schools to provide new wellness programs that will meet their needs as well. To focus more on fitness programs for all county residents I would like to separate this area from Special Events which currently handles the fitness programs.

Objectives:

- To hire a full-time County Fitness Coordinator.

Parks and Recreation

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 03/04 Actual</i>	<i>FY 04/05 Actual</i>	<i>FY 05/06 Estimated</i>	<i>FY 06/07 Projected</i>
Workload (output) Measures				
Number of Fields rented	45	60	65	80
Number of camps/clinics offered	18	22	24	32
Number of Community Buildings	6	7	7	9
Number of Parks	8	10	10	13
Concession revenues	\$6,437	\$6,586	\$7,500	\$8,500
Community Building Revenues	\$9,055	\$12,204	\$12,500	\$13,500
Effectiveness Measures				
Number of youth coaches certified	625	665	716	800
Number of Adult sports Teams	40	41	60	70
Number of Youth sports teams	52	46	52	60
Number of Youth participants	695	675	705	740
Number of participants (Concerts on the Coast)	6,500	10,250	11,000	12,000
Number of participants served with fitness programs (youth and adult)	1,105	1,195	1,350	2,000



Dutchman Creek Park

Cultural and Recreational Other Agencies

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
American Legion Baseball	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Arts Council	3,750	3,750	3,750	3,750
General District Allocation	28,954	25,000	45,224	25,000
WHQR Radio	1,000	1,100	1,100	1,200
Total expenditures	\$ 38,704	\$ 34,850	\$ 55,074	\$ 34,950
Number of FTE's	-	-	-	-

In FY 2007, Brunswick County contributed to non-profit agencies to support Cultural and Recreation activities as follows:

Since 1925, The American Legion has sponsored a nationwide youth baseball program. During these past seven decades, millions of young players have enjoyed playing baseball. The American Legion and their 2.8 million members have raised millions of dollars each year for players to learn the importance of teamwork, discipline, leadership and good sportsmanship. The American Legion sponsors American Legion Baseball to give players an opportunity to develop their skills, personal fitness, leadership qualities and to have fun.

Arts Council supports arts and artists in Brunswick County.

General District Allocation is individual board members accounts to be appropriated for any public purpose.

WHQR went on the air in 1984 as a non-profit, non-commercial full-service radio station affiliated with National Public Radio and Public Radio International. WHQR is operated by Friends of Public Radio, Inc., a 501(c3) organization recognized by the Corporation for Public Broadcasting. WHQR's mission statement, as adopted by the Board of Directors reads: Friends of Public Radio, Inc. (WHQR 91.3 fm) will provide a reliable source of public radio, sustainable and efficient, to serve our listeners.

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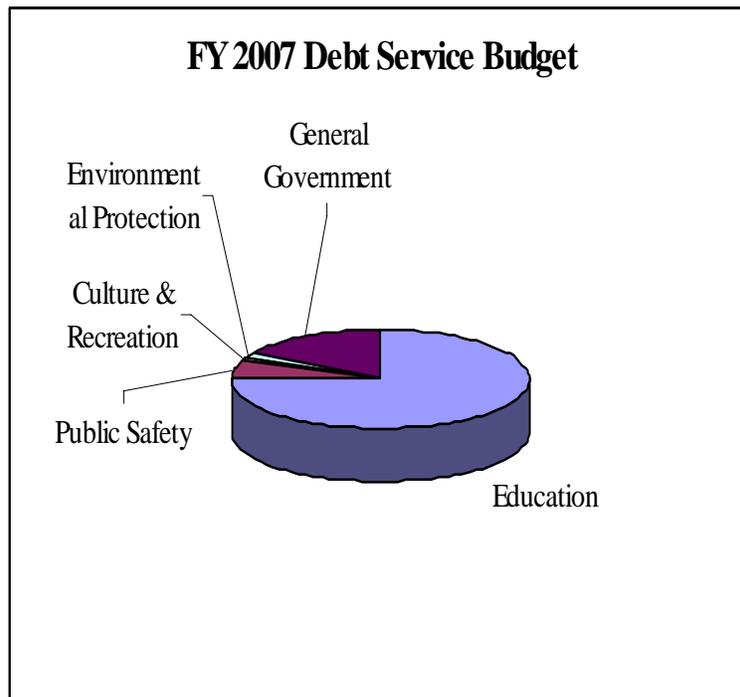
General Debt Service

Fund Summary-Debt Service

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Bond Principal	\$ 6,609,794	\$ 6,585,362	\$ 6,487,723	\$ 6,656,086
Bond Interest	5,843,928	4,531,050	4,508,254	4,180,375
Bond Fees and Issuance Costs	272,707	50,000	45,435	50,000
Advance payment escrow agent	17,385,545	-	-	-
Total expenditures	\$ 30,111,974	\$ 11,166,412	\$ 11,041,412	\$ 10,886,461
Number of FTE's	-	-	-	-

Debt Service Expenditures by Function

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Education	\$ 8,337,126	\$ 8,432,207	\$ 8,361,328	\$ 8,166,602
Public Safety	700,387	596,801	667,680	648,179
Culture & Recreation	-	-	-	138,094
Environmental Protection	-	166,739	41,739	142,602
General Government	3,688,916	1,970,665	1,970,665	1,790,984
Advance refund escrow agent	17,385,545	-	-	-
Total expenditures	\$ 30,111,974	\$ 11,166,412	\$ 11,041,412	\$ 10,886,461



General Debt Service

General 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. The County plans to issue general obligation debt of \$26,500,000 in the spring of 2007 as the final issue of the 2004 community college bond referendum. The total amount authorized was \$30 million, with \$3.5 million issued in 2005. The bond proceeds will be used to construct and renovate community college facilities.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of March 9, 2005 the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa3
 - Certificate of Participation A1
- Standard & Poor's and Fitch
 - General Obligation Bonds AA-
 - Certificate of Participation A+

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2005 the outstanding general obligation principal indebtedness of the County totals \$100,340,711. The budget for debt service payments for fiscal year 2007 totals \$10,886,461.

Debt Management

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

A. Debt Limits

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

B. Debt Structuring

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

C. Budgetary

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

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2006

Bond and COPS Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2007	\$5,088,998	8,426,099	1,230,900	2,040,909	6,319,898	\$10,467,008
2008	5,082,654	8,221,447	1,252,800	2,019,495	6,335,454	10,240,942
2009	5,015,000	7,945,500	1,270,000	1,993,549	6,285,000	9,939,049
2010	5,220,000	7,946,175	1,275,000	1,941,174	6,495,000	9,887,349
2011	5,220,000	7,729,700	1,395,000	2,008,936	6,615,000	9,738,636
2012	5,205,000	7,506,988	1,390,000	1,953,206	6,595,000	9,460,194
2013	5,195,000	7,283,163	1,380,000	1,891,994	6,575,000	9,175,157
2014	5,185,000	7,058,363	1,370,000	1,830,206	6,555,000	8,888,569
2015	5,170,000	6,832,188	1,365,000	1,773,331	6,535,000	8,605,519
2016	5,155,000	6,595,200	1,350,000	1,699,831	6,505,000	8,295,031
2017-2021	25,490,000	29,308,300	5,660,000	6,546,588	31,150,000	35,854,888
2022-2024	2,020,000	2,161,550	1,170,000	1,266,526	3,190,000	3,428,076
Total Bonded Debt	79,046,652	107,014,673	20,108,700	26,965,745	99,155,352	133,980,418
Other Long-Term Debt						
Capitalized leases						
2007	-	-	336,175	369,446	336,175	369,446
2008	-	-	329,209	369,445	329,209	369,445
2009	-	-	265,839	289,777	265,839	289,777
2010	-	-	123,528	138,093	123,528	138,093
2011	-	-	130,608	138,094	130,608	138,094
Total Other Long-Term Debt	-	-	1,185,359	1,304,855	1,185,359	1,304,855
Total Long- Term Debt	\$79,046,652	107,014,673	21,294,059	28,270,600	100,340,711	\$135,285,273

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2006

Assessed value of taxable property	\$14,490,211,355
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$1,159,216,908
Gross debt:	
Total bonded debt	\$ 118,219,319
Total certificates of participation	21,865,000
Total capital leases	<u>36,375,000</u>
Gross debt	176,459,319
Less: water and sewer bonds	<u>77,303,967</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 99,155,352</u>
Legal debt margin	<u><u>\$ 1,060,061,556</u></u>

Occupancy Tax Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	806,908	860,065	1,025,180	941,020
Capital outlay	-	-	-	-
Transfer to general fund	22,342	16,435	19,618	17,980
Total expenditures	\$ 829,251	\$ 876,500	\$ 1,044,798	\$ 959,000
Other taxes and licences	832,136	876,500	1,044,798	959,000
Total revenues	\$ 832,136	\$ 876,500	\$ 1,044,798	\$ 959,000

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, which provides a financial benefit to the county, was established to receive the proceeds of the room occupancy tax levied pursuant to Session Law 1997-364. The Occupancy Tax Fund is used to account for these proceeds. The proceeds are transferred to the TDA who is authorized to spend these proceeds to promote travel, tourism and conventions within the county. The TDA is a discretely presented component unit of the County.

Leasing Corporation Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Transfer To General Fund	\$ 3,123,427	\$ 3,029,899	\$ 3,029,899	\$ 2,967,899
Total expenditures	\$ 3,123,427	\$ 3,029,899	\$ 3,029,899	\$ 2,967,899
Investment earnings	3,288	-	-	-
Transfers From General Fund	3,112,501	3,029,899	3,029,899	2,967,899
Total revenues	\$ 3,115,789	\$ 3,029,899	\$ 3,029,899	\$ 2,967,899
Number of FTE's	-	-	-	-

The Leasing Corporation Fund is the general fund of the blended component unit of the County. This fund accounts for Trustee held funds under Certificate of Participation Agreements, which were used to finance general government facilities and proprietary fund water line construction.

Emergency Telephone System Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 73,644	\$ 81,508	\$ 99,009	\$ 93,905
Fringe benefits	26,499	29,066	31,276	31,732
Operating costs	754,366	907,702	1,032,314	895,600
Capital outlay	13,576	-	25,000	34,000
Total expenditures	\$ 868,085	\$ 1,018,276	\$ 1,187,599	\$ 1,055,237
Other taxes and licences	713,042	640,000	640,000	700,000
Restricted intergovernmental	81,937	110,000	113,113	102,000
Investment earnings	13,276	-	-	-
Fund balance appropriated	-	268,276	434,486	253,237
Total revenues	\$ 808,256	\$ 1,018,276	\$ 1,187,599	\$ 1,055,237
Number of FTE's	2.0	2.0	2.0	2.0

Established in accordance with North Carolina law, the emergency telephone system fund collects revenue from a \$1.00 surcharge on telephone bills. 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.

County Capital Reserve

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Transfer to capital projects fund	\$ 5,909,080	\$ -	\$ 18,891,625	\$ 11,790,405
Total expenditures	\$ 5,909,080	\$ -	\$ 18,891,625	\$ 11,790,405
Investment earnings	-	-	265,548	-
Other revenue	-	-	-	-
Fund balance appropriated	-	-	13,709,179	4,659,633
Transfers From Other Funds	9,645,303	-	4,916,898	7,130,772
Total revenues	\$ 9,645,303	\$ -	\$ 18,891,625	\$ 11,790,405
Number of FTE's				

The County Capital Reserve fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for construction. This fund is used to account for additions and improvements of major government facilities which are financed by transfers from the county capital reserve fund, bond proceeds, and financing agreements. When construction begins, the fund balance will be transferred to a Capital Projects Fund.

The County Capital Reserve fund is estimated to have funding sources of \$7,130,772 of transfers from the general fund and \$4,659,633 of fund balance appropriations in fiscal year 2006-2007. The designated uses of the sources are: Natural disasters reserve \$253,357, Landfill closure reserve \$2,957,671, Land purchase for C&D landfill \$1,000,456, Brunswick County airport future projects \$1,701, Holden Beach Park \$500,000, Ocean Isle Beach and Sunset Beach Parks \$650,000, Rourk Library \$475,000, Brunswick County airport grant certification project \$146,448, Government complex drainage and pond project \$200,000, County administration building \$4,569,660, Government complex walking trail \$140,000, Town Creek boat ramp project \$96,112 and County department of social services building project \$300,000.

School Capital Reserve Funds

Special School Capital Reserve Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Transfer to capital projects fund	\$ 3,015,859	\$ -	\$ 5,420,679	\$ 565,000
Total expenditures	\$ 3,015,859	\$ -	\$ 5,420,679	\$ 565,000
Investment earnings	-	-	18,631	-
Fund balance appropriated	-	-	2,508,179	565,000
Transfers From General Fund	3,414,681	-	2,893,869	-
Total revenues	\$ 3,414,681	\$ -	\$ 5,420,679	\$ 565,000
Number of FTE's	-	-	-	-

The Special School Capital Reserve fund was established in accordance with North Carolina law to account for the accumulation of ad valorem tax revenues for the construction of school facilities. When construction begins, the fund balance will be transferred to a Capital Projects Fund.

School Capital Reserve Summary

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Transfer to other funds	\$ 3,569,035	\$ 3,265,625	\$ 7,570,786	\$ 4,079,100
Total expenditures	\$ 3,569,035	\$ 3,265,625	\$ 7,570,786	\$ 4,079,100
Investment earnings	-	-	31,741	-
Fund balance appropriated	-	-	4,273,420	361,190
Other Revenues	-	-	-	-
Transfers From Other Funds	3,039,883	3,265,625	3,265,625	3,717,910
Total revenues	\$ 3,039,883	\$ 3,265,625	\$ 7,570,786	\$ 4,079,100
Number of FTE's	-	-	-	-

The School Capital Reserve fund was established in accordance with North Carolina law to account for the accumulation of supplemental and additional supplemental sales taxes for public school capital outlays or retirement of public school indebtedness.

Register of Deeds Technology Enhancement Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ 42,639
Fringe benefits	-	-	-	15,082
Operating costs	-	57,943	95,943	61,283
Capital outlay	-	67,095	67,095	30,000
Total expenditures	\$ -	\$ 125,038	\$ 163,038	\$ 149,004
Investment earnings	5,938	-	-	-
Transfers From General Fund	145,023	125,038	163,038	149,004
Total revenues	\$ 150,961	\$ 125,038	\$ 163,038	\$ 149,004
Number of FTE's	-	-	-	1.0

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

Water Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 2,250,296	\$ 2,634,327	\$ 2,706,998	\$ 3,061,491
Fringe benefits	768,253	1,039,996	1,085,528	1,212,859
Operating costs	5,358,289	4,640,337	5,106,751	5,766,670
Capital outlay	3,582,137	841,600	1,267,356	645,000
Debt service	5,054,458	1,093,576	1,093,576	983,903
Transfer to other funds	3,139,695	3,960,274	5,729,402	4,447,698
Total expenditures	\$ 20,153,128	\$ 14,210,110	\$ 16,989,611	\$ 16,117,621
Restricted intergovernmental	-	-	9,460	-
Sales and service	13,669,101	13,211,110	13,819,110	15,286,853
Investment earnings	248,124	80,000	480,000	400,000
Other revenue	5,512,877	419,000	443,541	430,768
Fund balance appropriated	-	500,000	2,205,260	-
Trans from other funds	478,980	-	32,240	-
Total revenues	\$ 19,909,082	\$ 14,210,110	\$ 16,989,611	\$ 16,117,621
Number of FTE's	61.3	65.8	65.8	69.8

Northwest Water Treatment Plant

Goal: To consistently keep finish water turbidity at 0.10 ntu or less 95% of the time every month in anticipation of future state and federal regulations.

Objectives:

- Implement Standard Operating Procedures.
- Implement System of Tracking facility Breakdown and Callouts.
- Continue Development of a Preventative Maintenance Program.

Goal: To implement the best long term solution for sludge disposal at the Northwest Water Treatment Plant.

Objectives:

- Complete Design of a sludge dewatering facility that includes an enclosure, 2 meter belt filter press, and sludge loading area, so as to meet the sludge removal requirements of the Northwest WTP by Dec. 2006.
- Start construction on facility by March 2007.
- Provide the Brunswick County landfill with a sludge cake product capable of being used as daily cover or as fill dirt on existing landfill cells.
- Reduce Sludge Handling Costs at Northwest Plant.
- Provide greater consistency in sludge disposal.
- Cost analysis shows sludge operation pay back is less than 36 months.

Goal: Develop a two fold approach for compliance with the Stage 2 Disinfection Byproducts Rule and the LT2 Enhanced Surface Water Treatment Rule.

Objectives:

- Maintain water quality in the distribution system to qualify for the 40/30 certification.
- Have a System Specific Study hydraulic model ready as a backup if 40/30 certification is denied.

Water Fund

Field Operation Division

- Initiate data collection for Cryptosporidium analysis, 1 sample per month for 2 years.
- Keep management informed as to the best course of action to meet future regulations.

Goal: Improve Coordination during Construction of Developer Installed Water and Sewer Mains.

Objectives:

- Develop Improved Tracking System for Projects Under Construction by Sept. 2006.
- Track Projects Under Warranty and Perform Inspection Prior to Warranty Expiration.
- Provide Location Services for Projects that Have Been Approved as Substantially Complete Starting July 2006.
- Improve Response Time and Scheduling for Required Tests on New Mains.

Goal: Reduce Delays in Water Taps, Irrigation Meter Installation and Fire Hydrant Installation and Maintenance.

Objectives:

- Install Water Taps Within Two Weeks of Payment of Fees.
- Install irrigation Meters Within Two Weeks of Payment of Fees.
- Repair Non-Operating Fire Hydrants in 1 week or less of Notification from Fire Department.

Goal: Implement a Comprehensive Testing Program For Water Meters.

Objectives:

- Increase Revenue by Testing All Meters 6" or Greater Once per Year Starting Oct. 2006.
- Test all 2" to 4" Meters Once Every Three Years.
- Implement Program to Identify, Test and/or Replace Zero Consumption Meters.

Goal: Provide Improved Water Quality by Expanding Flushing Program.

Objectives:

- Reduce the Employee Time Required to Flush Mains by Installing Automatic Flushing Devices Starting in Nov. 2006.
- Reduce the Number of Dead End Lines in New Subdivisions.

211 Water Treatment Plant

Goal: To Improve Appearance of Plant Tanks and Equipment.

Objectives:

- Power Wash Tanks and Repaint Tanks as Needed by Dec. 2006.
- Clean and Sand Blast Equipment and Repaint to Prolong Life of Equipment by Dec. 2006.

Goal: Improve Sludge Handling at the Plant.

Water Fund

Objectives:

- Haul Dried Sludge to County C&D Landfill on Regular Basis Starting Jan. 2007.
- Reduce Cost of Sludge Handling.
- Continue to Use Drying Beds as Much As Possible.

Goal: Improve Security at Well Sites.

Objectives:

- Replace Wooden Structure Around Pumps and Motors by April 2007.
- Install Fencing on Isolated Well Sites as Required by NC DENR Regulations.

Kings Bluff Facility

Goal: Improve Appearance and Reliability of Equipment by Cleaning and Painting key Equipment.

Objectives:

- Clean and Paint 6,000 gallon fuel and Small Standby Generator by Dec. 2006.
- Clean Inside of Raw Water Tank by April 2007.
- Clean and Paint Blow Offs by April 2007.

Goal: Improve Safety at Kings Bluff Facility.

Objectives:

- Repair Wooden Walkway and Apply Sealer to Reduce Future Repairs by Dec. 2006.
- Remove and Replace Floor Tile In Building Due to Moisture Problems by Sept. 2006.

Facility Operations Division

Goal: To Reduce the Work Order Backlog on Electrical and Control System Repairs.

Objectives:

- Reduce the time needed to complete work orders for electrical and control repair to less than two weeks for non emergency repairs.
- Develop system to track and incorporate new plants and pump stations into current County SCADA system.
- Implement process to reduce call outs for minor repairs.

Goal: Increase Data Communication Capability from Southwest Area.

Objectives:

- Upgrade existing radio system to handle increased data generated by facilities in Southwest Area Number of stations being added due to Purchase of Carolina Blythe and SBWSA Systems by Jan. 2007
- Develop program to insure that new pump stations installed by developers in the Southwest area can be added to the system.

Water Fund

Goal: Provide More Accurate Metering of Wastewater Flows to Northeast Brunswick WWTP.

Objectives:

- Install Flow Meter on County Line Discharging to NEBR WWTP by April 2007.
- Improvements to Flow Meters Used for Billing at NEBR WWTP by Dec. 2006.

Goal: Provide Reliable Wastewater Equipment \$50,000 Transmission in Leland Industrial Park Area.

Objectives:

- Install Generators on Key Pump Stations in Leland Industrial Park by Jan. 2007.
- Upgrade Electrical Controls at Two Pump Stations by Oct. 2006.

Goal: Proposed Policy Changes.

Objectives:

- Revise Fees to More Accurately Reflect Cost of Service.
- Revise Petition Program or Develop New Program to Encourage Water Main Installation in Existing Subdivisions.

Wastewater Fund

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ 600,314	\$ 772,142	\$ 777,016	\$ 976,055
Fringe benefits	210,995	310,490	312,521	395,635
Operating costs	865,955	1,532,663	1,713,147	1,949,242
Capital outlay	5,467,947	779,783	792,816	1,205,500
Debt service	955,726	3,015,467	1,930,720	7,378,658
Transfer to other funds	1,205,711	-	2,701,403	523,007
Total expenditures	\$ 9,306,648	\$ 6,410,545	\$ 8,227,623	\$ 12,428,097
Restricted intergovernmental	-	-	3,146	-
Sales and service	4,077,980	5,842,975	6,561,875	8,546,381
Investment earnings	54,339	25,000	160,720	150,000
Other revenue	6,353,092	542,570	622,056	3,731,716
Fund balance appropriated	-	-	11,881	-
Transfer from other funds	-	-	867,945	-
Total revenues	\$ 10,485,411	\$ 6,410,545	\$ 8,227,623	\$ 12,428,097
Number of FTE's	16.75	19.75	20.75	25.75

Goals and Objectives

Administration

Goal: Provide Wastewater Transmission and Treatment Capacity to serve Town of Oak Island.

Objectives:

- Develop RFP and Select Consultants for Effluent Reuse Mains and Effluent Disposals System By Sept. 2006.
- Acquire Land for Effluent Disposal By Jan. 2007.
- Coordinate Permitting, Easement Acquisition and Land Acquisition.
- Keep Partners Informed During Design Process.

Goal: Provide Additional Treatment Capacity for Southwest Section of the County.

Objectives:

- Complete Design of Pump Station and Force Main By Dec. 2006.
- Obtain NC DOT and NC DENR Permits.
- Advertise Project for Bid and Begin Construction By March 2007.

Goal: Consolidate Utility Operations into a Field Operation Service Center.

Objectives:

- Complete Space Planning Study By July 2006.
- Negotiate Design Contract Based upon Approved Space Planning Study By Sept. 2006.
- Coordinate Building Location with BEMC and West Brunswick Plant Expansion.
- Complete Building Design By March 2007.

Wastewater Fund

Goal: Determine Future Water Treatment and Transmission Needs and Implement Program to Provide Funds for Improvements.

Objectives:

- Complete and Obtain Approval of Water Master Plan Including Recommendations By July 2006.
- Determine Capital Recovery Needs Based Upon Projected Cost of Improvements.
- Work with Wholesale Customers to Develop a Capital Recovery System that will meet future capital needs By Jan. 2007.

Goal: Protect Water Mains and Sewer Force Mains by Implementing Right of Way Maintenance Program.

Objectives:

- Develop Program Maintain Critical Water Mains and Sewer Force Mains Located in Easements.
- Mow Easements Twice Per year to Prevent Damage to Mains.
- Develop Bid Documents to Contract Right of Way Maintenance to Private Firm by Sept. 2006.

Goal: Implement Pilot Automated Meter Read (AMR) Program in Carolina Shores/Brunswick Plantation Area.

Objectives:

- Joint Project with Finance Department.
- Replace Oldest Meters in System By March 2007.
- Bring System up to Current County Standards for Meter Types.
- Should Increase Revenue and Decrease Reading Costs.

Wastewater Treatment Division

Goal: To bring NEBR into “full” operation with both oxidation ditches in service when flows are above 800,000 gpd.

Objectives:

- Monitor Flows to Determine When Both Oxidation Ditches Are Needed.
- Test and Service Equipment to Insure Smooth Transition.
- Provide Additional Training to Employees.

Goal: Beginning Planning Process for Expansion of Northeast Brunswick WWTP.

Objectives:

- Develop RFP for Engineering Services for Preliminary Engineering Report and Waste load Allocation by Oct. 2006.
- Select Engineer and Negotiate Final Contract by Dec. 2006.
- Submit NPDES Permit Application by June 2007.

Goal: To maintain the highest level of safety and security at all wastewater treatment facilities.

Wastewater fund

Objectives:

- Install automated gate closure by Dec. 2006.
- Ensure that all facilities remain locked and secured when operational personnel are not on-site.

Goal: Assume Operation of Shallotte Wastewater Treatment Plant and Upgrade Plant Operations.

Objectives:

- Hire Employees Needed to Operate Plant by July 1, 2006:
 - 2 Wastewater Treatment Plant Operators
 - 1 Maintenance Mechanic
- Upgrade Plant to Meet Some of Brunswick County Standards By March 2007.
- Purchase Equipment Needed to Maintain Plant.

Goal: Complete Improvements at Carolina Shores and Sea Trail Wastewater Treatment Plants.

Objectives:

- Relocate Winding River Plant to Increase Sea Trail Plant Capacity to 300,000 gpd by Jan. 2007.
- Construct Headworks and Equalization at Carolina Shores Plant.
- Coordinate Operation of Plants during Construction.

Goal: Maintain an Effective Pretreatment Program and Maintain Compliance with EPA, State and Brunswick County Rules and Regulations.

Objectives:

- Update Sewer Use Ordinance to Meet New NC DENR Requirements by Dec. 2006.
- Continue implementation of the County FOG (Fats, Oils and Grease) Program by concentrating on twice monthly inspections of both the Sea Trail and Carolina Shores WWTP area.
- Continue Pretreatment Permitting and Enforcement Program to Meet EPA Requirements.

Wastewater Collection Division

Goal: Implement Gravity Sewer Inspection and Cleaning Program to Meet NC DENR NPDES Permit Requirements.

Objectives:

- Create Crew to Inspect 10% of the County's Gravity Sewer System Per Year to Meet NC DENR Permit Requirements by Oct. 2006
- Inspect Areas with Potential I/I problems to Determine
- Clean Sewer Mains with History of Blockages on a Regular Basis
- Determine Damage Caused by Other Utilities

Goal: Implement Phase 1 of Program to Upgrade Pumps Station Acquired from Carolina Blythe and SBWSA to County Standards.

Wastewater Fund

Objectives:

- Install Standby Power or Generator Plugs at Pump Stations >100 gpm by Jan. 2007.
- Upgrade pumps and electrical systems at Station 3 7th Fairway, Station 13 Carolina Shores Parkway, and Carolina Shores WWTP by April 2007.
- Convert SCADA to County System at Major Pump Stations by Sept. 2006.

Goal: Pump Station Maintenance and Inspection Program.

Objectives:

- County Responsible for Maintenance of 74 Pump Stations.
- Assumed Maintenance of 10 Stations in FY 2006 and Expect Similar Number in FY 2007.
- Responsible for Maintenance of More Than 2,000 Grinder Pump Stations.
- Establish a Pump Station Maintenance Crew to Inspect and Repair County Maintained Pump Stations by Nov. 2006.



West Regional Wastewater Facility

Water Capital Reserve

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	-	-	-
Capital outlay	-	3,550,000	358,307	4,036,000
Total expenditures	\$ -	\$ 3,550,000	\$ 358,307	\$ 4,036,000
Investment earnings	12,618	-	115,000	-
Fund balance appropriated	-	-	3,426,094	150,000
Trans from other funds	4,270,944	3,550,000	4,209,307	3,886,000
Total revenues	\$ 4,283,562	\$ 3,550,000	\$ 7,750,401	\$ 4,036,000

The Water Capital Reserve Fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for water capital projects. This fund is used to account for additions and improvements of major water enterprise facilities which are financed by transfers from the water reserve funds, bond proceeds, and financing agreements. When construction begins, the fund balance will be transferred to a Water Capital Project.

The Water Capital Reserve Fund is estimated to have transfers from the water fund of \$3,886,000 and a fund balance appropriation of \$150,000 as sources totaling \$4,036,000 for fiscal year 2006-2007. The designation of uses of funds are: Miscellaneous water projects \$200,000, Utilities Operations Center Warehouse \$250,000, Subdivision petition water line projects \$2,000,000, Calabash area water tank \$100,000, Highway 211 plan rehabilitation project phase 1 \$200,000, North West plant sludge handling project \$536,000, Contribution to the Waccamaw elevated water tank project \$200,000 and reserve for future projects \$550,000.

Wastewater Capital Reserve

	<i>FY 2005</i>		<i>FY 2006</i>		<i>FY 2006</i>		<i>FY 2007</i>	
	<i>Actual</i>		<i>Approved</i>		<i>Current</i>		<i>Approved</i>	
			<i>Budget</i>		<i>Budget</i>		<i>Budget</i>	
Salaries	\$	-	\$	-	\$	-	\$	-
Fringe benefits		-		-		-		-
Operating costs		-		-		-		-
Capital outlay		-		-		448,944		883,944
Total expenditures	\$	-	\$	-	\$	448,944	\$	883,944
Fund balance appropriated		-		-		-		448,944
Trans from other funds		-		-		1,123,800		435,000
Total revenues	\$	-	\$	-	\$	1,123,800	\$	883,944

The Wastewater Capital Reserve Fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for wastewater capital projects. This fund is used to account for additions and improvements of major wastewater enterprise facilities which are financed by transfers from the wastewater reserve funds, bond proceeds, and financing agreements. When construction begins, the fund balance will be transferred to a Wastewater Capital Project.

The Wastewater Capital Reserve Fund is estimated to have transfers from the wastewater fund of \$435,000 and a fund balance appropriation of \$448,944 as sources totaling \$883,944 for fiscal year 2006-2007. The designation uses of funds are: Silver leaf Pump Station at St. James project \$120,000, Carolina Shores future capital improvement projects \$233,544, Seatrial waste water treatment plant upgrades \$330,400 and miscellaneous wastewater capital projects \$200,000.

Water Debt Service

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	5,054,458	1,093,576	1,093,576	983,903
Capital outlay	-	-	-	-
Total expenditures	\$ 5,054,458	\$ 1,093,576	\$ 1,093,576	\$ 983,903

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. There are no plans to issue debt for water projects in fiscal year 2006-2007.

Wastewater Debt Service

	<i>FY 2005 Actual</i>	<i>FY 2006 Approved Budget</i>	<i>FY 2006 Current Budget</i>	<i>FY 2007 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	955,727	3,015,467	1,930,720	7,378,658
Capital outlay	-	-	-	-
Total expenditures	\$ 955,727	\$ 3,015,467	\$ 1,930,720	\$ 7,378,658

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, proceeds or refunding of water fund debt and a contingency account. In fiscal year 2006, the contingency account was reduced from \$1,999,178 to \$911,905 for transfer to capital projects under a reimbursement resolution pending the issuance of debt for the wastewater fund. In fiscal year 2007, the contingency budget is \$922,435.

The County plans to issue revenue bonds in the spring of 2007 of approximately \$32,870,000 and State Construction Grants and Loans financing of \$15,000,000 for the expansion of the West Brunswick Regional Wastewater for Oak Island joining the regional partnership, Town of Shallotte joining the regional partnership and resulting interconnection to the west facility and for the Southwest area pump station and force main project.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2006

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2,007	\$ 830,573	926,264	2,685,897	5,483,363	3,516,470	\$ 6,409,627
2,008	803,551	895,708	2,736,926	5,254,403	3,540,477	6,150,111
2,009	388,200	476,163	2,794,888	5,236,741	3,183,088	5,712,904
2,010	97,071	181,162	2,857,498	5,216,753	2,954,569	5,397,915
2,011	101,278	181,162	2,921,279	5,195,345	3,022,557	5,376,507
2,012	105,528	181,162	2,990,619	5,175,253	3,096,147	5,356,415
2,013	110,376	181,163	3,061,761	5,151,753	3,172,137	5,332,916
2,014	115,024	181,162	3,137,876	5,131,197	3,252,900	5,312,359
2,015	120,009	181,162	3,220,223	5,112,684	3,340,232	5,293,846
2,016	125,107	181,162	3,308,292	5,091,846	3,433,399	5,273,008
2017-2021	712,384	905,813	18,048,393	25,142,382	18,760,777	26,048,195
2022-2029	535,843	573,682	25,495,384	29,807,146	26,031,227	30,380,828
Total Bonded Debt	4,044,944	5,045,765	73,259,036	106,998,866	75,303,980	112,044,631
Other Long-Term Debt						
Capitalized leases						
2,007	-	-	40,762	46,451	40,762	46,451
2,008	-	-	42,576	46,451	42,576	46,451
2,009	-	-	44,471	46,450	44,471	46,450
Total Other Long-Term Debt	-	-	127,809	139,352	127,809	139,352
Total Long- Term Debt	\$4,044,944	5,045,765	73,386,845	107,138,218	77,431,789	\$ 112,183,983

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Capital Budget Process

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

Comprehensive Master Planning

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs are determined through an in-depth process of enrollment estimates, program evaluation and costs. The Community College Board of Trustees present the list of identified needs to the commissioners each year. The school system capital needs are also determined through a study of membership projections, program reviews and cost estimates. The county and the school system appointed a liaison committee of two commissioners, two board of education members and senior staff of each entity to review and prioritize the school capital needs. The Commissioners established a space needs committee to review general government space needs and make recommendations on capital needs for general county government. Capital needs of the Enterprise operations (water and waste water) are identified through extensively studying the current system, projecting customers 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 in conjunction with the Utilities Operations Board and various government partners review the enterprise capital needs and to develop recommendations to submit to the commissioners. During the capital budget process department heads seek input from their staff and the public to identify capital needs. Department heads research costs and provide preliminary project cost estimates of the projects to the County Manager and Finance Officer.

Project Prioritization

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

Projects are prioritized based on the following ranked goals:

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

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

Funding

The County utilizes two methods to finance the capital plan. The County's policy is to maintain general fund balance no lower than 20%. Within that parameter, the county uses pay as you go funding to finance smaller general government capital projects. The county uses excess ad Valorem collections over amounts budgeted accumulated in a Special School Capital Reserve Fund and sales tax to fund school capital projects. The county uses debt to fund projects with costs beyond the reach of the currently available funding streams.

Capital Budget Process

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 certificate of participation financing. The County obtains state revolving loans and issues revenue bonds to finance enterprise (water and wastewater) capital projects. Given the County's AA- bond rating for general obligation and A+ rating for certificates of participation, 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.

Capital Improvement Plan

DETAILED FIVE-YEAR SUMMARY OF SOURCES AND USES

County Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
General Government						
County Administration Building	\$6,500,000	\$	\$	\$	\$	\$6,500,000
Parking Expansion			300,000			300,000
County Government Complex Road Construction	500,000					500,000
County Complex Drainage Improvements & Pond Construction	200,000					200,000
Wellness Center Renovations & Equipment		150,000				150,000
Satellite Service Centers		1,000,000	1,000,000			2,000,000
Subtotal: General Government	7,200,000	1,150,000	1,300,000			9,650,000
Central Services						
Construction & Demolition Landfill Closure Costs			8,700,000			8,700,000
Construction & Demolition Landfill	1,000,456	3,000,000				4,000,456
Subtotal: Central Services	1,000,456	3,000,000	8,700,000			12,700,456
Cultural and Recreational						
Rourk Library Expansion	550,000					550,000
Park Facility-Holden Beach Area	1,150,000	500,000				1,650,000
Park Facility-Ocean Isle/Sunset Beach Area	1,150,000					1,150,000
Town Creek Boat Ramp	150,000					150,000
Senior Citizen/Community Centers		1,500,000	1,500,000	1,500,000	1,500,000	6,000,000
Government Complex Walking Trail	140,000					140,000
Subtotal: Cultural and Recreational	3,140,000	2,000,000	1,500,000	1,500,000	1,500,000	9,640,000
Human Service Facilities						
DSS Facility Expansion	300,000	2,000,000				2,300,000
Subtotal: Human Service Facilities	300,000	2,000,000				2,300,000
Economic Development						
Land for Industrial Parks		5,000,000	5,000,000			10,000,000
Subtotal: Economic Development		5,000,000	5,000,000			10,000,000
Total: County Capital Improvement Plan Uses	\$ 11,640,456	\$ 13,150,000	\$16,500,000	\$1,500,000	\$1,500,000	\$44,290,456

Capital Improvement Plan

County Capital Improvement Plan: Sources						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
County Capital Reserve Funds	\$2,050,456	\$	\$2,207,671	\$	\$	\$4,258,127
County Capital Project Funds Approp. Holden Beach Land	650,000					650,000
Debt Proceeds Administration Building	1,930,340					1,930,340
Debt Proceeds Industrial Park Land		5,000,000	5,000,000			10,000,000
General Fund Balance Appropriation	6,380,772					6,380,772
Grant Proceeds Rourk Library	75,000					75,000
Grant Proceeds Town Creek Boat Ramp	53,888					53,888
Grant Proceeds Ocean Isle Beach Park	500,000					500,000
Tipping Fee Revenue			6,492,329			6,492,329
Other Sources		8,150,000	2,800,000	1,500,000	1,500,000	13,950,000
Total: County Capital Improvement Plan Sources	\$11,640,456	\$13,150,000	\$16,500,000	\$1,500,000	\$1,500,000	\$44,290,456

Education Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Brunswick County Public School System						
Annual Capital Improvement Plan Projects	\$3,465,000	\$2,645,000	\$2,327,250	\$2,563,613	\$2,811,794	\$13,812,657
Holden Beach K-8 School	1,500,000	16,500,000				18,000,000
Northern K-8 School		1,000,000	19,000,000			20,000,000
Subtotal: Brunswick County Public School System	4,965,000	20,145,000	21,327,250	2,563,613	2,811,794	51,812,657
Brunswick Community College						
Campus Construction and Renovation Projects	26,500,000					26,500,000
Subtotal: Brunswick Community College	26,500,000					26,500,000
Total: Education Capital Improvement Plan Uses	\$31,465,000	\$20,145,000	\$21,327,250	\$2,563,613	\$2,811,794	\$78,312,657

Capital Improvement Plan

Education Capital Improvement Plan: Sources						
General Obligation Bonds-Authorized for College	\$26,500,000	\$	\$	\$	\$	\$26,500,000
Article 40 and 42 Sales Tax Legislated for K-12 Schools	2,838,810	1,445,000	1,697,250	1,857,113	2,024,968	9,863,141
State Capital Building Fund For Education	851,203	164,004	85,005	706,500	786,826	2,593,538
Ad Valorem Per Funding Agreement With Schools	348,797	435,996	544,995			1,329,788
Excess Ad Valorem-School Special Capital Reserve	565,000	1,000,000				1,565,000
Excess Sales Tax-School Capital Reserve	361,190	600,000				961,190
Certificate of Participation Financing (Debt Payments To be Funded By Articles 40, 42 Sales Tax and NC Education Lottery Proceeds)		16,500,000	19,000,000			35,500,000
Total: Education Capital Improvement Plan Sources	\$31,465,000	\$ 20,145,000	\$21,327,250	\$2,563,613	\$2,811,794	\$78,312,657

Airport Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Brunswick County Airport						
Extend Runway 1200' and Strengthen Existing Runway	\$2,916,667	\$	\$	\$	\$	\$2,916,667
Design and Construct Parallel Taxiway		2,886,667				2,886,667
West Terminal Area, Phase I (FAA Eligible Items)			2,388,889			2,388,889
West Terminal Area, Phase II (FAA Eligible Items)				2,388,889		2,388,889
Total: Airport Capital Improvement Plan Uses	\$2,916,667	\$2,886,667	\$2,388,889	\$2,388,889	\$	\$10,581,112

Airport Capital Improvement Plan: Sources						
Air-21 Entitlement	\$150,000	\$150,000	\$150,000	\$150,000	\$	\$600,000
Discretionary Grant Funds	2,475,000	2,448,000	2,000,000	2,000,000		8,923,000
Local Match (In-kind donations to airport of third parties)	291,667	288,667	238,889	238,889		1,058,112
Total: Airport Capital Improvement Plan Sources	\$2,916,667	\$ 2,886,667	\$2,388,889	\$2,388,889	\$	\$10,581,112

Capital Improvement Plan

Utility Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Water System						
District 1 Water System	\$	\$1,200,000	\$	\$	\$	\$1,200,000
<u>Subdivision Petition Projects</u>						
<i>FY 2007-Lakeview, River Run Plantation, Wood Duck Retreat, Fisherman's Village, Rourk Landing, Sanders Forest, Arrowwood Rd.</i>	2,000,000					2,000,000
<i>FY 2008-Pine Valley Dr., Union Village, Hewett Burton Rd., Pelican Place, Harris Trail, Carolina Shores North, Lena Ln., Hewitt Rd., George II Hwy., Lewis Loop Rd., Fletcher Hewitt Rd.</i>		2,000,000				2,000,000
<i>FY 2009-Randolphville Rd., Rebel Trail, Ocean Breeze, PeakWood Rd., Greenbay Rd., Big Oak Subdivision</i>			1,600,000			1,600,000
Utilities Operations Center & Warehouse	250,000	1,750,000				2,000,000
Calabash Area Tank	100,000	1,500,000				1,600,000
Northwest Water Plant Capacity Expansion				300,000	15,000,000	15,300,000
Transmission System Improvements				200,000	5,000,000	5,200,000
Highway 211 Plant Rehabilitation	200,000		1,200,000			1,400,000
Northwest Water Plant Sludge Handling	536,000					536,000
Southport Elevated Water Tank	2,000,000					2,000,000
Waccamaw Elevated Water Tank	1,075,000					1,075,000
Supply Area Tank				1,200,000		1,200,000
Seven Day Raw Water Reservoir (Land/Construction)				2,000,000	7,300,000	9,300,000
Automated Meter Reading System (Implemented in Phases)		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Miscellaneous Water Projects (Grant Matches/Special Needs)	200,000	100,000	100,000	100,000	100,000	600,000
Subtotal: Water System Improvements	\$6,361,000	\$7,550,000	\$3,900,000	\$4,800,000	\$28,400,000	\$51,011,000
Utility Capital Improvement Plan: Sources						
Water System						
Water Capital Recovery Fees	\$1,900,000	\$575,000	\$600,000	\$625,000	\$650,000	\$4,350,000
Retail Water Sales	1,861,000	1,525,000	2,300,000			5,686,000
Water Capital Reserve Fund	150,000					150,000
Water Capital Project Southport Tank	800,000					800,000
Revenue Bond Proceeds					27,300,000	27,300,000
Contribution From Town of Southport For Tank	375,000					375,000
Rural Center Economic Development Grant Southport Tank	400,000					400,000
Rural Center Economic Development Grant Waccamaw Tank	500,000					500,000
Waccamaw Waterline Grant	375,000					375,000
Other Sources To Be Determined		5,450,000	1,000,000	4,175,000	450,000	11,075,000
Total: Utility Capital Improvement Plan Sources Water System	\$6,361,000	\$7,550,000	\$3,900,000	\$4,800,000	\$28,400,000	\$51,011,000

Capital Improvement Plan

Utility Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Wastewater System						
District 1 Wastewater System	\$	\$300,000	\$8,000,000	\$	\$	\$8,300,000
Silver leaf Pump Station	120,000					120,000
St. James Effluent Reuse Reimbursement	370,000					370,000
West Brunswick Regional Wastewater Treatment Plant Expansion	17,000,000					17,000,000
West Brunswick Regional Phase II Oak Island Force Main	7,000,000					7,000,000
West Brunswick Regional Phase II Effluent Reuse Main	4,000,000					4,000,000
West Brunswick Phase II Effluent Reuse Sites	4,000,000					4,000,000
Shalotte Interconnection	4,000,000					4,000,000
Southwest Area Pump Station & Force Main	11,500,000					11,500,000
Southwest Area Plant Preliminary Engineering					400,000	400,000
Southwest Area Force Main Upgrades		350,000		575,000		925,000
Carolina Shores WWTP Upgrades	233,544					233,544
Carolina Shores and Sea Trail System Pump Station Upgrades	330,400	200,000	200,000	200,000	200,000	1,130,400
Northeast Brunswick Wastewater Plant Expansion				10,000,000		10,000,000
Miscellaneous Wastewater Projects (Grant Matches/Special Needs)	200,000	300,000	300,000	300,000	300,000	1,400,000
Subtotal: Wastewater System	\$ 48,753,944	\$1,150,000	\$8,500,000	\$11,075,000	\$900,000	\$70,378,944
Utility Capital Improvement Plan: Sources						
Wastewater System						
Wastewater Fund Capital Reserve	\$448,944	\$850,000	\$500,000	\$1,075,000	\$900,000	\$3,773,944
Wastewater Capital Recovery Fees	435,000					435,000
Revenue Bond Proceeds	32,870,000			10,000,000		42,870,000
State Construction Grants & Loans	15,000,000					15,000,000
Wastewater Districts Grants & Loans		300,000	8,000,000			8,300,000
Total: Utility Capital Improvement Plan Sources Wastewater	\$ 48,753,944	\$1,150,000	\$8,500,000	\$11,075,000	\$900,000	\$70,378,944
Total Utility Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
Water System Improvements	\$6,361,000	\$7,550,000	\$3,900,000	\$4,800,000	\$28,400,000	\$51,011,000
Wastewater System Improvements	48,753,944	1,150,000	8,500,000	11,075,000	900,000	70,378,944
Total: Utility Capital Improvement Plan: Uses	\$55,114,944	\$8,700,000	\$ 12,400,000	\$15,875,000	\$ 29,300,000	\$121,389,944

Capital Improvement Plan

Total Utility Capital Improvement Plan: Sources						
Water Capital Recovery Fees	\$1,900,000	\$575,000	\$600,000	\$625,000	\$650,000	\$4,350,000
Retail Water Sales	1,861,000	1,525,000	2,300,000			5,686,000
Wastewater Capital Recovery Fees	435,000					435,000
Water Capital Reserve Fund	150,000					150,000
Water Capital Project Southport Tank	800,000					800,000
Contribution From Town of Southport For Tank	375,000					375,000
Rural Center Economic Development Grant Southport Tank	400,000					400,000
Rural Center Economic Development Grant Waccamaw Tank	500,000					500,000
Waccamaw Waterline Grant	375,000					375,000
Wastewater Fund Capital Reserve	448,944	850,000	500,000	1,075,000	900,000	3,773,944
Revenue Bond Proceeds	32,870,000			10,000,000	27,300,000	70,170,000
State Construction Grants & Loans	15,000,000					15,000,000
Other Sources To Be Determined		5,750,000	9,000,000	4,175,000	450,000	19,375,000
Total: Utility Capital Improvement Plan: Sources	\$ 55,114,944	\$8,700,000	\$ 12,400,000	\$ 15,875,000	\$ 29,300,000	\$ 121,389,944

Grand Total Capital Improvement Plan: Uses						
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	Total
County Capital Improvement Plan Total Uses	\$11,640,456	\$13,150,000	\$16,500,000	\$1,500,000	\$1,500,000	\$44,290,456
Education Capital Improvement Plan Total Uses	31,465,000	20,145,000	21,327,250	2,563,613	2,811,794	78,312,657
Airport Capital Improvement Plan Total Uses	2,916,667	2,886,667	2,388,889	2,388,889		10,581,112
Water System Improvements Total Uses	6,361,000	7,550,000	3,900,000	4,800,000	28,400,000	51,011,000
Wastewater System Improvements Total Uses	48,753,944	1,150,000	8,500,000	11,075,000	900,000	70,378,944
Grand Total Capital Improvement Plan: Uses	\$101,137,067	\$44,881,667	\$ 52,616,139	\$22,327,502	\$33,611,794	\$254,574,169

Capital Improvement Plan

Grand Total Capital Improvement Plan: Sources						
County Capital Reserve Funds	\$2,050,456	\$	\$2,207,671	\$	\$	\$4,258,127
County Capital Project Funds Appropriated	650,000					650,000
County Debt Proceeds	1,930,340	5,000,000	5,000,000			11,930,340
General Fund Balance Appropriation	6,380,772					6,380,772
Grant Proceeds	628,888					628,888
Tipping Fee Revenue			6,492,329			6,492,329
Other County Sources		8,150,000	2,800,000	1,500,000	1,500,000	13,950,000
Education General Obligation Bonds-Authorized for College	26,500,000					26,500,000
Article 40 and 42 Sales Tax Legislated for K-12 Schools	2,838,810	1,445,000	1,697,250	1,857,113	2,024,968	9,863,141
State Capital Building Fund For Education	851,203	164,004	85,005	706,500	786,826	2,593,538
Ad Valorem Per Funding Agreement With Schools	348,797	435,996	544,995			1,329,788
Excess Ad Valorem-School Special Capital Reserve	565,000	1,000,000				1,565,000
Excess Sales Tax-School Capital Reserve	361,190	600,000				961,190
Certificate of Participation Financing (Debt Payments To be Funded By Articles 40, 42 Sales Tax and NC Education Lottery Proceeds)		16,500,000	19,000,000			35,500,000
Air-21 Entitlement	150,000	150,000	150,000	150,000		600,000
Discretionary Airport Grant Funds	2,475,000	2,448,000	2,000,000	2,000,000		8,923,000
Local Match (In-kind donations to airport of third parties)	291,667	288,667	238,889	238,889		1,058,112
Water Capital Recovery Fees	1,900,000	575,000	600,000	625,000	650,000	4,350,000
Retail Water Sales	1,861,000	1,525,000	2,300,000			5,686,000
Water Capital Reserve Fund	150,000					150,000
Water Capital Project Funds	800,000					800,000
Contribution From Town of Southport For Tank	375,000					375,000
Rural Center Economic Development Grants	900,000					900,000
Waccamaw Waterline Grant	375,000					375,000
Wastewater Capital Recovery Fees	435,000					435,000
Wastewater Fund Capital Reserve	448,944	850,000	500,000	1,075,000	900,000	3,773,944
Revenue Bond Proceeds	32,870,000			10,000,000	27,300,000	70,170,000
State Construction Grants & Loans	15,000,000					15,000,000
Other Utility Sources To Be Determined		5,750,000	9,000,000	4,175,000	450,000	19,375,000
Grand Total Capital Improvement Plan: Sources	\$ 101,137,067	\$44,881,667	\$52,616,139	\$22,327,502	\$33,611,794	\$254,574,169

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Brunswick County Profile

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 92,686, which has grown 224% since 1970. Brunswick County is the third largest county in the State, having a land area of 896 square miles.

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

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

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

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

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

Factors Affecting Financial Condition

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

Local Economy: Brunswick County is one of the fastest growing counties in North Carolina. The permanent population continues to grow at a rate close to five percent (5%) annually, as it has over the last ten (10) years. Since 1990, Brunswick County has experienced over ninety plant announcements, creating 4,525 new jobs and over \$ 367.5 million in new capital investment. The County currently has five improved industrial parks with great potential for future development.

The County’s diversified economy is based primarily upon tourism, manufacturing, and agriculture, with tourism being the fastest growing economic base. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities and increased demand for potable water. Agriculture remains an important factor in the County’s economy with principal crops grown being tobacco, corn, soybeans, various grains, sweet potatoes, truck crops and blueberries. The raising of livestock and poultry also contributes significantly to the agricultural economy along with greenhouse and nursery operations. Tourism or service sector jobs account for 82%, with manufacturing accounting for 16%, and finally agriculture/seafood accounting for the remaining 2% of employment in Brunswick County.

Brunswick County Profile

Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-eight (38) state of the art golf courses (with new courses under construction and in the planning stages) with most having residential/commercial development associated with them are located in the County.



Carolina National Golf Course

Brunswick County Facts

Brunswick County, North Carolina

Demographic Statistics

Last Ten Fiscal Years

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
1997	65,938	1,159,670	18,356	40.7	9,327	7.2%
1998	68,074	1,281,426	19,409	41.2	9,568	5.2%
1999	71,437	1,408,747	20,530	41.8	9,737	5.1%
2000	73,692	1,500,718	21,028	42.3	9,980	4.1%
2001	75,563	1,653,216	22,412	42.5	10,085	4.6%
2002	78,822	1,819,075	23,819	42.8	10,318	5.4%
2003	80,751	1,829,637	23,193	43.2	10,426	6.1%
2004	83,787	1,921,173	23,539	43.6	10,528	6.4%
2005	87,715	2,098,289	24,805	43.9	10,789	5.0%
2006	92,686	not available	not available	44.1	11,270	4.1%

Notes:

- (1) State Data Center; estimate as of June 30, 2006
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System
- (4) North Carolina Employment Security Commission

Brunswick County Facts

Brunswick County, North Carolina
Capital Asset Statistics by Function/Program
 Current and Prior Year

	Fiscal Year	
	2005	2006
Law enforcement:		
Police stations	13	13
Police Patrol Units	30	33
Detention center capacity	196	196
Emergency services:		
Fire stations	22	22
Fire trucks	97	97
Rescue stations	14	15
EMS vehicles	27	28
Culture and recreational:		
Community Centers	7	7
Parks	10	11
Golf Courses	38	38
Museums	2	2
Libraries (branches)	5	5
Public Utilities:		
Miles of water mains	570.00	642.37
Maximum daily water capacity (in gallons)	30,000,000	30,000,000
Miles of Sewer mains	90.3	238.2
Maximum daily wastewater capacity (in gallons)	3,050,000	4,650,000
Miles of streets (1)	815.46	818.35
Number of traffic lights (1)	43	50
Hospitals: (2)		
Number of hospitals	2	2
Number of patient beds	96	96
Education: (3)		
Number of schools	16	16
Number of teachers	748	752
Number of students	10,789	11,270

Sources: Various government departments.

Brunswick County Facts

Brunswick County, North Carolina

**Principal Property
Taxpayers**

Current Year and Eight Years Ago

Taxpayer	Type of Business	Fiscal Year 2006			Fiscal Year 1998*		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	Utility	\$ 863,080,400	1	5.96%	\$ 872,730,899	1	13.32%
NC Easter Mncpl Power Agency	Utility	179,391,657	2	1.24%	231,087,829	3	3.53%
DAK LLC	Chemicals	120,791,871	3	0.83%	271,832,837	2	4.15%
BEMC	Utility	111,467,532	4	0.77%	48,776,646	6	74.00%
Bald Head Island Ltd	Developer	98,144,323	5	0.68%	35,648,977	7	54.00%
ADM Company	Chemicals	91,833,560	6	0.63%	139,390,901	4	2.13%
Odell Williamson	Developer	48,252,180	7	0.33%	49,485,453	5	76.00%
Sea Trail Corporation	Developer	34,298,940	8	0.24%	32,845,596	8	50.00%
MAS Properties LLC	Developer	32,704,720	9	0.23%			
Ocean Grand LLC	Developer	25,751,300	10	0.18%			
Primary Energy of NC, LLC	Utility				24,879,637	9	38.00%
Federal Paper Board	Timber				25,751,300	10	38.00%
Totals		\$1,605,716,483		11.08%	\$1,732,430,075		26.43%

* Fiscal Year 1998 is the first year's preparation of a Comprehensive Annual Financial Report

Source: Brunswick County Tax Department

Brunswick County Facts

Brunswick County, North Carolina
Principal Employers
 Current Year and Eight Years ago

Name of Employer	Type of Business	Fiscal Year 2006			Fiscal Year 1998*		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,650	1	3.91%	1,300	1	4.07%
Progress Energy Carolinas, Inc.	Utility	1,000	2	2.37%	1,000	3	3.13%
Brunswick County	Local Government	853	3	2.02%	600	4	1.88%
DAK Americas	Dacron Polyester Fiber	721	4	1.71%	1,200	2	3.76%
Brunswick Community Hospital	Medical Care Facility	428	5	1.02%	300	5	0.94%
Rampage	Yacht Manufacture	357	6	0.85%			
Victaulic Company of America	Pipe Fittings & Seals	343	7	0.81%	200	8	0.63%
Dosher Memorial Hospital	Medical Care Facility	315	8	0.75%	185	9	0.58%
Sunny Point Military Terminal	Military	228	9	0.54%	300	6	0.94%
Archer Daniels Midland Company	Chemicals	142	10	0.34%			
Exide Electronics	Power Supplies				285	7	0.89%
Armada, Inc.	Automobile Parts			0.00%	175	10	0.55%
Totals		6,037		14.32%	5,545		17.36%

* Fiscal Year 1998 is the first year's preparation of a Comprehensive Annual Financial Report
Source: NC Employment Security Commission; total county employment

GLOSSARY

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amended Budget - a budget that includes authorized changes by the Board of County Commissioners to the original adopted budget.

Annualize - taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriated Fund Balance - amount of fund balance designated as a revenue for a given fiscal year.

Appropriation - a legal authorization to incur obligations and to make expenditures for specific purposes.

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

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

Authorized Positions - employee positions that are authorized in the adopted budget to be filled during the year.

Automation Enhancement and Preservation Fund - effective January 1, 2002, the General Assembly of North Carolina mandated that ten percent of fees collected pursuant to GS 161-10 and retained by the County shall be set aside annually and placed in a nonreverting 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.

Balanced Budget - a budget in which planned revenues are equal to planned expenditures. All County budgets are required by the state of North Carolina to be balanced.

Benefits - contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, retirement, medical and life insurance plans.

Bond - a long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Rating - the level of credit risk as evaluated by a bond company associated with the County's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the County's bond rating, the lower the interest rate to the County on projects financed with bonds.

Bond, General Obligation (G.O.) - this type of bond is backed by the full faith, credit and taxing power of the government.

GLOSSARY

Bond, Revenue - this type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Calendar - the schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes during a fiscal year.

Budgetary Basis - this refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control - the control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CADD - Computer Aided Drafting Design system.

Capital Assets - assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements - expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

Cash Basis - a basis of accounting in which transactions are recognized only when cash is increased or decreased.

COP's (Certificates of Participation) - A County obligation secured by relatively shortterm leases on public facilities. Voter approval is not required.

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.

Debt Service - the cost of paying principal and interest on borrowed money according to a pre-determined payment schedule.

GLOSSARY

Department - the basic organizational unit of government that is functionally unique in its delivery of services.

Disbursement - the expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Board of County Commissioners is that the costs of providing services be fully or predominantly financed through user fees.

Expenditure - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Fiscal Year - a twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. North Carolina State Statutes require local governments to begin the fiscal year on July 1 and end on June 30.

Fixed Assets - assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

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 parttime position working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - a fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - the excess of the assets of a fund over its liabilities, reserves, and carryover.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - a statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - a contribution by a government or other organization to support a particular function.

GLOSSARY

Indirect Cost - a cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - the movement of monies between funds for the same governmental entity.

Intergovernmental Revenue - funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

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

Major Funds - represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Non-Major Funds - represent any fund that does not meet the requirements of a Major Fund.

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.

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.

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 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.

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.

Personnel - expenditures made for salaries and wages for regular and temporary employees of the County.

Property Tax - a tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

GLOSSARY

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives. In the New Hanover 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.

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.

Revaluation - a process by which all County property values are reviewed to assure they are true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

Revenues - sources of income financing the operations of government.

Sales Tax - a tax levied on the taxable sales of all final goods. The state of North Carolina levies a 4.5 percent sales tax and allows counties to levy up to a 2.5 percent sales tax. Brunswick County levies the full 2.5 percent sales tax and distributes the proceeds on an Ad Valorem basis with jurisdictions within the County.

Source of Revenue - revenues are classified according to their source or point of origin.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

Tax Base - the total assessed value of real, personal and state appraised property within the County.

Tax Year - the calendar year in which tax bills are sent to property owners.

Tax Levy - the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charge - the payment of a fee for direct receipt of a public service by the party who benefits from the service.