

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

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, 2008 and ending June 30, 2009 and hereby levies ad Valorem tax at the rate of thirty and one half cents (\$.305) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2008.

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 | \$ 395,134 |
| Administration | 1,025,566 |
| Finance | 1,352,208 |
| Tax Administration | 2,563,459 |
| Revenue Collector | 761,474 |
| Geographic Information System | 625,607 |
| Legal Department | 469,010 |
| Superior Judges Office | 56,700 |
| Clerk of Court | 112,898 |
| District Judges Office | 4,500 |
| Cape Fear Sentencing Services | 76,564 |
| Board of Elections | 531,049 |
| Register of Deeds | 3,523,306 |
| Computer Services - MIS | 1,084,543 |
| Service Center | 3,006,220 |
| Engineering | 436,586 |
| Operation Services | 5,667,179 |
| Non-Departmental | 2,496,013 |
| District Attorney's Office | 81,456 |
| 13th District Teen Court | 50,953 |
| Sheriff Department | 8,265,895 |
| Sheriff School Resource Officers | 761,735 |
| Criminal Justice Partnership | 264,897 |
| Law Enforcement Separation | 89,282 |
| Detention Center | 6,403,611 |
| Emergency Management | 762,440 |
| Emergency Management Progress Energy | 75,000 |
| Emergency Medical Services | 6,417,262 |
| Fire Departments | 223,000 |
| Building Inspections | 855,078 |
| Medical Examiner | 70,000 |
| Rescue Squads | 285,700 |
| Rescue Departments-Capital Outlay | 100,000 |
| Central Communications Center | 2,620,419 |
| Public Safety Agencies | 7,500 |
| Transportation Agencies | 100,958 |
| Solid Waste | 12,838,485 |

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

(GENERAL FUND EXPENDITURES CONTINUED)

| | |
|--|-----------------------|
| Stormwater Ordinance Enforcement | 169,500 |
| Environmental Protection Agencies | 273,364 |
| Code Enforcement | 271,883 |
| Central Permitting | 352,367 |
| Planning | 969,330 |
| Economic Development Commission | 386,947 |
| Cooperative Extension | 555,307 |
| Soil & Water Conservation | 183,827 |
| Southeastern Mental Health | 692,000 |
| Senior Citizen District Allocation | 25,000 |
| Veteran's Services | 137,037 |
| Communities In Schools | 225,000 |
| Providence Home | 25,000 |
| Human Services Agencies | 1,730,200 |
| Brunswick County Schools | 31,861,066 |
| Brunswick Community College | 3,409,358 |
| Library | 1,507,671 |
| General District Allocation | 25,000 |
| Parks & Recreation-Administration | 372,698 |
| Parks & Recreation-Recreation | 750,532 |
| Parks & Recreation-Ground Maintenance | 1,458,096 |
| Cultural & Recreational Agencies | 56,200 |
| Debt Service | 16,099,623 |
| Interfund Transfers | 32,563,601 |
| Contingency | 400,000 |
| | <hr/> |
| TOTAL EXPENDITURES - GENERAL FUND | \$ 158,962,294 |
| | <hr/> <hr/> |

2. REVENUES

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

| | |
|--------------------------------------|-----------------------|
| Ad Valorem Taxes | \$ 100,685,065 |
| Local Option Sales Taxes | 21,859,460 |
| Other Taxes & Licenses | 3,430,000 |
| Unrestricted Intergovernmental | 269,000 |
| Restricted Intergovernmental | 581,125 |
| Permits & Fees | 6,577,115 |
| Sales and Services | 3,792,834 |
| Investment Earnings | 1,530,000 |
| Other Revenue | 458,748 |
| Fund Balance Appropriated | 11,585,789 |
| Interfund Transfers | 8,193,158 |
| | <hr/> |
| TOTAL REVENUES - GENERAL FUND | \$ 158,962,294 |
| | <hr/> <hr/> |

BRUNSWICK COUNTY, NORTH CAROLINA
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B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

| | |
|---|---------------------|
| Public Housing - Section 8 | \$ 2,695,327 |
| TOTAL EXPENDITURES - PUBLIC HOUSING FUND | \$ 2,695,327 |

2. REVENUES

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

| | |
|---|---------------------|
| Restricted Intergovernmental | \$ 2,579,951 |
| Sales and Services | 1,000 |
| Investment Earnings | 6,000 |
| Transfer From General Fund | 108,376 |
| TOTAL REVENUES - PUBLIC HOUSING FUND | \$ 2,695,327 |

C. FOOD SERVICES FUND

1. EXPENDITURES

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

| | |
|--|---------------------|
| Food Services | \$ 1,570,000 |
| TOTAL EXPENDITURES - FOOD SERVICES FUND | \$ 1,570,000 |

2. REVENUES

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

| | |
|--|---------------------|
| Sales and Services | \$ 1,570,000 |
| TOTAL REVENUES - FOOD SERVICES FUND | \$ 1,570,000 |

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

D. PUBLIC HEALTH FUND

1. EXPENDITURES

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

| | |
|--|---------------------|
| Animal Control | \$ 852,147 |
| Family Health Personnel | 3,383,089 |
| General Health Administration | 71,175 |
| Tuberculosis | 22,665 |
| Communicable Diseases | 31,265 |
| Immunization | 145,900 |
| Minority Health Grant | 55,684 |
| Medicaid Nutrition Program | 67,832 |
| Community Health Promotion | 11,092 |
| Breast & Cervical Cancer | 45,665 |
| Senior Health | 399,230 |
| Child Health | 178,525 |
| Maternal Health | 177,025 |
| Family Planning | 161,025 |
| Child Services Coordination | 43,955 |
| WIC-Administration | 1,400 |
| WIC-Nutrition Education | 1,650 |
| WIC-Client Services | 573,341 |
| WIC-Breast Feeding Promotion | 5,000 |
| Partnership For Children-Child Safety Seat Program | 2,000 |
| Diabetes Education | 39,370 |
| Childhood Lead Poisoning Prevention | 1,600 |
| Smart Start Grant | 47,175 |
| Environmental Health | 1,695,300 |
| Environmental Health-Food and Lodging | 5,449 |
| MIRT Health Fair | 15,000 |
| Bioterrorism Preparedness & Response | 58,419 |
| | <hr/> |
| TOTAL EXPENDITURES - PUBLIC HEALTH FUND | \$ 8,091,978 |

2. REVENUES

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

| | |
|--|---------------------|
| Restricted Intergovernmental | \$ 2,142,074 |
| Sales and Services | 1,212,000 |
| Other Revenue | 2,000 |
| Transfer From General Fund | 4,735,904 |
| | <hr/> |
| TOTAL REVENUES - PUBLIC HEALTH FUND | \$ 8,091,978 |

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

E. SOCIAL SERVICES FUND

1. EXPENDITURES

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

| | |
|---|-----------------------------|
| DSS-Administration | \$ 18,960,203 |
| Community Alternative Program | 684,749 |
| Title III In Home Care | <u>430,076</u> |
| TOTAL EXPENDITURES - SOCIAL SERVICES | <u>\$ 20,075,028</u> |

2. REVENUES

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

| | |
|--|-----------------------------|
| Restricted Intergovernmental | \$ 11,020,820 |
| Sales and Service | 43,600 |
| Transfer From General Fund | <u>9,010,608</u> |
| TOTAL REVENUES - SOCIAL SERVICES FUND | <u>\$ 20,075,028</u> |

GENERAL FUND TYPES

| | |
|---|------------------------------|
| TOTAL EXPENDITURES-GENERAL FUND TYPES NET OF INTERFUND TRANSFERS | <u>\$ 169,346,581</u> |
| TOTAL REVENUES-GENERAL FUND TYPES NET OF INTERFUND TRANSFERS | <u>\$ 169,346,581</u> |

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

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 | \$ 1,065,000 |
| TOTAL EXPENDITURES - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND | <u>\$ 1,065,000</u> |

2. REVENUES

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

| | |
|---|----------------------------|
| Other Taxes & Licenses | \$ 1,065,000 |
| TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND | <u>\$ 1,065,000</u> |

B. BRUNSWICK COUNTY LEASING CORPORATION FUND

1. EXPENDITURES

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

| | |
|---|----------------------------|
| Brunswick County Leasing Corporation | \$ 5,093,353 |
| TOTAL EXPENDITURES - BRUNSWICK COUNTY LEASING CORPORATION FUND | <u>\$ 5,093,353</u> |

2. REVENUES

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

| | |
|--|----------------------------|
| Transfer From General Fund | \$ 5,093,353 |
| TOTAL REVENUE - BRUNSWICK COUNTY LEASING CORPORATION FUND | <u>\$ 5,093,353</u> |

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

C. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

| | |
|--|----------------------------|
| Emergency Telephone Service | \$ 1,108,434 |
| TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND | <u>\$ 1,108,434</u> |

2. REVENUES

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

| | |
|---|----------------------------|
| Restricted Intergovernmental | \$ 900,000 |
| Investment Earnings | 12,000 |
| Fund Balance Appropriated | <u>196,434</u> |
| TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND | <u>\$ 1,108,434</u> |

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 | \$ 1,216,500 |
| TOTAL EXPENDITURES - SPECIAL SCHOOL CAPITAL RESERVE FUND | <u>\$ 1,216,500</u> |

2. REVENUES

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

| | |
|---|----------------------------|
| Investment Earnings | \$ 62,500 |
| Transfer From General Fund | 766,500 |
| Fund Balance Appropriated | <u>387,500</u> |
| TOTAL REVENUES - SPECIAL SCHOOL CAPITAL RESERVE FUND | <u>\$ 1,216,500</u> |

**BRUNSWICK COUNTY, NORTH CAROLINA
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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 | \$ | 253,857 |
| Future Capital Improvements-Landfill Closure Designated | | 2,957,671 |
| Future Capital Improvements-Land Purchase - C & D Landfill | | 1,000,456 |
| Future Capital Improvements-Building I Renovation | | 100,000 |
| Future Capital Improvements-Holden Beach Park | | 1,550,000 |
| Future Capital Improvements-Ocean Isle Beach/Sunset Beach Park | | 2,495,000 |
| Future Capital Improvements-Building J Demolition | | 205,938 |
| Future Capital Improvements-Airport Grant Advance | | 2,707,500 |
| Future Capital Improvements-Maintenance/Service Road | | 100,000 |
| Future Capital Improvements-DSS/Cafeteria | | 300,000 |
| Future Capital Improvements-Wellness Center Renovation/Equipment | | 175,000 |
| Future Capital Improvements-Administration/ Courthouse Parking | | 350,000 |
| Future Capital Improvements-Smithville Park Design and Improvements | | 1,000,000 |
| Future Capital Improvements-Leland Library Renovations | | 1,000,000 |
| Future Capital Improvements-Holden Beach Park/ School Road Development | | 550,000 |
| Future Capital Improvements-Stormwater Ordinance Enforcement Reserve | | 574,168 |
| Future Capital Improvements-Highway 211 Property Master Plan | | 170,000 |
| Future Capital Improvements-Senior Citizen/Community Center | | 500,000 |
| Future Capital Improvements-Affordable Housing Programs | | 150,000 |
| | | <u>150,000</u> |
| TOTAL EXPENDITURES - COUNTY CAPITAL RESERVE FUND | \$ | <u>16,139,590</u> |

2. REVENUES

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

| | | |
|---|-----------|--------------------------|
| Investment Earnings | \$ | 282,000 |
| Transfer From General Fund | | 8,563,348 |
| County Capital Reserve Balance Appropriated | | 7,294,242 |
| | | <u>7,294,242</u> |
| TOTAL REVENUES - COUNTY CAPITAL RESERVE FUND | \$ | <u>16,139,590</u> |

F. SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

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

| | | |
|---|-----------|-------------------------|
| Transfer to General Fund | \$ | 3,099,805 |
| Transfer to School Capital Projects | | 1,353,655 |
| | | <u>1,353,655</u> |
| TOTAL EXPENDITURES - SCHOOL CAPITAL RESERVE FUND | \$ | <u>4,453,460</u> |

2. REVENUES

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

| | | |
|---|-----------|-------------------------|
| Investment Earnings | \$ | 86,700 |
| Transfer from General Fund | | 4,366,760 |
| | | <u>4,366,760</u> |
| TOTAL REVENUES - SCHOOL CAPITAL RESERVE FUND | \$ | <u>4,453,460</u> |

**BRUNSWICK COUNTY, NORTH CAROLINA
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 FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

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 | \$ 179,274 |
| TOTAL EXPENDITURES - REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND | \$ 179,274 |

2. REVENUES

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

| | |
|---|-------------------|
| Investment Earnings | \$ 10,000 |
| Transfer From General Fund | 111,500 |
| Register of Deeds-Technology Enhancement Fund Balance Appropriated | <u>57,774</u> |
| TOTAL REVENUES - REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND | \$ 179,274 |

SPECIAL REVENUE FUND TYPES

| | |
|--|----------------------|
| TOTAL EXPENDITURES SPECIAL REVENUE FUND TYPES | \$ 29,255,611 |
| TOTAL REVENUES SPECIAL REVENUE FUND TYPES | \$ 29,255,611 |

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

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 .

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

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 \$2,600,532 for eleven months and \$2,600,535 for one month for a total of \$31,206,387. 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 \$54,557 for eleven months and \$54,552 for one month for a total of \$654,679.

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 \$1,803,655.

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

Adopted this 16th day of June, 2008.

William M. Sue, Chairman

J. Phillip Norris, Vice Chairman

J. Martin Cooke

Tom B. Rabon, Sr.

May Moore

Debby Gore
Clerk to the Board

BRUNSWICK COUNTY, NORTH CAROLINA
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FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

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, 2008 and ending June 30, 2009.

A. WATER FUND

1. EXPENDITURES

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

| | |
|---|------------------|
| Water Administration | \$ 1,434,196 |
| Northwest Water Treatment Plant | 3,938,322 |
| 211 Water Treatment Plant | 2,127,825 |
| Water Distribution Division | 2,744,535 |
| Lower Cape Fear Water and Sewer Authority - Reimbursement | 415,585 |
| Customer Service Division | 1,220,187 |
| Instrumentation/Electrical Division | 1,852,237 |
| Water Debt Service | 1,183,013 |
| Interfund Transfers Water Fund | <u>8,946,551</u> |

TOTAL EXPENDITURES - WATER FUND \$ 23,862,451

2. REVENUES

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

| | |
|-------------------------------------|------------------|
| Sales and Service | \$ 18,713,450 |
| Other Revenue | 484,585 |
| Investment Earnings | 306,000 |
| Water Retained Earning Appropriated | <u>4,358,416</u> |

TOTAL REVENUE - WATER FUND \$ 23,862,451

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

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 | \$ 565,513 |
| Collection Division | 2,537,113 |
| Northeast Regional Wastewater | 761,000 |
| Southwest Regional Wastewater | 644,998 |
| West Regional Wastewater | 1,049,534 |
| Wastewater Debt Service | 7,584,668 |
| Interfund Transfers Wastewater Fund | <u>50,000</u> |
| TOTAL EXPENDITURES - WASTEWATER FUND | <u><u>\$ 13,192,826</u></u> |

2. REVENUES

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

| | |
|---|------------------------------------|
| Sales and Services | \$ 10,084,792 |
| Other Revenue | 3,051,034 |
| Investment Earnings | <u>57,000</u> |
| TOTAL REVENUES - WASTEWATER FUND | <u><u>\$ 13,192,826</u></u> |

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

C. WATER CAPITAL RESERVE FUND

1. EXPENDITURES

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

| | |
|--|-----------------------------|
| Future Capital Improvements-Miscellaneous Water Project | \$ 100,000 |
| Future Capital Improvements-Utilities Operations Center Warehouse | 4,400,000 |
| Future Capital Improvements-Calabash Area Water Tank | 2,000,000 |
| Future Capital Improvements-Transmission System Improvement | 1,180,000 |
| Future Capital Improvements-Carolina Shores North Waterline | 1,514,629 |
| Future Capital Improvements-Holden Beach Park/School Waterline | 137,500 |
| Future Capital Improvements-Longwood Road Waterline | 2,500,000 |
| Future Capital Improvements-2008 Priority Waterline Extension Projects | 397,569 |
| Future Capital Improvements-Navassa Elevated Water Tank | <u>450,000</u> |
| TOTAL EXPENDITURES - WATER CAPITAL RESERVE FUND | <u>\$ 12,679,698</u> |

2. REVENUES

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

| | |
|--|-----------------------------|
| Transfer From Water Fund | \$ 8,946,551 |
| Investment Earnings | 105,000 |
| Retained Earnings Appropriated | <u>3,628,147</u> |
| TOTAL REVENUES - WATER CAPITAL RESERVE FUND | <u>\$ 12,679,698</u> |

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

D. WASTEWATER CAPITAL RESERVE FUND

1. EXPENDITURES

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

| | | |
|---|-----------|------------------|
| Future Capital Improvements-Carolina Shores Seatrail WWTP Upgrade | \$ | 350,000 |
| Future Capital Improvements-Miscellaneous Wastewater Projects | | 300,000 |
| Future Capital Improvements-Transmission Line Reserve | | 1,073,850 |
| Future Capital Improvements-Special Assessment District Reserve | | 46,569 |
| Future Capital Improvements-Undesignated Funds | | 226,905 |
| Future Capital Improvements-Southwest Force Main Transmission Improvement | | 200,000 |
| Future Capital Improvements-Regional Pump Stations | | 1,000,000 |
| Future Capital Improvements-NE Brunswick WWTP Ph 1 Expansion | | 150,000 |
| Future Capital Improvements-NE Regional Capital & Replacement Fund | | 245,522 |
| Future Capital Improvements-Holden Beach Park/School Wastewater Line | | 575,000 |
| Future Capital Improvements-Infiltration / Inflow Reduction Improvements | | 75,000 |
| | | 75,000 |
| TOTAL EXPENDITURES - WASTEWATER CAPITAL RESERVE FUND | \$ | 4,242,846 |

2. REVENUES

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

| | | |
|---|-----------|------------------|
| Transfer From Wastewater Fund | \$ | 68,508 |
| Investment Earnings | | 33,000 |
| Retained Earnings Appropriated | | 4,141,338 |
| | | 4,141,338 |
| TOTAL REVENUES - WASTEWATER CAPITAL RESERVE FUND | \$ | 4,242,846 |

PROPRIETARY FUND TYPES

| | | |
|--|-----------|-------------------|
| TOTAL EXPENDITURES PROPRIETARY FUND TYPES | \$ | 53,977,821 |
|--|-----------|-------------------|

| | | |
|--|-----------|-------------------|
| TOTAL REVENUES PROPRIETARY FUND TYPES | \$ | 53,977,821 |
|--|-----------|-------------------|

GRAND TOTAL ALL FUNDS

| | | |
|--|-----------|--------------------|
| GRAND TOTAL EXPENDITURES ALL FUNDS NET OF INTERFUND TRANSFERS | \$ | 224,663,493 |
|--|-----------|--------------------|

| | | |
|--|-----------|--------------------|
| GRAND TOTAL REVENUES ALL FUNDS NET OF INTERFUND TRANSFERS | \$ | 224,663,493 |
|--|-----------|--------------------|

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

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

Adopted this 16th day of June, 2008

William M. Sue, Chairman

J. Phillip Norris, Vice Chairman

J. Martin Cooke

Tom B. Rabon, Sr.

May Moore

Debby Gore
Clerk to the Board

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

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, 2008 and ending June 30, 2009 and hereby levies ad Valorem tax at the rate of two and one quarter cents (\$.0225) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2008.

I. AGENCY FUND TYPE

A. SMITHVILLE TOWNSHIP FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Smithville Township Fund for the operation of Doshier Hospital

| | |
|--|-----------------------------------|
| Debt Service | \$ 991,420 |
| Contribution to Doshier Hospital | <u>1,103,780</u> |
| TOTAL EXPENDITURES-SMITHVILLE TOWNSHIP FUND | <u><u>\$ 2,095,200</u></u> |

2. REVENUES

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

| | |
|--|-----------------------------------|
| Ad Valorem Taxes | <u>\$ 2,095,200</u> |
| TOTAL REVENUES - SMITHVILLE TOWNSHIP FUND | <u><u>\$ 2,095,200</u></u> |

Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, the Director of Fiscal

Adopted this 16th day of June, 2008

William M. Sue, Chairman

J. Phillip Norris, Vice Chairman

J. Martin Cooke

Tom B. Rabon, Sr.

May Moore

Debby Gore
Clerk to the Board

BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

The following fees and rates are hereby adopted:

| Type of Rate or Fee | Current Rate or Fee | Approved Rate or Fee |
|--|------------------------|-------------------------|
| Revenue Collections: | | |
| Partial property tax collection service | 0% | 0.75% |
| Planning: | | |
| Rezoning | \$ 500 | \$ - |
| 5 acres to 49.99 acres | - | 500 |
| 50 acres to 99.99 acres | - | 750 |
| 100 acres+ | - | 1,000 |
| Text Amendment \$200 plus Cost of Advertising and Any Mailings Req. | 100 | 200 |
| Board of Adjustment - Special Exception | 200 | 250 |
| Recording Fee - First Page | - | 14 |
| Plus Each Additional Page | - | 3 |
| Copy (8 1/2" x 11" OR 8 1/2" x 14") - \$0.25 | - | 0.25 |
| (11" x 17") - \$0.50 | - | 0.50 |
| Unified Development Ordinance (Option to receive Amendments Electronically at no cost) | - | 100 |
| Mailed Copy of UDO | - | 105 |
| Minor Subdivision (<=10 Lots) \$5 per Lot plus \$50 Flat Review Fee | - | 50 |
| Major Subdivision (11+ Lots) plus \$5 per Lot plus \$350 Flat Review Fee | - | 350 |
| CAMA Land Use Plan (Hard Copy plus CD) | 15 | 280 |
| CAMA Land Use Plan (CD) | - | 5 |
| CAMA Land Use Plan Amend. | - | 200 |
| Commercial & Multi-Family Development Fee <=50,000 sq ft | - | 150 |
| 50,000 sq ft - 100,00 sq ft | - | 300 |
| >100,000 sq ft | - | 650 |
| Incomplete Commercial Plan Submittal Fee | - | 50 |
| Re-Inspection Fee for Commercial | - | 50 |
| 18" x 24" Map | - | 8 |
| 24" x 36" Map | - | 10 |
| 36" x 48" Map | - | 14 |
| 8 1/2" x 11" or 8 1/2" x 14" Map | - | 2 |
| 11" x 17" Map | - | 4 |
| Solid Waste: | | |
| Construction & Demolition per Ton | \$ 46 | \$ 48 |
| Shingles per Ton | 15 | 17 |
| Asbestos Material Per Ton | 46 | 48 |
| Environmental Health: | | |
| Site Evaluation (Applications) | | |
| Less than or equal to 480 gallons per day | \$ 540 | \$ 640 |
| 481-1500 Gallons per day | 640 | 740 |
| 1501-2999 gallons per day | 840 | 940 |
| 3000+ gallons per day | 940 | 1,040 |
| Relocation/existing system check (no upgrade) | 200 | 225 |
| Well repair permit | - | 200 |
| Water: | | |
| Wholesale & Industrial Water Rate per 1,000 gallons | \$ 2.40 | \$ 2.57 |
| Backflow Device Inspection | - | 23.70 |
| Backflow Device Reinspection | | 25 |
| Wastewater: | | |
| Amenity Center High-Head Duplex Grinder Pump Station | \$ - | \$ 10,000 |
| Community Guardhouse Simplex Grinder Pump Station | - | 4,000 |
| Grinder Pump Maintenance Fee per month | - | 5 |
| Septage Fee per load | 50 | 60 |
| Wholesale Rate per 1,000 gallons: | | |
| Northeast Regional Wastewater | 2.47 | 2.30 |
| West Regional Wastewater | 3.26 | 3.18 |
| Food Services: | | |
| Congregate Meals (Excluding Sales Tax) | \$ 2.935 | \$ 3.245 |
| Homebound Meals (Excluding Sales Tax) | 3.15 | 3.44 |
| Public Health: | | |
| Temporary Food Establishment Fee per review | \$ - | \$ 50.00 |

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009**

Copies of this Budget Ordinance shall be furnished to the County Manager/Budget Officer, the Director of Fiscal

Adopted this 16th day of June, 2008

William M. Sue, Chairman

J. Phillip Norris, Vice Chairman

J. Martin Cooke

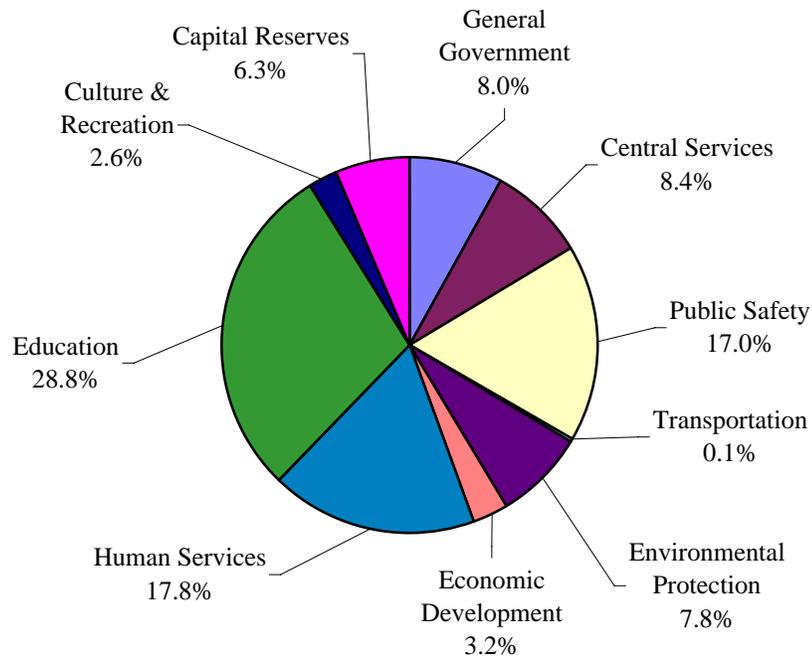
Tom B. Rabon, Sr.

May Moore

Debby Gore
Clerk to the Board

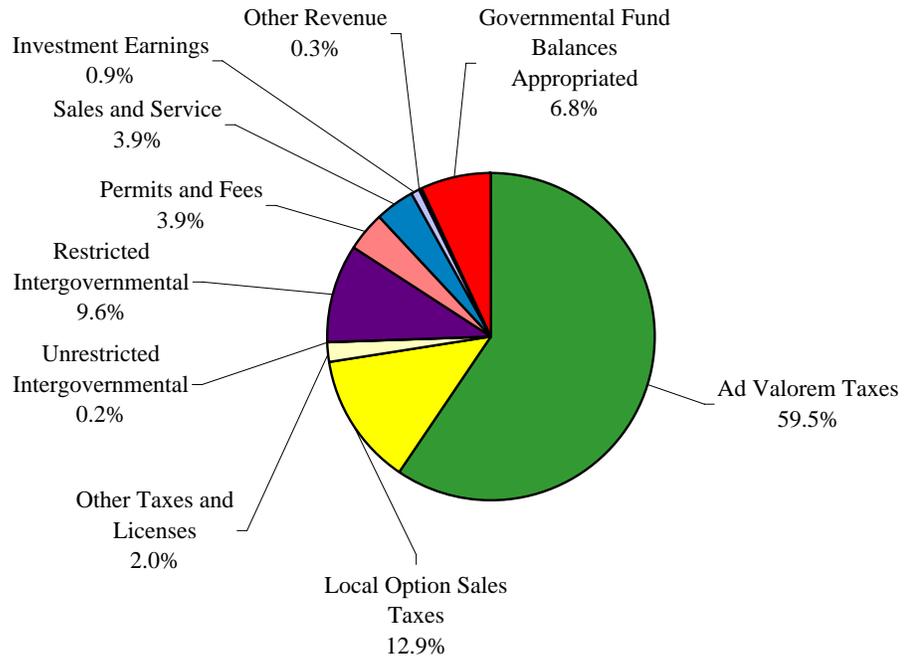
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2008-2009 BUDGET
APPROVED EXPENDITURES GENERAL FUND GROUP
COMPARED WITH FY 2007-2008 APPROVED**

| | FY 2008-2009 APPROVED | | FY 2007-2008 APPROVED | | % CHANGE OVER PRIOR YEAR |
|---------------------------|--------------------------|-------------|--------------------------|-------------|--------------------------------|
| | | % of Total | | % of Total | |
| General Government | \$ 13,528,742 | 8.0% | \$ 13,826,158 | 8.9% | -2.2% |
| Central Services | 14,260,541 | 8.4% | 13,332,693 | 8.6% | 7.0% |
| Public Safety | 28,818,955 | 17.0% | 27,524,805 | 17.8% | 4.7% |
| Transportation | 100,958 | 0.1% | 93,500 | 0.1% | 8.0% |
| Environmental Protection | 13,200,101 | 7.8% | 11,485,055 | 7.4% | 14.9% |
| Economic Development | 5,414,988 | 3.2% | 4,963,881 | 3.2% | 9.1% |
| Human Services | 30,149,096 | 17.8% | 30,063,486 | 19.5% | 0.3% |
| Education | 48,691,225 | 28.8% | 41,950,596 | 27.2% | 16.1% |
| Culture & Recreation | 4,473,672 | 2.6% | 5,209,176 | 3.4% | -14.1% |
| Capital Reserves | 10,708,303 | 6.3% | 6,058,674 | 3.9% | 76.7% |
| Total Expenditures | \$ 169,346,581 | 100% | \$ 154,508,024 | 100% | 9.6% |



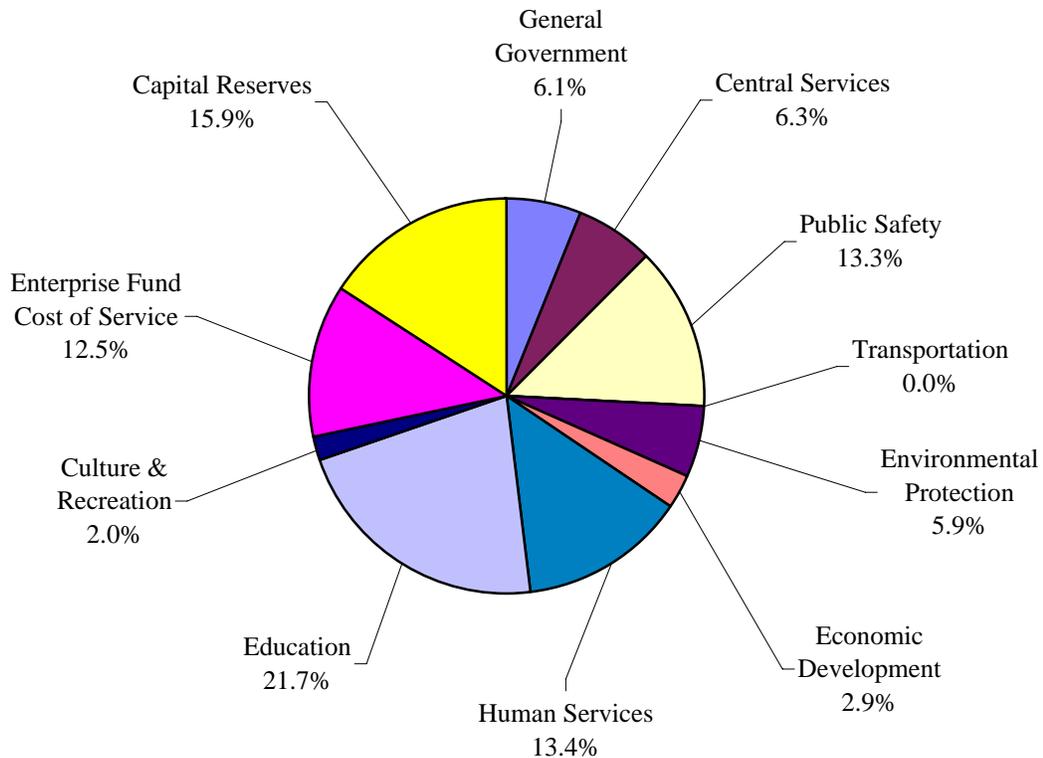
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2008-2009 BUDGET
APPROVED REVENUES GENERAL FUND GROUP
COMPARED WITH FY 2007-2008 APPROVED**

| | FY 2008-2009 APPROVED | | FY 2007-2008 APPROVED | | % CHANGE OVER PRIOR YEAR |
|---|--------------------------|-------------|--------------------------|-------------|--------------------------------|
| | | % of Total | | % of Total | |
| Ad Valorem Taxes | \$ 100,685,065 | 59.5% | \$ 92,804,038 | 60.1% | 8.5% |
| Local Option Sales Taxes | 21,859,460 | 12.9% | 24,548,691 | 15.9% | -11.0% |
| Other Taxes and Licenses | 3,430,000 | 2.0% | 3,603,000 | 2.3% | -4.8% |
| Unrestricted Intergovernmental | 269,000 | 0.2% | 290,000 | 0.2% | -7.2% |
| Restricted Intergovernmental | 16,323,970 | 9.6% | 14,803,434 | 9.6% | 10.3% |
| Permits and Fees | 6,577,115 | 3.9% | 7,655,633 | 5.0% | -14.1% |
| Sales and Service | 6,619,434 | 3.9% | 5,698,349 | 3.7% | 16.2% |
| Investment Earnings | 1,536,000 | 0.9% | 2,948,000 | 1.9% | -47.9% |
| Other Revenue | 460,748 | 0.3% | 325,879 | 0.2% | 41.4% |
| Governmental Fund Balances Appropriated | 11,585,789 | 6.8% | 1,831,000 | 1.2% | 532.8% |
| Total Revenues | \$ 169,346,581 | 100% | \$ 154,508,024 | 100% | 9.6% |



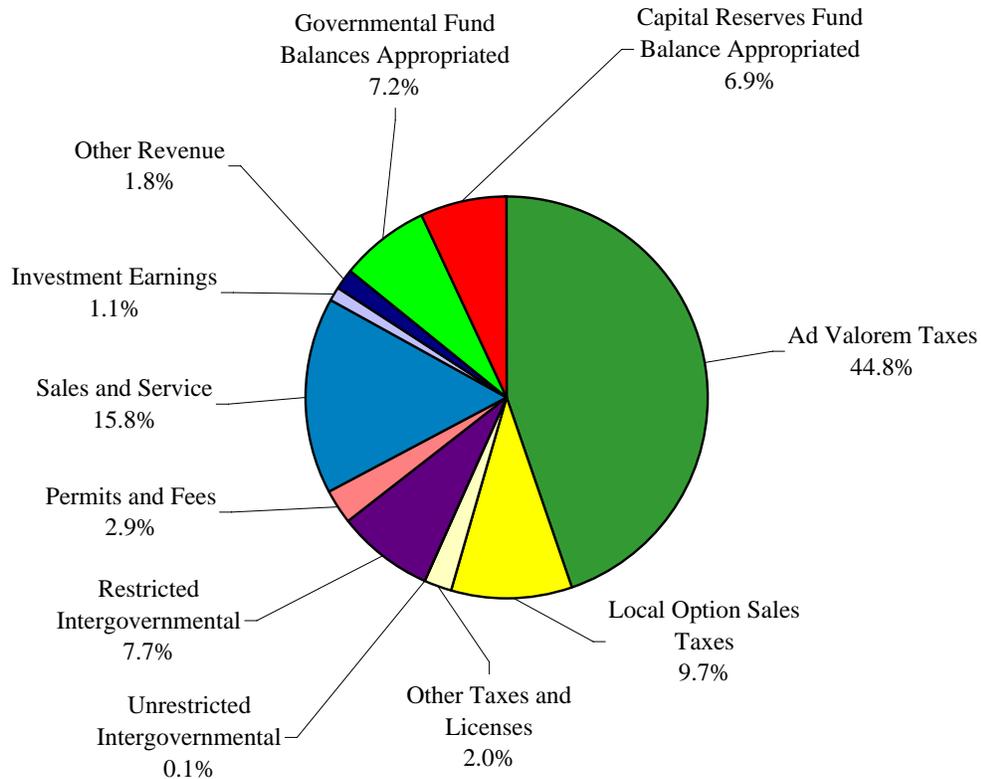
**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2008-2009 BUDGET
APPROVED EXPENDITURES
COMPARED WITH FY 2007-2008 APPROVED**

| | FY 2008-2009 APPROVED | % of TOTAL | FY 2007-2008 APPROVED | % of TOTAL | % CHANGE OVER PRIOR YEAR |
|--|----------------------------------|-----------------------|----------------------------------|-----------------------|---|
| General Government | \$ 13,708,016 | 6.1% | \$ 14,891,212 | 7.5% | -7.9% |
| Central Services | 14,260,541 | 6.3% | 13,332,693 | 6.7% | 7.0% |
| Public Safety | 29,927,389 | 13.3% | 28,837,108 | 14.6% | 3.8% |
| Transportation | 100,958 | 0.0% | 93,500 | 0.0% | 8.0% |
| Environmental Protection | 13,200,101 | 5.9% | 11,485,055 | 5.8% | 14.9% |
| Economic Development | 6,479,988 | 2.9% | 5,994,193 | 3.0% | 8.1% |
| Human Services | 30,149,096 | 13.4% | 30,063,486 | 15.2% | 0.3% |
| Education | 48,691,225 | 21.7% | 41,950,596 | 21.2% | 16.1% |
| Culture & Recreation | 4,473,672 | 2.0% | 5,209,176 | 2.6% | -14.1% |
| Enterprise Fund Cost of Service | 28,040,218 | 12.5% | 23,777,278 | 12.0% | 17.9% |
| Capital Reserves | 35,632,289 | 15.9% | 22,216,531 | 11.2% | 60.4% |
| Total Expenditures | \$ 224,663,493 | 100% | \$ 197,850,828 | 100% | 13.6% |



**BRUNSWICK COUNTY, NORTH CAROLINA
FISCAL YEAR 2008-2009 BUDGET
APPROVED REVENUES
COMPARED WITH FY 2007-2008 APPROVED**

| | FY 2008-2009 APPROVED | % of Total | FY 2007-2008 APPROVED | % of Total | % CHANGE OVER PRIOR YEAR |
|--|----------------------------------|-----------------------|----------------------------------|-----------------------|---|
| Ad Valorem Taxes | \$ 100,685,065 | 44.8% | \$ 92,804,038 | 46.9% | 8.5% |
| Local Option Sales Taxes | 21,859,460 | 9.7% | 24,548,691 | 12.4% | -11.0% |
| Other Taxes and Licenses | 4,495,000 | 2.0% | 5,353,000 | 2.7% | -16.0% |
| Unrestricted Intergovernmental | 269,000 | 0.1% | 290,000 | 0.1% | -7.2% |
| Restricted Intergovernmental | 17,223,970 | 7.7% | 14,990,434 | 7.6% | 14.9% |
| Permits and Fees | 6,577,115 | 2.9% | 7,655,633 | 3.9% | -14.1% |
| Sales and Service | 35,417,676 | 15.8% | 32,058,912 | 16.2% | 10.5% |
| Investment Earnings | 2,490,200 | 1.1% | 4,505,097 | 2.3% | -44.7% |
| Other Revenue | 3,996,367 | 1.8% | 2,693,292 | 1.4% | 48.4% |
| Governmental Fund Balances Appropriated | 16,198,413 | 7.2% | 2,478,583 | 1.3% | 553.5% |
| Capital Reserves Fund Balance Appropriated | 15,451,227 | 6.9% | 10,473,148 | 5.3% | 47.5% |
| Total Revenues | \$ 224,663,493 | 100% | \$ 197,850,828 | 100% | 13.6% |



**Brunswick County
2008 Approved Tax Levy Distribution
Fiscal Year 2008-2009**

| | 2008 LEVY | CENTS ON TAX RATE | ONE TAX DOLLAR | % |
|--------------------------|----------------------|----------------------|-------------------|-------------|
| General Government | \$ 5,238,064 | 0.0164 | \$ 0.053 | 5.3% |
| Central Services | 7,919,795 | 0.0247 | 0.081 | 8.1% |
| Public Safety | 16,372,167 | 0.0510 | 0.167 | 16.7% |
| Transportation | 76,769 | 0.0002 | 0.001 | 0.1% |
| Environmental Protection | 10,028,736 | 0.0312 | 0.102 | 10.2% |
| Economic Development | 1,146,073 | 0.0036 | 0.012 | 1.2% |
| Human Services | 8,544,047 | 0.0266 | 0.087 | 8.7% |
| Culture & Recreation | 2,997,993 | 0.0093 | 0.031 | 3.1% |
| Education | 45,591,420 | 0.1420 | 0.466 | 46.6% |
| Total | \$ 97,915,065 | 0.3050 | \$ 1.000 | 100% |

