

**COUNTY OF BRUNSWICK**  
**Bolivia, North Carolina**

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**BUDGET**  
**Fiscal Year 2008-2009**



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Adopted by the Board of Commissioners June 16, 2008



# County of Brunswick Approved Budget

## Fiscal Year 2008-2009

### Board of County Commissioners

William M. Sue, Chairman  
J. Phillip Norris, Vice Chairman  
May Moore, Member  
Tom B. Rabon, Sr., Member  
J. Martin Cooke, Member

**County Manager**  
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## 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Brunswick  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2007**

*Charles S. Cox*

President

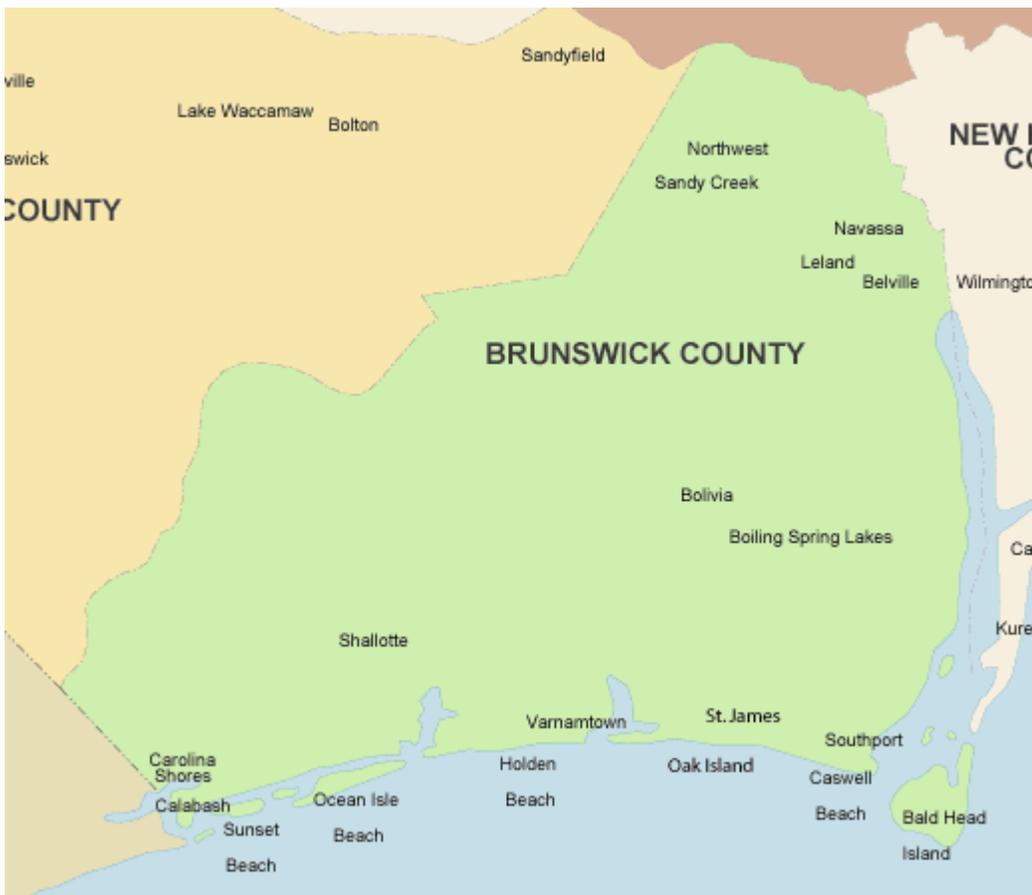
*Jeffrey R. Egan*

Executive Director



Brunswick County

Brunswick County



County Seat, Bolivia  
Established March 9, 1764  
Population 104,114 (source: State Data Center est.)  
896 Square Miles

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# BUDGET MESSAGE

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## **Brunswick County Administration**

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Building E

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Bolivia, North Carolina 28422

Bolivia, North Carolina 28422

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May 19, 2008

Brunswick County Board of Commissioners:

It is my pleasure to present to you the recommended budget for Brunswick County for fiscal year 2008-2009 for all funds that totals \$224,123,085. This represents an increase of 13.3% over the budget adopted June 18, 2007. The budget is balanced and the recommended ad valorem tax rate is 30.5 cents. The recommended budget includes some significant capital improvement projects that will improve the quality of life for the residents and visitors to Brunswick County. The departmental operating budgets are funded adequately to maintain existing service delivery levels.

During the last two years Brunswick County has experienced a significant slowing of the local development activity as the result of the nationwide impact of the economic downturn. Despite the fact that the country is experiencing the highest fuel and energy costs in history and the real estate markets are struggling in the midst of the mortgage crisis, record number of foreclosures and declining property values, Brunswick County was again this year cited as the 17th fastest growing county in the United States and second in North Carolina. Using single-family home construction as the measuring stick for growth and the local economy we are experiencing the third year of a decline. During the first quarter of calendar year 2008 countywide single family permits averaged 158, down 11.2% from the same time period in 2007 and 49.9% from 2006. The one bright spot is continued steady commercial construction to support the permanent population growth that now exceeds 102,000 residents.

Brunswick County is a desirable place where people want to live. County leaders continue to recognize the need to be proactive with basic infrastructure development including water and wastewater collection system and treatment facility expansions and new school construction. We will be well positioned to handle the next wave of growth when the nation's economic recovery begins. Current economic conditions are having a significant impact on the county budget unseen in the last ten years due to some revenue sources being flat or decreased and healthy operating cost increases on necessary items. However, during difficult and uncertain economic times we must rely on the creativity and management skills of our key leaders to make progress with less than desired resources. In keeping with the theme of the budget retreat, "sustainability" and "austerity" measures were serious considerations when developing this document.

### **Board of Commissioners Major Goals**

The Annual Budget Retreat produced 12 major goals that were outlined by the Board of Commissioners for action during the upcoming fiscal year. The major goals for FY 2008-2009 include:

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1. To work with the North Carolina Department of Transportation to adopt a viable Comprehensive Transportation Plan and seek assistance and support from the Board of Realtors and the NCACC to develop strategies for funding road construction.
2. To continue to advance the financial stewardship of the County through tax base diversification, development of a 5-Year financial plan and maintaining realistic fund balance and debt coverage policies.
3. To continue to place an emphasis on customer service in all aspects of County service delivery.
4. Continue to be proactive and aggressive in the development of the County's water and sewer infrastructure to serve a larger percentage of the population and accommodate quality growth and development.
5. To focus on sustainability and resource conservation and encourage green development practices to preserve the natural resources of the County.
6. To expand the county's motor pool in order to provide a fleet of dependable vehicles for county employee business use.
7. To coordinate Phase III of the Artwork Program for the New County Administration Building and include work that depicts the history of Brunswick County.
8. To improve the county's purchasing system structure to implement better controls for inventory and evaluate the merits of a countywide purchasing department.
9. To promote the County's Revolving Home Construction Program and adopt zoning ordinance amendments that provides incentives for the development of affordable housing units in the County.
10. To continue to develop programs to combat the litter problem and promote recycling to reduce the trash stream and the impact on landfills.
11. To continue to promote the beautification of Brunswick County through proactive code enforcement and modify ordinances to facilitate a streamlined process.
12. To implement an employee wellness and health management program to improve employee health and reduce claims experience in order to maintain a high quality sustainable group health insurance benefit plan.

## GOVERNMENTAL FUNDS

### Revenues

The total recommended Governmental Funds Budget is \$179,129,077, which represents a 7.9% increase over FY 2008. Property tax revenue provides 56% of the total governmental fund revenue. The largest source of governmental fund revenue continues to be the property tax. One year removed from a general reappraisal of real property in Brunswick County the smallest percentage increase in tax revenue in the last 3 years is projected due primarily to the slowdown in construction and additions to the tax base.

The projected tax base for FY 2008-09 is \$32,780,000,000 up 7.9% percent from the base of \$30,382,014,881 on which the FY 2008 budget was based. The budgeted tax levy for FY 2007-08 was \$90,379,038.

The total projected real property value is \$31,780,000,000 which represents an 8.4% change over the 2007 real property base of \$29,312,171,000. The recommended property tax rate for FY 2008-09 is 30.5 cents and is projected to generate approximately \$97,616,165 at a collection rate for real property of 98%. Total property tax revenue from real property and motor vehicles will increase by \$7,237,127 or 8.01% due to moderate growth in the tax base and a slightly lower anticipated collection rate. The value of one cent on the tax rate is \$3,200,530. The owner of a \$250,000 home will pay \$762.50 in county property taxes and the owner of a \$450,000 home will pay \$1,372.50. Fiscal Year 2008-09 will be a full year of motor vehicle revenue at the rate of \$30.5 cents which is expected to reduce total vehicle tax revenue by approximately \$193,000 or 6.8%. The adopted tax rate of .54 cents from FY 2006-07 was effective

## BUDGET MESSAGE

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through October of 2007 and rendered more revenue. The adopted rate will apply consistently each month during the upcoming fiscal year netting slightly less revenue.

Sales tax remains the second largest source of governmental fund revenue although projected revenues are reflecting declines over budgeted revenues for the current fiscal year due to a drop in consumer spending and the anticipated impacts of the Medicaid relief swap. Total county sales tax revenues excluding the portion of Articles 40 and 42 designated for schools are estimated at \$4,366,760, down 2.4% from last years budgeted totals of \$4,476,151 which will not be realized in the current fiscal year due to lower receipts. County's Medicaid savings in the current fiscal year were offset by a hold-back in the public school building capital fund with counties making up the difference in additional school capital dollars in the amount of \$448,541. This was a one time measure and will not impact the upcoming fiscal year budget. In addition to less sales tax being collected the Medicaid relief swap package adopted by the General Assembly in 2007 requires counties to relinquish ½ cent of local sales tax to the state over a two year period. Not impacting the upcoming fiscal year, the Article 42 sales tax, currently distributed on a per capita basis, will be distributed on a point of delivery basis with the October 2009 distribution. Counties will also relinquish a quarter cent of the per capita portion of the Article 44 sales tax effective with the sales made on or after October 1, 2008 and be required to hold their municipalities harmless for their Article 44 loss. The Department of Revenue will calculate the municipal losses and withhold this amount from the county's Article 39 monthly distribution and include it in the municipality's distribution. Assuming no other changes in the sales taxes, the local portion of the sales taxes will be 2.25 cents from October 1, 2008 through September 30, 2009 and the state sales tax rate would be 4.5 cents for a total of 6.75 cents.

This represents a significant change in a major revenue source for the county, however with the reduction in the county share of Medicaid that is to be phased out over three years and the "hold harmless" provision that guarantees that each county will realize a net benefit of at least \$500,000 in Medicaid relief it was positive legislation for county governments in North Carolina. I am hopeful that the future growth in sales tax makes the Medicaid swap a more attractive deal for Brunswick County, however, in the short term we will likely need to receive the hold harmless payment to achieve the guaranteed benefit of \$500,000.

Investment earnings, a stable growing source of revenue during the last several years is projected to produce \$1,400,000 for the general fund or 48% less than the FY 2007-08 budget and \$2,057,528 less than the actual interest earnings for the fiscal year ended June 2007.

Solid waste tipping fee revenue is expected to decrease by approximately 32% from the current budget of \$2,730,000 to \$1,856,000 and current year budget estimates will not be realized due to the decreased activity associated with the decline in home construction. The bright side of this is that less tonnage coming into the landfill and the continued diversion efforts will extend the usable life of the landfill allowing the county time to decide on an action plan for construction and demolition disposal, time to design an expansion and obtain permits if the Board elects to construct additional landfill capacity and continue operating a landfill.

Of the revenue sources that have experienced growth during the last seven years, Emergency Medical Services charges for service is the only source projected to increase due to increase in calls for service and effective collection measures. Building permits fees and other sources are projected to remain flat.

Economic conditions are having an adverse impact on the county's primary revenue sources. Even though property tax revenue is expected to increase due to the moderate growth in the tax base, the collection rate will dip for reasons that can be attributed to the economy. In order to balance the budget a fund balance appropriation of \$11,585,789 is recommended to balance the general fund. Of this total recommended fund balance appropriation \$8,482,100 is dedicated for capital improvement projects and \$3,103,689 is dedicated for capital and one-time non-recurring expenditures and contingency.

# BUDGET MESSAGE

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## **Expenditures**

During difficult and uncertain economic times the private sector as well as public sector organizations are forced to make tough decisions in order to continue operations. These decisions may range from personnel reductions, reorganizations and restructuring or discontinuing practices that are no longer sustainable. The proposed budget will allow the continued high level of service delivery and substantial progress to be achieved on some very key capital improvement projects that have been in the planning process for several years. What it does not do is fund many new initiatives that were proposed by various departments. It also makes no provision for any new full-time positions nor the elimination or reduction of existing positions. Some department heads will be asked to be creative and change the way of doing business to achieve desired performance outcomes. The County's payroll and employees benefit cost have increased in recent years to meet the demands of growth. Deferring the addition of positions for one or more years will result in a "correction" that will allow management to see where staffing shortages exist, if any. Approximately 202 total new positions have been added over the last three fiscal years, including 176 in general fund departments and 26 in the enterprise fund and the merit pool has been maintained at an annualized rate of six percent of midpoint. The merit pool was based on midpoint of salary ranges in FY 2008 and recommended for midpoint for FY 2009. The full impact of the FY 2008 merit adjustments will be felt this year. At this writing approximately 62 full-time positions remain unfilled.

Although there was no new positions or major initiatives included in the recommended budget, the economy is also impacting the cost of providing services, so some departmental budgets show increases while others are very close to current year levels or below.

## **Solid Waste Management**

Collection and disposal of waste is a necessary but costly service. The county's solid waste costs are expected to increase on two fronts. First, the countywide solid waste contract costs are expected to increase significantly due to the increasing number of cans being serviced and the burden of the fuel surcharge for per gallon costs over \$1.69. Although the details of the fee structure for FY 2008-09 is not finalized, unless fuel cost are stabilized or reduced annual contract cost could reach \$10,600,000 for an 11.6% increase. Secondly, contract costs associated with the diversion of construction and demolition debris to a private landfill to preserve space in the County C&D landfill could approach \$500,000 under current terms. Since landfill tipping fee revenue is down a transfer to the capital reserve for landfill closure costs is not recommended.

## **Brunswick County Public Schools**

The funding agreement with the Brunswick County Schools was extended for the FY 2008-09 and relatively unchanged providing 36.5 percent of the County's property tax revenue to the schools for operating expenditures less any portion of the tax rate dedicated to general obligation debt service. Over the last three years, local funding for the schools has increased by an average of 10.9% and the student population has increased by an average of 3%.

The school appropriation for FY 2008-09 based on the funding agreement and the tax rate is \$31,751,968, an increase of 8.73% or \$2,549,167 over the current year. Based on projected student enrollment of 11,904, per student funding will increase to \$2,667 excluding debt service for schools. This represents a 7.8% increase over FY 2008 when the per pupil funding was \$2,475 with 11,798 students. The current expense allocation is \$31,099,530 and the capital outlay categories II and III allocation is \$652,438. In addition, \$4,366,760 of local option sales tax proceeds are recommended to be transferred to the School Capital Reserve Fund, of which \$3,099,804 will be used to service debt and \$1,266,956 will be allocated for capital outlay for categories I, II, and III.

# BUDGET MESSAGE

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Private placement installment financing in the principal amount of \$35,500,000 was secured in March 2008 to fund the construction of the Town Creek Elementary school and the Middle School near Holden Beach.

## **Brunswick Community College**

Brunswick Community College is experiencing steady growth in enrollment. Construction on several of the facilities approved in the 2004 General Obligation Bond Referendum will be completed and operational in FY 2008-09. Consistent with prior years the same percentage increase extended to the Brunswick County Board of Education is recommended. An increase of 8.73% in the amount of \$252,800 plus an additional \$250,000 is recommended in light of the major facility expansion and the associated operating costs. The total appropriation for the College would be \$3,398,563 representing an increase of 17.4% over the prior year.

## **Debt Service**

As referenced above the financing of the two new schools has been finalized and the approved amortization schedule is included in the general fund debt service budget for FY 2008-09. Additional principal and interest payments for the 2008 installment financing will total \$3,099,804. Debt service obligations retired during the current fiscal year include the Series 1993 G.O. Refunding (\$196,168 principal and interest) and the Certificates of Participation for School Renovations (\$877,200 principal and interest). Other changes in the principal and interest payments impact the debt service costs with the most notable being an increase of \$1,000,000 in the principal payment for the 2001 School G.O. Phase 1A. The total general fund debt service budget is \$16,099,623 representing a 20% increase of \$2,687,554 over FY 2007-08.

## **Human Services**

Some changes in the costs for Human Service departments and related organizations include a general fund contribution of \$4,857,525 to the Health Fund which represents an increase of \$327,139 or 7.2%, a total contribution to the Social Services fund of \$9,100,889 that is a reduction from the current year of \$1,333,175 or 12.8% attributed to the phased reduction of the county portion of Medicaid. Funding for Southeastern Mental Health was requested and is recommended to be the same at \$692,000 and an 11.1 % increase of \$150,000 to Brunswick Senior Resources Inc, for a total contribution of \$1,500,000.

## **Employee Benefits**

Brunswick County government provides a very competitive benefit package for all full-time employees. The Board of Commissioners has advocated a competitive compensation classification plan and group benefits. The recommended budget includes the same funding level per employee for group health benefits as the current year which is \$8,000 annually or \$666.67 per month. This is higher than most local governments pay for the employee health insurance premium. The premium has reached this level because of the rich benefit plan offered and claims experience and utilization has been increasing the last several years. In order to maintain an attractive schedule of benefits on the group plan, staff has evaluated options that could actually help reduce claims experience so the county could sustain an attractive plan and control costs. Options considered are a health management plan to improve employee health and consideration of the county transitioning to a self funded option or Administrative Services Only (ASO) from a fully insured plan. All of the options will be presented during the budget work sessions. I am confident that an attractive option within the recommended budget amount can be selected by the Board.

The merit pool for the annual performance evaluation is recommended to remain at three (3%) for one-half of the fiscal year or six (6%) on an annual basis. The total governmental fund budgetary impact for the merit adjustment is \$1,373,486 for FY 2008-09.

# BUDGET MESSAGE

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## Capital Improvement Plan

The proposed FY 2008-09 Capital Improvement Plan for general county government related projects totals \$20,425,000. A funding source has been identified for all but one of the projects. Funding sources include a \$1,768,400 county capital reserve fund appropriation, \$282,000 from investment earnings, \$3,300,000 from previously issued debt proceeds (2007 2/3 G.O. Bond), \$750,000 in grant funds and reimbursement from others equaling \$550,000. The project that is not funded is the first phase of the C&D Landfill expansion that may include engineering, land purchase and construction costs. Due to the estimated \$8,000,000 cost the county would likely need to finance these costs depending on project scope and scheduling.

Projects included with recommended funding include Phase I of the Holden Beach Area Park facilities (\$3,000,000), Phase I of the Ocean Isle Beach Park project (\$3,000,000), Construction of the Southport Senior Citizen/Community Center (\$2,500,000) the Road and Highway Improvement Project for the Holden Beach Area Middle School and Park (\$1,100,000) that will be cost shared on a 50/50 basis with the Brunswick County Board of Education, Phase I of the Smithville Park Improvements Project (\$1,000,000).and the Leland Library Expansion and Renovation Project (\$1,000,000).

Smaller but very important projects scheduled for FY 2008-09 are the new Courthouse and Administration Parking Lot (\$350,000), Building J (Old Detention Center Demolition) (\$200,000), Building I Renovations (\$100,000) and the Wellness Center Renovations and Equipment (\$175,000).

The Capital Improvement Plan for Education Projects includes \$3,473,012 for various improvement and renovation projects and \$500,000 for technology in addition to the debt service for the two new schools under construction. The total Education capital plan for FY 2008-09 is \$7,072,817.

In 2007, the Brunswick County Airport requested that Brunswick County assist with expediting the capital projects related to the expansion and upgrade of the runway to 5,000 feet. During the current fiscal year the airport acquired land and initiated road improvements. In FY 2008-09, the runway expansion project is scheduled for construction along with additional land acquisition at an estimated cost of \$3,780,000.

After the Airport's contribution of their Discretionary Allocation of \$922,500 and the GA Entitlement of \$150,000, the net amount of County funding needed will be \$2,707,500.

## Other Budget Facts

- Fuel costs for general fund departments is expected to total \$2,200,173, an increase of 67.8% over FY 2007-08 due solely to increased cost per gallon.
- Electricity costs for general fund operations will increase by \$201,553 due to new facilities and a rate increase.
- Worker compensation insurance for the general fund will increase by 24.8% to \$1,061,007.
- The county's Property and General Liability Insurance premium is expected to remain flat with no increase.
- The budget includes funding for a third party vendor to administer an employee health management program to improve employee health and reduce medical claims for a total cost of \$175,000.
- The Teen Court Program is included in the budget to be fully funded by the county at a cost of \$50,953, due to the uncertainty of the JCPC funding.
- The budget includes \$50,000 for the new Brunswick County Drug Court.
- A contract for quick and reliable mass notification/communication service is included for \$120,000.

# BUDGET MESSAGE

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## ENTERPRISE FUND

Thanks to sound planning, proactive capital project funding, realistic rate setting and a commitment to regionalism and a multi-jurisdictional approach to addressing infrastructure needs, the Brunswick County water and sewer systems are well positioned to meet the future needs of Brunswick County and other utility service providers. Even with the economic slowdown, the customer base of both the water and sewer systems continue to experience steady growth. Boosted by the addition of the Sunset Beach water system in early July 2007, the water system now has 29,511 customers and the sewer system has grown to 8,184 retail customers.

During FY 2008 significant progress has been made on the design of the Sunset Beach and Calabash sewer collection systems. Public education has begun and construction should start on both projects during the 2008-09 fiscal year. Construction began on Phases I and II of the Southwest Pump Station and Force Main projects and construction has progressed well. Contracts were awarded for Phase II of the West Brunswick Regional Wastewater Facilities Projects including a 3 MGD treatment plant expansion, effluent disposal sites and transmission systems. The NC Division of Water Quality has provided the county with a speculative limits letter for effluent discharge to the Cape Fear River setting the stage for designing a 3 MGD expansion of the Northeast Brunswick Regional Wastewater Plant. On the water side a new elevated storage tank was completed in the Southport area as well as the Highway 130 water main project and the City of Southport and the Village of Bald Head Island began purchasing all of their potable water from the County in lieu of operating wells and a treatment plant respectively.

## WATER FUND

### Revenues

The total recommended Water Fund Budget for FY 2008-09 is \$23,893,697, which is 33.6% or \$6,014,887 higher than the FY 2008 budget. Not anticipating a resurgence in new construction during the upcoming fiscal year we are projecting new water connections equaling approximately 1162 residential equivalent units that should produce \$1,000,000 in water capital recovery fee revenue. This is the same amount budgeted for the current year. In October of 2007 the Board of Commissioners adopted a new water transmission capital recovery fee of \$290 to be collected on each residential equivalent unit connecting to the system and to be used to reimburse developers for extending transmission lines. The fee is projected to generate \$337,000. Many of the new connections will be existing residents located in areas where the county is constructing new lines.

Water tap fees were increased to \$600 this year to cover the actual costs of the supplies, materials and manpower to make the connections. Tap fee revenue is estimated at \$400,000.

It is recommended that the retail water rate of \$3.05 per 1000 gallons and the \$11.00 per month availability fee remain unchanged. Total retail water sales are projected to increase to \$5,566,250 which represents an increase of 16.9% over the current year budget. The FY 2008-09 budget includes separate line items for retail water sales (\$4,466,250) and irrigation water sales (\$1,100,000). Prior years included both in the retail sales line item. Much consideration was given to an amendment to the rate structure such as an inclining block structure to encourage conservation, but that recommendation will be deferred to a later date. Availability fee collections will total \$4,150,000, an increase of 7.7%. Investment earnings are estimated to decrease by \$397,000 to \$306,000.

The wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Based on the change in the March Producer Price Index, it is projected that the wholesale rate will be increased by approximately \$0.11, from \$2.40 per 1000 gallons to \$2.51 per 1000 gallons. We will know the May PPI number before the budget is adopted in June and will recommend the

# BUDGET MESSAGE

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rate be set accordingly. Industrial water sales are conservatively projected to be \$2,146,200 for FY 2008-09 which is approximately 3% less than the current budget. A conservative approach is used on industrial water usage due to historical fluctuations in sales. Wholesale water sales to the municipalities and sanitary district are projected at \$4,850,000 representing a 21.3% increase over the current budget. This can be attributed to the annual rate adjustment, normal growth and the decisions of Southport and Bald Head Island to purchase more water.

## **Operating Costs**

The Lower Cape Fear Water and Sewer Authority is expected to increase the raw water rate by \$.01 to \$.22 per 1000 gallons. This increase can be absorbed into the amount budgeted for the current year with no increase. The total budget for purchased water is \$943,000.

Based on a new strategy to increase water production at the Highway 211 Water Treatment Plant the operating costs for chemicals, electricity, sludge removal and disposal will increase by approximately \$183,000 total. The recommended budget also includes funding for the replacement of one (1) well to increase the available raw water so the plant can treat to its design capacity.

The Water Distribution budget includes improvements to the Bell Swamp Pump Station to improve system reliability and the installation of SCADA on the Oak Island tanks to improve system operation and better manage flow to Oak Island which will also benefit Caswell Beach and Bald Head Island. Electricity costs are projected to increase by approximately \$157,000 in the Instrumentation and Electrical Division due to an increase in pump run times and peak water usage.

## **Debt Service**

Current debt service in the Water Fund is relatively low. The total debt service budget is \$1,183,013 up 27% due to the inclusion of one-half year of lease payments (\$693,000) for the radio meter reading system if the Board elects to install such a system. The other significant change in the debt service schedule is the elimination of the Series 1993 G.O. Refunding Bonds for water system improvements, a reduction of \$426,982.

## **Water Capital Improvement Plan**

The Water Fund Capital Improvement Plan includes nine (9) primary projects for FY 2007-08 and a total appropriation of \$18,817,198. Water distribution system projects include the Longwood Road Waterline Extension \$2,500,000, Carolina Shores North \$1,514,629 and Lewis Loop Road, Peakwood Drive \$397,569 and the Holden Beach Area School / Park Waterline Extension \$275,000. A major Transmission System Improvement Project in the Shallotte and Highway 179 area is recommended \$1,180,000.

The new Calabash Area Elevated Storage Tank (\$2,000,000) will be initiated and the modifications to the Navassa Elevated (\$450,000) to address storage and system pressure requirements. The design of the new Utilities Operations Center and Warehouse (\$4,400,000) is completed and construction bids should be solicited during the first quarter of the fiscal year. The automated meter reading system total estimated cost of \$6,000,000 is included but would be financed over a five year period.

All of the capital projects with the exception of the automated meter reading system will be funded without incurring debt. Funding is recommended from the following sources: \$3,652,129 from water sales, \$3,733,147 from Water Capital Reserve, \$5,294,422 from Expendable Net Assets and \$137,500 to be reimbursed by the Brunswick County Schools for one-half of the water main extension cost to serve the new school in the Holden Beach area.

# BUDGET MESSAGE

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## WASTEWATER FUND

### Revenues

The total recommended Sewer Fund Budget for FY 2008-09 is \$13,192,826 representing a 10.6% increase or \$1,266,212 over the FY 2008 budget of \$11,926,614. The retail sewer rate will remain the same and is projected to generate \$5,046,000, an 8.47 % increase over the current year's budget. No changes are recommended for the Sewer Capital Recovery Fee of \$3,000 and the Sewer Transmission Capital Recovery Fee of \$1,000. New sewer connections equaling 600 residential equivalent units are projected and should produce \$1,800,000 in Sewer Capital Recovery Fees. Capital recovery fee revenue is used for sewer system expansions and to retire debt service on sewer system projects.

A new proposed plan for grinder pump maintenance has been developed by the Public Utilities Director and reviewed by the Utility Operation Board. Under the Proposal the County would charge a monthly Grinder Pump Maintenance Fee of \$5.00. Fees collected would be placed into a fund for repairing individual grinder pumps instead of the current system where customers are billed for the actual cost of repair or replacement of their grinder pump. If the fee is set at \$5.00, first year revenue generated would be \$240,000.

The Northeast Regional Wastewater System has been in operation for 5 years. Based on an annual average daily flow of 906,490 gpd and an operational budget of \$761,000, the wholesale rate for the Northeast Partners will be \$2.30 per 1000 gallons down from the current rate of \$2.47. If the flow projections are accurate, this rate should generate an estimated surplus of \$68,508 over operating costs that will be transferred to the Repair and Replacement Fund and restricted to future replacement of plant components.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$1,049,534. Based on an annual average daily flow of 852,532 gpd the proposed wholesale rate will be \$3.18 per 1000 gallons down from the current rate of \$3.26.

### Sewer Operating Costs

The County's sewer system continues to grow and expand due to county capital improvements, systems constructed and dedicated by developers and regional facility expansion. This means more pump stations and additional miles of collection lines and more grinder pump stations. There are no major new operational initiatives included in the budget. General operating costs such as increases in electricity and additional contractual services for sludge removal and sewer collection line cleaning are included due to increased system flows.

Wastewater related debt service requirements for FY 2008-09 will total \$7,584,668 due to the addition of the 2008 A Revenue Bond principal for Phase II of the West Regional system expansion which is \$1,395,000. A transfer of \$878,177 to debt service contingency is recommended.

### Wastewater Capital Improvements

The FY 2008-09 wastewater capital improvement plan includes projects that total \$50,215,000. The two major projects that will be contracted are the Sunset Beach Collection System (\$37,000,000) and the Calabash Collection System (\$8,000,000). These projects will likely be financed with revenue bonds and retired with property owner assessments.

The Stanley Road Sewer Transmission Line (\$1,150,000) will serve the Holden Beach Area Middle School and Park and will be cost shared on a 50/50 basis with the Brunswick County Schools. An appropriation of \$1,000,000 is recommended to construct a regional pump station based on need and the

## BUDGET MESSAGE

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recommendations of the recently commissioned study. Engineering design for the Northeast Regional Wastewater Plant Expansion (\$1,050,000) will be initiated.

The remaining projects will be funded from a combination of sources to include the Wastewater Capital Reserve Fund, Wastewater Transmission Capital Recovery Fees, Northeast Brunswick Regional Wastewater Partners Reimbursements and proceeds from previous revenue bonds.

### **Conclusion**

I am optimistic about the challenges that the upcoming fiscal year will present. This recommended budget, particularly the general fund, as you will see is firmly impacted by the current economic conditions. This will give us an opportunity to look at things from a different perspective than we have in the recent past. We know that the economy will improve and the growth rate will escalate again, we just do not know when and to what extent it will occur. So, in the meantime holding the line on operational costs as much as possible is advisable. I look forward to working with you to finalize a fiscal plan for a successful FY 2008-09.

Respectfully Submitted,



Marty K. Lawing  
County Manager

# Guide to the Budget Document

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## Purpose

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2009, representing the period from July 1, 2008 to June 30, 2009.

## 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 2007 actual results, FY 2008 approved and current budget as of June 24, 2008 and FY 2009 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 2009 goals and objectives, and key programs, objectives and measures.

### Sample Financial Summary Format:

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs				
Capital outlay				
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ -
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				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

# Guide to the Budget Document

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## **Capital Improvement Plan**

This section describes the capital planning and budgeting process, Fiscal Year 2009 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

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## **Strategic Planning**

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified in a shared process involving department heads, county management, agencies, citizens, and the county commissioners. 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 Commissioners 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 has identified (12) major goals to pursue in the coming fiscal year:

- To work with the North Carolina Department of Transportation to adopt a viable Comprehensive Transportation Plan and seek assistance and support from the Board of Realtors and the NCACC to develop strategies for funding road construction.
- To continue to advance the financial stewardship of the County through tax base diversification, development of a 5-Year financial plan and maintaining realistic fund balance and debt coverage policies.
- To continue to place an emphasis on customer service in all aspects of County service delivery.
- Continue to be proactive and aggressive in the development of the County's water and sewer infrastructure to serve a larger percentage of the population and accommodate quality growth and development.
- To focus on sustainability and resource conservation and encourage green development practices to preserve the natural resources of the County.
- To expand the county's motor pool in order to provide a fleet of dependable vehicles for county employee business use.
- To coordinate Phase III of the Artwork Program for the New County Administration Building and include work that depicts the history of Brunswick County.
- To improve the county's purchasing system structure to implement better controls for inventory and evaluate the merits of a countywide purchasing department.
- To promote the County's Revolving Home Construction Program and adopt zoning ordinance amendments that provides incentives for the development of affordable housing units in the County.
- To continue to develop programs to combat the litter problem and promote recycling to reduce the trash stream and the impact on landfills.
- To continue to promote the beautification of Brunswick County through proactive code enforcement and modify ordinances to facilitate a streamlined process.
- To implement an employee wellness and health management program to improve employee health and reduce claims experience in order to maintain a high quality sustainable group health insurance benefit plan.

# Budget Process

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Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency 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 two previous year's 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 legal notice was published in the media notifying that the recommended budget is available for public review and the time, date and place of the public hearing. Study sessions are held and as a result of these study sessions the Board may increase or decrease funding levels of the recommended budget. Formal adoption of the FY 2009 budget commenced June 16, 2008.

## **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 2009

<b>Date of Action</b>	<b>Budget Procedure</b>	<b>Action By</b>
3/04/2008	Distribution of budget forms and instructions to department heads and agencies	Director of Fiscal Operations
3/26/2008	Submit budget requests to County Manager and Director of Fiscal Operations	Department Heads
4/2-4/16/2008	Review and analyze requests	County Manager Director of Fiscal Operations
4/2-4/14/2008	Estimate revenues	County Manager Director of Fiscal Operations
4/15-4/25/2008	Meet with department heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
5/19/2008	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set date and time of June 2, 2008 at 6:30 p.m. for public hearing on the FY 2008-2009 Recommended Budget	County Manager
5/20/2008	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted.	County Manager
5/20/2008	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
5/21-5/23/2008	Study sessions on FY 2008-2009 Recommended Budget	Board of County Commissioners
6/2/2008	Public Hearing 6:30 p.m. Monday	Board of County Commissioners
6/16/2008	Formal adoption of FY 2008-2009 Budget Ordinance	Board of County Commissioners
7/1/2008 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

# Budget Structure

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The county's accounts are organized and operated on the basis of funds and account groups. Each fund is considered an independent fiscal entity. County resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. All 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, Coastal Events Center, 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

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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

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

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

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

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

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

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

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

- The County Manager/Budget Officer and Director of Fiscal Operations will 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 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

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## *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 January with updates to be finalized by June in any given fiscal year. This update will, therefore, reflect changes and priorities on an annual basis.

## *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 an unreserved General Fund Balance equal to at least twenty percent (20%) of General Fund Type expenditures. Upon completion of the annual audit, undesignated and unreserved General Fund Balance greater than 20% of the new budget year's general fund type expenditures shall be transferred to the county capital reserve fund to be used for pay-as-go capital funding or unforeseen events.

The Policy of the Board of County Commissioners is to maintain a combined Enterprise Fund undesignated surplus of expendable net assets of at least 40% of the total budget year's water-sewer combined expenditure budget. In addition, the County is required to maintain 20% of the undesignated surplus account for debt coverage in accordance with the Revenue Bond General Indenture.

## *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.

The County issued revenue bonds in the Enterprise Funds under a Trust Estate with a Pledge of Net Revenues. Brunswick County policy is to establish a structure of rates and fees before each budget year and maintain a rate during the budget year that will produce revenues plus 20% of the undesignated surplus audited amount from the prior fiscal year plus 120% of the budget year principal and interest on revenue bonds and 100% of the budget year principal and interest on all other enterprise debt.

## Financial Policies

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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.

### *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 in the first paycheck in January.
- 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.

# Financial Policies

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## A. Debt Limits

The limit for total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should be in the range of ten (10) to thirteen (13) percent of the total General Fund Type expenditure less net Interfund transfers budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

## 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 AND CAPITAL PROJECT AMENDMENT*

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

- A) He/She may amend the approved budget ordinance for additional State, federal, or grant appropriations within the same program that have no additional local match up to twenty-five thousand dollars (\$25,000) and without a report being provided to the Board of County Commissioners
- B) He/She may amend the approved capital project budget and associated ordinance for a completed and closed capital project with any surplus fund appropriated to the undesignated account in the applicable capital reserve without a report being provided to the Board of County Commissioners.

## *VIII. BUDGET TRANSFER*

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.

## Financial Policies

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- 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.

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

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

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

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

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## **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 with over-investing in specific instruments, individual financial institutions or maturities.

Diversification by instrument:

- U.S. Treasury Obligations (Bills, notes and bonds)
- U.S. Government Agency Securities (FNMA, FHLMC, FHLB, and FCDN's and bullet issues)
- Bankers' Acceptances (BAs)
- Commercial Paper (Paper)
- Certificates of Deposit non negotiable (CDs)
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)
- Bank Deposit and Money Market Accounts (BB&T, Finistar)

# Investment and Portfolio Policies

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## Diversification by Financial Institution

- U.S. Treasury Obligations  
No maximum of the total portfolio
- U.S. Government Agency Securities  
No maximum of the total portfolio
- Local Government Investment Pool (NCCMT Cash and Term Portfolios)  
No maximum of the total portfolio
- Bank Deposits and Money Market Funds (BB&T, Finistar)  
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.

## U.S. TREASURIES AND AGENCIES:

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

## 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.

## Investment and Portfolio Policies

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### COMMERCIAL PAPER:

A maximum of 25% of the portfolio may be invested in Commercial Paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any other nationally recognized rating service which rates the particular obligation. Within this classification, the maximum amount that may be invested in any one corporation or institution is \$5 million.

### NORTH CAROLINA CAPITAL MANAGEMENT TRUST (CASH PORTFOLIO):

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

### NORTH CAROLINA CAPITAL MANAGEMENT TRUST (TERM PORTFOLIO):

To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. No maximum investment due to the diversification of investments made by the Trust, however the County procedure is to dollar cost average at \$500,000 per month for 6 months to a maximum purchase of \$3 million.

### BB&T MONEY RATE SAVINGS:

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

### FINISTAR:

To be used as an alternative investment to allow diversity, liquidity, and an interest rate that will yield increased returns. Maximum investment is limited due to the FDIC insurance limit of \$100,000 per institution. The maximum initial investment allowed was \$3 million.

# County Budget Ordinances

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**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 Collections	761,474
Geographic Information System	625,607
Legal Department	469,010
Superior Judges Office	56,700
Clerk of Court	112,898
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 Deputies	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
Coroner	70,000
Rescue Squads	285,700
Rescue Capital Outlay	100,000
Central Communications Center	2,620,419
Public Safety Agencies	7,500

# County Budget Ordinances

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Transportation Agencies	100,958
Solid Waste	12,838,485
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	183,827
Southeastern Mental Health	692,000
Senior Citizen District Allocation	25,000
Veterans 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 and Recreation-Administration	372,698
Parks and Recreation-Recreation	750,532
Parks and Recreation-Maintenance	1,458,096
Cultural & Recreational Agencies	56,200
Debt Service	16,099,623
Interfund Transfers	32,563,601
Contingency	<u>400,000</u>

**TOTAL EXPENDITURES - GENERAL FUND** **\$158,962,294**

## 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 Transfer	<u>8,193,158</u>

**TOTAL REVENUES - GENERAL FUND** **\$158,962,294**

# County Budget Ordinances

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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	<u>\$2,695,327</u>
<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,695,327</u></b>

### **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	<u>108,376</u>
<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,695,327</u></b>

## **C. FOOD SERVICES FUND**

### **1. EXPENDITURES**

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

Food Services	<u>\$1,570,000</u>
<b>TOTAL EXPENDITURES - FOOD SERVICES FUND</b>	<b><u>\$1,570,000</u></b>

### **2. REVENUES**

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

Sales and Services	<u>\$1,570,000</u>
<b>TOTAL REVENUES - FOOD SERVICES FUND</b>	<b><u>\$1,570,000</u></b>

# County Budget Ordinances

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## 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 Health Nurse	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	<u>58,419</u>

**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 Service	1,212,000
Other Revenue	2,000
Transfer From General Fund	<u>4,735,904</u>

**TOTAL REVENUES - PUBLIC HEALTH FUND** **\$8,091,978**

# County Budget Ordinances

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## **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** **\$20,075,028**

### **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** **\$20,075,028**

### **GENERAL FUND TYPES**

**TOTAL EXPENDITURES-GENERAL FUND TYPES** **\$169,346,581**

**TOTAL REVENUES-GENERAL FUND TYPES** **\$169,346,581**

# County Budget Ordinances

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## 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 \$1,065,000**

#### 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 \$1,065,000**

### 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 \$5,093,353**

#### 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 \$5,093,353**

# County Budget Ordinances

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## C. EMERGENCY TELEPHONE SERVICE FUND

### 1. EXPENDITURES

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

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

### 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>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$1,108,434</u></b>

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

### 2. REVENUES

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

Fund Balance Appropriated	<u>\$1,216,500</u>
<b>TOTAL REVENUES - SPECIAL SCHOOL CAPITAL RESERVE FUND</b>	<b><u>\$1,216,500</u></b>

## 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	10,000
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

## County Budget Ordinances

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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	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	<u>150,000</u>

**TOTAL EXPENDITURES - COUNTY CAPITAL RESERVE FUND** **\$16,139,590**

### 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	<u>7,294,242</u>

**TOTAL REVENUES - COUNTY CAPITAL RESERVE FUND** **\$16,139,590**

## 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	<u>1,353,655</u>

**TOTAL EXPENDITURES - SCHOOL CAPITAL RESERVE FUND** **\$4,480,800**

### 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	<u>4,366,760</u>

**TOTAL REVENUES - SCHOOL CAPITAL RESERVE FUND** **\$4,453,460**

# County Budget Ordinances

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## 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>\$179,274</u>
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<b>TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND</b>	<b><u>\$179,274</u></b>
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### 2. REVENUES

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

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

<b>TOTAL EXPENDITURES SPECIAL REVENUE FUND TYPE</b>	<b><u>\$29,255,611</u></b>
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<b>TOTAL REVENUES SPECIAL REVENUE FUND TYPES</b>	<b><u>\$29,255,611</u></b>
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# County Budget Ordinances

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## 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

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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.

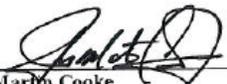
The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay, Categories, I, II and III on a reimbursement of expenditures basis \$1,803,655.

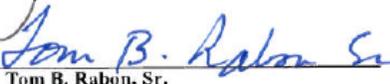
Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Director of Fiscal Operations, the Tax Administrator, and the Revenue Collector for direction in carrying out their duties.

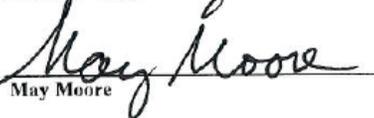
Adopted this 16th day of June, 2008.

  
\_\_\_\_\_  
William M. Sue, Chairman

  
\_\_\_\_\_  
J. Phillip Norris, Vice Chairman

  
\_\_\_\_\_  
J. Martin Cooke

  
\_\_\_\_\_  
Tom B. Rabon, Sr.

  
\_\_\_\_\_  
May Moore

  
\_\_\_\_\_  
Debby Gore  
Clerk to the Board



# County Budget Ordinances

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## 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 Field Operations	2,744,535
Lower Cape Fear Water and Sewer Authority - Reimbursement	415,585
Customer Service Division	1,220,187
Water Facility Operations Division	1,852,237
Water Debt Service	1,183,013
Interfund Transfer	<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 Earnings Appropriated	<u>4,358,416</u>

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

# County Budget Ordinances

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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 Transfer Wastewater Fund	<u>50,000</u>

**TOTAL EXPENDITURES - WASTEWATER FUND** **\$13,192,826**

### **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** **\$13,192,826**

# County Budget Ordinances

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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	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 Improvements	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** **\$12,679,698**

### 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** **\$12,679,698**

# County Budget Ordinances

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## 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	<u>75,000</u>

**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	<u>4,141,338</u>

**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**

# County Budget Ordinances

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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 16th day of June, 2008.

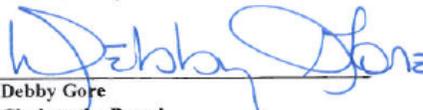
  
\_\_\_\_\_  
William M. Sue, Chairman

  
\_\_\_\_\_  
J. Phillip Norris, Vice Chairman

  
\_\_\_\_\_  
J. Martin Cooke

  
\_\_\_\_\_  
Tom B. Rabon, Sr.

  
\_\_\_\_\_  
May Moore

  
\_\_\_\_\_  
Debby Gore  
Clerk to the Board



# County Budget Ordinances

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 a rate of two and one quarter cents (\$.0225) per one hundred (\$100) valuation of property tax listed for taxes as of January 1, 2008.

## I. AGENCY FUND TYPES

### 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** **\$2,095,200**

#### 2. REVENUES

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

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

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 16th day of June, 2008.

  
\_\_\_\_\_  
William M. Sue, Chairman

  
\_\_\_\_\_  
J. Phillip Norris, Vice Chairman

  
\_\_\_\_\_  
J. Martin Cooke

  
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\_\_\_\_\_  
May Moore

  
\_\_\_\_\_  
Debby Gore  
Clerk to the Board



# County Budget Ordinances

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

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

<u>Type of Rate or Fee</u>	<u>Current Rate or Fee</u>	<u>Approved Rate or Fee</u>
<b>Revenue Collections:</b>		
Partial property tax collection service	0%	0.75%
<b>Planning:</b>		
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
<b>Solid Waste:</b>		
Construction & Demolition per Ton	\$46	\$48
Shingles per Ton	15	17
Asbestos Material Per Ton	46	48

# County Budget Ordinances

<u>Type of Rate or Fee</u>	<u>Current Rate or Fee</u>	<u>Approved Rate or Fee</u>
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
<b>Water:</b>		
Wholesale & Industrial Water Rate per 1,000 gallons	\$2.40	\$2.57
Backflow Device Inspection	-	23.70
Backflow Device Re-inspection		23.70
<b>Wastewater:</b>		
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
<b>Food Services:</b>		
Congregate Meals (Excluding Sales Tax)	\$2.935	\$3.245
Homebound Meals (Excluding Sales Tax)	3.15	3.44
<b>Public Health:</b>		
Temporary Food Establishment Fee per review	\$-	\$50.00

# County Budget Ordinances

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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 the 16<sup>th</sup> day of June, 2008.

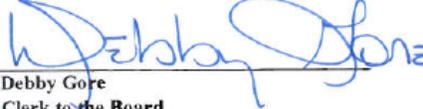
  
\_\_\_\_\_  
William M. Sue, Chairman

  
\_\_\_\_\_  
J. Phillip Norris, Vice Chairman

  
\_\_\_\_\_  
J. Martin Cooke

  
\_\_\_\_\_  
Tom B. Rabon, Sr.

  
\_\_\_\_\_  
May Moore

  
\_\_\_\_\_  
Debby Gore  
Clerk to the Board

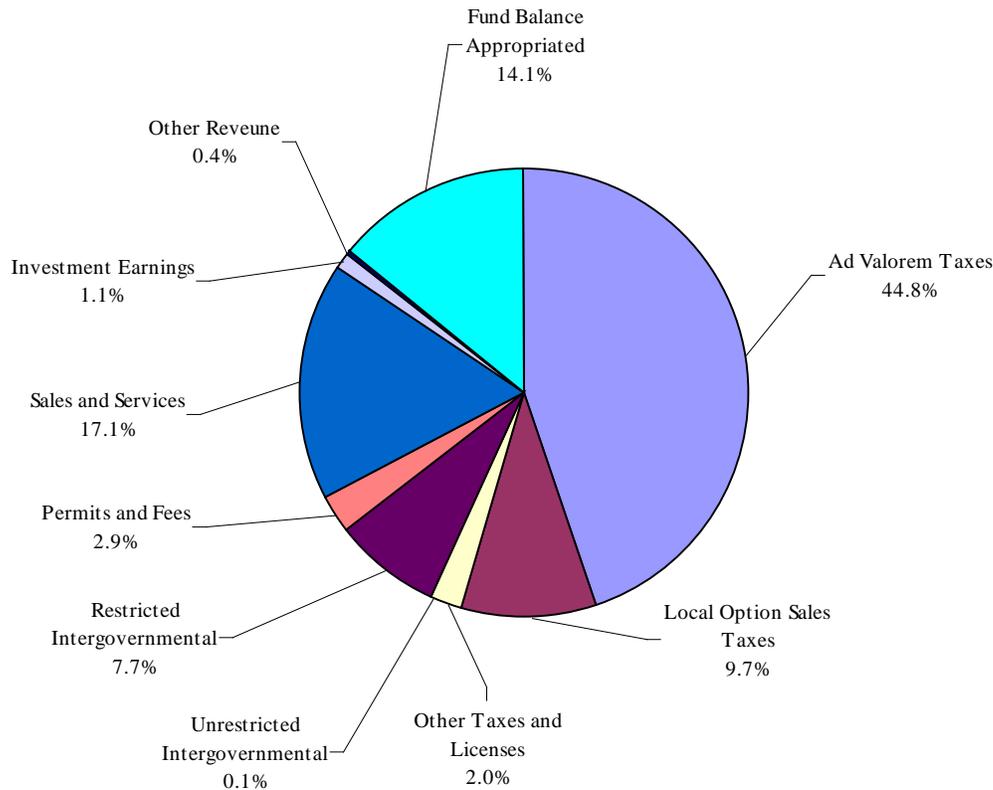


## Total Revenues by Fund

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
<b>General Fund</b>	\$ 147,431,880	\$ 155,525,798	\$ 171,911,438	\$ 169,346,581
<b>Special Revenue Funds:</b>				
Occupancy Tax	1,112,778	1,050,000	1,050,000	1,065,000
Brunswick County Leasing Corporation	2,964,741	2,920,949	2,920,949	5,093,353
Emergency Telephone	969,287	1,312,303	1,500,891	1,108,434
Special School Capital Reserve	2,325,022	1,000,000	5,826,870	1,216,500
County Capital Reserve	9,303,439	10,558,260	10,065,539	16,139,590
School Capital Reserve	4,404,562	4,480,800	4,480,800	4,453,460
Coastal Events Center	7,732	-	7,653	-
Register of Deeds Technoloy Enhancement	180,949	171,022	171,022	179,274
<b>Enterprise Funds:</b>				
Water	18,461,889	17,878,810	19,064,250	23,862,451
Wastewater	14,672,713	11,926,614	13,109,946	13,192,826
Water Capital Reserve	4,244,972	5,243,571	6,660,049	12,679,698
Wastewater Capital Reserve	1,824,086	1,811,100	4,942,378	4,242,846
<b>Total Revenues</b>	<b>207,904,050</b>	<b>213,879,227</b>	<b>241,711,785</b>	<b>252,580,013</b>
Less Interfund Transfers	(24,492,826)	(16,028,399)	(21,611,015)	(27,916,520)
Total Revenues all Funds, Net of Interfund Transfers	183,411,224	197,850,828	220,100,769	224,663,493

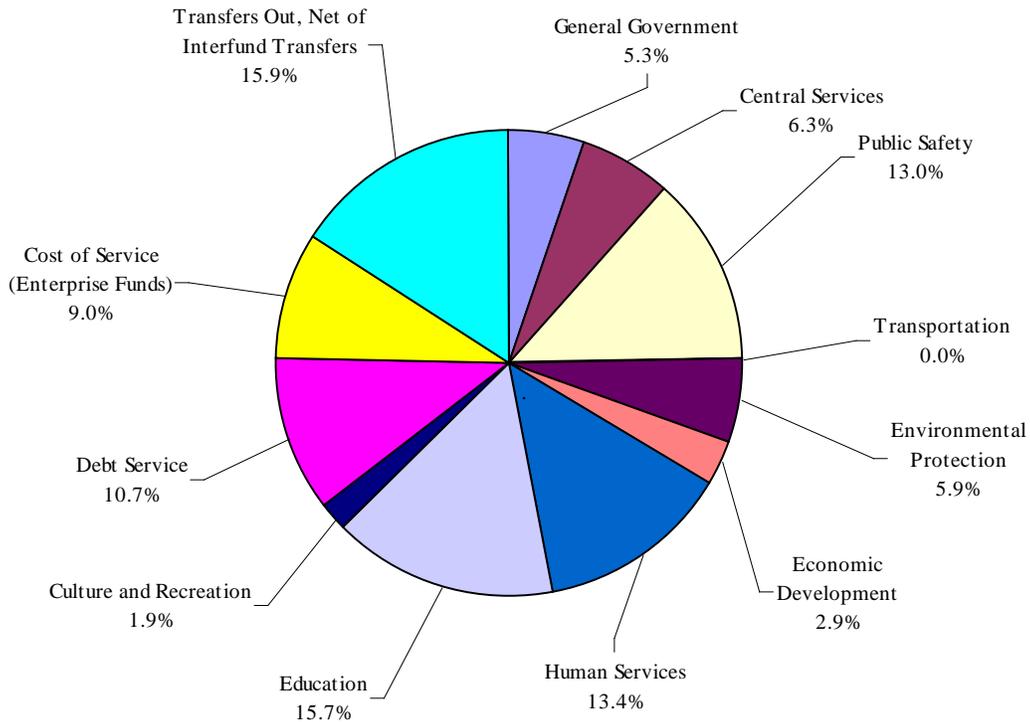
## Total Revenues by Source (all funds)

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Ad Valorem Taxes	\$ 84,422,322	\$ 92,804,038	\$ 96,804,322	\$ 100,685,065
Local Option Sales Taxes	23,256,105	24,548,691	23,380,258	21,859,460
Other Taxes and Licenses	6,340,889	5,053,000	4,700,496	4,495,000
Unrestricted Intergovernmental	265,782	254,000	254,000	269,000
Restricted Intergovernmental	17,302,609	15,026,434	17,669,953	17,223,970
Permits and Fees	7,591,795	7,656,512	6,601,549	6,577,115
Sales and Services	35,241,340	33,891,067	34,464,202	38,468,710
Investment Earnings	6,260,218	4,505,097	4,696,185	2,490,200
Other Reveune	1,297,560	1,160,258	1,070,444	945,333
Net Issuance/Refunding of Long-Term D	1,432,604	-	-	-
Sale of capital assets	-	-	481,150	-
Fund Balance Appropriated	-	12,951,731	29,978,210	31,649,640
<b>Total Revenues</b>	<b>183,411,224</b>	<b>197,850,828</b>	<b>220,100,769</b>	<b>224,663,493</b>



## Total Expenditures by Function (all funds)

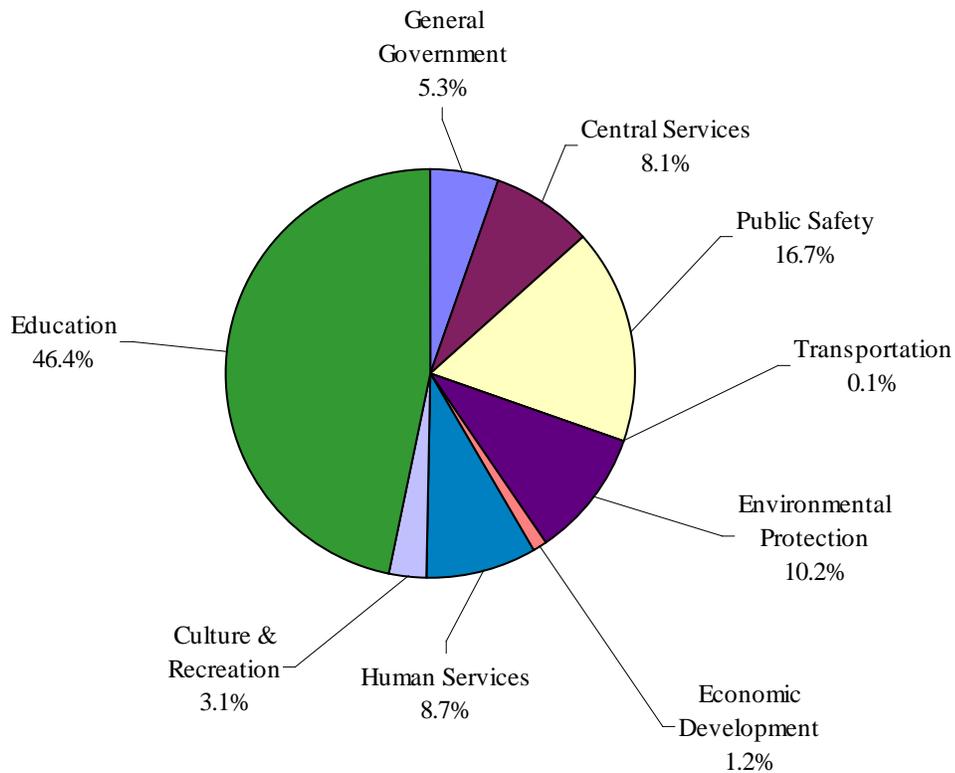
	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
General Government	\$ 11,168,976	\$ 11,971,555	\$ 12,147,641	\$ 11,965,249
Central Services	11,063,132	13,193,124	12,467,590	14,260,541
Public Safety	23,070,545	28,196,728	30,888,065	29,294,809
Transportation	306,871	233,069	270,929	100,958
Environmental Protection	11,069,839	11,485,055	12,809,446	13,200,101
Economic Development	6,521,092	5,994,193	6,481,172	6,479,988
Human Services	26,466,751	30,063,486	31,565,655	30,149,096
Education	27,987,072	32,098,564	32,098,564	35,270,424
Culture and Recreation	4,362,948	5,209,176	7,916,641	4,170,197
Debt Service	17,347,913	19,623,493	19,623,493	23,959,127
Cost of Service (Enterprise Funds)	17,079,966	18,563,940	19,399,887	20,180,714
Transfers Out, Net of Interfund Transfers	17,764,238	21,218,445	34,431,686	35,632,289
<b>Total Operating Expenditures</b>	<b>\$174,209,343</b>	<b>\$ 197,850,828</b>	<b>\$ 220,100,769</b>	<b>\$ 224,663,493</b>



## 2008 Approved Tax Levy Distribution

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	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%
<b>Total</b>	<b>\$ 97,915,065</b>	<b>0.3050</b>	<b>\$ 1.000</b>	<b>100%</b>



## General Fund – Changes in Fund Balance

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2008 Actual Estimated</i>	<i>FY 2009 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ 84,422,322	\$ 92,804,038	\$ 96,804,322	\$ 97,215,985	\$ 100,685,065
Local Option Sales Taxes	23,256,105	24,548,691	23,380,258	23,380,260	21,859,460
Other Taxes and Licenses	4,501,779	3,303,000	3,303,000	3,625,970	3,430,000
Unrestricted Intergovernmental	265,782	254,000	254,000	269,000	269,000
Restricted Intergovernmental	17,098,142	14,839,434	17,066,443	17,066,500	16,323,970
Permits and Fees	7,591,795	7,656,512	6,601,549	6,605,000	6,577,115
Sales and Services	5,227,600	5,698,349	6,088,403	6,355,855	6,619,434
Investment Earnings	3,530,353	2,948,000	3,087,088	3,087,100	1,536,000
Other Revenue	743,879	625,000	475,228	523,670	460,748
<b>Total Revenues</b>	<b>146,637,757</b>	<b>152,677,024</b>	<b>157,060,291</b>	<b>158,129,340</b>	<b>157,760,792</b>
<b>Expenditures:</b>					
General Government	11,039,465	11,800,533	11,976,619	9,661,500	11,785,975
Central Services	11,063,132	13,193,124	12,467,590	11,978,530	14,260,541
Public Safety	22,145,158	26,884,425	29,685,526	27,602,420	28,186,375
Transportation	306,871	233,069	270,929	270,929	100,958
Environmental Protection	11,069,839	11,485,055	12,809,446	12,501,840	13,200,101
Economic Development	5,429,247	4,963,881	5,423,519	4,741,700	5,414,988
Human Services	26,466,751	30,063,486	31,565,655	28,560,430	30,149,096
Education	27,987,072	32,098,564	32,098,564	32,098,564	35,270,424
Culture and Recreation	4,362,948	5,209,176	7,916,641	4,750,160	4,170,197
Debt Service	10,952,493	13,412,069	13,412,069	13,377,069	16,099,623
Cost of Service (Enterprise Funds)	-	-	-	-	-
<b>Total Expenditures</b>	<b>130,822,976</b>	<b>149,343,382</b>	<b>157,626,558</b>	<b>145,543,142</b>	<b>158,638,278</b>
<b>Revenues over (under) Expenditures</b>	<b>15,814,781</b>	<b>3,333,642</b>	<b>(566,267)</b>	<b>12,586,198</b>	<b>(877,486)</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	175,770	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	481,150	489,997	-
Transfer from other funds	618,353	1,017,774	338,350	338,350	-
Transfer to other funds	(13,739,683)	(6,182,416)	(14,284,880)	(14,284,880)	(10,708,303)
<b>Total Other Financing Sources (Uses)</b>	<b>(12,945,560)</b>	<b>(5,164,642)</b>	<b>(13,465,380)</b>	<b>(13,456,533)</b>	<b>(10,708,303)</b>
<b>Revenues &amp; Other Sources Over (Under) Expenditures and Other Uses</b>					
	2,869,221	(1,831,000)	(14,031,647)	(870,335)	(11,585,789)
<b>Fund balance, beginning of the year</b>	<b>61,646,683</b>	<b>64,515,904</b>	<b>64,515,904</b>	<b>64,515,904</b>	<b>63,645,569</b>
<b>Fund balance, end of year</b>	<b>\$ 64,515,904</b>	<b>\$ 62,684,904</b>	<b>\$ 50,484,257</b>	<b>\$ 63,645,569</b>	<b>\$ 52,059,780</b>

## Special Revenue Funds – Changes in Fund Balance

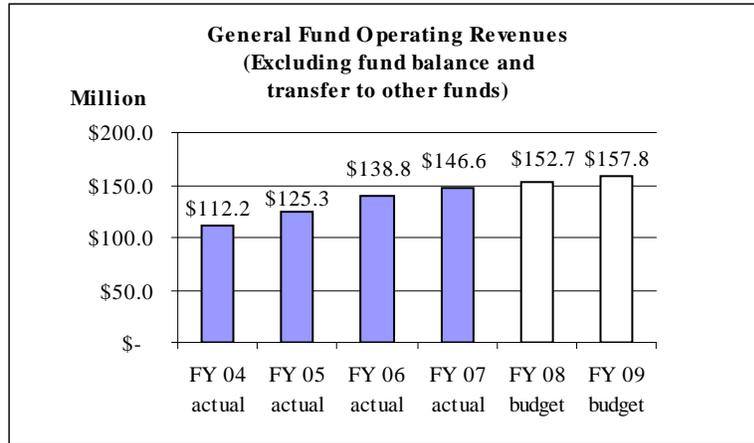
	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2008 Actual Estimated</i>	<i>FY 2009 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	0	-
Other Taxes and Licenses	1,839,110	1,750,000	1,397,496	1,397,496	1,065,000
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	204,467	187,000	539,504	540,732	900,000
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	1,187,009	429,649	541,649	873,403	453,200
Other Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>3,230,586</b>	<b>2,366,649</b>	<b>2,478,649</b>	<b>2,811,631</b>	<b>2,418,200</b>
<b>Expenditures:</b>					
General Government	129,511	171,022	171,022	147,318	179,274
Central Services	-	-	-	-	-
Public Safety	925,387	1,312,303	1,202,539	857,453	1,108,434
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	1,091,845	1,030,312	1,057,653	1,052,316	1,065,000
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service (Enterprise Funds)	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,146,743</b>	<b>2,513,637</b>	<b>2,431,214</b>	<b>2,057,087</b>	<b>2,352,708</b>
<b>Revenues over (under) Expenditures</b>	<b>1,083,843</b>	<b>(146,988)</b>	<b>47,435</b>	<b>754,544</b>	<b>65,492</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	18,032,920	9,980,565	11,667,147	10,769,899	18,901,461
Transfer to other funds	(15,210,803)	(18,979,697)	(23,592,508)	(11,231,279)	(26,902,903)
<b>Total Other Financing Sources (Uses)</b>	<b>2,822,117</b>	<b>(8,999,132)</b>	<b>(11,925,361)</b>	<b>(461,380)</b>	<b>(8,001,442)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>3,905,960</b>	<b>(9,146,120)</b>	<b>(11,877,926)</b>	<b>293,164</b>	<b>(7,935,950)</b>
<b>Fund balance, beginning of the year</b>	<b>12,021,653</b>	<b>15,927,613</b>	<b>15,927,613</b>	<b>15,927,613</b>	<b>16,220,777</b>
<b>Fund balance, end of year</b>	<b>\$ 15,927,613</b>	<b>\$ 6,781,493</b>	<b>\$ 4,049,687</b>	<b>\$ 16,220,777</b>	<b>\$ 8,284,827</b>

## Enterprise Funds – Changes in Fund Balance

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2008 Actual Estimated</i>	<i>FY 2009 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	64,006	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	30,013,740	28,192,718	28,375,799	30,718,000	31,849,276
Investment Earnings	1,542,856	1,127,448	1,067,448	1,068,000	501,000
Other Revenue	553,681	535,258	595,216	625,000	484,585
<b>Total Revenues</b>	<b>32,110,277</b>	<b>29,855,424</b>	<b>30,102,469</b>	<b>32,411,000</b>	<b>32,834,861</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	6,395,420	6,211,424	6,211,424	6,211,424	7,859,504
Cost of Service (Enterprise Funds)	17,079,966	18,563,940	19,399,887	19,100,000	20,180,714
<b>Total Expenditures</b>	<b>23,475,386</b>	<b>24,775,364</b>	<b>25,611,311</b>	<b>25,311,424</b>	<b>28,040,218</b>
<b>Revenues over (under) Expenditures</b>	<b>8,634,891</b>	<b>5,080,060</b>	<b>4,491,158</b>	<b>7,099,576</b>	<b>4,794,643</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	1,256,834	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfer from other funds	5,668,309	5,030,060	9,605,518	9,514,029	9,015,059
Transfer to other funds	(13,133,334)	(12,084,731)	(18,165,313)	(8,842,768)	(25,937,603)
<b>Total Other Financing Sources (Uses)</b>	<b>(6,208,191)</b>	<b>(7,054,671)</b>	<b>(8,559,795)</b>	<b>671,261</b>	<b>(16,922,544)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>2,426,700</b>	<b>(1,974,611)</b>	<b>(4,068,637)</b>	<b>7,770,837</b>	<b>(12,127,901)</b>
<b>Fund balance, beginning of the year</b>	<b>19,237,034</b>	<b>21,663,734</b>	<b>21,663,734</b>	<b>21,663,734</b>	<b>29,434,571</b>
<b>Fund balance, end of year</b>	<b>\$ 21,663,734</b>	<b>\$ 19,689,123</b>	<b>\$ 17,595,097</b>	<b>\$ 29,434,571</b>	<b>\$ 17,306,670</b>

## Revenue Highlights

General fund operating revenues in FY 2009 are projected to increase by 3.3 percent above FY 2008 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 63.8 percent of total estimated general revenue from sources other than fund balance and transfers from other funds. The property tax is levied against real and personal property not exempt from taxation. For FY 2009, the general property tax rate is \$.305 per \$100 assessed valuation. The property tax rate did not change from the previous year. The overall valuation of property is projected to increase by 7.9 percent. The property tax base is comprised of the following:

#### **FY 2009 Estimated Property Tax Base (in thousands)**

Real Property	\$ 29,996,000
Public Service	\$ 1,175,000
Motor Vehicles	\$ 1,000,000
Personal Property	\$ 609,000
<b>Total Estimated Property Tax Base</b>	<b>\$ 32,780,000</b>

Ad valorem tax revenue is projected to increase by \$7,536,024 (8.3%) over the 2007 tax levy due to the increase in the tax base. One cent on the general fund property tax rate generates approximately \$3.2 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 2007.

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

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## Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 09 is estimated to be \$21.9 million representing an approximate 11 percent decrease over FY 08 approved budget. This decrease is due to the slower growth in sales tax revenues and the financial impact of the second year of the Medicaid “swap” legislation. As the State of North Carolina assumes the cost of the former County Medicaid Match, it will assume portions of the sales tax revenues. There are the four statutory authorizations for sales tax as shown in the following table:

Sales Tax			
Sales Tax	FY 07 Actual	FY 08 Approved	FY 09 Budget
Article 39 (1cent)	\$ 9,641,180	\$ 10,050,042	\$ 8,909,000
Article 40 (1/2 cent)	\$ 4,690,731	\$ 5,011,080	\$ 4,886,900
Article 42 (1/2 cent)	\$ 4,637,534	\$ 4,954,711	\$ 4,834,560
Article 44 (1/2 cent)	\$ 4,286,660	\$ 4,532,858	\$ 3,229,000

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. The Medicaid legislation also affects revenues from Article 39. State law requires Counties to hold municipalities “harmless” for their revenue losses from the Medicaid legislation. Beginning in October 1, 2008, Article 39 revenues will fund the hold harmless amounts for Brunswick County’s municipalities. In FY 09, there is an expected net decrease of 11.4% from Article 39 below the FY 08 approved budget.

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 decrease by 2.5 percent from the prior year approved budget.

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 of unprepared food which 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. The primary reason for the decline in Article 44 revenue is the State Medicaid “swap” legislation where the state will retain the per capita portion. The expected decrease in FY 09 revenues is 28.8 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. Expected growth is 3.1% or an additional \$100,000 over FY 2008 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 unfortified wine local governments receive 62% of the tax proceeds. The amount of revenue budgeted with an increase of 5.9% over the prior year is \$269,000 for FY 2009.

## Revenue Highlights

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### **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 2009 budgeted revenues of \$16.3 million is a 10 percent increase over the approved budget for FY 2008.

### **Permits and Fees**

Solid waste fees (\$1.86 million) are expected to decline in comparison with the approved budget for FY 08. This 32 percent decline in solid waste fees is mainly due to the slow down in the housing construction industry.

Property development fees, zoning application fees and fees for building permits and inspections are expected to generate revenues of \$1.7 million in FY 2009 which is a slight decrease from the prior year budget. The County is experiencing a decreasing number of residential building permits issued but an increase in the number of commercial building permits issued.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected decrease in FY 2009 under last year's budget is approximately 15% for a total of \$1,115,000 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 and continued improvement in the collection rate, expected revenues for FY 2009 are \$2 million reflecting a 33 percent increase from FY 2008 approved budget.

Food service prepares meals for retail (mainly county employees), home delivered and congregate meals (Brunswick Senior Resources, Inc.) and detention center inmates. Revenues are expected to decrease 9.3% to \$1.57 million in sales. This is primarily due to the projected decline in the jail population and a decrease in the retail sales due to renovations to the cafeteria. Home delivered and congregate meals will increase approximately 7.3% with increased services and a change in the fee structure per meal provided to bring services closer to cost recovery.

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 obligations to protect the environment. Revenues are expected to be 1.2 million reflecting a slight increase of 1 percent over FY 08 budget.

### **Investment Earnings**

Earnings on investments are expected to decrease 4.8 percent to \$1,500,000 due to the down turn in short-term interest rates.

### **Transfers from Other Funds**

Transfers from other funds represent transfers from other County funds for various purposes such as debt service and capital projects.

### **Fund Balance Appropriated**

Fiscal Year 2009 includes a fund balance appropriation in the general fund of \$11,585,789. Appropriated for non-recurring items such as major operating and capital outlay equipment is \$3,103,689. Budgeted is

## Revenue Highlights

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an \$8,482,100 appropriation for Capital Improvement Plan projects. The projects include park improvements, building renovations, parking, wellness center, senior citizen center, and the grant advance for Airport expansion.

### **Enterprise Fund Revenues:**

#### **Water Fund**

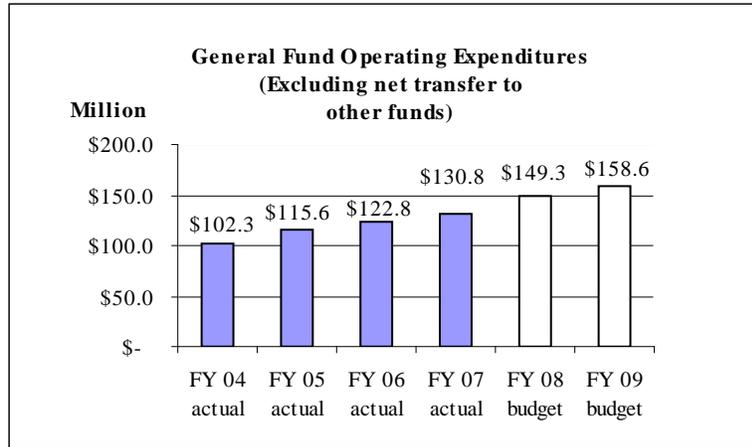
Total projected revenue in the Water Fund is \$23,862,451 representing an increase of 33.5 percent. Revenue from retail, wholesale, and industrial water sales is expected to increase approximately \$1.6 million (14.5%) mainly due to the steady growth in the county of retail customers and an increase in the wholesale and industrial water rate (annually adjusted) from \$2.40 per 1,000 gallons to \$2.57 per 1,000 gallons based on the Producer Price Index for May of 2008. Expected growth in FY 2009 is approximately 1,150 new retail customers generating \$1 million in capital recovery fees which is a funding source to expand water lines to service new customers.

#### **Wastewater Fund**

Total projected revenue in the Wastewater Fund is \$13,192,826. Retail wastewater sales are projected to increase approximately \$394,000 (8.5%) due to growth already experienced and with projected new services of 600 new retail customers in FY 09. Capital Recovery Fees are expected to produce \$1,800,000 to be used for sewer system expansions and to retire debt service on sewer system projects.

## Expenditure Highlights

General fund operating expenditures in FY 2009 projected increase is 6.2 percent to \$149,343,382 above FY 2008 approved budget from uses other than transfers to other funds.



### Salary and Fringe Benefits

Total General Fund personnel/employee cost budgeted in FY 2009 is \$56.1 million. With the economic slow down, and a stable demand for services, 7 vacant positions were eliminated, 1 temporary position was reclassified to a full-time position and 2 full-time new positions were approved in the general fund as compared to 86 approved new positions in FY 2008.

Employee compensation is adjusted annually in January and is based on performance. The budget includes a 6 percent merit pool for each department's total one half-year mid-point salary grade. The total merit pool for the general fund is \$1,159,064.

Overall personnel costs increased mainly due to the increased salaries from merit raises. Salary and fringe benefits represent 35 percent of the general fund operating budget. The county contributes to a group health and dental insurance plan of approximately \$7.1 million, Local Government Retirement System of 4.9 percent and the North Carolina 401k Plan of 5 percent. Total fringe benefits budgeted for FY 2008 in the general fund is \$16.2 million which represents a 6.1 percent increase over the prior year budget.

### Operating costs

Total operating costs budgeted in the general fund is \$100.9 million which is an 8.1 percent increase compared to the prior year budget and is 63.6 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:

- Human Services - Increased funding of 11.1 percent for the county's growing senior population and the increased number of participants in programs for a total contribution of \$1,500,000.
- Education - The county contribution to the Brunswick County Board of Education for public education operations is \$31,861,066 or a 9.1 percent increase over the prior year approved budget. A 17.7 percent or \$513,595 increase in budget for Brunswick Community College.
- Central Services – Increased funding for motor fuels has doubled for a total of \$1,743,000 and electricity increased 18.2% to \$1,300,000.

## Expenditure Highlights

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- Environmental Protection – Contracted services for solid waste are expected to increase 11.6% or \$1,100,000 mainly due to the surcharge for the increased cost of fuel.
- Debt Service – General fund debt service is increasing 20 percent or \$2,687,544 mainly due to the increased 2008 installment financing of two new schools and the 2001 School General Obligation Phase 1A principle payment.

### Capital Outlay

Purchases of vehicles, equipment and improvements that exceed \$5,000 represent less than 1 percent of the general fund budget for a total of \$1,562,626 which is a decrease of 54% from FY 2008 approved budget.

Capital Outlay-General Fund

Classification of Purchase	FY 2009 Budget
Vehicles	\$ 691,790
Equipment	\$ 718,836
Improvements	\$ 152,000

Vehicle purchases include 24 replacement vehicles and 6 additions. Included in the public safety budget are eighteen replacement patrol cars (\$510,790), one additional vehicle for Emergency Management (\$25,000), and one replacement vehicle for Central Communications (\$16,000).

Significant equipment purchases include replacement ambulance and equipment package (\$304,000), five digital in-car cameras for the patrol cars (\$30,450), air compressor for the service center (\$40,000), backhoe for operation services (\$65,000), track hoe for solid waste (\$150,000), and replacement tractor and mowers for parks (\$23,700).

In FY 2009, some of the major improvements (\$152,000) to fourteen parks include lighting and re-lighting of ball fields at Town Creek Park, clay and surfacing of ball fields at Shallotte Park, irrigate and sod soccer field at Smithville Park.

### Enterprise Fund Expenditures:

#### Water Fund

Total operating expenditures excluding transfer to other funds increased \$1,620,645 (12%) over FY 2008 approved budget. The water system continues to grow at a steady rate. No additional personnel will be added in FY 2009. Operating costs will increase 21.5% in FY 2009 mainly due to increased costs for fuel, chemicals, electricity, and sludge removal and disposal and a reimbursement to the general fund for indirect costs.

#### Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund are projected to increase 19% or \$3,010,352 over the prior year approved budget. The wastewater system continues to grow at a steady rate and no additional personnel will be added in FY 2009. Operating costs increased 35% due to additional collection lines and pump stations from the completion of capital projects, systems constructed and dedicated by developers and regional facility expansion. The increase in operating costs are reflected in the costs for electricity, contracted services for sludge removal and collection line cleaning due to increased system flow and a reimbursement to the general fund for indirect costs.

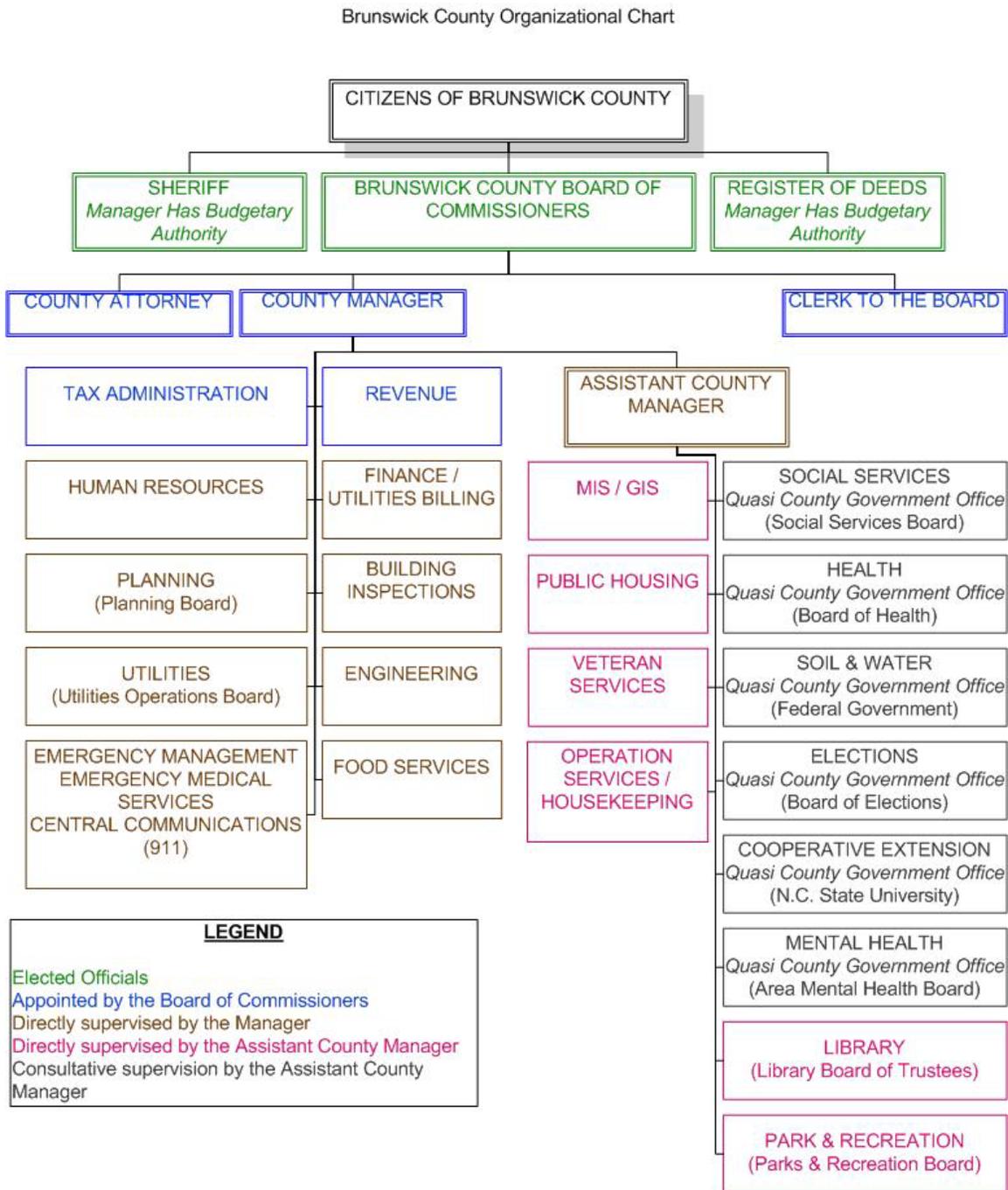
## Personnel Summary (by Department)

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
<b>General Fund:</b>				
Governing Body	2.00	2.00	2.00	2.00
County Administration	8.00	8.00	9.00	9.00
Finance	12.50	12.50	12.50	12.50
Tax Administration	29.00	32.00	32.00	34.00
Revenue Collector	12.00	12.00	12.00	12.00
GIS	8.00	8.00	8.00	8.00
Legal	4.00	4.00	4.00	4.00
Cape Fear Sentencing	1.00	1.00	1.00	1.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	22.00	22.00	22.00	22.00
Computer Services - MIS	10.00	10.00	10.00	10.00
Service Center	12.00	13.00	13.00	13.00
Engineering	4.00	5.00	5.00	5.00
Operation Services	53.00	55.00	55.00	55.00
District Teen Court	0	0.00	0.00	0.00
Sheriff Department	87.00	93.00	94.00	94.00
Sheriff School Deputies	9.00	12.00	9.00	9.00
Criminal Justice Partnership	2.00	2.00	2.00	2.00
Law Enforcement Separation	4.00	4.00	5.00	5.00
Detention Center	49.00	85.00	91.00	91.00
Emergency Management	5.00	5.00	5.00	5.00
Emergency Management-Progress Energy	1.00	1.00	1.00	1.00
Emergency Medical Services	66.00	72.00	72.00	72.00
Building Inspections	13.00	13.00	12.00	12.00
Central Communications Center	26.00	34.00	36.25	36.25
Solid Waste	9.00	9.00	9.00	9.00
Stormwater Ordinance Enforcement	1.00	1.00	1.00	1.00
Code Enforcement	4.00	4.00	4.00	4.00
Central Permitting	7.00	7.00	6.00	6.00
Planning and Community Development	9.00	11.00	11.00	11.00
Economic Development	0	0	3.0	3.0
Cooperative Extension	9.00	9.00	9.00	10.00
Soil & Water Conservation	3.00	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	6.00	6.00	6.00	6.00
Parks & Recreation-Parks & Ground Maintenance	16.00	17.00	17.00	17.00
<b>Total General Fund</b>	<b>533.50</b>	<b>602.50</b>	<b>611.75</b>	<b>614.75</b>
<b>Public Housing Fund:</b>				
Public Housing - Administration	5.00	5.00	5.00	5.00
<b>Total Public Housing Fund</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## Personnel Summary (by Department)

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
<b>Food Services:</b>				
Food Services	9.00	10.00	11.00	11.00
<b>Total Food Services</b>	9.00	10.00	11.00	11.00
<b>Public Health:</b>				
Animal Control	11.00	12.00	12.00	12.00
Family Health Personnel	56.00	57.00	57.00	57.00
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Senior Program	4.00	4.00	4.00	4.00
WIC-Client Services	10.00	10.00	10.00	10.00
Diabetes Education	0	0	1.00	1.00
Smart Start Grant	1.00	1.00	1.00	1.00
Environmental Health	25.00	25.00	23.00	23.00
Bioterrorism Preparedness and Response	1.00	1.00	0	0
<b>Total Public Health</b>	109.00	111.00	109.00	109.00
<b>Social Services:</b>				
DSS-Administration	112.00	126.00	125.00	125.00
Community Alternative Program	17.00	17.00	17.00	17.00
Title III- In Home Care	15.00	15.00	12.00	12.00
<b>Total Social Services</b>	144.00	158.00	154.00	154.00
<b>Emergency Telephone Fund:</b>				
Emergency Telephone Service	1.55	2.25	0.75	0.75
Wireless Emergency Telephone Service	0.45	0.75	0	0
<b>Total Emergency Telephone Fund</b>	2.00	3.00	0.75	0.75
<b>ROD Technology Enhancement Fund:</b>				
Register of Deeds-Technology Enhancement	2.00	2.00	2.00	2.00
<b>Total ROD Technology Enhancement Fund</b>	2.00	2.00	2.00	2.00
<b>Water Fund:</b>				
Water Administration	4.25	6.25	5.00	5.00
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 Distribution Division	21.00	23.00	23.00	23.00
LCFWSA - Reimbursement	2.00	2.00	2.00	2.00
Customer Service Division	15.50	16.50	16.50	16.50
Instrumental/Electrical Division	7.00	7.00	7.00	7.00
<b>Total Water Fund</b>	72.75	77.75	76.50	76.50
<b>Wastewater Fund:</b>				
Wastewater Administration	1.75	1.75	4.00	4.00
Wastewater Collection Division	11.00	16.00	16.00	16.00
Northeast Regional Wastewater	2.90	2.90	2.90	2.90
Southwest Regional Wastewater	3.25	3.25	3.25	3.25
West Regional Wastewater	6.85	6.85	6.85	6.85
<b>Total Wastewater Fund</b>	25.75	30.75	33.00	33.00
<b>Total All Funds</b>	<b>903.00</b>	<b>1,000.00</b>	<b>1,003.00</b>	<b>1,007.00</b>

# County Organizational Chart



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## General Fund Revenue Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>	<i>Change from FY 2008 Budget</i>
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 83,777,330	\$ 92,204,038	\$ 96,204,322	\$ 100,015,065	8.5%
Penalties and interest	644,992	600,000	600,000	670,000	11.7%
<b>Ad Valorem Taxes Subtotal</b>	<b>84,422,322</b>	<b>92,804,038</b>	<b>96,804,322</b>	<b>100,685,065</b>	<b>8.5%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 (1%)	9,641,180	10,050,042	9,273,937	8,909,000	-11.4%
Article 40 (1/2%)	4,690,731	5,011,080	4,931,452	4,886,900	-2.5%
Article 42 (1/2%)	4,637,534	4,954,711	4,878,235	4,834,560	-2.4%
Article 44 (1/2%)	4,286,660	4,532,858	4,296,634	3,229,000	-28.8%
<b>Local Option Sales Taxes Subtotal</b>	<b>23,256,105</b>	<b>24,548,691</b>	<b>23,380,258</b>	<b>21,859,460</b>	<b>-11.0%</b>
<b>Other Taxes and Licenses:</b>					
Deed stamp excise tax	4,372,835	3,200,000	3,200,000	3,300,000	3.1%
State drug tax	21,813	18,000	18,000	18,000	0.0%
Scrap tire disposal fee	107,131	85,000	85,000	112,000	31.8%
<b>Other Taxes and Licenses Subtotal</b>	<b>4,501,779</b>	<b>3,303,000</b>	<b>3,303,000</b>	<b>3,430,000</b>	<b>3.8%</b>
<b>Unrestricted Intergovernmental:</b>					
Alcohol beverage tax	241,782	230,000	230,000	245,000	6.5%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>265,782</b>	<b>254,000</b>	<b>254,000</b>	<b>269,000</b>	<b>5.9%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	17,047,108	14,796,034	17,023,043	16,278,870	10.0%
ABC bottle taxes	49,974	42,000	42,000	42,000	0.0%
ABC education requirement	-	-	-	-	n/a
ABC law enforcement services	1,060	1,400	1,400	3,100	121.4%
<b>Restricted Intergovernmental Subtotal</b>	<b>17,098,142</b>	<b>14,839,434</b>	<b>17,066,443</b>	<b>16,323,970</b>	<b>10.0%</b>
<b>Permits and Fees:</b>					
Solid waste fees	2,631,302	2,730,000	1,767,500	1,856,000	-32.0%
Building permits, inspection fees	1,622,983	1,641,500	1,641,500	1,629,000	-0.8%
Court facility fees	177,205	150,000	150,000	190,000	26.7%
Register of Deeds	1,460,783	1,313,000	1,215,456	1,115,476	-15.0%
School Resource officer reimbursement	567,080	798,074	798,074	761,736	-4.6%
Other permit and fees	1,132,442	1,023,938	1,029,019	1,024,903	0.1%
<b>Permits and Fees Subtotal</b>	<b>7,591,795</b>	<b>7,656,512</b>	<b>6,601,549</b>	<b>6,577,115</b>	<b>-14.1%</b>

## General Fund Revenue Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>	<i>Change from FY 2008 Budget</i>
<b>Sales and Services:</b>					
Rents, concessions and fees	871,165	710,434	788,401	1,313,834	84.9%
EMS charges	1,416,019	1,500,000	2,252,264	2,000,000	33.3%
Jail fees	250,839	154,000	268,826	265,000	72.1%
Cafeteria sales	1,320,217	1,730,275	1,382,630	1,570,000	-9.3%
Public health user fees	1,164,952	1,198,766	1,080,615	1,212,000	1.1%
Social services fees	50,707	40,900	40,900	43,600	6.6%
Public housing fees	8,397	2,724	2,724	1,000	-63.3%
Tax collection fees	48,213	47,250	81,125	130,000	175.1%
Other sales and services	97,091	314,000	190,918	84,000	-73.2%
<b>Sales and Services Subtotal</b>	<b>5,227,600</b>	<b>5,698,349</b>	<b>6,088,403</b>	<b>6,619,434</b>	<b>16.2%</b>
<b>Investment Earnings</b>	<b>3,530,353</b>	<b>2,948,000</b>	<b>3,087,088</b>	<b>1,536,000</b>	<b>-47.9%</b>
<b>Other Revenue:</b>					
Tax refunds-sales and gas tax	1,064	300,500	500	500	n/a
Contributions	1,337	2,300	2,800	2,200	-4.3%
Other revenues	741,478	322,200	471,928	458,048	42.2%
<b>Other Revenue Subtotal</b>	<b>743,879</b>	<b>625,000</b>	<b>475,228</b>	<b>460,748</b>	<b>-26.3%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>1,831,000</b>	<b>14,031,647</b>	<b>11,585,789</b>	<b>532.8%</b>
<b>Total Operating Revenues</b>	<b>146,637,757</b>	<b>154,508,024</b>	<b>171,091,938</b>	<b>169,346,581</b>	<b>9.6%</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	175,770	-	-	-	n/a
Payment to escrow agent-refunded	-	-	-	-	n/a
Sale of capital assets	-	-	481,150	-	n/a
<b>Total Other Financing Sources</b>	<b>175,770</b>	<b>-</b>	<b>481,150</b>	<b>-</b>	<b>n/a</b>
<b>Transfers from Other Funds</b>	<b>618,353</b>	<b>1,017,774</b>	<b>338,350</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Revenue</b>	<b>\$ 147,431,880</b>	<b>\$ 155,525,798</b>	<b>\$ 171,911,438</b>	<b>\$ 169,346,581</b>	<b>8.9%</b>

## General Fund Expenditure Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>	<i>Change from FY 2008 Budget</i>
<b>General Government:</b>					
Governing Body	\$ 356,028	\$ 382,470	\$ 383,470	\$ 395,134	3.3%
County Administration	801,769	883,461	948,461	1,025,566	16.1%
Finance	1,417,354	1,407,945	1,482,025	1,352,208	-4.0%
Tax Administration	2,375,951	2,523,854	2,786,149	2,563,459	1.6%
Revenue Collections	567,913	718,233	718,233	761,474	6.0%
Geographic Information System	568,635	731,240	741,890	625,607	-14.4%
Legal Department	333,832	439,358	434,358	469,010	6.7%
Court Facilities:					
Clerk of Court	134,113	129,540	129,540	112,898	-12.8%
Judges Office	2,002	11,180	17,632	61,200	447.4%
Cape Fear Sentencing	70,543	72,564	76,564	76,564	5.5%
Board of Elections	937,130	531,049	557,848	531,049	0.0%
Register of Deeds	3,474,195	3,469,639	3,470,095	3,411,806	-1.7%
Contingency	-	500,000	230,354	400,000	-20.0%
<b>General Government Subtotal</b>	<b>11,039,465</b>	<b>11,800,533</b>	<b>11,976,619</b>	<b>11,785,975</b>	<b>-0.1%</b>
<b>Central Services:</b>					
Management Information Systems	1,009,281	1,079,543	1,084,043	1,084,543	0
Service Center	1,740,556	1,893,346	1,916,882	3,006,220	58.8%
Engineering	334,618	429,771	451,416	436,586	1.6%
Operation Services	4,814,640	5,131,511	5,330,866	5,667,179	10.4%
Non-Departmental	1,862,234	2,928,678	2,029,108	2,496,013	-14.8%
Food Services	1,301,803	1,730,275	1,655,275	1,570,000	-9.3%
<b>Central Services Subtotal</b>	<b>11,063,132</b>	<b>13,193,124</b>	<b>12,467,590</b>	<b>14,260,541</b>	<b>8.1%</b>
<b>Public Safety:</b>					
District Attorney	141,239	139,194	139,194	132,409	(0)
Sheriff Department	7,592,967	9,062,555	9,532,490	9,116,912	0.6%
Criminal Justice Partnership	239,865	227,625	254,839	264,897	16.4%
Detention Center	3,666,970	5,935,679	5,517,359	6,403,611	7.9%
Emergency Management	760,433	712,692	1,166,823	837,440	17.5%
Emergency Medical Service	5,420,982	5,990,743	7,464,722	6,417,262	7.1%
Public Safety Agencies:					
Fire Departments	365,250	364,500	365,570	223,000	(0)
Rescue Squads	319,303	401,300	467,077	393,200	-2.0%
Building Inspections	816,344	895,831	895,831	855,078	-4.5%
Coroner	74,169	70,000	70,000	70,000	0.0%
Central Communications	2,094,561	2,304,028	2,988,598	2,620,419	13.7%
Animal Control	653,075	780,278	823,023	852,147	9.2%
<b>Public Safety Subtotal</b>	<b>22,145,158</b>	<b>26,884,425</b>	<b>29,685,526</b>	<b>28,186,375</b>	<b>4.8%</b>
<b>Public Safety Subtotal</b>	<b>19,952,326</b>	<b>21,086,707</b>	<b>24,135,438</b>	<b>26,884,425</b>	<b>27.5%</b>

## General Fund Expenditure Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>	<i>Change from FY 2008 Budget</i>
<b>Transportation:</b>					
Transportation Agencies:					
Brunswick County Airport	66,000	66,000	66,000	66,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Brunswick Interconnector Service	-	-	7,103	7,458	n/a
Brunswick Transit System	213,371	139,569	170,326	-	(1)
<b>Transportation Subtotal</b>	<b>306,871</b>	<b>233,069</b>	<b>270,929</b>	<b>100,958</b>	<b>-56.7%</b>
<b>Environmental Protection:</b>					
Solid Waste	10,578,087	11,158,198	12,385,513	12,838,485	15.1%
Storm water Ordinance Enforcement	71,644	82,777	85,777	88,252	6.6%
Environmental Protection Agencies:					
Artificial Reef Program	11,000	11,000	11,000	11,000	0.0%
Brunswick County Beach Consortium	30,000	30,000	30,000	30,000	0.0%
Cape Fear RC & D	3,000	9,000	9,000	9,000	0.0%
Forestry	176,218	194,080	229,080	223,364	15.1%
Other:					
Coastal Watershed Management	52,390	-	59,076	-	n/a
Shallow Inlet Dredging	147,500	-	-	-	n/a
<b>Environmental Protection Subtotal</b>	<b>11,069,839</b>	<b>11,485,055</b>	<b>12,809,446</b>	<b>13,200,101</b>	<b>14.9%</b>
<b>Economic Development:</b>					
Code Enforcement	241,249	268,226	268,226	271,883	1.4%
Central Permitting	286,052	383,751	381,072	352,367	-8.2%
Planning	551,187	858,733	802,062	969,330	12.9%
Community Development	809,563	15,000	229,224	-	n/a
Cooperative Extension	532,934	538,880	585,313	555,307	3.0%
Soil and Water Conservation	166,793	173,265	176,193	183,827	6.1%
Public Housing	2,406,469	2,411,026	2,597,081	2,695,327	11.8%
Economic Development Commission	300,000	315,000	384,348	386,947	22.8%
Other: DAK Americas	135,000	-	-	-	n/a
<b>Economic Development Subtotal</b>	<b>5,429,247</b>	<b>4,963,881</b>	<b>5,423,519</b>	<b>5,414,988</b>	<b>9.1%</b>

## General Fund Expenditure Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>	<i>Change from FY 2008 Budget</i>
<b>Human Services:</b>					
Health:					
Administration	2,727,014	3,304,504	3,550,776	3,454,264	4.5%
Communicable Diseases	137,795	189,550	226,634	255,514	34.8%
Adult Health Maintenance	48,049	49,822	122,249	96,127	92.9%
Senior Health	390,638	445,807	477,444	467,062	4.8%
Maternal and Child Health	1,047,893	1,121,598	1,383,623	1,192,696	6.3%
Environmental Health	1,681,647	1,829,850	2,073,134	1,774,168	-3.0%
Social Services:					
Administration	6,307,950	8,268,392	8,383,637	8,775,491	6.1%
Community Alternative Program	479,539	651,536	611,536	684,749	5.1%
Title III - In Home Care	316,521	501,128	427,128	430,076	-14.2%
Medical Assistance	4,462,812	5,122,156	4,091,615	2,820,626	-44.9%
Aid to the Blind	4,031	9,290	9,290	9,300	0.1%
Adoption Assistance	276,728	300,000	300,000	390,000	30.0%
Aid to Aging-Rest Home	504,717	535,916	535,916	590,000	10.1%
Foster Care	331,903	326,000	326,000	1,107,800	239.8%
State Foster Home	70,605	128,112	128,112	432,546	237.6%
Special Assistance	1,704	6,500	6,500	6,500	0.0%
Day Care	5,059,387	4,461,100	5,946,696	4,827,940	8.2%
Special Child Adoption Fund	29,895	-	58,485	-	n/a
Veteran Services	111,098	128,710	128,710	137,037	6.5%
Human Services Agencies:					
Southeastern Mental Health Center	695,314	692,000	692,000	692,000	-
Communities in School	200,000	225,000	255,000	225,000	0.0%
American Red Cross Cape Fear	8,000	8,000	8,000	8,000	0.0%
Brunswick County Family Assistance	40,000	42,000	42,000	42,000	0.0%
Brunswick Senior Resources, Inc.	1,210,000	1,350,000	1,350,000	1,500,000	11.1%
Carousel Center	15,000	15,000	15,000	15,000	0.0%
Hope Harbor Home	35,000	40,250	40,250	50,000	24.2%
Literacy Council	6,600	7,000	7,000	7,000	0.0%
Lower Cape Fear Hospice	25,000	25,000	25,000	25,000	0.0%
New Hope Clinic	20,000	21,000	21,000	21,000	0.0%
Smart Start of Brunswick Co	13,000	14,000	14,000	14,000	0.0%
Southeastern Sickle Cell	3,000	3,200	3,200	3,200	0.0%
Habitat for Humanity	-	25,000	25,000	25,000	n/a
Providence Home	55,000	55,000	55,000	25,000	-54.5%
Juvenile Crime Prevention Grant	136,124	136,065	138,065	-	n/a
Brunswick Housing Opportunity	-	-	-	20,000	
Other Human Services:					
Senior Citizen District Allocation	14,787	25,000	87,655	25,000	0.0%
<b>Human Services Subtotal</b>	<b>26,466,751</b>	<b>30,063,486</b>	<b>31,565,655</b>	<b>30,149,096</b>	<b>0.3%</b>

## General Fund Expenditure Summary

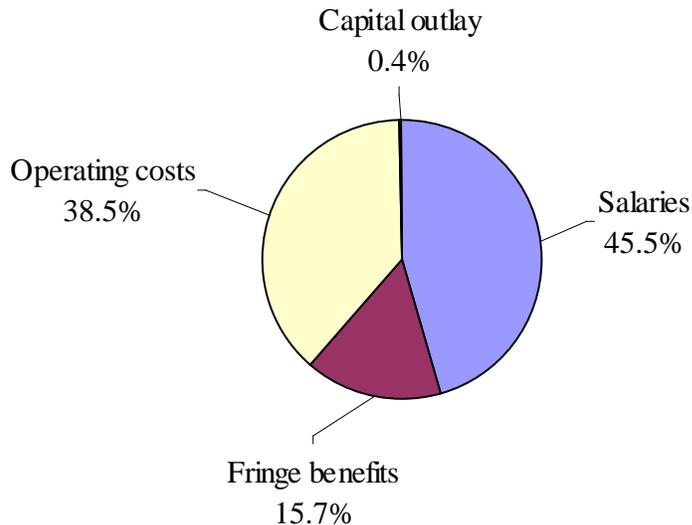
	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>	<i>Change from FY 2008 Budget</i>
<b>Education:</b>					
Brunswick County Schools	25,462,211	29,202,801	29,202,801	31,861,066	9.1%
Brunswick Community College	2,524,861	2,895,763	2,895,763	3,409,358	17.7%
<b>Education Subtotal</b>	<b>27,987,072</b>	<b>32,098,564</b>	<b>32,098,564</b>	<b>35,270,424</b>	<b>9.9%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,341,437	1,423,320	1,434,788	1,507,671	5.9%
Parks and Recreation:					
Administration	341,297	348,854	369,541	372,698	6.8%
Recreation	710,774	696,207	787,653	750,532	7.8%
Maintenance	1,899,593	2,697,595	5,255,116	1,458,096	-45.9%
Culture and Recreation Agencies:					
American Legion Baseball	5,000	5,000	5,000	5,000	-
Arts Council	3,750	10,000	10,000	30,000	200.0%
WHQR Public Radio	1,200	1,200	1,200	1,200	0.0%
Brunswick County Radio Society	-	2,000	2,000	-	-100.0%
Museum of Coastal Carolina	-	-	-	20,000	n/a
Culture and Recreation Agencies Other	40,200	-	-	-	n/a
Other Culture and Recreation:					
General District Allocations	19,697	25,000	51,343	25,000	-
<b>Culture and Recreation Subtotal</b>	<b>4,362,948</b>	<b>5,209,176</b>	<b>7,916,641</b>	<b>4,170,197</b>	<b>-19.9%</b>
<b>Debt Service:</b>					
Principal retirement	6,697,377	8,072,307	8,072,307	9,624,859	19.2%
Interest and fees	4,255,116	5,339,762	5,339,762	6,474,764	0
<b>Debt Service Subtotal</b>	<b>10,952,493</b>	<b>13,412,069</b>	<b>13,412,069</b>	<b>16,099,623</b>	<b>20.0%</b>
<b>Total Operating Expenditures</b>	<b>130,822,976</b>	<b>149,343,382</b>	<b>157,626,558</b>	<b>158,638,278</b>	<b>6.2%</b>
<b>Transfer to other funds</b>	<b>13,739,683</b>	<b>6,182,416</b>	<b>14,284,880</b>	<b>10,708,303</b>	<b>73.2%</b>
<b>Total Expenditures</b>	<b>\$ 144,562,659</b>	<b>\$ 155,525,798</b>	<b>\$ 171,911,438</b>	<b>\$ 169,346,581</b>	<b>8.9%</b>

# General Government Budget Summary

## Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 4,305,047	\$ 4,831,297	\$ 4,901,595	\$ 5,360,182
Fringe benefits	1,523,735	1,780,418	1,787,453	1,845,121
Operating costs	4,715,473	5,067,818	4,936,947	4,534,284
Capital outlay	488,977	121,000	350,624	46,388
<b>Total expenditures</b>	<b>\$ 11,033,232</b>	<b>\$ 11,800,533</b>	<b>\$ 11,976,619</b>	<b>\$ 11,785,975</b>
Other taxes and licences	4,372,835	3,200,000	3,200,000	3,300,000
Restricted intergovernmental	57,501	59,064	63,064	63,064
Permits and fees	1,837,163	1,670,165	1,572,621	1,496,476
Sales and service	71,841	66,250	116,125	165,000
Investment earnings	48,808	35,000	35,000	30,000
Other revenue	177,112	200	200	5,500
<b>Total revenues</b>	<b>\$ 6,565,260</b>	<b>\$ 5,030,679</b>	<b>\$ 4,987,010</b>	<b>\$ 5,060,040</b>
Number of FTE's	105.5	106.5	109.5	111.5

### General Government Approved Expenditures FY 2009



# Board of Elections

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 169,069	\$ 188,982	\$ 201,482	\$ 222,541
Fringe benefits	63,772	74,067	74,067	78,146
Operating costs	704,289	268,000	282,299	230,362
Capital outlay	-	-	-	
<b>Total expenditures</b>	<b>\$ 937,130</b>	<b>\$ 531,049</b>	<b>\$ 557,848</b>	<b>\$ 531,049</b>
Permits and fees	612	36,818	36,818	1,000
<b>Total revenues</b>	<b>\$ 612</b>	<b>\$ 36,818</b>	<b>\$ 36,818</b>	<b>\$ 1,000</b>
Number of FTE's	5.0	5.0	5.0	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 over 3,500 new voters
- Successfully removed 1,212 voters from the voter registration database through the list maintenance process. Also mailed 2,532 cards to voters with no recorded contact with the Brunswick County Board of Elections since 10/8/04 (date determined by the State Board of Elections).
- Trained over 150 precinct officials.
- Developed specialized training for a Voter Assistance Specialist. This person provided assistance to voters with special circumstances on Election Day.
- Implemented the use of Authorization to Vote (ATV) forms in the voting process.
- Selected and trained two temporary election rovers to assist the staff with election duties.
- Successfully conducted elections for 19 municipalities, 2 sanitary districts, a hospital authority, and a countywide referendum.
- Directed a recount of the Holden Beach Commissioner's contest, producing results identical to those tallied at canvass.
- Will conduct a primary and second primary election if necessary.
- Advanced Board and staff training by completing three State Board of Elections seminars.
- Successfully completed a wellness check given by NC State Board of Elections.

## Goals and Objectives

**Goal:** Increase speed of election night reporting.

### Objectives:

- Obtain additional office space to allow for a more efficient check-in of precinct supplies.
- Have one person per precinct specially trained on the shut down procedures for the machines.

## Board of Elections

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FY 08/09 Projected Cost – \$575.00

Projected Recurring Annual Cost – \$575.00 per election

**Goal:** Reduce citizen’s wait time at the polls and make the voting process more accessible.

**Objectives:**

- Split precincts with over 3,000 registered voters.
- Relocate polling places that have limited space for voting and parking.
- Continue to expand one-stop use by implementing a public outreach campaign.

FY 08/09 Projected Cost – \$84,440.00

Projected Recurring Annual Cost – \$3,420.00 per election

**Goal:** Be better equipped to handle Election Day situations.

**Objectives:**

- Obtain additional office space, phone lines, and staff to assist with calls from precinct officials.
- Have a special training for chief judges to ensure that their precincts will be organized, smoothly managed. Ensure that chief judges are contacting polling locations prior to election to discuss access, supplies they need (tables), etc.
- Develop a Disaster Plan to serve as a guide when unexpected things come up on Election Day.

FY 08/09 Projected Cost – \$970.00

Projected Recurring Annual Cost – \$470.00 per election

**Goal:** Ensure that pre-election benchmarks are reached at the appropriate time.

**Objectives:**

- Implement the use of a program that allows an administrator to track the progress of the whole staff.

FY 08/09 Projected Cost – cost absorbed by the State Board of Elections

Projected Recurring Annual Cost - none

**Goal:** Provide an outlet for feedback.

**Objectives:**

- Put a form on the BBOE website to allow comments from the general public.
- Conduct a post-election debriefing session with the poll workers that worked the election

FY 08/09 Projected Cost – \$1,725.00

Projected Recurring Annual Cost – \$1,725.00 per election

**Goal:** Ensure the safety of employees working in the warehouse with the voting machines.

**Objectives:**

- Obtain more storage space so that while machines are being cleared and tested the walkways to fire exits are not blocked.
- Purchase three new storage carts to house new voting machines.

## Board of Elections

FY 08/09 Projected Cost - \$3,900.00  
 Projected Recurring Annual Cost - none

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of registered voters	62,234	65,065	68,100	71,709
Number of voter cards processed	9,965	11,686	13,326	15,411
Number of elections held	2	1	2	1
<b>Efficiency Measures</b>				
Registered voters per full-time equivalent (FTE) position	15,558	13,013	13,620	14,341
Voter cards processed per FTE position	2,491	2,337	2,665	3,082

<i>Key Performance Measures:</i>	<i>2000 Pres*</i>	<i>2002</i>	<i>2004 Pres*</i>	<i>2006</i>	<i>2008 Pres*</i>
<b>Efficiency Measures</b>					
Votes cast per FTE	7,408	5,336	7,697	5,350	9,230
One-Stop votes cast per FTE	1,089	783	2,752	1,683	3,784
<b>Effectiveness Measures</b>					
Number of register voters on Election Day	51,833	52,481	60,791	64,378	71,000
Total votes cast	29,632	26,682	38,486	26,752	46,150
One-stop votes cast	4,358	3,914	13,762	8,416	18,921
Percent voter turnout	57.17%	50.84%	63.31%	41.55%	65%
Percentage of one-stop voters to total votes cast	14.7%	14.7%	35.8%	31.5%	41%

\*Presidential election year.

# County Administration

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 542,756	\$ 568,511	\$ 616,601	\$ 694,126
Fringe benefits	154,191	166,450	183,360	193,940
Operating costs	104,821	148,500	148,500	137,500
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 801,768</b>	<b>\$ 883,461</b>	<b>\$ 948,461</b>	<b>\$ 1,025,566</b>
Number of FTE's	8.0	8.0	9.0	9.0

## 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 improve the County's public communication and information dissemination capabilities to provide timely information to property owners, residents and visitors regarding county services, programs, events and emergency situations.

### Objectives:

- To work with all of the cable television companies that have a current franchise with the County to establish a Government Access Channel dedicated solely for use by Brunswick County Government to broadcast using messages, informational videos, live coverage and emergency alerts and notification.
- To contract with a mass notification service with the capacity to deliver important information and alerts to target groups or individuals, specific geographical or service areas or countywide quickly and reliably.

FY 08/09 Projected Cost – Government Access Channel Equipment \$15,000  
 Contract for Mass Communication \$150,000

Projected Recurring Annual Cost – Government Access Channel \$5,000  
 Communications Contract \$155,000

**Goal:** To improve the effectiveness of the County's personnel recruitment process for key personnel by reaching more people and streamlining the application process for applicants.



## Court Facilities

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 43,033	\$ 44,410	\$ 48,618	\$ 46,173
Fringe benefits	15,078	16,005	16,332	16,254
Operating costs	148,547	152,869	153,786	188,235
Capital outlay	-	-	5,000	-
<b>Total expenditures</b>	<b>\$ 206,658</b>	<b>\$ 213,284</b>	<b>\$ 223,736</b>	<b>\$ 250,662</b>
Restricted intergovernmental	57,501	59,064	63,064	63,064
Permits and fees	319,608	271,847	271,847	342,000
Sales and service	23,627	19,000	35,000	35,000
Investment earnings	48,808	35,000	35,000	30,000
<b>Total revenues</b>	<b>\$ 449,544</b>	<b>\$ 384,911</b>	<b>\$ 404,911</b>	<b>\$ 470,064</b>
Number of FTE's	1.0	1.0	1.0	1.0

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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 602,521	\$ 657,277	\$ 659,277	\$ 694,741
Fringe benefits	198,510	216,643	214,941	223,174
Operating costs	440,553	534,025	593,929	427,593
Capital outlay	175,770	-	13,878	6,700
<b>Total expenditures</b>	<b>\$ 1,417,354</b>	<b>\$ 1,407,945</b>	<b>\$ 1,482,025</b>	<b>\$ 1,352,208</b>
Other revenue	175,770	-	-	-
<b>Total revenues</b>	<b>\$ 175,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	12.5	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

- Earned Government Finance Officers' Association Distinguished Budget Presentation Award 2 Consecutive Years
- Earned Government Finance Officers' Award for Excellence in Financial Reporting Award 1999, 2000, 2002, 2003, 2004, 2005, 2006
- Upgraded Bond Ratings (August 2007 and January 2008)
- Implementation of County-wide Employee Time-Keeping Software
- Conversion of Accounting, Payroll and Human Resources Information Systems Software

## Goals and Objectives

**Goal:** Implementation of Purchase Order Workflow Software

### Objectives:

- Review and Correct County Database of Vendors by August 31, 2008
- Document Manual Purchase Order Process by August 31, 2008
- Develop Software Implementation Calendar by March 1, 2008
- Schedule Staff and Consulting Resources for Software Implementation by April 1, 2008
- Train Finance Staff and County Beta Site(s) by October 31, 2008

- Implement Beta Department(s) by November 30, 2008
- Review and Refine Processes and Implement Adjustments by December 15, 2008
- Provide Training of Remaining Departments in Phases (to be completed by June 30, 2009)
- Implement Remaining Departments in Phases (to be completed by June 30, 2009)

FY 08/09 Projected Cost - \$14,700 included in current funding, no additional funding required for support or license

Projected Recurring Annual Cost - \$0

**Goal:** Implement Printing, Document Sealing Equipment and Shredding Equipment to assure timely and secure delivery of employee payroll, reporting forms and other documents

**Objectives:**

- Select Hardware by June 30, 2008
- Order Equipment by July 1, 2008
- Receive Equipment and Train Staff by July 31, 2008

FY 08/09 Projected Cost - \$30,000

Projected Recurring Annual Cost - \$4,800

**Goal:** Provide resources to support Public Utilities Department goal of Implementation of Electronic Meter Reading Equipment

**Objectives:**

- Assist in the development of a scope of work
- Assist in releasing an RFP for the project
- Assist in selecting a vendor
- Assist in developing a schedule for implementation and staff training
- Assist in conducting training
- Assist in implementation in phases

FY 08/09 Projected Cost – included in utility request

Projected Recurring Annual Cost – included in utility request

**Key Programs, Objectives and Measures**

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Effectiveness Measures</b>				
Target Annual Rate of earnings on investments equal to or greater than 1 year Treasury Note Average plus 5 basis points	Target 4.48% Actual 4.06%	Target 5.06% Actual 5.06%	Target 3.8% Estimate 4.0%	Target 2.2% Estimate 2.2%
	No	Yes	Yes	Yes
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Pending	Yes	Yes
Distinguished Budget Award eared on the Annual Budget Document	No	Yes	Yes	Yes
Maintain or Upgrade Bond Ratings	Upgrade	Upgrade	Upgrade	Maintain

# Geographic Information Systems

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 336,827	\$ 363,890	\$ 366,890	\$ 402,525
Fringe benefits	118,597	129,585	126,585	134,417
Operating costs	91,866	237,765	248,415	81,665
Capital outlay	21,345	-	-	7,000
<b>Total expenditures</b>	<b>\$ 568,635</b>	<b>\$ 731,240</b>	<b>\$ 741,890</b>	<b>\$ 625,607</b>
Permits and Fees	36,017	30,000	30,000	25,000
Other revenue	549	-	-	-
<b>Total revenues</b>	<b>\$ 36,566</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 25,000</b>
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

- Mapping remaining current
- Implementation of GIS software upgrade
- Implementation of new GIS website
- Implementation and continuance of locating cemeteries utilizing GPS
- Implementation of LUCA Program
- Initiation, formulation and implementation of a seven county orthophoto project

## 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 mapping initiative to keep parcel mapping current
- Continue a mapping initiative to accurately capture cemetery locations (GPS) and create a digital point mapping layer
- Completion of flight for orthophotography by December 2008
- Planning and GIS acquiring two temporary positions, for a 6 month duration (08-09 budget) and a 6 month duration (09-10 budget), to collect field data for the update of the land-use mapping layer (\$15,000.00)
- Completion of the Census LUCA Program.
- Exploring geo-referencing old aerial photos to create historical GIS layers

FY 07/08 Projected Cost - \$15,000.00

## Geographic Information Systems

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
Avg. # of parcels mapped per mapper monthly	243*	288	198	225
Percent of parcels mapped per mapper monthly	2.14%	2.08%	2.08%	2.08%
<b>Workload (output) Measures</b>				
Total # of parcels requiring mapping	9,586*	9,445*	9,490*	9,550*
Total # of parcels mapped	8,755**	13,839**	9,528**	10,800**

\* Parcels Mapped Digital

\*\* Parcel Numbers Assigned – Deed Splits, Parcels Revised – Digital, and Parcel Numbers Assigned - Maps

# Governing Body

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 147,829	\$ 155,540	\$ 155,540	\$ 174,885
Fringe benefits	53,647	57,930	57,930	61,249
Operating costs	154,552	169,000	170,000	159,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 356,028</b>	<b>\$ 382,470</b>	<b>\$ 383,470</b>	<b>\$ 395,134</b>
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 exceptional customer service to all citizens of Brunswick County in an efficient timely manner
- Provided excellent customer service to all outside agencies on a daily basis satisfying their many records request, answering numerous questions accurately with a positive approach
- Provided incomparable customer service to all interdepartmental request on a continuing schedule providing department heads and their staff the information requested in an professional well-organized proficient method
- Coordinated and submitted schedules for Board Conferences-NCACC Goals Conference, County Legislative Assembly Day, Various Workshops provided by School of Government, NCACC Annual Conference, NACo Legislative Conference, Council of Government events, NC Department of Transportation events
- Provided accurate recordings of all Regular Meetings, Joint Meetings, Work Sessions, Board Retreats and Special Meetings
- Processed all meeting schedules, meeting agendas and posted on the county web site
- Processed 33 sets of approved minutes and posted on the county web site
- Continued archival of approved minutes with the North Carolina Division of Historical Resources
- Brunswick County Code of Ordinance Republication Books was distributed to county staff, Clerk of Court, District Judges Office, Libraries and the District Attorney's Office

## Governing Body

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- The Codified Republication of the Brunswick County Code of Ordinances were posted and made available to the public on the county website
- Minutes and Board Action were scanned and distributed accordingly after each meeting
- Board Meeting Packets were scanned to meet Record Retention criteria
- Licenses were provided for Administration, Finance and County Attorney thru Laserfiche for access to vital records
- Clerks office succeeded as the first (Pilot) Laserfiche user – Currently 11 other departments are using Laserfiche
- Clerk was appointed to the Board of Directors for the North Carolina Association of County Clerks
- Clerk's Office hosted the 2007 Annual NC Association of County Clerks Conference with a record attendance of Clerks from all regions of North Carolina, members of the NC Association of County Commissioners, members from the School of Government; the Brunswick County Board of Commissioners and members of County Staff

## Goals and Objectives

**Goal:** Maintain Board and Clerk's Office membership/continuing education commitments with NCACC, NACo, Master Municipal Clerk and International Institute of Municipal Clerks and the School of Government of NC

### Objectives:

- Participate in North Carolina Association of County Commissioners Conference
- Attend NACo Legislative Conference
- Complete Continuing Education Requirements Mandated from the School of Government and the International Institute of Municipal Clerks (IIMC)
- Attend NC Association of County Clerks Annual Conference and Regional Meetings
- Attendance at IIMC Annual and National Conference
- Participation in the Council of Government

**Goal:** Completion and enhancement of Laserfiche Scanning/Indexing Project of Board of Commission Records

### Objectives:

- Maintain In-House Scanning of All Board's Action which includes Contracts, Resolutions, Agreements, MOA's, Minutes, Correspondence
- Work with School of Government – Meeting Records/Retention Criteria for Electronic Records
- Provide License for Administration Finance and County Attorney for access to vital records
- Provide Annual Laserfiche Group Server Software Maintenance for Clerk's Office, Administration, Finance and County Attorney

**Goal:** Development of Governing Body Web Page on County Website

### Objectives:

- Coordinate with Computer Services and produce a Governing Body Web Page
- Ensure Record Availability in Print Friendly Documents for Citizens - Post Board Meeting Schedules, Meeting Agendas, Agenda Packets, Board Minutes
- Coordinate with other departments – for Ordinance Posting all in the same place
- Enhance Board Of Commissioners Information and Biography Page

## Governing Body

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**Goal:** The Clerk to the Board of Commissioners will strive to achieve status of Officer within the NC Association of County Clerks

**Objectives:**

- Serve on various committees within the NC Association of County Clerks
- Participation of continuing education thru the IIMC Organization

**Goal:** The Clerk's office will implement a paperless board meeting agenda process

**Objectives:**

- Procure and implement software for paperless meetings
- Provide training for Board of Commissioners, Clerk's Office & Staff

# Legal Department

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 220,324	\$ 271,595	\$ 266,595	\$ 296,681
Fringe benefits	62,060	80,413	80,413	85,029
Operating costs	51,448	87,350	87,350	87,300
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 333,832</b>	<b>\$ 439,358</b>	<b>\$ 434,358</b>	<b>\$ 469,010</b>
Permits and Fees	15,454	15,000	15,000	9,000
<b>Total revenues</b>	<b>\$ 15,454</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 9,000</b>
Number of FTE's	4.0	4.0	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 improve collections with the tax office.

### Objectives:

- Focus on using the foreclosure to aid in collections of past due taxes.
- Expand the use of *in rem* collection procedures for those titles with compromised histories
- Increase services thru the hiring of a budgeted paralegal position.

**Goal:** To provide effective, timely assistance in easement advice, acquisition, sharing, release and disposition, as well as pertinent advice on maneuvering in subdivisions, and consultation on condemnation and when that process is appropriate.

### Objectives:

- Consult regularly and on a schedule with staff involved in procuring easements or property for the utility system.

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

### Objectives:

- The County Attorney's Office will certify that the applicant's rights before the on-site well and septic permitting process is completed.
- Assist in determining if an in-house counsel would be cost effective to the Department of Social Services.

## Legal Department

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- Assist the Health Department in navigating legal issues regarding authority to provide services to minors with guardians and the Hispanic community.

**Goal:** To provide a positive experience for every juror that appears pursuant to the County's subpoenas.

**Objectives:**

- Provide a minimal coffee service to the prospective jurors in the Jury Assembly Room, which could be aided by the Clerk's Office and/or the Office of the Senior Resident Superior Court Judge's Office.

FY 08/09 Projected Cost – \$2,400

Projected Recurring Annual Cost – \$2,400

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

**Objectives:**

- Work with Operation Services to collect delinquent landfill accounts
- Filing of actions

## Register of Deeds

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### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 666,749	\$ 793,451	\$ 793,451	\$ 838,284
Fringe benefits	321,267	374,466	374,466	339,890
Operating costs	2,467,020	2,286,722	2,291,196	2,219,382
Capital outlay	19,157	15,000	10,982	14,250
<b>Total expenditures</b>	<b>\$ 3,474,193</b>	<b>\$ 3,469,639</b>	<b>\$ 3,470,095</b>	<b>\$ 3,411,806</b>
Other taxes and licences	4,372,835	3,200,000	3,200,000	3,300,000
Permits and fees	1,460,783	1,313,000	1,215,456	1,115,476
<b>Total revenues</b>	<b>\$ 5,833,618</b>	<b>\$ 4,513,000</b>	<b>\$ 4,415,456</b>	<b>\$ 4,415,476</b>
Number of FTE's	24.0	24.0	24.0	24.0

### 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.

## Revenue Collections

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 363,971	\$ 427,609	\$ 433,109	\$ 462,180
Fringe benefits	127,178	170,474	164,974	176,272
Operating costs	76,764	120,150	120,150	123,022
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 567,913</b>	<b>\$ 718,233</b>	<b>\$ 718,233</b>	<b>\$ 761,474</b>
Sales and service	48,214	47,250	81,125	130,000
Other revenue	794	200	200	5,500
<b>Total revenues</b>	<b>\$ 49,008</b>	<b>\$ 47,450</b>	<b>\$ 81,325</b>	<b>\$ 135,500</b>
Number of FTE's	12.0	12.0	12.0	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 other County Departments. Tax Collection laws are governed by "The Machinery Act of North Carolina."

### Major Accomplishments

- Collected 98.28% of the 2006 – 2007 Levy (highest rate in more than 12 years)
- Reduced the 10-Year Delinquent Balance to \$4.9 M by June 30, 2007 and \$3.9 M by December 31, 2007
- Implemented credit card payment option on County Web site. From September thru January there were more than 1000 transactions totaling more than \$ 600,000 in collected taxes.
- Improved Customer Service Delivery through improved posting of pre-pays, enhanced telephone answering system, increased training of staff, and streamlining the process for releases on motor vehicles.

### Goals and Objectives

**Goal:** To continue to reduce the 10-Year Uncollected County Balance as a percentage of that year's levy.

#### Objectives:

- Achieve the 2.5% reduction (7.9% to 5.4%) by 6/30/08 and then maintain it going forward.

**Goal:** Excel in Customer Service Delivery.

# Revenue Collections

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**Objectives:**

- Reduce the hold time for customers reaching us by phone
- Reduce the time walk-in customers have to wait in line for the next service representative (98% of customers will wait five minutes or less)
- Improve staff productivity (process all work the same business day - 98% of the time)
- Improve quality of work (continue Quality Review Program to ensure each employee receives a minimum of 24 observations per year)

**Goal:** Complete the new Tax Collection Software Conversion.

**Objectives:**

- Ensure specifications to software vendor are accurate
- Perform extensive user acceptance testing prior to conversion
- Train all employees of the fundamental operations of the system
- Minimize the impact on customer service and tax collection rates

**Goal:** Develop an in-house training program of the Machinery Act.

**Objectives:**

- Lead a training development team to produce key modules of the listing, assessing, and collections elements of the Machinery Act
- Develop the materials necessary to deliver training
- Train managers and supervisors to ensure they can deliver training in their respective field of expertise
- Deliver modules to employees as they are completed

**Goal:** Develop a plan to offer tax collection services for all cities and towns in Brunswick County.

**Objectives:**

- Develop a two-tiered tax collection plan: (1) Complete Turn-key (2) Billing and Collections through the statutory delinquent date (January 5th)
- Present proposals to the appropriate leaders and decision makers of each town
- Negotiate cost of service and collections goals with each participating town
- Ensure integration with County accounting systems and secure approval of Finance Director

## Key Programs, Objectives and Measures

Key Performance Measures:	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Estimated	FY 08/09 Projected
<b>Workload (output) Measures</b>				
Growth of Tax Levy	6.9%	7.2%	15.2%	3.5%
<b>Efficiency Measures</b>				
% Collected, County Property Tax	97.94%	98.28	98.3	98.4
% Collected: County Motor Veh. Tax	85.93%	85.68%	87%	88%
% Uncollected - 10 yr total	6.7%	5.9%	5.2%	5.1%
<b>Efficiency Measures</b>				
Customers Waiting < 5 minutes	n/a	98%	98%	98%
Telephone messages returned < 2 hours	n/a	90%	92%	95%
Telephone calls returned same day	n/a	99.5%	99.5%	99.5%

# Tax Administration and Revaluation

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 1,211,968	\$ 1,360,032	\$ 32	\$ 1,528,046
Fringe benefits	409,434	494,385	494,385	536,750
Operating costs	475,613	563,437	610,968	480,225
Capital outlay	272,705	106,000	320,764	18,438
<b>Total expenditures</b>	<b>\$ 2,369,720</b>	<b>\$ 2,523,854</b>	<b>\$ 1,426,149</b>	<b>\$ 2,563,459</b>
Permits and Fees	4,689	3,500	3,500	4,000
<b>Total revenues</b>	<b>\$ 4,689</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 4,000</b>
Number of FTE's	29.0	32.0	32.0	34.0

## 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

- Revalued 130,000 parcels during a complex market period. The tax base increased to \$31 Billion, while the tax rate declined, by decision of the Board of Commissioners, from \$0.54 to \$0.305 per \$100 of valuation. Approximately 55% of taxpayers received bills equal to or less than the prior year; bills were timely.
- Increased the number of active Business Personal Property Listings by 25%.
- Increased the tax base by \$100 million; this is “new found money”; does not include inflation, revaluation; permits, population growth or zoning changes.
- Added customer tax forms to the tax web site for download, improving service.
- Posted real property transfers within 30 days of deed recording, benefiting clients.
- Audited the “tax exempt” parcels in compliance with General Statutes.

## Goals and Objectives

**Goal:** Increase the tax base by \$360,000,000 by 6/30/10. This will be “new found” money and will not include inflation, revaluation, new permits, or zoning changes.

### Objectives:

- Restructure, resize, and retrain the staff to increase the accuracy and equity of appraisals, improve customer service, and ensure annual on-time delivery of bills, beginning 7/1/07 and completing 10/1/09.
- Create sketches of the improvements on all property record cards currently without a sketch, by 6/30/10.
- Identify unlisted land parcels by comparing the GIS parcel number list to tax records, and also comparing to neighboring counties, by 10/30/09.
- Perform a verification of two-story home appraisals using mobile video for identification, by 10/1/09.
- Develop written procedures for all functions within the tax office, to facilitate training, accuracy, and for protection in the event of disaster, by 6/30/10.

## Tax Administration and Revaluation

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- Develop an in-house training program of the Machinery Act contents to reduce training costs for entry-level employees, by 10/30/09.
- Establish an audit program for all exemption and land-use categories to comply with General Statutes and to discontinue exemptions that no longer apply; by 9/1/07 and ongoing.
- List 2,000 new businesses and audit 10% of existing business base, through a comprehensive program of telephone calls, mailings, field visits, public information, and research, by 6/30/10.
- Require marina owners, mobile home park owners, and airport managers to provide listings of their customers as specified in General Statutes, by 1/31/08.
- Increase listings by owners of rental property by 20% by 3/31/09.

**Goal:** Recognize and stimulate positive employee behaviors through a specially designed Departmental Quality Review (QR) program by 7/1/08 and ongoing.

### **Objectives:**

- Conduct a minimum of three quality reviews per employee per month.
- Develop and maintain a list of desired behaviors for each employee, by 7/1/08
- Identify a minimum of three employees per month who are consistently demonstrating positive, desired behaviors.
- Acknowledge, and communicate to the entire team, individual accomplishments on a regular basis. Provide certificates and other forms of recognition as appropriate.

**Goal:** Comply with recent and anticipated law changes on taxation of mobile homes, circuit breakers for senior limited income, working waterfronts, etc. by statutory dates (anticipated 6/30/09), and provide software changes and public information as warranted.

### **Objectives:**

- Update information on listing forms and other notices by 1/1/09.
- Make application forms available by 1/31/09
- Complete software updates in old and new software by 6/30/09.

**Goal:** Reduce the number of “unknown” listed parcels by 50% by 6/30/09. “Unknown” listings offer no basis for collection remedy, and the achievement of this goal will assist Revenue in meeting their collection goals.

### **Objectives:**

- Monitor progress quarterly by the last day of each quarter.
- Complete preliminary review by 12/31/08.
- Complete research by 6/30/09.

**Goal:** Complete the move to the new building and the cutover to new software with a minimum of productivity loss, and without inconvenience to our customers, within the new fiscal year.

### **Objectives:**

- Arrange for furniture inventory and purchase by 6/30/08.
- Complete initial move planning by 5/30/08.
- Measure software conversion progress by the official (detailed) cutover schedule, ongoing on a bi-weekly basis, starting 2/1/08.

## Tax Administration and Revaluation

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Appeals to Board of E&R	14	2022	500	200
Number of parcels (EOFY)	124,100	132,000	140,000	145,000
Tax Rate (per \$100 of assessed value)	\$0.54	\$0.54	\$0.305	
Tax Base (dollars in billions)	\$14.5	\$15.5	\$31	\$32.5
<b>Efficiency Measure</b>				
Properties / FTE (Target = 3,500)	4,964	4,552	4,375	4,143
<b>Effectiveness Measure</b>				
Variable Impact Ratio (Target lower) (discoveries less releases)/ \$1000 levy	\$14.28	\$13.02	\$8.14	\$7.94

## Contingency

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### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs	-	500,000	230,354	400,000
Capital outlay				
<b>Total expenditures</b>	\$ -	\$ 500,000	\$ 230,354	\$ 400,000
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 2009 is less than 1 percent of the General Fund appropriation.

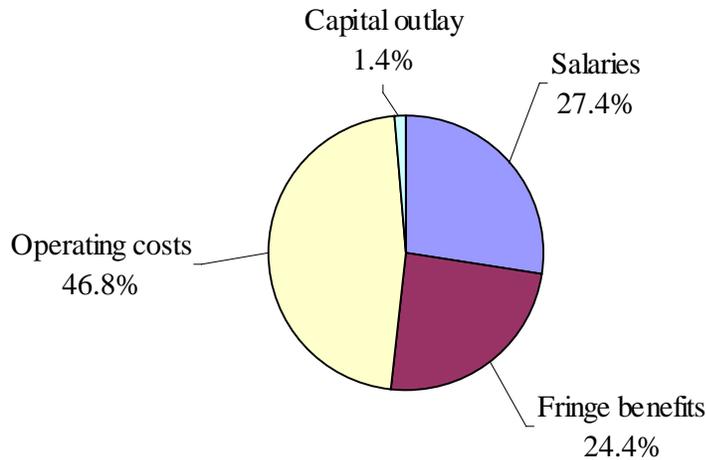
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# Central Services Budget Summary

## Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 3,149,112	\$ 3,753,259	\$ 3,631,086	\$ 3,909,004
Fringe benefits	2,628,365	3,054,008	3,000,925	3,477,762
Operating costs	5,606,612	6,125,737	5,375,196	6,668,775
Capital outlay	328,749	260,120	460,383	205,000
<b>Total expenditures</b>	<b>\$ 11,712,838</b>	<b>\$ 13,193,124</b>	<b>\$ 12,467,590</b>	<b>\$ 14,260,541</b>
Restricted intergovernmental	-	-	144,405	125,000
Sales and service	1,933,997	2,230,275	1,882,630	2,649,000
Other revenue	155,473	125,000	125,000	150,000
Fund Balance Appropriated	-	-	272,645	-
<b>Total revenues</b>	<b>\$ 2,089,470</b>	<b>\$ 2,355,275</b>	<b>\$ 2,424,680</b>	<b>\$ 2,924,000</b>
Number of FTE's	89.0	93.0	94.0	94.0

### Central Services Approved Expenditures FY 2009



# Engineering

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 195,448	\$ 249,420	\$ 249,420	\$ 267,586
Fringe benefits	65,273	84,961	84,961	87,835
Operating costs	70,897	95,390	117,035	81,165
Capital outlay	3,000	-	-	-
<b>Total expenditures</b>	<b>\$ 334,618</b>	<b>\$ 429,771</b>	<b>\$ 451,416</b>	<b>\$ 436,586</b>
Number of FTE's	4.0	5.0	5.0	5.0

## 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

- Engineering processed 120 private projects in FY 2007-08.
- The department supervised the following construction projects: Detention Center, Waccamaw Waterline, Southport Water Tank and Supply Area Water and Sewer
- The department performs the calculation of commercial utility fees for water and wastewater connections.
- The department expedited the plan review process thru the addition of a plan reviewer position.

## Goals and Objectives

**Goal:** To provide excellent service to the citizens of Brunswick County by staying abreast of all changes and updates to state and federal laws while meeting the current and future growth of the county without adding personnel and having the assurance of quality projects dedicated to the county.

### Objectives:

- Implementation of a cross training program for all staff.
- Train inspectors to assist with stormwater issues
- Train plan reviewer to assist with stormwater review and calculation of commercial utility connection fees.

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of plans reviewed and projects inspected	107	150	130	137
<b>Efficiency Measures</b>				
Estimated number of feet of waterline inspected	350,000	400,000	344,000	361,200
<b>Effectiveness Measures</b>				
Number of feet of waterline inspected daily by inspector	1,750	2,000	1,378	1,447

## Food Services

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 250,005	\$ 272,153	\$ 294,653	\$ 310,364
Fringe benefits	103,806	129,062	132,062	143,482
Operating costs	936,119	1,329,060	1,228,560	1,116,154
Capital outlay	11,872	-	-	-
<b>Total expenditures</b>	<b>\$ 1,301,802</b>	<b>\$ 1,730,275</b>	<b>\$ 1,655,275</b>	<b>\$ 1,570,000</b>
Fund Balance/Retained Earnings	-	-	272,645	-
Sales and service	1,320,217	1,730,275	1,382,630	1,570,000
<b>Total revenues</b>	<b>\$ 1,320,217</b>	<b>\$ 1,730,275</b>	<b>\$ 1,655,275</b>	<b>\$ 1,570,000</b>
Number of FTE's	9.0	10.0	11.0	11.0

### 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

- Increased the daily retail revenues by 50% over 2006 and this number continues to grow
- Delivered inmate meals on time and uninterrupted
- Implemented a food bidding program with a substantial cost savings
- Assisted in the development of architectural plans for a cafeteria expansion

### Goals and Objectives

**Goal:** Continue Operations during construction of cafeteria renovation and addition

**Objectives:**

- Daily coordination of deliveries and parking during construction.
- Implement a plan to serve the public during the 3 month estimated time period that the existing cafeteria will be closed to the public.

**Goal:** Develop new menu for retail customers that focuses on healthy eating habits

**Objectives:**

- Research new menu ideas through visiting local food shows.
- Implement the healthy menu choices upon completion of cafeteria renovation and addition.

## Food Services

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### **Key Programs, Objectives and Measures**

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Retail Meal Sales	\$146,442	\$199,505	\$208,119	\$200,000
Inmate Meals	\$705,573	\$778,236	\$780,000	\$1,204,500
Senior Citizens Home Bound	\$151,850	\$203,258	\$250,000	\$255,000
Senior Citizens Congregate Site Meals	\$129,131	\$131,217	\$108,000	\$108,000

# Management Information Systems

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 432,628	\$ 542,281	\$ 510,281	\$ 566,215
Fringe benefits	145,856	177,762	177,762	181,228
Operating costs	404,603	339,500	362,996	322,100
Capital outlay	26,194	20,000	33,004	15,000
<b>Total expenditures</b>	<b>\$ 1,009,281</b>	<b>\$ 1,079,543</b>	<b>\$ 1,084,043</b>	<b>\$ 1,084,543</b>
Other revenue	74,472	60,000	60,000	40,000
<b>Total revenues</b>	<b>\$ 74,472</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 40,000</b>
Number of FTE's	10.0	10.0	10.0	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

- Completed Jail Expansion equipment/cabling for voice and data
- VoIP and cabling plan for New Administration Building completed and RFP submitted.
- Implemented new scanning software
- Migrated various departments to server based roaming profiles
- Created a contractor call log for CP
- Created a new payment transfer utility for CP
- Created a sales report program for Tax Dept. that is updated daily
- Created a mobile home report for Tax Appraisal
- Created a year-to-year building activity/new construction comparison report for Tax Dept.
- Successfully completed telephone equipment grounding project

## 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:

- Implement a Wizard Based solution for the public to apply for a permit at the complex and at home.
- Continue to make upgrades/enhancements to the new .NET program to reduce data entry time and errors.
- Completion of CP migration to .Net
- Implement Share Point Portal Services

## Management Information Systems

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

**Objectives:**

- Complete VoIP hardware and cabling installation for the new County Administration Bldg.
- Develop a remodeling plan and hardware/cabling plan for the old County Administration Bldg. to be utilized for MIS and acquire cost estimates by Aug 1, 2008
- Develop a VoIP hardware/cabling plan and RFP for the new Social Services and Cafeteria projects
- Purchase and installation of a new network storage device (old Magnatude will be obsolete by 2009') (cost \$165,000.00)
- Implement LaserFiche scanning for the Health Dept.'s medical records and for the Planning Dept.
- Research and implement wireless access points for the Public Libraries by June 2009 (\$1,600.00 x 5 = \$8,000.00)
- Develop a new hire training program for IT related processes and procedures.
- Complete migration of remaining depts. to server based roaming profiles.
- Purchase and installation of a network management solution
- Purchase and installation of a core switch chassis (\$90,000.00)
- Complete Sheriff's website October 2008
- Implement Share Point Portal Services to facilitate the implementation of Intra-Net based solutions by June 30, 2009. (\$34,000.00)
- Research and price wireless VoIP
- Upgrade processors and software on telephone PBX. (\$40,000.00)

FY 08/09 Projected Cost - \$337,000.00

Projected Recurring Annual Cost - \$8,000.00 (Maint.)

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
Average time for completion of work orders (hours)	45	48	43	40
% systems greater than four generations old	13	11	9	6
<b>Workload (output) Measures</b>				
Total # of trouble calls	2,423	2,357	2,200	2,150
Total # of computers supported	530	570	595	620
Total # of software support calls	312	260	200	190
Total # hardware/computer related calls	1,231	1,282	1,240	1,160
Total # of requests for phone related support	880	815	760	800**

\* INCREASE DUE TO NEW CONSTRUCTION AND VOIP

# Operation Services

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 1,797,241	\$ 2,020,628	\$ 1,989,455	\$ 2,168,198
Fringe benefits	695,718	800,408	774,604	817,206
Operating costs	2,096,376	2,132,475	1,214,721	1,790,781
Capital outlay	225,306	178,000	354,000	95,000
<b>Total expenditures</b>	<b>\$ 4,814,641</b>	<b>\$ 5,131,511</b>	<b>\$ 4,332,780</b>	<b>\$ 4,871,185</b>
Restricted intergovernmental	-	-	144,405	125,000
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,405</b>	<b>\$ 125,000</b>
Number of FTE's	53.0	55.0	55.0	55.0

## 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's of mosquitoes, i.e. mosquito spraying. Water Management is responsible for all snagging, drainage, ditching, and beaver control projects.

## Major Accomplishments

- Building Maintenance renovated Town Creek EMS building.
- Building Maintenance assisted with renovations of the Shallotte and Southport Libraries.
- Building Maintenance assisted in the changing of the chiller fan assembly at the Courthouse.
- Vector Control created an Asian Tiger mosquito brochure for municipalities.
- Grounds and Construction divisions improved appearance and efficiency of maintaining County Government Center grounds by removing the final two berms and replacing with grass.
- Grounds division had two employees who earned pesticide applicator licenses in two categories from the North Carolina Department of Agriculture and Consumer Services.
- Grounds division improved appearance of the government center grounds and reduced cost of plantings through successful management of the new greenhouse.
- Building Maintenance and Grounds divisions improved aesthetics of the government center by constructing and landscaping the new arbor in front of the cafeteria.
- Construction division completed the construction of the new retention pond at the government center.
- Construction division completed the removal of the sewage lagoons behind the new detention center.
- Construction division has maintained a successful completion rate of ACE items while maintaining normal operations and duties.
- Water Management has successfully completed the Waccamaw River project in conjunction with Columbus County.
- Water Management division was able to get the Caw Caw drainage district 1 back to normal maintenance.

## Operation Services

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- Administrative and management staff has made many improvements to the safety program for all divisions.

### Goals and Objectives

**Goal:** Improve appearance of County Government Center grounds and protect public safety for County employees and citizens visiting the Government Center.

**Objectives:**

- Install additional landscaping to Government Center grounds and continue improvement and maintenance of existing flower beds.
- Purchase a small storage building for herbicides in compliance with NCDA&CS requirements.

FY 08/09 Projected Cost – Additional Landscaping \$10,000  
Storage Building \$2,500  
Projected Recurring Annual Cost - Additional Landscaping \$5,000

**Goal:** Increase energy efficiency and cost savings in the older County Government Center buildings.

**Objectives:**

- Replace all light ballast in eight buildings with newer ballasts that run on less energy and produce more light. Half of the buildings to be completed in FY 07-08 and half in FY 08-09, for a total of 1,350 light fixtures.

FY 08/09 Projected Cost – Replace light ballast and bulbs in remaining four buildings \$60,100  
Projected Recurring Annual Cost – \$0

**Goal:** Improve public safety and enhance customer service to all County Government Center visitors.

**Objectives:**

- Repave or overlay the main circle and drives at the County Government Center, except the new portions around the new detention center expansion.
- Reseal and stripe the parking lots at the County Government Center, except the new lots around the new detention center expansion.

FY 08/09 Projected Cost – Overlay pavement cost \$160,000  
Seal and stripe cost \$54,000  
Projected Recurring Annual Cost - \$0

**Goal:** Maintain/improve service delivery and customer service in the Housekeeping and Building Maintenance divisions after the opening of the new Administrative Building.

**Objectives:**

- Purchase new Housekeeping equipment for the new Administration building. The following is needed on each floor of the new building: vacuum cleaner, mop, broom, mobile work station and cleaning chemicals/supplies.
- Hire a Housekeeping Assistant I to be assigned to the new Administration building. (Grade 56, salary \$19,309, plus benefits estimated at \$7,723)

## Operation Services

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- Hire a Housekeeping Assistant II to assist in all the new buildings added to the responsibilities of this division over the past several years and with all County floor maintenance and off campus facilities, which continue to increase. (Grade 57, salary \$21,053, plus benefits estimated at \$8,421)
- Hire a Maintenance Assistant II to be assigned to the new Administration and Detention Center buildings. (Grade 60, salary \$26,287, plus benefits estimated at \$10,515, plus tools estimated at \$3,000, no vehicle needed for this position)

FY 08/09 Projected Cost – Housekeeping equipment for new Administration building \$2,500  
Housekeeping Assistant I, salary & benefits \$27,032  
Housekeeping Assistant II, salary & benefits \$29,474  
Maintenance Assistant II, salary, benefits & tools \$39,802

Projected Recurring Annual Cost – Housekeeping Assistant I, salary & benefits \$27,032  
Housekeeping Assistant II, salary & benefits \$29,474  
Maintenance Assistant II, salary & benefits \$36,802

**Goal:** To protect the citizens and natural resources of Brunswick County and to enhance quality of life through river maintenance programs, drainage, ditching and snagging projects.

### **Objectives:**

- Continue to build the public education component of the mosquito program by continuing to offer workshops and training opportunities to all County municipal mosquito programs.
- Develop a Waccamaw River maintenance program with Brunswick and Columbus County's Soil and Water Conservation Districts.
- Pursue a grant from the Division of Water Resources Development Grant Program. This grant will assist in identifying and removing woody debris and blockages from waterways to allow better flushing, begin the natural movement of accumulated sediment, reduce the duration of flooding and open the channel for small boat navigation.

FY 08/09 Projected Cost – Waccamaw River Maintenance program \$10,000  
Grant, if acquired, will require a match of in-kind services

Projected Recurring Annual Cost – Waccamaw River Maintenance program \$10,000

**Goal:** Improve service delivery and customer service for all citizens visiting the County Government Center.

### **Objectives:**

- Update building signage for the entire Government Center to reflect the numerous changes in department and building locations once new Administration building is complete.

FY 08/09 Projected Cost – Dependent on sign material desired by the Board & Administration-\$TBD

Projected Recurring Annual Cost –\$0

## Operation Services

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Square footage of buildings maintained per FTE.	47,818	43,837	45,853	48,468
Square footage of buildings maintained per FTE for the Housekeeping Division	21,418	19,970	23,866	25,755
Number of requests for temporary Vector Control per 1,000 population	9	6.4	1	5
Number of requests for temporary Vector Control per PTE	115	82	17	65
Number of ACE projects completed.	229	304	150	150
Number of mobile homes removed through the ACE program	116	220	142	150
Number of dilapidated buildings removed through the ACE program	93	173	106	100
Number of junk vehicles and boats removed through the ACE program	10	60	8	10
<b>Efficiency Measures</b>				
Percentage of Building Maintenance Work Request completed within 30 days.	93%	93%	93%	91%
<b>Effectiveness Measures</b>				
Cost of Temporary Vector Control services per square mile of County served	\$161.52	\$168.29	\$176.42	\$52.48
Cost of Housekeeping services per square foot of building cleaned.	\$1.60	\$1.87	\$1.79	\$1.66

## Service Center

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 473,790	\$ 568,777	\$ 574,777	\$ 596,641
Fringe benefits	171,907	205,815	205,815	210,004
Operating costs	1,032,481	1,108,134	1,114,411	2,139,575
Capital outlay	62,378	10,620	21,879	60,000
<b>Total expenditures</b>	<b>\$ 1,740,556</b>	<b>\$ 1,893,346</b>	<b>\$ 1,916,882</b>	<b>\$ 3,006,220</b>
Sales and Services	613,780	500,000	500,000	1,079,000
Other revenue	81,000	65,000	65,000	110,000
<b>Total revenues</b>	<b>\$ 694,780</b>	<b>\$ 565,000</b>	<b>\$ 565,000</b>	<b>\$ 1,189,000</b>
Number of FTE's	12.0	13.0	13.0	13.0

### Department Purpose

The Service Center department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 800 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.

### Major Accomplishments

- Completed the reorganization of Service Center personnel and hired a new Service Center Manager.
- Upgraded the main fuel site pedestal to reduce the amount of down time to the main fuel site.
- Completed all compliance requests from OSHA after receiving a safety inspection.

### Goals and Objectives

**Goal:** To increase service delivery, productivity of staff and efficiency of the Service Center and the County's rolling stock.

#### Objectives:

- Purchase and install FASTER by CCG Systems, Inc., which is modern fleet management software that tracks assets, inventory, mechanics, accounting, operational cost, billing reports, etc.
- Purchase and install FuelMaster 3500 AIM2, which includes new components and upgrades to the current fuel software/hardware systems that would allow On-Board Diagnostics (OBDII) interface for real-time maintenance and odometer data acquisition, as well as increased security over fuel dispensers. This system is designed to take driver mistakes out of the equation and reduce mechanic's time and labor, will not allow fuel to be dispensed in non-approved vehicles, will not allow the wrong type of fuel to be dispensed, captures and reports vehicle error codes and real-time odometer readings.

FY 07/08 Projected Cost – *Faster* software, hardware, training & installation \$78,000

*FuelMaster 3500 AIM2* software, hardware, training & installation \$16,500 min.-\$150,000 max.  
(dependent on the number of fuel sites upgraded and the number of vehicles included)

Projected Recurring Annual Cost – *Faster* \$7,600

## Service Center

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of vehicles maintained.	572	633	657	682
Number of heavy equipment pieces maintained	228	232	240	245
Number of rolling stock maintained per FTE	88.89	86.50	89.7	92.7
<b>Efficiency Measures</b>				
Average mileage of vehicle at replacement	183,982	171,683	170,074	170,000

## Non-Departmental

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### Non-Departmental Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ -	\$ 100,000	\$ 12,500	\$ -
Fringe benefits	1,445,804	1,656,000	1,625,721	2,038,007
Operating costs	1,066,135	1,121,178	1,337,473	1,219,000
Capital outlay	-	51,500	51,500	35,000
<b>Total expenditures</b>	<b>\$ 2,511,939</b>	<b>\$ 2,928,678</b>	<b>\$ 3,027,194</b>	<b>\$ 3,292,007</b>

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.

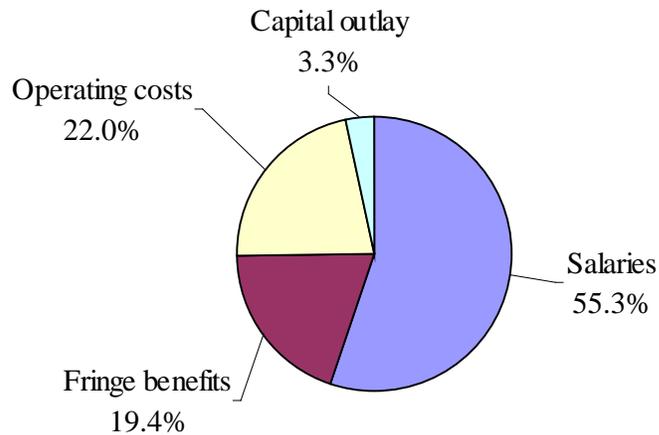
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## Public Safety Budget Summary

### Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 11,277,215	\$ 14,366,690	\$ 14,492,238	\$ 15,577,970
Fringe benefits	3,772,814	5,117,228	5,179,006	5,460,837
Operating costs	5,149,232	5,995,769	6,425,927	6,209,030
Capital outlay	1,945,898	1,404,738	3,588,355	938,538
<b>Total expenditures</b>	<b>\$ 22,145,158</b>	<b>\$ 26,884,425</b>	<b>\$ 29,685,526</b>	<b>\$ 28,186,375</b>
Other taxes and licences	21,813	18,000	18,000	18,000
Restricted intergovernmental	1,154,414	170,840	419,232	127,604
Permits and fees	2,344,978	2,615,568	2,632,579	2,539,489
Sales and service	1,790,782	1,717,366	2,583,474	2,312,000
Other revenue	112,637	79,000	79,600	114,548
<b>Total revenues</b>	<b>\$ 5,424,624</b>	<b>\$ 4,600,774</b>	<b>\$ 5,732,885</b>	<b>\$ 5,111,641</b>
Number of FTE's	273.0	333.0	339.25	339.25

### Public Safety Approved Expenditures FY 2009



# Animal Control

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 330,071	\$ 425,991	\$ 425,991	\$ 458,647
Fringe benefits	134,539	172,607	172,607	177,850
Operating costs	135,071	156,580	170,345	215,650
Capital outlay	53,394	25,100	54,080	-
<b>Total expenditures</b>	<b>\$ 653,075</b>	<b>\$ 780,278</b>	<b>\$ 823,023</b>	<b>\$ 852,147</b>
Sales and service	90,766	80,266	80,266	81,000
Other revenue	1,157	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 91,923</b>	<b>\$ 82,266</b>	<b>\$ 82,266</b>	<b>\$ 83,000</b>
Number of FTE's	11.0	12.0	12.0	12.0

## Department Purpose

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

## Goals and Objectives

**Goal: Continue Work with municipalities to provide some Animal Services not mandated by State Law within the Towns.** This is a continuation of a goal that was put forth by the CCs last year. We have met several times with the town leaders and have an agreed upon menu of services they would like to have available. We have also built a municipality controlled trigger mechanism into this process so they can control their costs for such services as they requested. Two towns are nearing completion of the contracting process to begin services.

### Objectives:

- Continue to enroll municipalities over the next year so that all who are interested are being served.
- Begin a tracking mechanism to measure the workload from this effort so that we can provide feedback to the county on what is being done and the cost involved.
- Provide end of fiscal year report to the CCs and Board of Health regarding the utilization of this program.

FY 08/09 Projected Cost - \$50,000 plus merit salary increase.

Projected Recurring Annual Cost – Same.

**Goal: Institute a Self-Inspection Program at the Animal Shelter to Help Us Identify problems that might come up during state inspections.** The idea is if we run two self-inspections on ourselves, we should be able to identify and correct many of the problems before the state inspectors come. This should ensure better chances of us experiencing clean inspections.

### Objectives:

- Design a self-inspection checklist that covers all the major areas now present in the state inspection process.
- Get Environmental Health Committee (EH) approval of instituting the self-inspection program.
- Run self-inspections twice monthly. Correct and document corrections made to share with state inspectors when they come.
- Share self-inspection reports with EH periodically and show corrections actions taken.

- Track over time to see if this has a positive affect on state inspections.

### **Key Programs, Objectives and Measures**

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of animals picked up by Animal Services per FTE	1,431	1,476	1,286	1,510
<b>Effectiveness Measures</b>				
Maintain Adoption Rate -38.5% of Adoptable Animals Adopted	36.8%	38.5%	38.5%	38.5%
Percentage of special vouchers completed within 6 months	77%	80%	80%	80%

# Central Communications Center

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 875,602	\$ 1,274,553	\$ 1,369,640	\$ 1,446,862
Fringe benefits	312,984	494,075	519,842	541,357
Operating costs	367,018	490,400	660,534	616,200
Capital outlay	538,957	45,000	438,582	16,000
<b>Total expenditures</b>	<b>\$ 2,094,561</b>	<b>\$ 2,304,028</b>	<b>\$ 2,988,598</b>	<b>\$ 2,620,419</b>
Other revenue	44	-	-	-
<b>Total revenues</b>	<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	26.0	34.0	36.25	36.25

## Department Purpose

To continue meeting our goal of providing local emergency responders with reliable communications, we need to continue our technological advancement and add to our staffing levels to ensure we maintain the maximum allowable customer service and ensure public safety.

## Major Accomplishments

- Completed 3 of 5 Smartlink radio enhancement projects (BHI, Leland, Supply)
- CAD (Computer Aided Dispatch) servers replacement
- Hired technical position to maintain radio operations

## Goals and Objectives

**Goal:** To continue meeting our goal of providing local emergency responders with reliable communications and properly serving the citizens of Brunswick County, we need to devote a position to training and oversight of the communication staff.

With the gracious increase of staff members we have been afforded, and the local as well as nationwide issue of staff turnover, we need a person devoted to the task of training the new telecommunicators and seasoned staff alike. Each telecommunicator is required to have a total of (24 DCI, 47 Telecommunicator, 24 EMD) 95 hours of classroom training and pass exams in each of the disciplines to attain their certificates to be telecommunicators. In addition to extensive background work, they are required to attend 36 hours of continuing education per year as well as pass periodical exams to maintain their status as telecommunicators. Without their certifications, we cannot allow them to take medical calls or complete law enforcement tasks for officers. Our organization is audited every 2 years by the SBI for record verification and accuracy. If we fail an audit and lose our certificate to handle these operations, the law community county wide would be severely hampered. This person would be responsible for handling the audit process and keeping our records and procedures in order. This person would also serve as an operations officer. The shift supervisors would work through the training/operations officer to handle training (both new and remedial) concerns, certifications, training opportunities, staff development, scheduling concerns, and staff discipline. This position will serve as an in-line supervisor for the telecommunicator supervisors and report directly to the Deputy Director.

We presently have a person helping with much of the task mentioned. She has many years of experience and possesses a strong understanding of the communications operations. She shows great leadership skills and fairness. She does these additional tasks in addition to working as a full time telecommunicator and serving

## Central Communications Center

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as our TAC officer for SBI. We would like to reclassify her position from telecommunicator to training/operations officer.

This will dedicate a person to the tasks that are critical to the success of the 911 center. This will significantly reduce the amount of overtime this person accumulates as she typically works 6 days per week/12 hours a day. With overtime, she earned \$57,000 last year. She is also burning herself out and is overburdened by the volume of workload. She will also begin an in depth quality insurance program for all Emergency Communications staff members.

### **Objectives:**

- Reclassify 1 FTE Telecommunicator position to a Training/Operations Officer

FY 08/09 Projected Cost – \$52,258

Projected Recurring Annual Cost – \$52,258

Actual expense for this person would decrease as she presently makes over \$5,000 more with overtime.

**Goal:** To update the backup radio equipment used by the 911 center so that a redundant radio system can be maintained.

The current equipment has become increasingly unstable while experiencing numerous outages and service calls. The manufacturer has not made any replacement parts for the equipment in a few years so the locating of parts can sometimes become very difficult.

This replacement equipment would be much smaller and user friendly. Technicians are familiar with today's systems and can repair them much quicker. The new equipment would be under warranty for 6 years and ties into 3 of the CAD workstations for redundancy.

### **Objectives:**

- Replace original radio equipment for redundant radio system. Previous equipment is approximately 18 years old.

FY 08/09 Projected Cost –\$100,000 (backup 911 communication system)

Projected Recurring Annual Cost –none for first 6 years

This expense is completely covered by the Emergency 911 Funds (previously known as the Wireless 911 funds).

**Goal:** To update the phone equipment in use by the 911 operators for Emergency Communications.

The phones in the 911 center are actually computers with touch screens connected to a primary phone switch (PBX). Each of the present systems is over 5 years old and have begun to experience age issues. After a hardware evaluation by the vendor it was determined that it was in our best interest to replace the aging equipment. Computer hardware is typically replaced every 3 years, especially in a 24/7 environment. This equipment should be on a similar replacement rotation as the CAD equipment to ensure proper operation and reliability.

### **Objectives:**

- Replace the existing 911 call taking systems and update the call system.

FY 08/09 Projected Cost – \$52,000

Projected Recurring Annual Cost –\$0

## Central Communications Center

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06</i>	<i>FY 06/07</i>	<i>FY 07/08</i>	<i>FY 08/09</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Estimated</i>
<b>Workload (output) Measures</b>				
Calls per day	865	890	947	975
Calls answered in 0-6 seconds	88.80%	88.10%	90.20%	91.00%
Calls answered in 7-12 seconds	9.90%	11%	9.00%	9.00%
Seconds from call to dispatch - All	0:02:45	2:52	2:32	2:35
Total E-911 calls per 1000 Pop.-All	990.48	1059.74	1127.56	1161.38

FY 04/05 based on Pop. 87,715

FY 05/06 bases on Pop. 94,000

FY 06/07 based on Pop. 100,000

# Criminal Justice Partnership Program

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 74,806	\$ 82,475	\$ 82,475	\$ 87,546
Fringe benefits	28,608	30,867	30,867	31,651
Operating costs	124,755	114,283	126,000	145,700
Capital outlay	11,698	-	15,497	-
<b>Total expenditures</b>	<b>\$ 239,867</b>	<b>\$ 227,625</b>	<b>\$ 254,839</b>	<b>\$ 264,897</b>
Restricted intergovernmental	79,627	89,840	101,054	96,604
Other revenue	100	-	-	-
<b>Total revenues</b>	<b>\$ 79,727</b>	<b>\$ 89,840</b>	<b>\$ 101,054</b>	<b>\$ 96,604</b>
Number of FTE's	2.0	2.0	2.0	2.0

## Department Purpose

The mission of the Brunswick County Criminal Justice Partnership Program continues to be reducing the jail overcrowding by placing defendants on Electronic House Arrest. The defendants eligible will wear a transmitter around their ankle and have monitoring equipment 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 contact 5 times a weekly (Monday-Friday) with the CJPP Coordinator or her assistant.

## Major Accomplishments

- The department implemented new monitoring equipment and exchanged all transmitters and monitors. The installation along with the exchange of 51 monitors and transmitters was accomplished within a 5 day period. The department now monitors all offenders internally.
- The department advised and assisted other counties interested in implementing electronic house arrest.
- The department has over 130 active clients with over 81 on Electronic Monitoring or Pretrial Release. The resulting savings in jail bed space is estimated at over \$692,000 since July 1, 2007.
- The Department is involved in Continuing Education and Workforce Development for serving ex-offenders through workforce and personal development programs.
- The Department assisted in the establishment of Drug Court in the fall of 2008.

## Goals and Objectives

**Goal:** The Department will continue to save taxpayer funds by reducing the cost of incarceration and assist in the reduction of jail overcrowding.

### Objectives:

- The Pretrial Release/Electronic Monitoring Program will serve at least 195 defendants.
- Reduce contact offenders have with the Criminal Justice System by having them attend a satellite Domestic Violence Program.

## Criminal Justice Partnership Program

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of Defendants on EHA/Pretrial	145	179	185	195
<b>Efficiency Measures</b>				
Jail bed space / dollars saved at \$46.00	\$896,724	\$951,786		
Jail bed space / dollars saved at \$50.50			\$1,200,000	\$1,300,000

## District Attorney

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 67,602	\$ 64,246	\$ 64,246	\$ 38,136
Fringe benefits	5,626	4,915	4,915	2,917
Operating costs	68,011	70,033	70,033	91,356
Capital outlay	-	-	746	-
<b>Total expenditures</b>	<b>\$ 141,239</b>	<b>\$ 139,194</b>	<b>\$ 139,940</b>	<b>\$ 132,409</b>
Permits and Fees	87,218	87,194	87,194	50,953
Other revenue	21,794			
<b>Total revenues</b>	<b>\$ 109,012</b>	<b>\$ 87,194</b>	<b>\$ 87,194</b>	<b>\$ 50,953</b>
Number of FTE's	-	-	-	-

### Department Purpose

The county's contribution to the district attorney's office is \$81,456 in FY 2009. 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 13<sup>th</sup> 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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 1,749,896	\$ 2,936,469	\$ 2,791,469	\$ 3,374,397
Fringe benefits	629,640	1,151,357	1,155,802	1,327,364
Operating costs	1,265,254	1,800,489	1,482,747	1,701,850
Capital outlay	22,179	47,364	87,341	-
<b>Total expenditures</b>	<b>\$ 3,666,969</b>	<b>\$ 5,935,679</b>	<b>\$ 5,517,359</b>	<b>\$ 6,403,611</b>
Sales and Service	227,212	135,000	233,826	230,000
<b>Total revenues</b>	<b>\$ 227,212</b>	<b>\$ 135,000</b>	<b>\$ 233,826</b>	<b>\$ 230,000</b>
Number of FTE's	49.0	85.0	91.0	91.0

## Department Purpose

North Carolina General Statute's 153A-218 authorizes a county to establish, maintain and operate a local confinement facility. N.C. General Statute 162-22 provides that the Sheriff has the care and custody of the Detention Center. The Sheriff's Office is also responsible for Courthouse Security as well as inmate movement for judicial purposes.

## Major Accomplishments

- Completion of phase II of the Detention Center addition of 244 beds.

## Goals and Objectives

**Goal:** To provide a safe environment for all personnel and insure security of the courthouse.

### Objectives:

- Add three uniformed bailiffs to the Court Security staff.

FY 08/09 Projected Cost - \$148,254

Projected Recurring Annual Cost - \$139,464

**Goal:** Operate the Brunswick County Detention Center (Phase II) in a safe and efficient manner.

### Objectives:

- Add five new detention officer positions which will act in a (first point of contact) officer that will man a reception window.
- Replace two detention officer positions that were re-assigned to other Divisions
- Add one clerical position to work as a records clerk.

FY 08/09 Projected Cost – 350,199

Projected Recurring Annual Cost – 338,733

## Detention Center

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### **Key Programs, Objectives and Measures**

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 7/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Detention Avg Daily Population	286	313	335	400

# Emergency Management

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 294,769	\$ 355,348	\$ 365,464	\$ 387,222
Fringe benefits	90,845	108,288	111,783	114,560
Operating costs	279,562	225,056	510,977	310,658
Capital outlay	95,257	24,000	178,599	25,000
<b>Total expenditures</b>	<b>\$ 760,433</b>	<b>\$ 712,692</b>	<b>\$ 1,166,823</b>	<b>\$ 837,440</b>
Restricted intergovernmental	274,892	15,000	229,475	15,000
Permits and fees	27,511	40,200	40,200	27,200
Sales and Service	28,017	-	-	-
Other revenue	73,335	75,000	75,600	110,548
<b>Total revenues</b>	<b>\$ 403,755</b>	<b>\$ 130,200</b>	<b>\$ 345,275</b>	<b>\$ 152,748</b>
Number of FTE's	6.0	6.0	6.0	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 and coordination of volunteer fire departments and other emergency responders.

**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.

## Major Accomplishments

- This year our department conducted several drills, two of which were large full scale drills. The first drill was a multi-discipline drill that tested both the fire and EMS response as well as the Sheriff's Department response to a hostage situation. The second drill was a large mass casualty drill that tested the response of the emergency responders to a scene that held numerous hazards. We also conducted or assisted in numerous other smaller exercises.
- Our Department also responded to numerous emergencies most notable being the October 28th Ocean Isle Beach Fire that claimed the lives of 7 South Carolina college students as well as 5 additional fires in the following 2 months that claimed the lives of 7 more individuals.

## Goals and Objectives

**Goal:** To increase life safety initiatives within the county. Brunswick County averages 3-5 fire fatalities a year; however during the last quarter of 2007 we experienced 14 fatalities in 6 fires. These fires showed that current initiatives which are usually geared for school age children or senior citizens may not be the only populations that need to be educated. This initiative will establish a smoke detective program to check the functionality and install detectors when needed. This program would have the dual sensor smoke detectors as well as lithium type batteries which last longer. We would utilize a referral line that could be

# Emergency Management

assessed by any citizen as well as workers who may be in the home, such as paramedics, social workers, meals on wheels, etc...

There may be future grant opportunities for this initiative, however, normally there has to be a program already in place that can demonstrate its effectiveness prior to receiving these grants.

## Objectives:

- Establish a referral system by August 1, 2008.
- Train staff on smoke detectors by August 15, 2008

## FY 08/09 Projected Cost –

Dual Sensor Smoke Detectors: (300x\$35)	\$10,500
Hearing Impaired Detectors (10X\$140)	1,400
Batteries	1,500
Testing Smoke	525
Ladders and Tools	750
Marketing/Training	<u>1,000</u>
<b>Total</b>	<b>\$15,675</b>

\* **Projected Recurring Annual Cost** – Batteries \$5,725 (150 detectors)

\*Showing success of the program, sponsors will be identified and brought on to reduce recurring cost.

**Goal:** To enhance the quality of fire training for all Brunswick County Fire Departments by assuming the management and operational responsibility of the Shallotte Regional Training Center and utilizing county funds saved from fire fee restructuring to hire a Fire Service Coordinator. This would streamline the fire training process and would allow a mechanism to assure all fire personnel across Brunswick County receive and maintain all required training classes and certifications

## Objectives:

- Draft a site lease agreement between Brunswick County and the Town of Shallotte for the management and operational responsibilities of the Shallotte Regional Fire Training Center prior to July 1, 2008
- Hire a Fire Service Coordinator on July 1, 2008
- Have contract approved by both parties by August 1, 2008
- Form committee to draft SRFTC master plan by September 30, 2008
- Approve SRFTC Master Plan by December 1, 2008
- Brunswick County to administratively manage all Fire Training by January 1, 2009

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY08/09 Estimated</i>
<b>Workload (output) Measures</b>				
Average Inspections per FTE	792	786	780	780
<b>Effectiveness Measures</b>				
Average Plan Review Time	7-10 days	5-7 days	5-7 days	5-7 days
Average Inspection Request - Completion	2-4 days	1-2 days	1-2 days	1-2 days

# Emergency Medical Services

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 3,205,286	\$ 3,669,035	\$ 3,689,380	\$ 3,897,486
Fringe benefits	1,012,020	1,206,358	1,207,913	1,241,646
Operating costs	733,151	801,350	988,648	974,130
Capital outlay	470,524	314,000	1,578,781	304,000
<b>Total expenditures</b>	<b>\$ 5,420,981</b>	<b>\$ 5,990,743</b>	<b>\$ 7,464,722</b>	<b>\$ 6,417,262</b>
Restricted intergovernmental	740,421	50,000	50,000	-
Sales and service	1,443,191	1,500,000	2,267,282	2,000,000
<b>Total revenues</b>	<b>\$ 2,183,612</b>	<b>\$ 1,550,000</b>	<b>\$ 2,317,282</b>	<b>\$ 2,000,000</b>
Number of FTE's	66.0	72.0	72.0	72.0

## 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.

## Major Accomplishments

- During FY 2006-2007, the EMS Division had a call volume of 15,254 responses. This represents a 4% increase from FY 2005-2006. During the same time period, the average response time was 00:08:48 and 74.04% of all emergency calls were answered within the 12 minute response time standard.
- The Division has implemented a new patient care charting software package as well as a new scheduling and information management software package. This will improve our ability to provide quality improvement activities, improve scheduling and overtime usage, and reduce our risk of critical vehicle failures. Additionally, the charting program has already increased our revenue from ambulance transports by 9% (Cash per trip).
- The Division has completed the dissolution of the Shallotte Volunteer Rescue Squad. The resulting Community Emergency Response Team is operating with operational and financial oversight from the Division. The building which was in the process of being built by the rescue squad has been turned over to the County and should be complete as an EMS Headquarters building in April 2008.

## Goals and Objectives

**Goal:** To reduce the supervisor to employee ratio in the EMS Division from 14:1 to 10:1 by adding two additional peak load supervisors. One supervisor will be a new position, and the other will be a reclassified EMT-Paramedic position. The supervisors will work during peak times to maximize coverage during busy times. Additional responsibilities will include the logistics and quality management functions.

### Objectives:

- Determine pay grades and rates for positions during budget preparation
- Advertise for positions by August 1, 2008
- Conduct assessment center for positions by September 15, 2008
- Hire supervisors by September 30, 2008

# Emergency Medical Services

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**FY 08/ 09 Projected Cost:**

Reclassification of EMT-Paramedic Position	\$10,740
New Supervisor FTE with benefits	\$62,480
Vehicle	\$25,000
<b>Total Expense</b>	<b>\$98,220</b>

**Projected Recurring Annual Cost:**

Two FTE's with Benefits	\$124,960
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**Goal:** To replace the EMS division's monitor/ defibrillator units that have reached the end of their useful life. The current Lifepak 12's were purchased in 1999 with additional units purchased as the system has grown. These units have reached the end of their useful life and are in need of replacement. It is recommended to replace all units at the same time in order not to have dissimilar units in the system. The division will work with the vendor to arrange trade in of the current units which will decrease the up front price considerably.

**Objectives:**

- Form employee committee to study system needs and contact vendors for demonstration by August 31, 2008
  - Committee members will be:
    - EMS Administration
    - EMS Training
    - Medical Director
    - 4 End Users (Paramedics)
- Field test selected units during September and October 2008
- Write detailed specifications for units by November 30, 2008
- Advertise for bids with opening and contract signed for 15 units by January 15, 2009
- Take delivery of units by March 31, 2009
- Train employees and place units in service by June 30, 2009

**FY 08/09 Projected Cost –**

15 Monitor/ Defibrillator units (\$28,000 each)	\$420,000
Trade in of current units (-\$5,000 each)	-\$ 75,000
<b>Total Cost</b>	<b>\$345,000</b>

**Projected Recurring Annual Cost –**

Annual Service Agreement for 15 units	\$18,000
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**Goal:** To begin the replacement process of all County owned first responder AED's utilized in police and fire vehicles as well as public buildings by replacing 20 AED's in FY 2008- 2009, 20 in FY 2009- 2010, and 20 in FY 2010- 2011. Currently the division is supporting over 80 AED's in use by County and Municipal police departments, County fire departments as well as other County facilities and schools. This includes battery and pad replacement as well as repair. These units are no longer covered under warranty and the cost for repair outweighs the benefit. Currently when a unit is damaged it is merely taken out of service.

**Objectives:**

- Determine replacement priorities for AED's by September 30, 2008.
- Write bid specifications for 20 AED's based on needs and quality standards by September 30, 2008
- Advertise for bids with bid opening and contract signed for 20 units by November 30, 2008
- Take delivery of units by January 31, 2009 with units in service by March 1, 2009

## Emergency Medical Services

**FY 08/09 Projected Cost** – 20 AED Units \$80,000

**Projected Recurring Annual Cost** – Annual Service Agreement \$12,000

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Actual (07/07-12/07)</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Dispatches per 1000 Population	144.39	163.68	160.66*	168.5
Transports per 1000 Population	66.58	80.09	68.87*	78.99
Dispatches per EMS Unit	1798	2051	2033.86*	2000
Transports per EMS Unit	829	1003	872*	937.5
Dispatches per unit per day	4.93	5.62	5.57*	5.45
Transports per unit per day	2.27	2.75	2.38*	2.56
Dispatch Unit Hour Utilization	.21	.23	.23*	.23
Transport Unit hour Utilization	.09	.11	.10*	.11
<b>Efficiency Measures</b>				
Cost per EMS Dispatch	\$336.15	\$342.90	\$345.86	\$374.10
Cost per EMS Transport	\$728.96	\$700.82	\$806.81	\$798.08
<b>Effectiveness Measures</b>				
Average EMS Response Time	0:09:06	0:08:43	0:08:42	0:08:48
Response Time Compliance at 12 m	76%	78%	74.60%	74.04%
Average Received to Dispatch Time	0:02:00	0:01:45	0:01:43	0:01:21

\* These numbers represent FY 07-08 statistics from July 1, 2007 through December 31, 2007, annualized to reflect the entire fiscal year.

## Medical Examiner

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### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	74,169	70,000	70,000	70,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 74,169</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 497,689	\$ 555,546	\$ 555,546	\$ 551,390
Fringe benefits	180,687	203,615	203,615	194,558
Operating costs	105,152	98,670	98,670	109,130
Capital outlay	32,816	38,000	38,000	-
<b>Total expenditures</b>	<b>\$ 816,344</b>	<b>\$ 895,831</b>	<b>\$ 895,831</b>	<b>\$ 855,078</b>
Permits and fees	1,563,099	1,615,000	1,615,000	1,615,000
<b>Total revenues</b>	<b>\$ 1,563,099</b>	<b>\$ 1,615,000</b>	<b>\$ 1,615,000</b>	<b>\$ 1,615,000</b>
Number of FTE's	13.0	13.0	12.0	12.0

### Department Purpose

The purpose of the Building Inspection Department is to enforce the uniform building codes established by the State of North Carolina in the fields of Building, Plumbing, Mechanical, and Electrical. The department helps to protect and ensure the safety, health and general welfare to the citizens of Brunswick County by our commitment to the construction of safe buildings and dwellings in which to live and work. The inspection process involves the tracking of permit and inspection data, monitoring building construction, review of plans, specifications, and permits, scheduling inspections, performing all required state and local field inspections for code compliance, issuance of certificates of occupancy or compliance and notification to release power to the local electrical company.

### Major Accomplishments

- Managed Inspections—Activity for \$135.4 Million in construction costs
- Successfully performed 39,498 Inspections and have driven 140,000 miles without any major accidents or loss of time.
- Mobile inspection technology is now operational with computers in inspector's vehicles.
- NC State Building Codes are available, with search capabilities, on our department website.

### Goals and Objectives

**Goal:** Continued improvement of Building Inspections operations, staff training and development.

#### Objectives:

- The NC Code Officials Qualification Board mandates annual certification courses for all Building Inspectors across all skill levels. This will add six annual hours of training per skill and will be completed prior to June 30, 2008.
- Skill based training and personal development seminars for support staff-Ongoing.
- Increase participation in the NC Building Inspector Association.
- Conduct weekly meetings to remain current on code changes and to provide uniformity in code interpretations.

FY 08/09 Projected Costs- Absorbed in annual budget

Projected Recurring Annual Cost- \$0

## Public Inspections

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**Goal:** Provide exemplary service to our customers that exceed their expectations for effectiveness and efficiency.

**Objectives:**

- Development of construction and inspection information that will increase our customer's knowledge and improve communications.
- Study options of temporary electrical power for checking systems and acclimatizing buildings in residential construction.
- Adopt new technology as it becomes available.
- Continue to review plans in a timely manner.
- Perform inspections as promptly as possible.

FY 08/09 Projected Costs- Absorbed in annual budget  
Projected Recurring Annual Cost-\$0

**Goal:** Continued review and enhancement of the Building Inspection website.

**Objectives:**

- Construction and inspection information developed, and made available to be downloaded from our website.
- Links established to the Licensing Boards of North Carolina.
- Continued education to customers for our on-line scheduling program.

FY 08/09 Projected Costs- Absorbed in annual budget  
Projected Recurring Annual Cost- \$0

## Public Inspections

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				5% Growth
Single Family Residence	1925	1177	732	769
Commercial	240	314	194	204
Mobile Homes	642	1168	312	328
Other Permits	11919	9988	7978	8378
Cost of Construction in Millions	274.72	219.1	135.4	142.2
Revenue	1,815,019	1,563,099	1,531,666	1,608,249
<b>Efficiency Measures</b>				
To achieve 98 level of service for next day inspections	95%	96%	98%	98%
Complete residential plan reviews or respond in writing within 24-36 hrs.	95%	96%	97%	98%
Complete commercial plan review or respond in writing within 36-48 hrs	95%	96%	97%	98%
<b>Effectiveness Measures</b>				
Total Inspections	45,313	47,100	30,498	32,024
Average/Inspector/day based on				
6 Inspectors	26.1	n/a	n/a	n/a
7 Inspectors	n/a	23.7	n/a	n/a
8 Inspectors	n/a	n/a	15.1	15.8

# Sheriff's Department

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 4,181,495	\$ 5,003,027	\$ 5,148,027	\$ 5,336,284
Fringe benefits	1,377,865	1,745,146	1,771,662	1,828,934
Operating costs	1,312,536	1,403,108	1,478,039	1,358,156
Capital outlay	721,072	911,274	1,134,762	593,538
<b>Total expenditures</b>	<b>\$ 7,592,968</b>	<b>\$ 9,062,555</b>	<b>\$ 9,532,490</b>	<b>\$ 9,116,912</b>
Other taxes and licences	\$ 21,813	18,000	\$ 18,000	\$ 18,000
Restricted intergovernmental	59,475	16,000	38,703	16,000
Permits and fees	667,150	873,174	890,185	855,336
Sales and service	1,596	2,100	2,100	1,000
Other revenue	16,207	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 766,241</b>	<b>\$ 911,274</b>	<b>\$ 950,988</b>	<b>\$ 892,336</b>
Number of FTE's	100.0	109.0	108.0	108.0

## 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 analysis, and internal affairs. The School Resource Division provides security at our schools and the Civil and Warrants Division process and serves all written instruments of the court. The Detention Center provides jail services for an average of three hundred and ten inmates.

## Major Accomplishments

- Completion of phase II of the Detention Center addition of 244 beds.
- Met 2007 NC Sheriff's Training and Standards Commission mandated training requirements with time constraints.
- Successful implementation of Sexual Offender Watch Program. During the First six months of this Physical year this office conducted a total of 656 checks of sexual offenders in the county to assure compliance through registration. Sheriff's Office personnel averaged 109 checks a month. There are currently 149 registered sex offenders in Brunswick County.
- Brunswick County Sheriff's SWAT team placed second place in state wide SWAT competition
- Brunswick County Sheriff's SWAT team placed third in the Southeast Regional SWAT competition.
- Brunswick County Sheriff's SWAT snipers placed first place in two
- Statewide Sniper competitions.

## Goals and Objectives

**Goal:** Continue the partnership with S.A.B.L.E., Wilmington Police Dept. and Leland Police Dept in the continued support and utilization of the helicopter which is assigned to the Region.

### Objectives:

- Allocate \$20,000 to S.A.B.L.E. for aviation fuel and flight time.

## Sheriff's Department

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FY 08/09 Projected Cost - \$20,000  
Projected Recurring Annual Cost - \$20,000

**Goal:** To decrease the number of calls for service that each uniform patrol deputy receives and decrease the response time for each call for service.

**Objectives:**

- Add four new Uniform Patrol Deputy Positions
- Fund one Uniform Patrol Deputy Position previously re-allocated to other Staff position.
- Purchase 16 marked patrol vehicles allowing those units with excessive mileage and mechanical deficiencies to be removed from service.

**Goal:** To decrease the number of Criminal Investigations assigned to each Detective/year, which will allow additional time Detectives can devote to assigned criminal investigations.

**Objectives:**

- Add ONE Detective to the Detective Division
- Increase Detective Division fleet by ONE unmarked vehicle.
- Purchase ONE laptop computers for new detective.
- Purchase four laptop computers to replace existing equipment.
- Add a clerical position to the Detective Division.
- Purchase ONE desktop computer for Clerical position.

FY 08/09 Projected Cost - \$119,372 (New Detective, Clerical and Equip.)  
FY 08/09 Projected Cost - \$24,700(vehicles and Equipment)  
Projected Recurring Annual Cost – \$97,032

**Goal:** Enhance the capability of the Drug Unit to more effectively initiate and implement narcotic investigations.

**Objectives:**

- Purchase 4 laptop computers to replace existing computers currently being utilized.
- Increase the Narcotics Division special Funds from \$50,000 to \$85,000.
- Replace 2 existing vehicles in the Drug Unit.

FY 08/09 Projected Cost – \$85,000 (special funds)  
FY 08/09 Projected Cost - \$10,800 (4 laptops)  
FY 08/09 Projected Cost - \$49,000 (vehicles)  
Projected Recurring Annual Cost – \$85,000

**Goal:** Enable the Brunswick County Sheriff's Office to efficiently enter and validate records entered in NCIC according to FBI/SBI record policies.

**Objective:**

- Add a Clerical position (NCIC-DCI) to the Administrative Staff of the Sheriff's Office.
- Purchase one Desktop computer and equipment.

FY 08/09 Projected Cost - \$47,851  
Projected Recurring Annual Cost - \$43,151

## Sheriff's Department

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**Goal:** To insure safety of students and school personnel, while decreasing the amount of criminal activity in our Middle and High Schools.

**Objective:**

- To add one School Resource Officer to each of our three High Schools.
- Purchase 3 marked vehicles and equipment for additional school Resource Officers

FY 08/09 Projected Cost - \$249,114

Projected Recurring Annual Cost – \$142,464

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Transport Mileage	109,620	229,620	98,714	108,585
Civil/Warrants	16,787	18,465	14,748	16,222
Total of entered reports	4,723	6,376	7,631	8,394
Calls answered	46,606	58,257	47,000	51,700
Mental Commitment transports	468	683	325	357
Uniform mileage	1,801,864	2,162,236	2,612,029	2,742,630
Security Checks	91,312	110,487	102,338	112,571
<b>Efficiency Measures</b>				
Sex Offenders Check	n/a	n/a	1,312	1443
<b>Effectiveness Measures</b>				
Investigations cleared	2,661	2,980	3,009	3,310

## Other Agencies – Fire and Rescue

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Fire Departments	\$ 365,250	\$ 364,500	\$ 365,570	\$ 223,000
Rescue Squads	228,143	293,800	258,901	285,700
Rescue Squads Capital Outlay	83,660	100,000	200,676	100,000
Public Safety Agencies	7,500	7,500	7,500	7,500
<b>Total expenditures</b>	\$ 684,553	\$ 765,800	\$ 832,647	\$ 616,200
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.

## Transportation Budget Summary

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Brunswick Interconnector Svs	\$ -	\$ -	\$ 7,103	\$ 7,458
Brunswick County Airport	66,000	66,000	66,000	66,000
Odell Williamson Airport	27,500	27,500	27,500	27,500
Brunswick Transit System	213,371	139,569	170,326	-
<b>Total expenditures</b>	<b>\$ 93,500</b>	<b>\$ 93,500</b>	<b>\$ 93,500</b>	<b>\$ 93,500</b>
Restricted intergov (BTS)	190,260	139,569	170,326	-
<b>Total revenues</b>	<b>\$ 190,260</b>	<b>\$ 139,569</b>	<b>\$ 170,326</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

Brunswick Interconnector Service - The Wilmington Transit Authority was created in 1974 and implemented to initially provide public transportation to the citizens of the Wilmington area. The name "Wave" was adopted in December of 2002. In June of 2003, the City and County merged the Wilmington Transit Authority and New Hanover Transportation Services. In July 2004, a new transportation authority was created and provided a connector for the citizens of Brunswick County.

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

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

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.

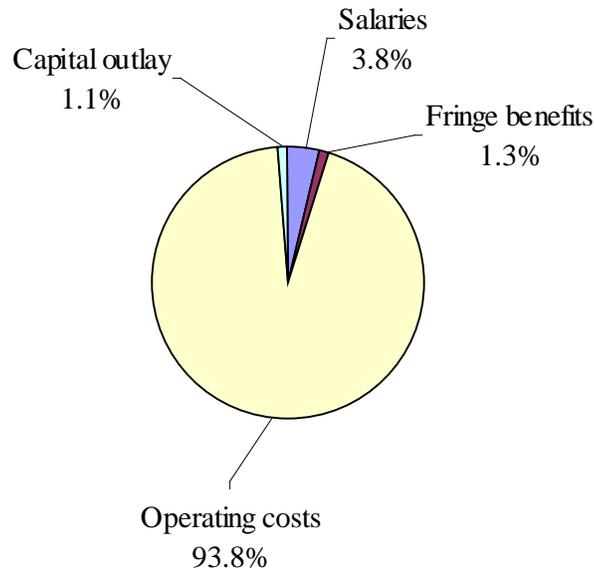
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## Environmental Protection Budget Summary

### Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 430,285	\$ 518,513	\$ 469,483	\$ 495,444
Fringe benefits	143,885	165,762	173,596	166,403
Operating costs	10,450,407	10,728,280	11,951,846	12,388,254
Capital outlay	45,261	72,500	214,521	150,000
<b>Total expenditures</b>	<b>\$ 11,069,838</b>	<b>\$ 11,485,055</b>	<b>\$ 12,809,446</b>	<b>\$ 13,200,101</b>
Other taxes and licences	107,131	85,000	85,000	112,000
Restricted intergovernmental	270,371	173,000	119,076	36,000
Permits and fees	2,924,752	2,895,000	1,932,500	2,025,500
Sales and Service	3,453	283,500	144,013	53,500
Other revenue	139,362	100,000	133,400	115,000
<b>Total revenues</b>	<b>\$ 3,445,069</b>	<b>\$ 3,536,500</b>	<b>\$ 2,413,989</b>	<b>\$ 2,342,000</b>
Number of FTE's	10.0	10.0	10.0	10.0

### Environmental Protection Approved Expenditures FY 2009



## Solid Waste

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 352,659	\$ 391,844	\$ 405,154	\$ 429,412
Fringe benefits	129,080	141,654	153,948	146,483
Operating costs	10,012,710	10,427,200	11,611,890	12,112,590
Capital outlay	29,328	72,500	214,521	150,000
<b>Total expenditures</b>	<b>\$ 10,523,777</b>	<b>\$ 11,033,198</b>	<b>\$ 12,385,513</b>	<b>\$ 12,838,485</b>
Other taxes and licences	\$ 107,131	\$ 85,000	\$ 85,000	\$ 112,000
Unrestricted intergovernmental	40,643	48,000	60,000	36,000
Restricted intergovernmental	2,631,302	2,730,000	1,767,500	1,856,000
Permits and fees	2,318,537	2,765,000	2,750,000	2,730,000
Sales and services	3,453	283,500	144,013	53,500
Other revenue	139,362	100,000	133,400	115,000
<b>Total revenues</b>	<b>\$ 5,240,428</b>	<b>\$ 6,011,500</b>	<b>\$ 4,939,913</b>	<b>\$ 4,902,500</b>
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

- Received a grant for and began implementing recycling programs in all County schools.
- Maintained the Board of Directors for the Keep America Beautiful program.
- Keep Brunswick County Beautiful was awarded the President's Circle Award by the national Keep America Beautiful program.
- Adopted a new Solid Waste Ordinance.
- Began diverting approximately 30% of C&D waste to another facility to prolong the life of the current C&D Landfill.
- Received a grant from the state to assist in paying for a C&D sorting pad in order to begin recycling C&D waste to divert it from the Landfill.

### 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:

- Continue working with the North Carolina Department of Environment and Natural Resources and Dewberry & Davis to gain approval of the application package for a permit extension that will allow for up to five additional years, if capacity allows. Actual capacity is estimated to be available through 2011 if 50% of C&D waste is diverted and the waste stream.

## Solid Waste

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- Continue to expand the C&D sorting/recycling operation to increase the amount of C&D diverted from the landfill and extend the capacity of the landfill for as long as possible.
- Continue working with Dewberry & Davis in pursuing locations and costs of a landfill expansion or new landfill site, once the County has made a final decision.

FY 07/08 Projected Cost – Permit fee for permit expansion \$9,000  
Construction of sorting pad, minus grant \$95,000  
Landfill expansion or new landfill \$TBD

Projected Recurring Annual Cost - unknown

**Goal:** Improve quality of life through increased participation in cleanups and beautification activities, decrease litter and increase recycling rates by creating awareness in Brunswick County of the benefits of recycling and the negative environmental impact of litter.

### Objectives:

- Begin an anti-littering public education campaign with the assistance of Keep Brunswick County Beautiful by developing an anti-litter mascot, and producing PSA's and other forms of advertisement.
- Purchase a vehicle that will run on recycled vegetable oil and will project a recycling and anti-littering message.
- Create a website for the Solid Waste Department and Keep Brunswick County Beautiful which will include educational videos for teachers to use in their classrooms, a video of our recycling facility and message boards for citizens to ask questions and voice their concerns about recycling.

FY 08/09 Projected Cost – Anti-litter mascot \$4,000  
PSA's and other media costs \$4,000  
Diesel VW Bug and wrap \$18,000  
Veggie Converter Kit \$1,000  
Website \$1,500

Projected Recurring Annual Cost – Website \$1,500

**Goal:** Increase quality of life and enhance customer service by providing a permanent HHW facility for the citizens of Brunswick County, increase diversion of hazardous waste from our waste stream and prevent improper disposal of these hazardous materials.

### Objectives:

- Expand our current HHW collection capabilities by adding a permanent collection facility at the County Landfill site.
- Expand our current HHW collection by adding a collection for prescription drugs.
- Institute a permanent electronics collection at the Landfill.
- Institute an oil filter collection program at the Landfill.
- Institute a fluorescent bulb collection program at the Landfill.

FY 08/09 Projected Cost – Permanent HHW building \$20,000, Certify/train staff for HHW collection \$1,000  
Improve existing shed to accommodate a permanent electronic and fluorescent bulb collection program \$15,000, Used oil filter program \$500

Projected Recurring Annual Cost – Annual certification/training for staff \$1,000, Used oil filter program \$500 (electronic and HHW collection cost are current budget items)

## Solid Waste

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### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 05/06 Actual</b>	<b>FY 06/07 Actual</b>	<b>FY 07/08 Estimated</b>	<b>FY 08/09 Projected</b>
<b>Workload (output) Measures</b>				
Tonnage of all material received at the Landfill per 1,000 population	2,068.49	1,866.75	1,676.28	1,475.13
Tonnage of recyclables received per 1,000 population	51.63	49.87	45.62	47.62
Tonnage of all material received at the Landfill per FTE	30,741.08	29,547.41	26,532.66	23,348.85
<b>Efficiency Measures</b>				
Tonnage of recyclables received as a percentage of tonnage of MSW received	3%	3%	3%	4%
Number of Solid Waste violations received per 1,000 population	.17	.16	.32	.32

# Stormwater Ordinance Enforcement

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 39,980	\$ 61,829	\$ 64,329	\$ 66,032
Fringe benefits	11,460	19,148	19,648	19,920
Operating costs	4,271	1,800	1,800	2,300
Capital outlay	15,933	-	-	-
<b>Total expenditures</b>	<b>\$ 71,644</b>	<b>\$ 82,777</b>	<b>\$ 85,777</b>	<b>\$ 88,252</b>
Permits and fees	293,450	165,000	165,000	169,500
Sales and services	250	-	-	-
<b>Total revenues</b>	<b>\$ 293,700</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ 169,500</b>
Number of FTE's	1.0	1.0	1.0	1.0

## Department Purpose

The stormwater ordinance enforcement section of the engineering department reviews and approves stormwater management plans for new development and re-development projects in Brunswick County to ensure that all federal, state, and local regulations for stormwater management are met. They also enforce the prohibition of illegal discharges to the County storm drain system or watercourses and respond to citizen concerns regarding stormwater runoff.

## Major Accomplishments

- The Engineering Department began implementing the Stormwater Program in 2002 and continues to operate with very few problems.
- Engineering inspectors have been cross-trained to conduct stormwater inspections and staff have begun conducting annual performance inspections of stormwater Best Management Practices (BMPs).
- Stormwater staff worked with other local stakeholder groups in developing the Lockwood Folly River Water Quality Strategy for improving water quality in Brunswick County.

## Goals and Objectives

**Goal:** Keep Stormwater Ordinance up to date in order to help improve water quality and to minimize flooding and resulting damage to life and property during normal and significant rainfall events.

### Objectives:

- Work to improve the comprehensive stormwater runoff services within the corporate limits of those local governments with which we have agreements.
- Continue to implement and remain up to date on any changes made to the Phase II Stormwater and the Coastal Stormwater Rules. Incorporate into the Stormwater Ordinance any changes to bring it up to date with federal and state regulations.
- Update fee structure for clarification and increase penalties for projects that are in violation of the Stormwater Ordinance.

**Goal:** Educate the citizens of Brunswick County about the need for stormwater management.

## Stormwater Ordinance Enforcement

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### Objectives:

- Work with MIS to keep updated information regarding stormwater management available to the public on the Brunswick County website.
- Work with Cooperative Extension to develop educational stormwater materials for distribution to the residents of Brunswick County.

**Goal:** Improve the water quality of Brunswick County's valuable natural resources using the recommendations of the Lockwood Folly River Water Quality Strategy.

### Objectives:

- Work with other local stakeholders on the Lockwood Folly TMDL Advisory Team using a grant to monitor water quality in the County.
- Continue to work with other local jurisdictions to develop a Low Impact Development (LID) design manual and encourage the use of LID as an alternative development strategy in Brunswick County.
- Identify and potentially use existing grant funds to construct several LID retrofit sites at the Brunswick County Complex.
- Continue annual inspections of existing stormwater BMPs to ensure they are being maintained properly and achieving the water quality and quantity benefits as designed.

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of stormwater permits issued	79	99	82	90
Number of annual inspections conducted	N/A	N/A	44	50
<b>Efficiency Measures</b>				
Amount received from stormwater permits	\$270,400	\$425,850	\$554,000	\$497,520
Amount received from annual inspections	N/A	N/A	\$17,600	\$20,000
<b>Effectiveness Measures</b>				
Average monthly revenue from stormwater permits	\$22,533	\$35,488	\$46,167	\$41,460
Average monthly revenue from annual inspections	N/A	N/A	\$1,467	\$1,667

## Environmental Protection Other Agencies

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Artificial Reef Program	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
BC Beach Consortium	30,000	30,000	30,000	30,000
Cape Fear RC&D	3,000	9,000	9,000	9,000
Forestry	176,218	194,080	229,080	223,364
Shallow Inlet Dredging	147,500	-	-	-
<b>Total expenditures</b>	<b>\$ 367,718</b>	<b>\$ 244,080</b>	<b>\$ 279,080</b>	<b>\$ 273,364</b>
Number of FTE's	-	-	-	-

### Department Purpose

In FY 2009, 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.

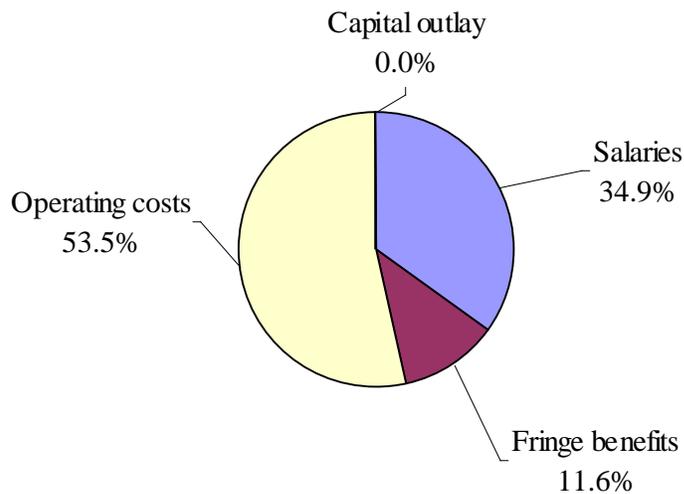
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## Economic & Physical Development Budget Summary

### Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 1,284,843	\$ 1,635,455	\$ 1,620,238	\$ 1,888,604
Fringe benefits	415,601	561,840	587,063	627,610
Operating costs	3,662,524	2,737,086	3,196,858	2,898,774
Capital outlay	66,278	29,500	19,360	-
<b>Total expenditures</b>	<b>\$ 5,429,246</b>	<b>\$ 4,963,881</b>	<b>\$ 5,423,519</b>	<b>\$ 5,414,988</b>
Restricted intergovernmental	2,514,929	2,318,673	2,551,428	2,610,196
Permits and fees	181,481	137,779	125,849	99,150
Sales and service	8,397	2,724	2,724	1,000
Investment Earnings	24,017	13,000	13,000	6,000
<b>Total revenues</b>	<b>\$ 2,728,824</b>	<b>2,472,176</b>	<b>2,693,001</b>	<b>2,716,346</b>
Number of FTE's	37.0	39.0	41.0	42.0

### Economical and Physical Development Approved Expenditures FY 2009



# Central Permitting

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 192,945	\$ 247,680	\$ 247,680	\$ 235,070
Fringe benefits	75,892	100,627	100,627	90,023
Operating costs	17,204	35,444	32,767	27,274
<b>Total expenditures</b>	<b>\$ 286,041</b>	<b>\$ 383,751</b>	<b>\$ 381,074</b>	<b>\$ 352,367</b>
Sales and service	78,620	72,000	72,000	43,700
<b>Total revenues</b>	<b>\$ 78,620</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 43,700</b>
Number of FTE's	7.0	7.0	6.0	6.0

## 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

- This year's Independent Audit cited that "...Brunswick County has the best Central Permitting Office they have ever audited in terms of internal controls..."
- Senior Property Development Technician, Pauline Benton, serves on the N.C Association of Permitting Personnel Board of Directors.
- Created past due accounts receivable procedure to collect unpaid past due contractor invoices within 30 days.

## Goals and Objectives

**Goal:** Work with MIS Department to further improve Central Permitting (CP) customer service and application processes by enhancing the computerized CP System.

### Objectives:

- Install Wizard Program that allows customers to complete applications at home or at a public workstation by January 2009.
- Create a payment and contractor automatic notification system to verify payments and contractor account activity by June 2009.

## Central Permitting

**Goal:** Work with MIS Department to develop a computerized audit trail for daily deposits which will remove manual computations and allow for monthly reconciliation with reports generated by the Finance Department.

**Objectives:**

- Work with MIS Department to assign account numbers for each type of permit and receipt of payment by August 2008.
- Create a daily and monthly report that will reflect account numbers, number of permits issued associated with each account number and amount of revenue collected (cash and check) per technician no later than September 2008.
- Revise daily deposit receipt report based on account numbers for daily cash reconciliation no later than October 2008.

### Key Programs, Objectives and Measures

Key Performance Measures:	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Estimated	FY 08/09 Projected
<b>Workload (output) Measures</b>				
<b>Central Permitting Activity</b>				
Total # of Permits Issued	24,500	19,179	15,674	12,853
Zoning/Property Development	5,160	3,992	2,664	2,185
Building Inspections	16,056	12,362	10,032	8,226
Environmental Health	3,284	2,467	1,972	1,671
Other (Fire Marshal & Storm Water)	N/A	358	1,006	771
# of CP Technicians	4	6	5	5
Avg. # of Permits per day	94	73.8	60.3	49
Avg. # of Permits per day per CP Tech.	23.6	12.3	12.1	10
Zoning/Property Dev. Revenues (\$)	\$79,125	\$79,840 <sup>[1]</sup>	\$53,280 <sup>[1]</sup>	\$43,700 <sup>[1]</sup>
<b>Efficiency Measures</b>				
Permit Servicing Time w/in 30 minutes	N/A	100% <sup>[2]</sup>	100% <sup>[2]</sup>	100% <sup>[2]</sup>
Average Permit Application Error Rate <sup>[3]</sup>	2.12% <sup>[3]</sup>	2.97% <sup>[3]</sup>	1% <sup>[3]</sup>	1% <sup>[3]</sup>
<sup>[1]</sup> Based on current Property Development/Zoning Fee of \$20 per permit. <sup>[2]</sup> Implementation of Express Customer Service Window for trade permits and frequent users. <sup>[3]</sup> Based on substantive errors from Environmental Health and Building Inspections. <sup>[4]</sup> Represents, on average, one (1) month (thirty [30] days) past due in accounts receivable.				

## Code Enforcement

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 127,341	\$ 156,087	\$ 156,087	\$ 165,018
Fringe benefits	41,181	60,138	60,138	61,504
Operating costs	25,131	52,001	52,001	45,361
Capital outlay	47,596	-	-	-
<b>Total expenditures</b>	<b>\$ 241,249</b>	<b>\$ 268,226</b>	<b>\$ 268,226</b>	<b>\$ 271,883</b>
Permits & Fees	-	-	-	5,000
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
Number of FTE's	4.0	4.0	4.0	4.0

### Department Purpose

The purpose of the Code Enforcement Department is to provide services to arrest, remedy and prevent the decay and deterioration of places of habitation and to eliminate blighted neighborhoods by the investigation and enforcement of Brunswick County's "Minimum Housing Ordinance", "Abatement of Nuisance Caused by Abandoned & Dilapidated Manufactured Homes", "Junked-Nuisance Motor Vehicles", portions of the "Solid Waste Ordinance" (*trash and litter on improved properties*), and Brunswick County's Unified Development Ordinance (*UDO*) along with North Carolina General Statute 136-18 (10) that prohibit non-conforming/illegal roadside signs on public right-of-ways. Whereas to improve the County's overall appearance (*eliminate common and environmental nuisances, protect-maintain property values and increase the desirability for residential and economic development*), this is accomplished by a progressive program of inspections and enforcement by code enforcement officers for the protection of life, health, safety, welfare and property.

The inspection-code enforcement process includes conferences with complainants, the actual inspection or investigation (*sometimes requiring legal Administrative Inspection Warrants*), tagging junk-nuisance vehicles (*worth less than a \$100*) for removal, posting abandoned-dilapidated dwellings and manufactured homes, sending out Notice of Violation letters to the owners as well as discussions thereof concerning code violations, preparation of case files, follow-up compliance re-inspections, and if compliance is not accomplished, the eventual rectification process (*demolition and removal*) via mandatory enforcement, coordination with the Public Officer (*Chief Building Official*), litigation (*Legal Department and Superior Court*); plus, the daily removal of prohibited/non-conforming roadside signs on public right-of-ways.

### Major Accomplishments

- An increase in services was accomplished during FY 2007-08 with 20,805 code enforcement activities handled (*6,237 conferences, 2,785 inspections, 1,087 letters sent, 2,114 vehicles and dwellings posted or tagged, 2,417 follow-ups and 6,165 rectification-removals*). Via ACE and Non-Ace, 1,259 junked-nuisance vehicles, 292 abandoned-dilapidated mobile homes, 228 derelict structures, and 4,318 non-conforming roadside signs (*or 432 signs per month*) were removed. Additionally, 1,030 Notice of Violation letters were sent out.
- Coordinated the conclusion of the ACE Program for the voluntary-free demolition and removal of approximately 500 dilapidated and abandoned dwellings and mobile homes on backlog. All citizens registered for the program (*prior to June 30<sup>th</sup> of 2007*) were honored. ACE enjoyed a very successful 6-year program that improved the county's overall appearance and financially assisted county residents in the abatement expenses of thousands of dilapidated vehicles, mobile homes, structures and boats/campers.

## Code Enforcement

- Formulated policies and procedures in the proper enforcement-tow-storage-disposal of junked-nuisance vehicles, minimum housing procedures, abatement of abandoned-dilapidated mobile homes, solid waste enforcement and removal of roadside signs.
- Three code enforcement officers received training hours in required course “Law & Administration”. Two officers completed the required “Building Level I” course.
- Adopted, printed and made available to the public educational pamphlets. The pamphlet provides the customer with educational code enforcement information about Brunswick County’s Code Enforcement Department, and departmental concerns about minimum housing, abandoned-dilapidated mobile homes, junked-nuisance motor vehicles, trash-debris on improved properties and prohibited/non-conforming roadside signs.

## Goals and Objectives

**Goal:** The department will implement professional standards and procedures embodying the concepts of hard work, responsiveness, fairness, ethics, honesty, care, compassion and accuracy.

### Objectives:

- Staff will be consistent, realistic and thorough in producing code enforcement production numbers;
- Staff will review, update and amend ordinances such as the Junked-Nuisance Motor Vehicle Ordinance, Minimum Housing and the Abatement of Abandoned and Dilapidated Manufactured Homes;
- Provide training leading to State certifications for officers
- Work to improve interdepartmental relationships

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Total # of ACE Program & Codes Processed	873*	2,788**	1,188**	1,200**
Total # of Code Enforcement Activities	?	20,805	21,000	21,000**
<b>Efficiency Measures</b>				
Approximate Cost of each Service Activity considering the Entire Code Enforcement Budget (salaries, fringe benefits, operating costs and capital outlay)	?	\$.13	\$.08	\$.07
<b>Effectiveness Measures</b>				
Average # of Code Activities Per Month	63*	1,734	1,750**	1,750**
Average # of Code Activities Per CEO Per Month	32*	578**	583**	583**

**BASED ON 2 ZONING ENFORCEMENT OFFICERS THAT PROCESSED ACE PROGRAM ACTIVITIES AND ZONING CODE VIOLATIONS.**

**\*\* BASED ON 3 CODE ENFORCEMENT OFFICERS THAT PROCESSES ACE PROGRAM AND MANDATORY CODE ENFORCEMENT ACTIVITIES**

# Community Development

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Operating costs	32,080	15,000	209,612	-
<b>Total expenditures</b>	<b>\$ 32,080</b>	<b>\$ 15,000</b>	<b>\$ 209,612</b>	<b>\$ -</b>
Restricted intergovernmental	45,607	-	41,700	-
<b>Total revenues</b>	<b>\$ 45,607</b>	<b>\$ -</b>	<b>\$ 41,700</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

## Department Purpose

The Urgent Repair Program (URP) is funded by the North Carolina Housing Trust Fund. The Urgent Repair Program objectives are to assist very low income homeowners with special needs (elderly 62 years of age and older), handicapped or disabled, single parent, large household (five or more), or households with children who have elevated blood levels. URP also serves households with urgent repair needs which cannot be met through other state or federally funded housing assistance programs. URP also enables frail elderly homeowners, and others with physical disabilities, to remain in their homes by providing essential accessibility modifications. Eligible recipient households will be eligible to receive at least \$5,000.00 per owner occupied dwelling.

## Major Accomplishments

- Secured \$400,000 competitive-based Single Family Rehabilitation (SFR) Grant through N.C. Housing Finance Agency.
- Secured \$75,000 Infrastructure Hook-up Grant (i.e., water and sewer) from N.C. Department of Commerce.
- Assisted twenty-six (26) low income homeowners with home repairs through the N.C. Housing Finance Agency Urgent Repair Grant Program.
  - 18 homeowners below 30% of HH Median Income
  - 8 homeowners below 50% of HH Median Income
- Partnered with other community-based agencies/non-profits to assist 3 homeowners with unfunded home repairs.

## Goals and Objectives

**Goal:** Successfully complete work on the 2005 CHAF program by Dec. 31, 2008.

### Objectives:

- Assure construction has begun on the 4 units and work is underway by July 1, 2008.
- Inspect work and provide payment to contractors per contract.
- Process payments and invoices to maintain financial records.
- Prepare monthly, quarterly and annual activity reports.
- Complete construction on 5 units by November 30, 2008.
- Close out grant per Grant Agreement instructions no later than Dec. 31, 2008.

FY 08/09 Projected Cost - \$500,000 (Grant)

Projected Recurring Annual Cost - \$-0-

## Community Development

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**Goal:** Improve housing conditions by providing replacement housing for 5 units through completion of the CDBG Scattered Site Program by Dec. 31, 2008.

**Objectives:**

- Assure construction has begun on the 5 units and work is underway by July 1, 2008.
- Inspect work and provide payment to contractors per contract.
- Complete construction on 5 units by November 30, 2008.
- Process payments and invoices to maintain financial records.
- Prepare activity reports as required and close-out grant per Grant Agreement no later than Dec. 31, 2008.

FY 08/09 Projected Cost - \$400,000 (Grant)

Projected Recurring Annual Cost - \$-0-

**Goal:** Preserve existing housing stock by rehabilitating 9 low/mod income, owner/occupied housing units, through the competitively awarded Single Family Rehabilitation (SFR) grant program by April 1, 2010.

**Objectives:**

- Identify potential SFR clients by May 31, 2008.
- Process applications and determine eligibility for 9 clients by July 1, 2008.
- Work with Consultant to inspect units and prepare work write-ups by Sept. 30, 2008.
- Complete rehabilitation work on 7 units by June 30, 2009.
- Prepare activity reports as required per Grant Agreement.

FY 08/09 Projected Cost - \$400,000

Projected Recurring Annual Cost - \$-0-

**Goal:** Create suitable living environments via infrastructure assistance by connecting 28 low/moderate income residents to public water lines with the 2007 CDBG Water Hook-up grant by June 1, 2009.

**Objectives:**

- Process applications and approve 28 clients no later than July 1, 2008.
- Secure and award bids to plumbing contractors to connect 14 residents by Oct. 1, 2008.
- Secure and award bids to plumbing contractors to connect 14 residents by Jan. 1, 2009.
- Process additional applications for water hook-up assistance as funds allow.
- Prepare activity reports as required and close-out grant per Grant Agreement by June 1, 2009.

FY 08/09 Projected Cost - \$75,000

Projected Recurring Annual Cost - \$-0-

**Goal:** Continue with housing rehabilitation efforts within the County to preserve/maintain existing housing stock as an affordable housing strategy.

**Objectives:**

- Research other potential housing rehabilitation grant resources and apply for at least one competitive housing rehabilitation grant by June 30, 2009.
- Collaborate/Partner with other agencies and funding sources to leverage County funds in providing housing rehabilitation assistance to at least 10 residents by June 30, 2009.

## Community Development

- Maintain and utilize the program databases to identify at least 75 residents who need housing rehabilitation assistance and provide related assistance to at least 20 of the identified residents by June 30, 2009.
- Explore housing replacement to include homes constructed through Brunswick County/Board of Education Vocational program.

FY 08/09 Projected Cost - \$25,000 (\$15,000 Urgent Repair Grant Match and \$10,000 Contingency Funds)  
 Projected Recurring Annual Cost - \$10,000

**Goal:** Build at least 4 work force affordable houses (1 per quarter) by June 30, 2009.

### Objectives:

- Select and increase number of eligible house plans.
- Solicit support from the financial community to meet the need of 1 or 2 County selected eligible applicants.

FY 08/09 Projected Cost - \$150,000 (Revolving Fund)  
 Projected Recurring Annual Cost - \$150,000 (Revolving Fund)

### Key Programs, Objectives and Measures

Key Performance Measures:	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Estimated	FY 08/09 Projected
<b>Workload (output) Measures</b>				
<b>2007 CDBG Water Hook-ups</b>				
Total # of Units Approved			28	
Total # of Units Assisted				28
<b>Urgent Repair Grant (2006)</b>				
Total # of Units Completed		8	18	
<b>Crisis Housing Assistance Fund Grant (CHAF 2005)</b>				
Total # of Units Rehabilitated			1	
Total # of Units Replaced			1	4
<b>Scattered Site CDBG Grant (2006)</b>				
Total # of Units Rehabilitated			0	0
Total # of Units Replaced				5
<b>2008 Single Family Rehab. Grant (SFR)</b>				
Total # of Units Identified			9	
Total # of Units Approved			9	
Total # of Units Assisted				9
<b>Total # of Community Development Client Intakes <sup>[1]</sup></b>		25	50	75
<b>Other Housing Rehab. Efforts</b>				
Total # of Units Funded Via Partnerships With Other Community/Agency Sources			3	10
[1] Number of Community Development Intake Requests for each FY is not Cumulative.				

# Cooperative Extension

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 333,428	\$ 352,856	\$ 353,777	\$ 375,303
Fringe benefits	76,898	90,704	90,704	101,100
Operating costs	103,926	95,320	140,832	78,904
Capital outlay	18,682	-	-	-
<b>Total expenditures</b>	<b>\$ 532,934</b>	<b>\$ 538,880</b>	<b>\$ 585,313</b>	<b>\$ 555,307</b>
Restricted intergovernmental	16,402	12,364	17,364	-
Permits and fees	34,225	14,250	20,392	12,250
<b>Total revenues</b>	<b>\$ 50,627</b>	<b>\$ 26,614</b>	<b>\$ 37,756</b>	<b>\$ 12,250</b>
Number of FTE's	9.0	9.0	9.0	10.0

## 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.

## Major Accomplishments

- **Brunswick Botanical Garden-** Enhancements to the botanical garden during 2007 include the new tropical-look garden showcasing hardy palms and cycads between buildings K and N, new plantings at the relocated fuel site and further improvements to the irrigation and drainage systems. During 2007 the botanical garden project received \$1400 in private contributions, over \$3000 in in-kind donations and \$6000 in cash contributions from the Brunswick County Master Gardener Volunteers Association. Over 2000 volunteer hours with a value of \$36,000 as well as 1296 inmate labor hours worth \$22,600 were invested for a total value during the year of more than \$69,000.
- **Protecting the Environment/Water Quality-** More than 6000 plastic pesticide containers were recycled preventing these materials from entering the traditional waste stream. Over 2000 pounds of unwanted pesticides were collected from Brunswick County property owners. The proper disposal of these pesticides prevented potential negative effects on water quality and the environment. Educational programs such as the annual Pro Day event offered commercial and private pesticide recertification credits for more than 300 pesticide license holders. Properly trained and licensed applicators help protect the environment by following recommended practices for the application and storage of pesticides. The subsurface operator school is a three-day course that qualifies participants for the state exam. Thirty-six (36) participated in the Brunswick County class in fall, 2007. Upon successful completion of the exam, these persons are certified to operate several types of septic systems. By law, homeowners with these systems must have a certified operator under contract and have the system inspected twice each year. The Environmental Division of the North Carolina Department of Transportation requested assistance in protecting an endangered native stand of rain lilies affected by the Sunset Beach Bridge Project. Master Gardener volunteers and Extension Agent David Barkley assisted in the removal and relocation of 2000 rain lily bulbs to the Brunswick County Government Complex property. These bulbs are valued at \$7.00 each for a total of \$14,000.
- **Life-Long Learning-** The Consumer Horticulture program of Cooperative Extension trained 66 volunteers as Master Gardeners during 2007. A total of 166 volunteers have made a tremendous impact by donating 11,596 hours of service worth over \$209,000 by conducting 61 outreach programs including

## Cooperative Extension

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plant clinics, seminars, demonstrations and support of the Juvenile Crime Prevention Restitution Program. Master Gardeners also answered 1,679 telephone calls for information and assistance and diagnosed 2,126 plant/insect/disease samples. Brunswick County Master Gardeners raised over \$49,000 from plant sales during 2007. These funds support Extension outreach programs and other educational activities. For example, a new storage building (\$5,000 cost) was purchased for equipment storage and program use.

- **Non-Traditional Agriculture-** Brunswick County has seven wholesale nurseries that generate over \$2 million in annual sales. Two of these nurseries that account for about 30% of those sales cooperated on irrigation audits during the summer of 2007. Audits at one of the nurseries showed that the irrigation system had efficiency ratings below 30% resulting in over and under application across the nursery blocks. Because of the irrigation audit, the grower asked Cooperative Extension for help in redesigning the system. The design was completed in December, 2007 and will be installed throughout the coming year. The grower estimates that improved water use efficiency resulting in less water wasted and better plant growth will add between \$25,000 and \$35,000 to his profitability annually. A study was initiated in May, 2007 to evaluate the use of white poly bags instead of the traditional black plastic nursery containers. A datalogger was installed to monitor container temperatures. Data collection will continue through the summer of 2008. Following the analysis of the data in fall, 2008, conclusions and recommendations will be published by the end of the year. Encouraging the production of local foods continues to be an important goal for Cooperative Extension because demand for local products far exceeds the current supply. During 2007 the Southeastern North Carolina Regional Food Council was formed to support these efforts in the region. This council, of which Community and Economic Development Agent Martha Warner is a founding member, is currently seeking grant funding to assist in the process of setting up local food councils to further these goals. In January, 2008 an educational meeting entitled "Putting Small Acreage to Work" was held to help local producers identify viable opportunities. Thirty-five producers learned about pastured pork, freshwater prawns, fruits and vegetables, nature-based tourism, low-volume irrigation and nursery production. We will now work with interested producers on implementing these alternatives. Currently we have producers who are committed to operations centered around pastured pork, nature-based tourism and fruits and vegetables.
- **Food Safety-** Brunswick County has a large number of food service establishments which account for a great portion of the county's tourism income. One food-borne illness caused by unsafe storage, handling or preparation can result in injury, litigation, income loss and even business closure. To address this issue, two 16-hour ServSafe classes were held during 2007 with 64 participants. Eighty-five percent (85%) of the participants became certified in safe food handling by passing the national exam.
- **Expanded Food and Nutrition Education Program – (EFNEP)-** EFNEP teaches limited-resource families how to extend their food/food stamp/WIC dollar and prepare foods safely at home. During the 2007 fiscal year, Myra Burgess conducted 880 lessons and graduated 121 homemakers. Performance indicators showed 85% of the participants increased their knowledge in food resource management. Eighty-six per cent (86%) better understood nutrition practices and 71% learned to handle food safely as a result of EFNEP participation.
- **Mass Media-** Our Coastal Gardener brand includes a newsletter, a weekly radio show and a weekly television segment. The quarterly newsletter is a collaborative effort between Brunswick, New Hanover and Pender Counties and reaches almost 2,000 households with each issue. The hour-long radio show offers listeners the opportunity to call and ask questions and reaches between 10,000 and 15,000 people each week. The television segment airs during the morning news show on the NBC affiliate in Wilmington on Wednesdays and is replayed on the Fox station on Thursdays reaching about 25,000 households. In May, 2007 the weekly Brunswick Beacon newspaper in Shallotte, N.C. started a page dedicated to information and activities of Cooperative Extension. This includes three weekly columns on horticultural topics by agents and Master Gardeners and periodic family and consumer science and 4-H information along with a calendar of events. The readership is estimated currently at 40,700 each week based on copy sales of 18,500.

# Cooperative Extension

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## Goals and Objectives

**Goal:** Brunswick Tomorrow Goal: Protect the water quality of our streams and rivers.

**Objectives:**

- Conduct a county-wide Pesticide Disposal Day for unwanted, unused or partially-used pesticides.
- Design and install bio-retention cells in the parking lot islands between Buildings F and G to demonstrate one type of stormwater best management practice. (with assistance from NCSU Biological and Agricultural Engineering)
- Conduct two educational seminars for commercial pesticide applicators emphasizing proper application and safety to support license recertification required by the State of North Carolina.
- Conduct three Private Pesticide Applicator's License recertification programs to help applicators meet requirements for recertification every three years.

FY 08/09 Projected Cost - \$8,000 – design/installation of stormwater best management practices Horticulture Technician Position (also applies to goals related to the Brunswick Botanical Garden)

Salary/benefits - \$40,000

Projected Recurring Annual Cost -\$40,000 plus adjustments for salary and benefit cost increases

**Goal:** Brunswick Tomorrow Goal: Provide life-long learning programs and opportunities.

**Objectives:**

- Recruit and provide 40 hours of training as part of the Master Gardener program for an additional class of 30 participants. (traditionally one class has been trained per year)
- Increase 4-H Summer Camp participation at Betsy-Jeff Penn 4-H Center in Reidsville from 10 to 15 by providing five scholarships for limited-resource youth.
- (#3 depends on grant funds from the International Paper Foundation)  
Implement a school-enrichment educational program for fifth-graders focusing on environmental and safety issues related to wildlife, forestry and soil and water conservation.

**Goal:** Brunswick Tomorrow Goal: Ensure the sustainability and viability of the present farming industry in Brunswick County.

**Objectives:**

- Propagate, grow and distribute well-adapted new, unusual or ignored trees and shrubs with commercial potential to interested nursery growers.
- Identify and assist potential growers of direct-marketed goods such as fruits, vegetables, prawns, and cut flowers in developing economically-viable businesses.
- Provide direct technical assistance, educational workshops and on-farm research and demonstrations for farmers involved in traditional agronomic crops including corn, soybeans, wheat and tobacco.
- Provide direct technical assistance, educational workshops and research and demonstrations for private woodland owners to maximize their economic returns.

**Goal:** Brunswick Tomorrow Goal: Provide accessible and affordable resources and programs that focus on prevention of injury/illness, chronic disease management and provide information links to other support services.

## Cooperative Extension

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### Objectives:

- Train at least 10 new volunteers in the Seniors Health Insurance Information Provider (SHIIP) program to counsel Medicare beneficiaries and deliver educational information on Medicare programs.
- Conduct at least two 16-hour ServSafe Certification classes for public food service workers that will enable them to become certified for a 3 year period.
- Conduct health and wellness classes, presentations, demonstrations, exhibits, and workshops that will empower youth and adults to lead healthier lives.
- Provide a series of financial management workshops for limited-resource families to help develop skills necessary to effectively manage their personal finances.

**Goal:** Community Development Goal: Through collaborative partnerships develop an educational program to support and promote local sustainable tourism efforts.

### Objectives:

- Provide an 8 hour North Carolina Hospitality Training Certification Course to 50 tourism-related businesses.
- Provide an 8 hour North Carolina Hospitality Training Certification Course to 50 tourism-related businesses and 15 high school/college students.
- Improve communication and strengthen collaboration efforts between the three Chambers of Commerce, TDA, Southport Tourism Department, Shallotte Tourism Authority and the NC Visitor's Center by holding quarterly "Tourism Talk" meetings, conducting Tourism Month publicity campaign and other activities.
- Promote Brunswick County rural tourism efforts by establishing a rural tourism database and seeking grant funds to develop professional marketing materials.

**Goals:** Community Development Goal: To strengthen Community and Economic Development partnerships among education, government, the private sector and the community through increased awareness and improved communication channels.

### Objectives:

- In collaboration with BCC hold a Community and Economic Development Emerging Issues Forum.
- Expand the weekly electronic mail Community and Economic Development Information Bulletin listserv to include all elected officials, municipal staff and community leaders throughout Brunswick County.
- Launch an email informational bulletin for community leaders and elected officials as a timely and efficient way to disseminate pertinent information.
- Develop a Community and Economic Development Alliance/Council to effectively achieve and enhance local goals of building more vibrant communities and a creative economy.

**Goals:** Community Development Goal: To work in partnership with community leaders and agencies to create and promote an entrepreneur-friendly County (includes both business and community environment).

### Objectives:

- In partnership with BCC Small Business Center, Committees of 100 and Chambers of Commerce increase community awareness for entrepreneurship strategies, needs and resources and identify local entrepreneur talent and development opportunities as a result of the first Brunswick County Entrepreneurship Conference in April 2008.

## Cooperative Extension

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- In partnership with the SBI Committee of 100 and the Brunswick EDC investigate the possibilities of locating a regional telecenter in Brunswick County.

**Goal:** Community Development Goal: Continue development of the “Gardens of Brunswick” concept as a premier horticultural destination site.

### Objectives

- In cooperation with Brunswick Community College’s Horticulture Department, continue development of complementary plant collections with plant identification labels at the main campus and the government complex that will be marketed as the “Gardens of Brunswick”.
- In cooperation with Brunswick Community College’s Horticulture Department, develop an internship program where college students assist in the development of the Brunswick Botanical Garden and other county-owned properties.
- Incorporate the Brunswick Botanical Garden and the stormwater best management practices demonstration into a comprehensive plan for enhancing the landscaped areas of the Brunswick County Government Complex.
- Develop and implement three major events centered around the botanical garden with educational and community development components. These include a spring “Coastal Gardening Symposium” and tour of the gardens and a special event highlighting certain aspects of the botanical garden.
- Incorporate additional areas (Buildings F and G, new fuel station, parking lot in front of Building N) into the Brunswick Botanical Garden to improve aesthetics, properly handle storm water and expand the educational mission of the garden.

# Economic Development Commission

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ -	\$ -	\$ 81,862	\$ 187,443
Fringe benefits	-	-	25,223	57,504
Operating costs	300,000	315,000	277,263	142,000
<b>Total expenditures</b>	<b>\$ 300,000</b>	<b>\$ 315,000</b>	<b>\$ 384,348</b>	<b>\$ 386,947</b>
Number of FTE's	-	-	3.0	3.0

## 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

- Restored confidence in the Brunswick County Economic Development Commission
- Developed close working relationships with the North Carolina Department of Commerce, the North Carolina Ports, North Carolina Southeast, Brunswick County Community College and other major economic players in the region
- Began a team approach with our existing industries where a team consisting of Velva Jenkins from Brunswick Community College, Eli Smith from NC Employment Commission and Marti Butler from NC Department of Commerce
- Updated marketing materials including industrial directory, socio-economic data, web site, site information, and created a Developer's Manual.
- Developed great working relationship with county staff.
- Assisted May Moore in developing Waterfront Access Committee.
- Made numerous presentations to groups throughout county about economic development.
- Updated our mapping system in cooperation with county GIS.
- Two multi million dollar industrial announcements thus far in 2008.

## Goals and Objectives

**Goal:** The Economic Development Commission plans to expand marketing outreach efforts through multiple media in order to identify quality industries desiring to locate in Brunswick County

### Objectives:

- Attend 6 marketing shows related to targeted industry
- Target markets: logistics, warehouse/distribution, global trade, construction products, boat building, advanced textiles, food processing and agri-business.
- Update Web site
- Create Retail Attraction Brochure
- Create Distribution/Logistics Brochure
- New aerial photography of industrial sites
- Luncheons with clients and prospects

## Economic Development Commission

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- Quarterly luncheons with bankers and marketing reps.
- Sponsor monthly dinner meetings with Waterfront Access Committee
- Costs for industrial prospects visits
- Retail Marketing Goal Listed Later
- Agribusiness Marketing Goal Listed Later
- Retirement Marketing Goal Listed Later

FY 08/09 Projected Cost – 62,000  
Projected Recurring Annual Cost – 65,000

**Goal:** Presently, there are no existing industrial shell buildings exceeding 20,000 square feet in Brunswick County. To encourage someone to construct a new shell building, the economic development commission asks for funding for architectural plans for a proposed industrial shell building.

### **Objectives:**

- Provide a one time costs for architectural plans for a proposed Industrial Shell Building

FY 08/09 Projected Cost – 35,000  
Projected Recurring Annual Cost - 0

**Goal:** Existing Industry Retention is a critical part of our economic development efforts because over 70% of new job creations come from existing industries expanding. With this in mind, the economic development commission will work closely with our existing industries and help address their needs.

### **Objectives:**

- Meet with all existing industries whose employment exceeds 25 people
- Quarterly newsletter
- Yearly banquet
- Lunches with existing industries
- Cluster lunch meetings with smaller industries

FY 08/09 Projected Cost – 7,000  
Projected Recurring Annual Cost – 7,000

**Goal:** Thousands of Brunswick County tax dollars and retail jobs are being lost to adjacent Wilmington and Myrtle Beach. We will do all we can to encourage new retail development in the county.

### **Objectives:**

- Search for properties in county for retail development
- Encourage regional commercial developers into the community
- Contact national developers to encourage them to invest in the county
- Encourage town centers
- Purchase Retail Lease Trac book annually
- Purchase Demographic and Income Profile from ECSI as needed

FY 08/09 Projected Cost - Part of Marketing Budget  
Projected Recurring Annual Cost - Part of Marketing Budget

## Economic Development Commission

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**Goal:** Retirement Communities are one of the best development types to locate in Brunswick County because of their low costs to the community. The economic development commission will encourage additional retirement communities to locate in the county and attempt to address their needs.

**Objectives:**

- Contact national retirement community developers.
- Encourage local developers to develop retirement communities
- Encourage better medical services

FY 08/09 Projected Cost - Part of Marketing Budget

Projected Recurring Annual Cost - Part of Marketing Budget

### Key Programs, Objectives and Measures

Key Performance Measures:	FY 05/06 Actual	FY 06/07 Actual	FY 07/08 Estimated	FY 08/09 Projected
Attending Trade shows				
Public Presentations			4	6
# Quarterly reports			15	30
# Bankers Meetings			2	4
# Marketing Com. Meetings			2	4
Meetings with state/regional ED			2	4
Meetings with developers			10	20
Meetings with NC Ports			5	15
<b>Efficiency Measures</b>			4	10
Existing Industry Visits				
Prospect Visits			30	40
Retail Developers Visits			4	6
Updated/new marketed materials			15	30
<b>Effectiveness Measures</b>			2	4
New Industry Locations			2	4
Existing Industry Expansions			2	4
Retail Announcements*			10	20
			5	15
*Generated by ED Commission			4	10

# Planning

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 295,743	\$ 517,849	\$ 418,349	\$ 555,778
Fringe benefits	100,581	181,323	181,323	187,352
Operating costs	154,875	130,061	183,028	226,200
Capital outlay	-	29,500	19,360	-
<b>Total expenditures</b>	<b>\$ 551,198</b>	<b>\$ 858,733</b>	<b>\$ 802,060</b>	<b>\$ 969,330</b>
Permits and fees	68,636	51,529	33,029	38,200
<b>Total revenues</b>	<b>\$ 68,636</b>	<b>\$ 51,529</b>	<b>\$ 33,029</b>	<b>\$ 38,200</b>
Number of FTE's	9.0	11.0	11.0	11.0

## 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

- Received Coastal Resources Commission Certification of Coastal Area Management Act (CAMA) Land Use Plan under newly-revised 7B CAMA Land Use Plan Requirements.
- Planning Director, J. Leslie Bell, presented Brunswick County's perspective on "Adopting a UDO..." to Planners around the State.
- Secured approval of Whitlock Landing Town Creek Canoe/Kayak access site plan and Brunswick Nature Park Concept Plan for Town Creek access (NC 133).
- Zoning Administrator, Helen Bunch, serves on the Board of Directors for the N.C. Association of Zoning Officials.
- Initiated electronic documentation of rezonings processed since 1994 (Adoption of Zoning Ordinance).

## Goals and Objectives

**Goal:** Conduct and update a comprehensive Brunswick County Historical Resources Survey by June 2009.

### Objectives:

- Form a committee consisting of, but not limited to, the Brunswick County Historical Society and Southport Historical Society, to identify the County's historical resources.
- Solicit grant funds from the N.C. State Historical Preservation Office to catalogue historical sites and old cemeteries no later than January 2009.
- Conduct community meetings to gather information and locate historical sites.

# Planning

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- Publish comprehensive Historical Resources Report of Brunswick County.

FY 08/09 Projected Cost - \$100,000  
Projected Recurring Annual Cost - \$0-

**Goal:** Increase Departmental revenue by establishing a Commercial Development Site Plan Review fee structure and a "not to exceed" time frame of twenty-one (21) days for all Commercial Site Plan Reviews.

**Objectives:**

- Improve client response time by utilizing electronic and/or detailed commercial development checklist for most frequent-users and small business owners.
- Increase revenue by adopting a Commercial Development Site Plan review fee schedule (100+ sq. ft.).
- Improve Customer Service response time by utilizing Commercial Development Site Plan Review revenue generated to be used for Professional Services contract on an as-needed basis.

FY 08/09 Projected Cost - \$18,500  
Projected Recurring Annual Cost - \$18,500

**Goal:** Implement newly-adopted CAMA Land Use Plan and Future Land Use Map to facilitate managed and balanced growth.

**Objectives:**

- Create Land Use Plan public information materials (e.g., brochures) to assist public with understanding and requesting land use plan changes by November 2008.
- Convene the Planning Board on a quarterly basis to review land use patterns and trends based upon rezoning requests and infrastructure expansion. The review will result in recommendations to the Brunswick County Board of Commissioners for consideration of changes to the Future Land Use Plan Map.
- Conduct quarterly neighborhood meetings as an educational component in areas considered for Future Land Use Plan Map changes.
- Revise existing ETJ Expansion Policy to facilitate managed growth with urban area transitions by December 2008.
- Acquire one of two temporary positions (second position hired by GIS) for a 6 month duration to collect field data for the update of the GIS land-use mapping layer.

FY 08/09 Projected Cost - \$20,000  
Projected Recurring Annual Cost - \$5,000

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated<sup>1]</sup></i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Planning Board Development Review Preparation				
Total # of Rezonings Processed	67	53	43	36
Avg. # of Rezonings Process w/in 90-120 days	6	21	7	6
Most Requested Rezonings				
# of Rezonings to R-7500	18	10	4	3
# of Rezonings to R-6000	9	5	1	3
# of Rezonings to MR-3200	17	12	1	1
# of Rezonings to C-LD	16	17	21	18
# of Rezonings to Other	7	9	16	11
# of Rezonings Amended by Staff	0	3	2	2
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	2	3	2	2
# of Land Use Plan Amendments Submitted <sup>[2]</sup>	0	5	21	15
% of Land Use Plan Amendments Approved	0%	100%	90%	75%
% of Land Use Plan Amendments Denied	0%	0%	10%	25%
Total # of Major Subdivisions & PUDs Requested	40	52	48	40
Total # of Units (SF & MF) Approved	13,777	13,896	12,653	10,500
% of Major Subdivisions & PUDS Approved	77%	92%	77%	92%
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	5,660	6,445	5,458	4,639
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff		310	310	267
Commercial Site Plan Reviews Completed w/in 21 days of Submittal	147	170	180	144
<sup>[1]</sup> Decrease due in part to adoption of 2007 CAMA Future Land Use Plan Map and corresponding change in the Brunswick County Official Zoning Map. <sup>[2]</sup> Future Land Use Plan Amendments are from 01-Apr-07 through 30-Jun-07 with adoption of new 2007 CAMA Future Land Use Plan.				

# Public Housing

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 229,645	\$ 246,432	\$ 246,432	\$ 247,779
Fringe benefits	79,566	84,404	84,404	84,283
Operating costs	2,874,739	2,080,190	2,266,245	2,363,265
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,183,951</b>	<b>\$ 2,411,026</b>	<b>\$ 2,597,081</b>	<b>\$ 2,695,327</b>
Restricted intergovernmental	2,400,927	2,276,064	2,462,119	2,579,951
Sales and service	8,397	2,724	2,724	1,000
Investment earnings	24,017	13,000	13,000	6,000
<b>Total revenues</b>	<b>\$ 2,433,341</b>	<b>\$ 2,291,788</b>	<b>\$ 2,477,843</b>	<b>\$ 2,586,951</b>
Number of FTE's	5.0	5.0	5.0	5.0

## Department Purpose

The purpose of the Public Housing Agency is to meet the basic human needs for shelter through the administration of the Department of Housing and Urban Developments Section 8 Housing Choice Voucher Program. This program is administered by following the policies, rules and regulation as set by the federal government.

## Major Accomplishments

- Achieved High Performer rating on SEMAP Certification
- Updated Rent Reasonableness Certifications
- Improved housing stock by terminating several rental properties that barely passed minimum housing quality standards.

## Goals and Objectives

**Goal:** To continue to provide rental voucher assistance for families who are eligible for assistance.

### Objectives:

- Assure that Section 8 assistance to all families, seniors and individuals that apply and are eligible in a fair cost effective and timely manner.
- To continue to administer an efficient, high performing agency through continuous improvement of the PHA's support systems and commitment to the employees and their development.
- To provide decent, safe and sanitary housing for income eligible, (low and very low income) families, seniors and individuals while maintaining their rent payments at an affordable level.
- To ensure that all units meet Housing Quality Standards and family's pay fair and reasonable rents.
- To promote Fair Housing and the opportunity for very low income families of ethnic backgrounds to experience freedom of housing choice.
- To provide an incentive to private property owners to rent to eligible families by ensuring timely assistance and to seek low cost affordable rental housing.
- Increase customer satisfaction concentrating on efforts to improve specific functions: such as case management, expand staff computer knowledge and improve PHA fraud investigation capability.

## Public Housing

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- To promote a housing program which maintains quality service and integrity while providing an incentive to private property owners to rent to very low income families.
- To attain and maintain a high level of standards and professionalism in our day to day management of all program components.

## Soil and Water

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 105,742	\$ 114,551	\$ 116,051	\$ 122,213
Fringe benefits	41,483	44,644	44,644	45,844
Operating costs	19,568	14,070	15,498	15,770
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 166,793</b>	<b>\$ 173,265</b>	<b>\$ 176,193</b>	<b>\$ 183,827</b>
Restricted intergovernmental	30,100	30,245	30,245	30,245
Permits and fees	-	-	428	-
<b>Total revenues</b>	<b>\$ 30,100</b>	<b>\$ 30,245</b>	<b>\$ 30,673</b>	<b>\$ 30,245</b>
Number of FTE's	3.0	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

- 1597 Acres Planned with Conservation Practices
- 802 Acres Planned for Wildlife Enhancement
- Waste Utilization Plans Written on 497 acres
- Planned and co-sponsored 2007 Lower Cape Fear Stewardship Awards Banquet
- Hosted Brunswick County Envirothon
- Director was Re-elected as Vice-President of Southeast Conservation District Employees Association
- Co-Sponsored Brunswick County Voluntary Agricultural District Annual Meeting
- Purchased sleeves for historical photographs
- Hosted 2007 Education Awards Banquet
- Lower Cape Fear Stewardship Development Program adopted by Brunswick County Board of Realtors®.

### Goals and Objectives

**Goal:** Introduce NC Community Conservation Assistance Program (CCAP).

#### Objectives:

- Announce opportunity for participation in CCAP to county residents.
- Install demonstration site for CCAP.
- Improve water quality in neighborhoods by installing Best Management Practices.
- Conduct a rain barrel sale.

**Goal:** Expand Farmland Preservation Program

## Soil and Water

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### Objectives:

- Research opportunities for funding and holding conservation easements.
- Explore the benefits of an Enhanced Voluntary Agricultural District and present to VAD board.
- Co-Sponsor Annual VAD Meeting.
- Continue to assist producers with enrollment in VAD Program.

**Goal:** Increase public awareness and participation in Local, State and Federal Programs offered through Brunswick SWCD.

### Objectives:

- Increase number of applicants for the Lower Cape Fear Stewardship Development Program.
- Distribute a Bi-Annual Newsletter to Agricultural Producers informing them of opportunities.
- Prepare a quarterly news release to local papers in county on program opportunities.
- Distribute spring and fall newsletter for all schools in county informing of upcoming events and opportunities
- Keep website current with news and upcoming events.

**Goal:** Keep employees abreast of current programs and regulations in order to provide better assistance to clients.

### Objectives:

- Have secretarial position employee complete North Carolina Environmental Educator Certification.
- Attend NC Association Soil and Water Conservation sponsored training offered.
- Offer program curriculums for teachers on Environmental Education.
- Attend training provided by USDA-NRCS when applicable to position.
- Attend National and Southeast Association of Conservation District's Annual Meetings.

FY 08/09 Projected Cost – 2,000

Projected Recurring Annual Cost – 2,000

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Cost share Funds Received	\$230,491	\$212,132	\$60,000	\$150,000
Conservation Planned Acres	889	1597	1500	1500
Participants in Environmental Education Programs	785	632	800	1000
Number of Citizens Served	707	702	800	1000
<b>Effectiveness Measures</b>				
Program Funds Allocated	\$230,315	\$212,132	\$60,000	\$150,000
Conservation Acres Applied	3800	1169	1500	1500
Tons of Soil Loss Reduction	3561	2200	2500	2500
Technical Assistance Funding Rec'd	\$74,000	\$93,245	\$94,835	\$97,000

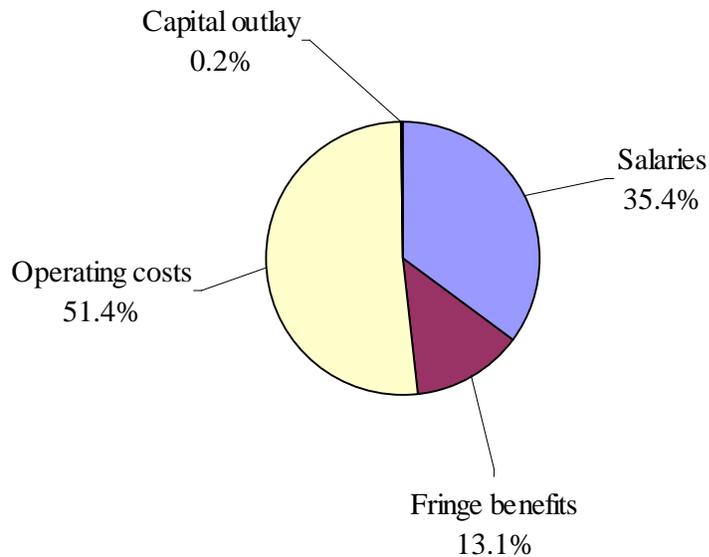
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# Human Services Budget Summary

## Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 8,086,696	\$ 10,201,918	\$ 10,005,804	\$ 10,660,160
Fringe benefits	2,997,932	3,910,345	3,919,294	3,935,082
Operating costs	15,195,740	15,815,223	17,100,144	15,495,854
Capital outlay	186,383	136,000	540,413	58,000
<b>Total expenditures</b>	<b>\$ 26,466,751</b>	<b>\$ 30,063,486</b>	<b>\$ 31,565,655</b>	<b>\$ 30,149,096</b>
Restricted intergovernmental	12,749,929.34	\$ 11,831,888	\$ 13,031,341	13,206,894.00
Sales and service	1,125,141	1,159,400	1,041,249	1,174,600
Other revenue	35	100	1,330	0
Fund balance appropriated	0	203,500	267,750	0
<b>Total revenues</b>	<b>\$ 13,875,106</b>	<b>\$ 13,194,888</b>	<b>\$ 14,341,670</b>	<b>\$ 14,381,494</b>
Number of FTE's	244.0	259.0	254.0	254.0

### Human Services Approved Expenditures FY 2009



## Health Services

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 3,534,160	\$ 4,155,672	\$ 4,102,128	\$ 4,287,550
Fringe benefits	1,271,299	1,541,042	1,544,296	1,538,462
Operating costs	1,162,954	1,208,417	1,748,123	1,413,819
Capital outlay	64,622	36,000	439,313	-
<b>Total expenditures</b>	<b>\$ 6,033,036</b>	<b>\$ 6,941,131</b>	<b>\$ 7,833,860</b>	<b>\$ 7,239,831</b>
Restricted intergovernmental	2,092,962	1,786,657	2,049,269	2,142,074
Sales and service	1,074,184	1,118,500	1,000,349	1,131,000
Other revenue	35	100	1,330	-
Fund balance appropriated	-	203,500	267,750	-
<b>Total revenues</b>	<b>\$ 3,167,181</b>	<b>\$ 3,108,757</b>	<b>\$ 3,318,698</b>	<b>\$ 3,273,074</b>
Number of FTE's	98.0	99.0	98.0	98.0

### Department Purpose

Ensure the health of the citizens of Brunswick County.

### Major Accomplishments

- **Dental Van:** The Dental Van visited the county twice in the past year treating over 500 children who otherwise would not have gotten dental care. It is scheduled to return and treat the children in the most southern schools in the county in late spring.
- **Local Fees Option for Local Government:** Was able to get a bill sponsored, drafted, and filed in the Legislature. It got bogged in down the extended state budget process, but is already being discussed for further work this year. We got 55 Boards of Health and 27 Boards of County Commissioners to pass a resolution in support of giving local government this option to take the burden of paying for restaurant inspections of the backs of local taxpayers. I am already hearing from counties who did not pass the resolution last year who want to get it done this year. We also have already picked up one more legislative sponsor for the bill (Carolyn Justus of the west).
- **ADA Diabetes Education Grant:** I wrote and got funding for this effort to offer ADA approved diabetes education under a state umbrella. We are one of five counties who are currently in the pilot phase and hope to have ADA approval for the umbrella by late spring or early summer. I will be meeting with the Kate B. Reynolds Foundation in January in the hopes of securing additional grant funding that will allow the hiring of a second dietitian and to help poorer counties fund the start up of the umbrella in their counties.
- **Minority Health Grant Supplement:** Because of our past success with the Minority Health Grant we received last year, we received an additional \$6,000 grant to run a special outreach and education program for minorities. Management Team has agreed to focus on prostate cancer screening and education due to the great disparity in the successful outcome between whites and minorities for this terrible illness. We didn't want to leave non-minorities out and I got permission from the Board of Health to use up to \$2,000 for non minorities who ask for this service as well.
- **Pediatric Clinic:** Have already greatly surpassed the projected earnings for this program that we now cover with a contract physician (which costs more but allows us to treat a lot more children who do not have a medical home). The contract is month to month so I am hesitant to put too high a projection on revenues for next year and will project earnings at \$9,000 per month to give us some leeway in case

## Health Services

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problems arise. We are also doing about \$10,000 or more charity care on top of the earnings generated by the program.

- **Medicaid Maximization in Budget:** For the first time ever, we were able to put money from our Maximization earnings into our budget last year. We started with an estimate of \$200,000 but actually put in \$300,000 when the amount earned was higher than projected. This was tried as a one time offer since the money fluctuates from year to year. However, we are doing well financially and I plan on putting Maximization money in again this year. However, since we do not know until near the end of the fiscal year how much we will get, I am projecting putting in \$200,000 again this. We can always add more if possible and back out the local dollars.
- **Environmental Health Manning:** Earnings continue down in EH. I think the housing market slump may be having an effect on this. We were able to once again handle this through attrition as we did not replace an EH specialists who left for employment elsewhere. I will be asking the CCs to allow us to keep the positions in the budget in case the market picks up. We would leave the positions in the budget and fund it with projected revenues. If we do not see the additional work, we would leave the positions vacant and the money for the position and the last revenues would be a wash. If we were to delete the position and then see the added workload, it would take an extended amount of time to request the positions be put back so we could recruit someone. This could force delays in turn around times for onsite work which both the Board of Health and CCs do not want to see happen.

## Goals and Objectives

**Goal: Complete Accreditation Process as Mandated by Legislation.** This is a major undertaking and will take the full effort of all the staff. North Carolina is the first state in the country to put mandated accreditation in place for health departments. It is supposed to be a four year recurrent requirement but current funding only if not changed only covers an eight year cycle. A State Consultant has been assigned to work with us in preparation for accreditation. Management Team is currently collecting all the documentation needed to meet accreditation criteria. We are scheduled to actually go through the process in May 2008. Have met with Senator Hartsell about funding re-accreditation as described below.

### Objectives:

- Review and complete all the requirements for accreditation as laid out by the legislation and the School of Public Health.
- Complete all state program reviews before accreditation site visit.
- Prepare documentation and presentations in line with accreditation process so that site visit can be done with the least amount of disruption of services as possible.
- Make any identified changes needed to ensure department meets requirements and gains accreditation.
- Work on getting the Legislature to fund at the appropriate level

FY 08/09 Projected Cost – Had planned on asking the CCs to let me use \$50,000 from escrow to cover this work and will do that. However, this money should be returned to the county from the State once accreditation is achieved.

Projected Recurring Annual Cost – Re-accreditation will cost about half of what initial accreditation costs (as projected by the Institute of Public Health). I am working with the legislator who crafted the initial bill to ask him to fund re-accreditation as proposed in the original legislation.

**Goal: Maintain Environmental Health staffing at current level to allow two week turn around times without asking for additional county funding.** While not as bad as last year, current earning in EH On-Site is again running below projections. It is still our hope to be able to balance the budget without having to ask the CCs for additional funding but whether this is actually doable is yet to be seen. We have two

## Health Services

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empty positions (1Food and Lodging +1 On-Site Wastewater) that we plan on leaving vacant but are not planning to actually delete this year. Explanation is below. The bottom line is Environmental Health deleted three positions from the budget last year and if the housing slump turns around, we want to be able to gin up the work force as quickly as possible. If work does not pick up, we of course, would not fill the positions and any local funds put forth to support them would be returned to the county at the end of the year.

### **Objectives:**

- Leave vacant positions empty. Go up \$100 per new permit and \$25 for existing systems work. Do budget projections on 2007-2008 productivity numbers and see if we can maintain current staffing without asking for additional county funding. If we are able to balance the budget in this way, we are hopeful to maintain our current manning.
- If this correction is not successful, we will need to discuss either asking for additional funding or having reduction in force for EH.
- Plan on not fully deleting current vacancies in next budget as down turn appears to be caused by housing slump at this time. If we were to delete the position entirely, start up time for new employees would be drawn out past the current one year time needed which is not acceptable to CCs and the Board of Health. Will cover costs of positions with inflated revenue projections but some local money will be needed to be put into the budget as on-site is still not 100% self sufficient.

FY 08/09 Projected Cost – About \$70,000 for the two positions. To be returned to the County at the end of the year if positions not utilized.

Projected Recurring Annual Cost – Should diminish over time as we increase fees for on-site permits.

**Goal: Increase WIC Presence at Outlying Sites to better meet the needs of clients' schedules.** This should increase the actual number of WIC clients we are able to serve.

### **Objectives:**

- Expand hours outlying sites are open to better meet needs of clients reduce their needs to travel to Bolivia.
- Track productivity at outlying sites to see if increased hours have a positive affect.
- Make minor adjustments to schedules as data is collected to increase odds that new hours will provide increased productivity.

**Goal: Establish Business Plan for Pediatric Clinic that Allows for Diminished County Funds being needed to maintain clinic.** Will try to get a balance based on this year's earnings to give a better projection on program earnings so that county support for this crucial program that provides medical care to children without a medical home.

### **Objectives:**

- Complete one year study of Pediatric Clinic earnings.
- Study first year's earnings and project a "safe" level of earnings that will allow us to back out local/other program support to make this program more self-sufficient.
- Continue to track earnings from month to month to ensure we are meeting established goal.
- Make program adjustments if projected earnings are not being met.

FY 08/09 Projected Cost – Should actually reduce local costs for program.

Projected Recurring Annual Cost – None.

## Health Services

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**Goal: Establish Minority Prostate Cancer Screening and Education Program to offer this much needed service to minorities (and others interested).**

**Objectives:**

- Set up communication/info dissemination system to get work out about this service through minority health and religious leaders in the county.
- Establish a two week period where we will offer prostate screening and education in three sites in the county.
- Identify funding stream to help treat anyone identified to have prostate cancer for follow up treatment.
- Track number screened and educated number of positive cases, and referral outcomes.
- Report back to the Office of Minority Health the outcomes of this specially funded outreach program

FY 08/09 Projected Cost – \$2,000 of Escrow Funds for Non-Minority Clients seeking this service.  
Projected Recurring Annual Cost – No ongoing costs.

**Goal: Complete Diabetes ADA Umbrella Pilot Phase for Our Class and Seek Funding to Expand Umbrella Across North Carolina.**

**Objectives:**

- Complete all pilot requirements to allow umbrella to gain American Diabetes Association approval for billing for this service for Umbrella and local program.
- Seek additional funding to allow for faster expansion to new counties. Include funding for poorer counties who may not be able to shoulder start up costs.
- Schedule meeting with Kate B. Reynolds Foundation January, apply for grant with hopes to receiving funding in May – June 08 time frame.
- Design, advertise and implement pilot selection process to recruit new counties into the Umbrella.
- Seek grant in name of state, but may have to act as fiduciary agent if Reynolds Foundation will not accept State Foundation as the agent.

FY 08/09 Projected Cost – Should actually allow for local earnings this year.  
Projected Recurring Annual Cost – None.

**Goal: Continue Practice of Utilizing a Safe Projection of Maximization Money in Budget Process.**

Last year's attempt at doing this in fact allowed us to back out \$300,000 of local funds and to safely use Maximization Money.

**Objectives:**

- Set a level of Maximization Money during the budget process. First guess is \$200,000 like we did last year.
- Must set level where we have a high confidence that we will have enough money to cover projection. The last thing we want to do is have to embarrass ourselves and have to go back to the CCs after the budget process and ask them to bail us out.
- If Maximization Money comes in significantly higher than the \$200,000 projected, ask Board of Health to allow us to back out more local dollars and put Maximization Money in its place.
- Any extra Maximization Money would be put into the Escrow Account as long as the ceiling was not broken.

FY 08/09 Projected Cost – Should continue to save significant local tax dollars.  
Projected Recurring Annual Cost – None.

## Health Services

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### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b><i>FY 05/06 Actual</i></b>	<b><i>FY 06/07 Actual</i></b>	<b><i>FY 07/08 Estimated</i></b>	<b><i>FY 08/09 Projected</i></b>
<b>Workload (output) Measures</b>				
Achieve Women, Infants and Children's (WIC) Productivity Goal in State Contract Addenda: Serve at least 2024 clients this coming year	1,978	2,000	2,024	2,140
<b>Efficiency Measures</b>				
Number of new onsite permits per FTE	256	285	285	240
Cost per permit issued	\$672	\$875	\$875	\$1000
<b>Effectiveness Measures</b>				
Increase earnings of Seniors' Program above and beyond this year's to make the program more self sufficient - \$36,000		\$12,000	\$36,000	\$60,000
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.		4 Cases Seen	6 Cases Seen	10 Cases Seen
Percentage of onsite permits completed within 2 weeks per FTE	77%	80%	80%	85%

## Social Services

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 4,481,304	\$ 5,965,465	\$ 5,822,895	\$ 6,285,990
Fringe benefits	1,700,537	2,339,155	2,344,850	2,365,544
Operating costs	11,542,189	11,905,510	12,556,070	11,365,494
Capital outlay	121,761	100,000	101,100	58,000
<b>Total expenditures</b>	<b>\$ 17,845,792</b>	<b>\$ 20,310,130</b>	<b>\$ 20,824,915</b>	<b>\$ 20,075,028</b>
Restricted intergovernmental	10,438,866	9,835,166	10,740,007	11,020,820
Sales and service	50,957	40,900	40,900	43,600
<b>Total revenues</b>	<b>\$ 10,489,824</b>	<b>\$ 9,876,066</b>	<b>\$ 10,780,907</b>	<b>\$ 11,064,420</b>
Number of FTE's	144.0	158.0	154.0	154.0

### 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

- Completed fiscal year without any new or ongoing unresolved legal or personnel matters.
- Reduced application processing time in Food Stamps from 24 to 20 days (30 days is federal standard).
- Exceeded federal outcome measures (10-01-06 thru 09-30-07) in five out of six quantified areas representing children in social service placements.
- Community Alternatives Program monitoring (State Review) found no items needing corrective action.
- Passed Internal Review Service inspection with no negative findings (Child Support Program).
- Utilized entire allocation of Federal Day Care Funds.
- Zero negative findings in annual Single County Audit.
- Increased annual Child Support Collections by 5.16% (goal was 5%).
- Participated in the implementation of a Debit Card system to distribute funds to customers of the Child Support Program.

### Goals and Objectives

**Goal:** Additional Space- To secure adequate physical space to conduct confidential interviews, provide sufficient space for workers to efficiently perform their duties with minimal interruptions, and adequate filing and storage.

#### Objectives:

- Provide each Income Maintenance Worker, Social Worker, and Supervisory staff with a private office.
- Allow for customers to be interviewed privately.
- Increase confidentiality and open communication.

**Goal:** Increase efficiency of customer service times.

#### Objectives:

- Reduce application processing time in Work First Family Assistance Unit to 18 days.

## Social Services

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- Decrease customer waiting time to 30 minutes or less.

**Goal:** Increase Number of Foster Families

**Objectives:**

- Utilize more media resources to highlight the program.
- Focus on specific group needs.
- Include adoption possibilities.
- Accentuate rewards possible by fostering for a child.

**Goal:** Initiate all reports of abuse, neglect, and/or dependency timely.

**Objectives:**

- Enhance monitoring and follow-up on all reports.
- Re-organize (if necessary) personnel as needed to insure adequate staff are available to respond.
- Supervisor(s) to confirm all initiations and report to Program Administrator.

**Goal:** Implementation of automated day sheet program.

**Objectives:**

- Increase efficiency of worker time by providing computer tracking and eliminating current paper system.
- Decrease time from completion by line staff to receipt of data input person.

## Social Services

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>05/06 Actual</i>	<i>06/07 Actual</i>	<i>07/08 Estimated</i>	<i>08/09 Projected</i>
<b>Workload (output) Measures</b>				
Child Support Agency Caseload *	323	338	358	369
Child Support Collections	6,143,695	6,456,877	6,715,152	6,950,182
Food Stamp Caseload	2,883	3,065	3,310	3,476
Food Stamp Applications	2,868	3,287	3,587	3,874
Adult Medicaid Applications	1,335	1,465	1,553	1,708
Nursing Home Assisted Living Cases	414	465	511	563
Community Alternatives Program	70	66	70	75
Transportation	7,938	6,293	6,985	7,684
<b>Efficiency Measures</b>				
Adult Protective Services Reports	126	147	163	180
Day Care Children	1,098	1,291	1,211	1,137
Family & Children Medicaid Program Applications *	537	563	591	639
Family & Children Medicaid Program: Cases	6,318	6,236	7,171	7,889
<b>Effectiveness Measures</b>				
Food Stamp Application Processing Time	25	20	18	18
Adult Medicaid Application Processing Time (MAD 90-day Std.)	51	55	53	53
Adult Medicaid Application Processing Time (non-MAD 45-day Std.)	23	29	28	27
Adoption: Adoptions with 24 months	27%	40%	61%	70%
Foster Care Placements: 2 or fewer placements	91%	94.56%	95%	95%
Reunification: Reunited within 12 months	96%	71.42%	77%	82%
Maltreatment: Repeaters	5%	2.08%	5%	3%
Initiate Reports Timely	75%	79%	85%	95%

## Southeastern Mental Health

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	695,315	692,000	692,000	692,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 695,315</b>	<b>\$ 692,000</b>	<b>\$ 692,000</b>	<b>\$ 692,000</b>
Restricted intergovernmental	49,974	42,000	42,000	42,000
<b>Total revenues</b>	<b>\$ 49,974</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
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.

# Veterans Services

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 71,231	\$ 80,781	\$ 80,781	\$ 86,620
Fringe benefits	26,096	30,148	30,148	31,076
Operating costs	13,771	17,781	17,781	19,341
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 111,098</b>	<b>\$ 128,710</b>	<b>\$ 128,710</b>	<b>\$ 137,037</b>
Restricted intergovernmental	2,000	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
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 Department of Veterans Affairs benefits being brought into Brunswick County by \$413,000.00 from last year.
- Completed a 28 page informative Word document, which was sent to Mr. Keur, Brunswick County Web Developer. These pages are now posted on our county website to provide more detailed information for clientele who have access to the internet.
- Mr. Garrison, the Veterans Service Officer hired last year, has received his accreditations through the North Carolina Division of Veterans Affairs, the National Association of County Veterans Service Officers, and the American Legion.
- We have mailed 31 point-of-contact letters out to all 31 newly discharged veterans who live in Brunswick County. These letters have helped to promote veterans' awareness of our office and the services we provide.

## Goals and Objectives

**Goal:** Increase public awareness and benefits available to veterans and their eligible dependents through the Department of Veterans Affairs.

## Veterans Services

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### **Objectives:**

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

FY 08/09 Projected Cost - \$900

Projected Recurring Annual Cost - \$900

**Goal:** Secure adequate office space.

### **Objectives:**

- Enhance customers' level of anxiety by providing privacy during interviews.
- Increase worker productivity by removing distractions and interruptions in their work space.
- Provide additional space for our growing files.

**Goal:** Both service officers must maintain accreditations through various veterans' service organizations and keep up-to-date on changing federal and state laws and regulations.

### **Objectives:**

- Attend the North Carolina Association of County Veterans Service Officers' spring and fall training conferences.
- Attend the National Association of County Veterans Service Officers' annual conference.
- Attend the North Carolina Division of Veterans Affairs District 4 training sessions.
- Attend the VAMC Fayetteville's Annual Stakeholders' Briefing.

FY 08/09 Projected Cost - \$7,000

Projected Recurring Annual Cost - \$7,000

## Veteran Services

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of ads run in each newspaper annually	13	13	14	14
Presentations and Interviews	5	6	8	10
Service Connected Compensation Claims	2,191	1,638	1,790	1,800
Death Indemnity Compensation (DIC)	218	126	190	190
Veteran's & Widow's Pension	282	850	850	850
Education & Scholarships	135	151	185	185
Medical Benefits	1,394	1,296	1,300	1,300
Burial Records, Medals, NC Benefits, DOD, Misc.	1,764	2,244	2,300	2,300
<b>Effectiveness Measures</b>				
Total Expenditures paid by the VA in Brunswick County	\$18,135,000	\$18,548,000	\$18,900,000	\$19,000,000

## Human Services Other Agencies

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
American Red Cross Cape Fear	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Brun Co Family Assistance Agny	40,000	42,000	42,000	42,000
Brunswick Housing Opportunity	-	-	-	20,000
Brunswick Sr Resources Inc	1,210,000	1,350,000	1,350,000	1,500,000
Carousel Center	15,000	15,000	15,000	15,000
Communities in Schools	200,000	225,000	255,000	225,000
Habitat to Humanity	-	25,000	25,000	25,000
Hope Harbor Home	35,000	40,250	40,250	50,000
Juvenile Crime Prevention Council	166,123	166,065	168,065	-
Literacy Council	6,600	7,000	7,000	7,000
Lower Cape Fear Hospice	25,000	25,000	25,000	25,000
New Hope Clinic	20,000	21,000	21,000	21,000
Partnership for Children	13,000	14,000	14,000	14,000
Providence Home	25,000	25,000	25,000	25,000
Southeastern Sickle Cell	3,000	3,200	3,200	3,200
Sr Citizen District Allocation	14,788	25,000	87,655	25,000
<b>Total expenditures</b>	<b>\$ 1,781,511</b>	<b>\$ 1,991,515</b>	<b>\$ 2,086,170</b>	<b>\$ 2,005,200</b>
Restricted intergovernmental	166,127	166,065	198,065	-
<b>Total revenues</b>	<b>\$ 166,127</b>	<b>\$ 166,065</b>	<b>\$ 198,065</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

### Department Purpose

In FY 2009 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

## Human Services Other Agencies

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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 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.

The Brunswick County Habitat for Humanity, Inc. is a nonprofit organization incorporated on June 2, 1993, with operations in Brunswick County, North Carolina. Habitat is an affiliate of Habitat for Humanity International, Inc., a nondenominational Christian nonprofit organization whose purpose is to create decent, affordable housing for those in need, and to make decent shelter a matter of conscience with people everywhere. Habitat is primarily and directly responsible for its own operations.

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’s 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.

## Human Services Other Agencies

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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.

## Education

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### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Brunswick Community College	\$ 2,524,861	\$ 2,895,763	\$ 2,895,763	\$ 3,409,358
Brunswick County Schools	25,462,211	29,202,801	29,202,801	31,861,066
<b>Total expenditures</b>	<b>\$ 27,987,072</b>	<b>\$ 32,098,564</b>	<b>\$ 32,098,564</b>	<b>\$ 35,270,424</b>
Number of FTE's	-	-	-	-

# Brunswick Community College

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Brunswick Community College	\$ 2,524,861	\$ 2,895,763	\$ 2,895,763	\$ 3,409,358
<b>Total expenditures</b>	\$ 2,524,861	\$ 2,895,763	\$ 2,895,763	\$ 3,409,358
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 Goals Are:

- Provide quality educational programs, world-class workforce training, and life-long learning opportunities that meet the needs of all students.
- Provide academic and support services that promote students' success in achieving their educational goals
- Employ qualified, diverse faculty and staff who value professional development and who possess the skills, abilities, and attitudes that support and promote a student-centered learning environment.
- Collaborate locally, regionally, and globally with businesses, industries, governmental agencies, and educational institutions.
- Develop an ongoing, broad-based institutional effectiveness process that includes operational planning and the assessment of programs and services.
- Manage efficiently the College's fiscal resources and secure additional funding through alternative sources.
- Provide up-to-date administrative and instructional technology.

# Brunswick Community College

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## **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 2009**

The County Commissioners provided \$3,409,358 of funds to the college for FY 09, an increase of \$513,595 or 17.7% over FY 08. Brunswick Community College is nearing completion of buildings and improvements and in the construction phase on other facilities funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004.

### **Bond Construction Projects**

The BCC Athletics and Aquatics Center 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 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 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 classroom/laboratory building, two greenhouses, plant materials storage structures, and shaded and full-sun garden spaces.

# Brunswick Community College

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The BCC Early Childhood Education Center 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 Public Schools

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Brunswick County Schools	\$ 25,462,211	\$ 29,202,801	\$ 29,202,801	\$ 31,861,066
<b>Total expenditures</b>	\$ 25,462,211	\$ 29,202,801	\$ 29,202,801	\$ 31,861,066
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 115 school districts in the state. For 2007-2008 Brunswick County School System served over 11,798 students from kindergarten through 12<sup>th</sup> grade in 8 elementary schools, 4 middle schools, 3 high schools, 1 early college high school 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 1,750 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 780 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 2008-2009 provides the school system with 36.5% of the actual county ad Valorem tax levy of which 35.75% is designated for current operating expenses, and .75% 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 2007-2008 fiscal year for a one-year term, ending with fiscal year 2008-2009.

In 2008-2009, Brunswick County Schools expects membership of 11,904, an increase of 106 students or a 0.9 percent increase from the 2007-2008 20<sup>th</sup> day student enrollment.

During the 2007-2008 school year, 482 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 63 students for the 2008-2009 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

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Brunswick County Schools opened a six classroom addition at Supply Elementary and began construction of an eight classroom addition at Belville Elementary School during FY 2007-2008. The Belville addition is scheduled for completion August 2008. Construction is underway for a new middle school to be located in the Holden Beach area and the Town Creek Elementary School to serve the northern area of Brunswick County. The new schools are expected to be open for the school year beginning in August 2009.

For FY 2009, the county ad Valorem funded operating budget to the school system is \$31,206,387 which is an increase of \$2,603,644 or 9.1% over the prior year amount of \$28,602,743. The county will provide \$654,679 for capital outlay from ad Valorem funds, an increase of \$54,621. Debt service for the county schools for FY 2009, funded by ad Valorem revenue totals \$7.7 million and funded by local option sales tax totals \$3.1 for a total of \$10.8 million. The School System was allocated \$3,973,012 for the annual capital improvement plan dedicated to small capital improvement projects and classroom technology enhancements throughout the system. The funding sources for the annual small capital improvement plan are local option sales tax proceeds legislated for k-12 schools of \$1,266,955, lottery proceeds of \$769,979, State capital building funds designated for education of \$744,699, investment earnings from school capital reserves of \$149,200, current year ad Valorem taxes of \$654,679 prior year collections of ad Valorem taxes of \$387,500. The county issued bank installment financing totaling \$35.5 million for the new middle school and the Town Creek Elementary School for which the debt is to be serviced by the school's portion of local option sales tax.

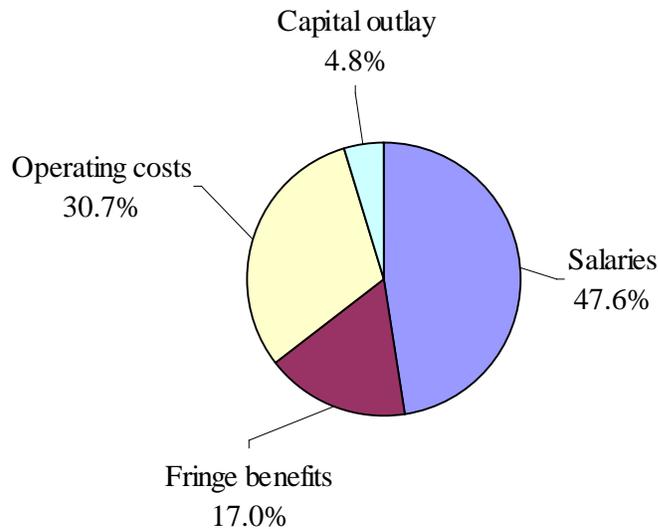


## Cultural and Recreational Budget Summary

### Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 1,684,041	\$ 1,870,214	\$ 1,891,361	\$ 1,985,424
Fringe benefits	596,776	692,554	699,926	707,373
Operating costs	1,269,771	1,208,508	1,363,518	1,278,700
Capital outlay	812,361	1,437,900	3,961,836	198,700
<b>Total expenditures</b>	<b>\$ 4,362,949</b>	<b>\$ 5,209,176</b>	<b>\$ 7,916,641</b>	<b>\$ 4,170,197</b>
Restricted intergovernmental	157,505	145,000	566,171	152,112
Sales and service	278,703	224,500	303,854	251,500
Other revenue	2,230	200	200	200
<b>Total revenues</b>	<b>\$ 438,438</b>	<b>\$ 369,700</b>	<b>\$ 870,225</b>	<b>\$ 403,812</b>
Number of FTE's	45.0	46.0	46.0	46.0

**Cultural and Recreational  
Approved Expenditures  
FY 2009**



# Library

## Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 730,784	\$ 778,616	\$ 778,616	\$ 811,444
Fringe benefits	280,441	300,296	304,652	305,027
Operating costs	330,213	344,408	351,520	391,200
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,341,437</b>	<b>\$ 1,423,320</b>	<b>\$ 1,434,788</b>	<b>\$ 1,507,671</b>
Restricted intergovernmental	152,505	145,000	152,112	152,112
Sales & Service	50,033	46,000	46,000	50,000
Other revenue	180	200	200	200
<b>Total revenues</b>	<b>\$ 202,718</b>	<b>\$ 191,200</b>	<b>\$ 198,312</b>	<b>\$ 202,312</b>
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.

## Major Accomplishments

- Circulated 479,509 items, a 13% increase over previous year.
- Provided electronic resources to 95,278 residents and visitors, a 2% increase.
- We operated 5 full-service libraries, 7 days a week, visited by a total of 219,431 people of all ages (8% increase).
- We set up a browsing collection of 500 volumes for county employees in the cafeteria at no cost to the County.
- Updated and revitalized the Library's webpage.

## Goals and Objectives

**Goal:** Future users of Brunswick County Library system will have convenient access to 21<sup>st</sup> century resources.

### Objectives:

- By June 30, 2009, Library Board and staff will develop a long range facilities plan to determine the need for expansion and new locations.
- By June 30, 2009, Library Board and staff will update the current long range service plan.
- By 2009 budget time, Board and staff will present a plan for the expansion of the Leland Library.
- Library staff will install newest Polaris version for public access.

FY 08/09 Projected Cost - \$20,000 for Polaris  
Projected Recurring Annual Cost - \$1200

# Library

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**Goal:** Brunswick County's cultural, literary, and historical heritage will be preserved for the Future.

**Objectives:**

- The Library Director will serve on the County's Historical Survey Committee.
- The five libraries will cooperate with the two historical societies to collect and preserve manuscripts and artifacts.

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<b>FY 05/06 Actual</b>	<b>FY 06/07 Actual</b>	<b>FY 07/08 Estimated</b>	<b>FY 08/09 Projected</b>
<b>Workload (output) Measures</b>				
Total items circulated	439,839	479,509	500,000	530,000
Uses of electronic resources	74,282	95,278	100,000	110,000
Door count	204,201	219,431	230,000	250,000
Registered card holders	40,515	44,661	48,000	55,000
Program attendance	13,524	15,962	17,000	18,000
<b>Efficiency Measures</b>				
Cost per service hour per library	\$19.62	\$18.80	\$20.86	\$22.00
Cost per lease-book loan	\$1.38	\$1.16	\$1.09	\$.98
Card holders as a % of the population	44%	44.6%	49%	51%
<b>Effectiveness Measures</b>				
Max. waiting time for leased books	10 weeks	8 weeks	6 weeks	3 weeks
Reference response satisfaction	84%	91%	96.4%	100%
NC-LIVE remote patron downloads	532	1,219	1,500	2,000
Individual intro. Internet sessions	1,027	1,644	2,000	3,000

## Parks and Recreation

### Department Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 953,258	\$ 1,091,598	\$ 1,112,745	\$ 1,173,980
Fringe benefits	316,335	392,258	395,274	402,346
Operating costs	869,711	820,900	942,455	806,300
Capital outlay	812,361	1,437,900	3,961,836	198,700
<b>Total expenditures</b>	<b>\$ 2,951,665</b>	<b>\$ 3,742,656</b>	<b>\$ 6,412,310</b>	<b>\$ 2,581,326</b>
Restricted intergovernmental	5,000	-	414,059	-
Sales and service	228,670	178,500	257,854	201,500
Other revenue	2,050	-	-	-
<b>Total revenues</b>	<b>\$ 235,720</b>	<b>\$ 178,500</b>	<b>\$ 671,913</b>	<b>\$ 201,500</b>
Number of FTE's	25.0	26.0	26.0	26.0

### 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

- Completed design phase for Brunswick Nature Park and Whitlock Landing Park.
- Installed new playgrounds at Dutchman Creek Park, Town Creek Park and Brunswick River Park.
- Hosted and facilitated 8 Dixie Baseball and Softball State Tournaments back in June and July. Over 70 teams participated in the various tournaments bringing thousands of visitors to the area.
- Over 60 teams participated in the 3<sup>rd</sup> Annual Brunswick County Spring Training Games at Shallotte Park which featured all of our youth baseball teams playing 2 practice games.
- Repaved tennis courts and basketball courts at Northwest Park and Navassa Park. Also, added 2 new bocce and shuffleboard courts at Town Creek Park.
- Implemented background checks for all youth volunteer coaches and officials for county programs.
- Maintenance staff sodded the entire football field at West Brunswick High School.
- Special Olympics and Senior Games were a huge success back in the spring. These games continue to grow each and every year with participants.
- Engaged with Haden Stanziale to design new parks at Ocean Isle Beach, Holden Beach and expand park designs at Waccamaw and Brunswick River Parks.
- Approved Elite Homes to build new Athletic Field House at Leland Park.
- Approve \$1.2 million Phase II ball field lighting project.
- Leland Dixie Youth minors and majors all star teams were State Champions and both teams finished in third place at the Dixie Youth World Series. Also, the Brunswick County Dixie Junior Boys (13 year olds) finished in sixth place at the Junior Boys World Series.
- Over 400 kids are now participating in our youth football program. In two years the program has grown from six teams to twelve this past year.
- Department purchased a badly needed twenty nine passenger bus to accommodate the various programs that are now being offered.
- Department has continued to improve wellness programs for all county employees by sponsoring various activities throughout the year.

## Parks and Recreation

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- The Brunswick Idol again was a huge success with over 300 people attending the event.
- Over 400 hundred children attended the department's first ever Haunted House and Haunted Egg Hunt at Town Creek Park on October 30<sup>th</sup>.

### Goals and Objectives

**Goal:** To implement capital improvement plans for new and existing park facilities.

**Objectives:**

- Development of preliminary site plans
- Secure project funding
- Finalize site plans
- Monitor site development and construction

**Goal:** Update 5 year Comprehensive Parks and Recreation Master Plan to identify and address the changing recreation needs and desires of the residents of Brunswick County and guide Brunswick County Parks and Recreation Department through the next five years.

**Objectives:**

- Secure funding for a Master Plan
- Submit an RFR for to select a firm qualified to develop the Master Plan
- Select a firm to perform the plan
- Identify and integrate public water access points, current facility use, current program participation, geographic location, national recreation trends, other provided recreational opportunities, public survey results, partnerships with schools/municipalities and county staff input/recommendations in the comprehensive plan.
- Identify policy plans, staff needs, facility maintenance, alternative funding sources, park development and budget estimates.
- Assist in the Assessment of Greenway/Blueway and Open Space Program.

FY 08/09 Projected Cost - \$85,000

Projected Recurring Annual Cost - 0

**Goal:** Install new Recreation Program Software for more effective and efficient operations.

**Objectives:**

- Select the Program Software
- Implement software
- Provide staff training on new software

FY 08/09 Projected Cost - \$25,000

Projected Recurring Annual Cost - \$2,000

**Goal:** Expand and enhance county wellness program

**Objectives:**

- Remodel vacant space for county fitness area.
- Promote health and wellness by providing various programs to our county employees.
- Provide an aerobics room and an equipped fitness area.

## Parks and Recreation

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- Development of locker rooms equipped with showers for employees to use

FY 08/09 Projected Cost - \$75,000

Projected Recurring Annual Cost - \$5,000

**Goal:** To install public access internet at Shallotte and Waccamaw Park

**Objectives:**

- Partner with ATMC

FY 08/09 Projected Cost - \$20,000

Projected Recurring Cost - \$ 1,500

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 05/06 Actual</i>	<i>FY 06/07 Actual</i>	<i>FY 07/08 Estimated</i>	<i>FY 08/09 Projected</i>
<b>Workload (output) Measures</b>				
Number of Fields rented	60	65	80	71
Number of camps/clinics offered	22	24	32	38
Number of Community Buildings	7	7	9	9
Number of Parks	10	10	13	13
Concession revenues	\$6,586	\$7,500	\$11,487	\$16,000
Community Building Revenues	\$12,204	\$12,500	\$13,000	\$14,000
<b>Effectiveness Measures</b>				
Number of youth coaches certified	665	716	800	825
Number of Adult sports Teams	41	60	70	86
Number of Youth sports teams	46	52	60	68
Number of Youth participants	675	705	940	823
Number of participants (Concerts on the Coast	10,250	11,000	12,000	11,500
Number of participants served with fitness programs (youth and adult)	1,195	1,350	1,950	2,350

## Cultural and Recreational Other Agencies

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
American Legion Baseball	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Arts Council	3,750	10,000	10,000	30,000
Brunswick County Radio Society	-	2,000	2,000	-
City of Northwest	15,000	-	-	-
General District Allocation	19,697	25,000	51,343	25,000
Museum of Coastal Carolina	-	-	-	20,000
Varnamtown Contribution	25,200	-	-	-
WHQR Radio	1,200	1,200	1,200	1,200
<b>Total expenditures</b>	<b>\$ 69,847</b>	<b>\$ 43,200</b>	<b>\$ 69,543</b>	<b>\$ 81,200</b>
Number of FTE's	-	-	-	-

In FY 2009, 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.

Brunswick County Radio Society provides emergency communications during natural and manmade disasters, hurricanes, airplane crashes, Progress Energy drills, search and rescues between service personnel stationed outside the US and their loved ones here.

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

The Museum of Coastal Carolina opened on May 25, 1991. It is a natural history museum located at Ocean Isle Beach, NC. Educational programs are available for school groups along with monthly lecture series.

During the fall, spring and summer, outdoor classroom activities are available on the island. The museum also offers evening programs which include Discovery after Dark and Snakes Alive. There are seven themed galleries that have their own exhibits and hands-on activities.

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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Bond Principal	\$ 6,697,377	\$ 8,072,307	\$ 8,072,307	\$ 9,624,859
Bond Interest	4,180,380	5,289,762	5,289,762	6,424,764
Bond Fees and Issuance Costs	74,736	50,000	50,000	50,000
<b>Total expenditures</b>	<b>\$ 10,952,493</b>	<b>\$ 13,412,069</b>	<b>\$ 13,412,069</b>	<b>\$ 16,099,623</b>

### Debt Service Expenditures by Function

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Education	\$ 8,166,598	\$ 10,533,064	\$ 10,533,064	\$ 13,420,801
Public Safety	648,179	640,380	640,380	632,580
Culture & Recreation	138,092	357,736	357,736	441,568
Environmental Protection	142,596	142,597	142,597	106,948
General Government	1,857,028	1,738,292	1,738,292	1,497,726
<b>Total expenditures</b>	<b>\$ 10,952,493</b>	<b>\$ 13,412,069</b>	<b>\$ 13,412,069</b>	<b>\$ 16,099,623</b>

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 issued general obligation debt of \$26,500,000 in FY 2008 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 County issued \$3.3 million of 2/3 general obligation bonds for park and community center improvements. The bond proceeds will be used to construct and renovate community college facilities. Also in FY 2008, the County entered into a bank installment financing agreement for the construction of two new schools in the amount of \$35.5 million.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of June 2008 the County obtained the following bond ratings:

- Moody's
  - General Obligation Bonds Aa3
  - Certificate of Participation A1
  - Revenue Bonds A2
- Standard & Poor's
  - General Obligation Bonds AA
  - Certificate of Participation A+
  - Revenue Bonds A+
- Fitch
  - General Obligation Bonds AA-
  - Certificate of Participation A+
  - Revenue Bonds 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, 2008 the outstanding general government principal indebtedness of the County totals \$151,143,591. The budget for debt service payments for fiscal year 2009 totals \$16,099,623.

# General Debt Service

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## 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 total debt payable from general revenues, including capital leases (i.e.: direct debt) in any given budget year should be in the range of ten (10) to thirteen (13) percent of the total General Fund Type expenditure less net Interfund transfers budget. The limit of any debt payable from a specific pledged revenue source (i.e.: revenue debt) shall be determined by debt service coverage ratios (i.e.: annual net pledged revenues to annual debt service) and/or credit rating impacts (i.e.: any additional revenue debt should not lower ratings) as contained in the bond covenants.

### 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, 2008

Bond and COPS Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2009	7,887,000	13,420,801	1,430,000	2,297,024	9,317,000	15,717,825
2010	8,183,000	13,369,053	1,435,000	2,238,249	9,618,000	15,607,302
2011	8,254,000	13,100,930	1,555,000	2,299,213	9,809,000	15,400,143
2012	8,266,000	12,779,624	1,550,000	2,236,682	9,816,000	15,016,306
2013	8,256,000	12,429,084	1,540,000	2,168,269	9,796,000	14,597,353
2014	8,476,000	12,302,810	1,570,000	2,138,481	10,046,000	14,441,291
2015	8,711,000	12,190,432	1,615,000	2,123,107	10,326,000	14,313,539
2016	9,206,000	12,310,368	1,630,000	2,068,980	10,836,000	14,379,348
2017	9,186,000	11,879,341	1,615,000	1,982,081	10,801,000	13,861,422
2018	9,176,000	11,458,166	1,605,000	1,902,180	10,781,000	13,360,346
2019-2023	34,814,000	40,472,066	4,890,000	5,454,888	39,704,000	45,926,954
2024-2028	9,350,000	10,482,275	390,000	406,087	9,740,000	10,888,362
<b>Total Bonded Debt</b>	<b>129,765,000</b>	<b>176,194,950</b>	<b>20,825,000</b>	<b>27,315,241</b>	<b>150,590,000</b>	<b>203,510,191</b>
<b>Other Long-Term Debt</b>						
Capitalized leases						
2009	-	-	299,455	323,394	299,455	323,394
2010	-	-	123,528	138,093	123,528	138,093
2011	-	-	130,608	138,093	130,608	138,093
<b>Total Other Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>553,591</b>	<b>599,580</b>	<b>553,591</b>	<b>599,580</b>
<b>Total Long- Term Debt</b>	<b>\$129,765,000</b>	<b>176,194,950</b>	<b>21,378,591</b>	<b>27,914,821</b>	<b>151,143,591</b>	<b>\$204,109,771</b>

# Legal Debt Margin

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## Computation of Legal Debt Margin

June 30, 2008

Assessed value of taxable property	\$31,424,536,613
	<u>          x 0.08</u>
Debt limit- 8 percent of assessed value	<u>\$2,513,962,929</u>
Gross debt:	
Total bonded debt	\$ 134,717,733
Total certificates of participation	17,625,000
Total bank installment placements	35,500,000
Total capital leases	<u>33,022,195</u>
Gross debt	220,864,928
Less: water and sewer bonds	<u>69,721,336</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 151,143,592</u>
Legal debt margin	<u><u>\$ 2,362,819,337</u></u>

## Occupancy Tax Fund

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Operating costs	\$ 1,091,757	\$ 1,030,312	\$ 1,050,000	\$ 1,065,000
Transfer to General Fund	21,021	19,688	-	-
<b>Total expenditures</b>	<b>\$ 1,112,778</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,065,000</b>
Other taxes and licences	1,112,778	1,050,000	1,050,000	1,065,000
<b>Total revenues</b>	<b>\$ 1,112,778</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,065,000</b>
Number of FTE's	-	-	-	-

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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Transfer to General Fund	\$ 2,967,899	\$ 2,920,949	\$ 2,920,949	\$ 5,093,353
<b>Total expenditures</b>	<b>\$ 2,967,899</b>	<b>\$ 2,920,949</b>	<b>\$ 2,920,949</b>	<b>\$ 5,093,353</b>
Investment Earnings	3,299	-	-	-
Transfer from General Fund	2,961,442	2,920,949	2,920,949	5,093,353
<b>Total revenues</b>	<b>\$ 2,964,741</b>	<b>\$ 2,920,949</b>	<b>\$ 2,920,949</b>	<b>\$ 5,093,353</b>
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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 97,222	\$ 171,917	\$ 80,660	\$ 35,022
Fringe benefits	32,377	51,386	27,047	12,262
Operating costs	748,936	825,000	770,347	1,009,000
Capital outlay	46,863	264,000	324,487	52,150
Transfer to General Fund	-	-	298,350	-
<b>Total expenditures</b>	<b>\$ 925,399</b>	<b>\$ 1,312,303</b>	<b>\$ 1,500,891</b>	<b>\$ 1,108,434</b>
Other taxes and licences	726,333	700,000	347,496	-
Restricted intergovernmental	201,967	187,000	539,504	900,000
Investment earnings	40,986	-	-	12,000
Fund balance appropriated	-	425,303	613,891	196,434
<b>Total revenues</b>	<b>\$ 969,287</b>	<b>\$ 1,312,303</b>	<b>\$ 1,500,891</b>	<b>\$ 1,108,434</b>
Number of FTE's	2	3	0.75	0.75

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$.70 for each connection. Providers, both wireline and wireless, will collect these fees and remit them to the North Carolina 911 Board for administration. Funds must be used to maintain or enhance the county's 911 system. The majority of funds pay for the processing of 911 calls, while the remaining funds are used for system improvements.

## County Capital Reserve

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Transfer to Capital Projects Fund	\$ 7,194,784	\$ 10,558,260	\$ 10,065,539	\$ 16,139,590
<b>Total expenditures</b>	\$ 7,194,784	\$ 10,558,260	\$ 10,065,539	\$ 16,139,590
Investment earnings	716,304	400,000	512,000	282,000
Fund balance appropriated	-	7,698,537	7,907,234	7,294,242
Transfer from Other Funds	8,587,136	2,459,723	1,646,305	8,563,348
<b>Total revenues</b>	\$ 9,303,439	\$ 10,558,260	\$ 10,065,539	\$ 16,139,590
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 \$8,563,348 of transfers from the general fund, investment earnings of \$282,000 and \$7,294,242 of fund balance appropriations in fiscal year 2008-2009. The designated uses of the sources are: Natural disasters reserve \$253,857, Landfill closure reserve \$2,957,671, Land purchase for C&D landfill \$1,000,456, Building I renovation \$100,000, Holden Beach Park \$1,550,000, Ocean Isle Beach/Sunset Beach Parks \$2,495,000, Detention Center Demolition \$205,938, Airport Improvements \$2,707,500, Maintenance Service Road \$100,000, DSS/Cafeteria Parking \$300,000, Employee Wellness Center \$175,000, Administration and Courthouse Parking \$350,000, Smithville Park Improvements \$1,000,000, Leland Library Renovations \$1,000,000, Stanley Road Property Development \$550,000, Storm water Ordinance Enforcement Reserve \$574,168, Highway 211 Master Plan \$170,000, Senior Center \$500,000, and Affordable Housing Programs \$150,000. In addition, the County appropriated in June 2008 transfers to the reserve of \$750,000 for the landfill closure and \$5,500,000 for an expansion to the DSS and Cafeteria buildings that will be available in FY 2009.

## School Capital Reserve Funds

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### Special School Capital Reserve Summary

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Transfer to Capital Projects Fund	\$ 564,999	\$ 1,000,000	\$ 5,826,870	\$ 1,216,500
<b>Total expenditures</b>	\$ 564,999	\$ 1,000,000	\$ 5,826,870	\$ 1,216,500
Investment earnings	176,751	-	-	62,500
Fund balance appropriated	-	1,000,000	3,326,870	387,500
Transfer from General Fund	2,148,271	-	2,500,000	766,500
<b>Total revenues</b>	\$ 2,325,022	\$ 1,000,000	\$ 5,826,870	\$ 1,216,500

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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Transfer to Other Funds	\$ 4,467,102	\$ 4,480,800	\$ 4,480,800	\$ 4,453,460
<b>Total expenditures</b>	\$ 4,467,102	\$ 4,480,800	\$ 4,480,800	\$ 4,453,460
Investment earnings	214,823	4,649	4,649	86,700
Transfer from General Fund	4,189,740	4,476,151	4,476,151	4,366,760
<b>Total revenues</b>	\$ 4,404,562	\$ 4,480,800	\$ 4,480,800	\$ 4,453,460

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 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 98,341	\$ 110,635	\$ 113,135	\$ 120,538
Fringe benefits	31,173	35,936	35,936	37,536
Operating costs	-	24,451	21,951	21,200
Total expenditures	129,514	171,022	171,022	179,274
<b>Investment earnings</b>	\$ 34,614	\$ 25,000	\$ 25,000	\$ 10,000
Fund balance appropriated	-	22,280	22,280	57,774
Transfer from General Fund	146,334	123,742	123,742	111,500
<b>Total revenues</b>	\$ 180,949	\$ 171,022	\$ 171,022	\$ 179,274
Number of FTE's	2.0	2.0	2.0	2.0

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 non-reverting automation enhancement and preservation fund.

## Water Fund

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 2,893,820	\$ 3,546,275	\$ 3,497,209	\$ 3,689,280
Fringe benefits	1,129,290	1,406,790	1,359,196	1,381,614
Operating costs	5,724,885	6,494,096	7,600,282	7,892,093
Capital outlay	989,955	917,100	1,209,936	769,900
Debt service	981,287	930,994	930,994	1,183,013
Transfer to Other Funds	4,446,695	4,583,555	4,466,633	8,946,551
<b>Total expenditures</b>	<b>\$ 16,165,932</b>	<b>\$ 17,878,810</b>	<b>\$ 19,064,250</b>	<b>\$ 23,862,451</b>
Restricted intergovernmental	-	-	64,006	-
Sales and service	16,558,795	16,525,136	16,623,217	18,713,450
Investment earnings	958,082	703,416	703,416	306,000
Other revenue	945,014	450,258	524,770	484,585
Fund balance appropriated	-	200,000	1,024,316	4,358,416
Transfer from Other Funds	-	-	124,525	-
<b>Total revenues</b>	<b>\$ 18,461,890</b>	<b>\$ 17,878,810</b>	<b>\$ 19,064,250</b>	<b>\$ 23,862,451</b>
Number of FTE's	72.75	77.75	76.50	76.50

### Northwest Water Treatment Plant

**Goal:** Implement Recommendations of Preliminary Engineering Report

**Objectives:**

- Prioritize improvements needed to treat and distribute 24 mgd
- Begin design of highest ranked improvements
  - Additional Clearwell
  - Pumping Improvements

FY 08/09 Projected Cost - \$400,000  
 Projected Recurring Annual Cost – N/A

### 211 Water Plant

**Goal:** Optimize Available Groundwater Sources

**Objectives:**

- Increase pumping capacity of existing wells
- Replace Well 6 with a larger diameter casing for more production capacity
- Implement a Preventive Maintenance Program for the wells to ensure that all wells are pulled and inspected on a regular basis

FY 08/09 Projected Cost - \$200,000  
 Projected Recurring Annual Cost - \$5,000

### Kings Bluff Water Pump Station

**Goal:** Operate and Maintain Kings Bluff Pump Station After Expansion is Completed

## Water Fund

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### **Objectives:**

- Coordinate with contractor for warranty repairs.
- Develop preventive maintenance schedule for new equipment.
- Revise operational plan for increased pump station capacity.

FY 08/09 Projected Cost – No Additional Cost  
Projected Recurring Annual Cost - No Additional Cost

### **Public Utilities Administration**

**Goal:** Construction of Field Operations Service Center

### **Objectives:**

- Initiate construction September 2008
- Complete construction by December 2009

FY 08/09 Projected Cost - \$4,200,000  
Projected Recurring Annual Cost - \$120,000

**Goal:** Initiate Design and Construction of Southwest Water Tank

### **Objectives:**

- Identify optimum location for new Southwest Water Tank
- Design water tank to improve water supply in Southwest area
- Initiate construction of water tank by January 2009

FY 08/09 Projected Cost - \$2,000,000  
Projected Recurring Annual Cost - No Additional Cost

**Goal:** Implement Water Conservation Program

### **Objectives:**

- Identify potential water conservation measures that would be effective in Brunswick County
- Recommend potential rate changes by July 1, 2008
- Recommend structural water conservation measures by September 1, 2008
- Meet with wholesale customers to discuss water conservation by September 30, 2008

FY 08/09 Projected Cost - No Additional Cost  
Projected Recurring Annual Cost - No Additional Cost

**Goal:** Implement Unified Backflow Prevention Inspection Program

### **Objectives:**

- Develop Specifications for Bidding Services
- Identify Potential Bidders
- Receive and Analyze Bids
- Educate Public about New Program

## Water Fund

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**Goal:** Implement Revised Water and Sewer Main Extension Rating System

**Objectives:**

- Finalize Rating System Criteria
- Identify Streets or Neighborhoods to be Included on List
- Educate Public about Petition Process

FY 08/09 Projected Cost - No Additional Cost

Projected Recurring Annual Cost - No Additional Cost

**Goal:** Create Purchasing and Administrative Support Division

**Objectives:**

- Develop a professional purchasing program including inventory control program, max/min ordering protocol, and cost accounting system.
- Provide dedicated computer networking assistance for the upkeep of Public Utilities Department computer infrastructure including: 2 computer servers, 8 SCADA servers, 33 desktops, and 21 laptops. The MIS Department does not currently assist with non-Bolivia Complex facilities.
- Provide technical support of AMR system including software implementation.
- Provide technical support for preventive maintenance software.

FY 08/09 Projected Cost – \$150,000

Projected Recurring Annual Cost - \$120,000

## Water Distribution Division

**Goal:** Make infrastructure improvements to the water distribution system to increase system capacity, provide more accurate billing, and reduce the potential for water outages.

**Objectives:**

- Assist the Finance Department in selecting an Automatic Meter Reading System to provide more accurate and efficient billing data.
- Upsize ADM meter from 10” to 12” due to increased demand from ADM.
- Construct new meter vault and install 10” meter at Caswell Beach to reduce pressure issues at the Baptist Assembly and to increase the flow capacity to Bald Head Island.
- Work with the Town of Oak Island to install SCADA telemetry on Oak Island water tanks so that peak demands may be met more readily.
- Install automatic shutoff valve at Booster Pump Station #10 so that water does not free-flow through the pumps when the pump station is not on. This will help to maximize the production of the 211 Water Treatment Plant.
- Install bypass lines and valves at Bell Swamp Pump Station (BPS #8) so that tanks may be shut down for routine repair and maintenance.
- Determine and repair all non-functioning main line valves 18” and larger.

FY 08/09 Projected Cost - \$195,000

Projected Recurring Annual Cost - \$0

# Water Fund

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## **Instrumentation and Electrical Division**

**Goal:** Increase level of service and responsiveness to meet growing electrical and instrumentation needs due to a rapidly expanding system.

**Objectives:**

- Perform electrical maintenance at each water/sewer plant monthly.
- Reduce work order response time.
- Perform preventive maintenance checks on all electrical switch gear and instrumentation each year.
- Review electrical portion of development plans for Engineering Department within 3 weeks of receipt.
- Provide engineering community with electrical technical assistance for developer and capital projects.

FY 08/09 Projected Cost - \$67,000

Projected Recurring Annual Cost - \$67,000

## Wastewater Fund

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Salaries	\$ 983,463	\$ 1,309,096	\$ 1,305,669	\$ 1,426,956
Fringe benefits	373,740	518,895	511,922	546,886
Operating costs	2,073,884	1,950,402	2,520,341	2,635,876
Capital outlay	2,421,889	1,343,200	1,312,834	879,932
Debt service	5,421,709	5,360,430	5,362,928	7,634,668
Transfer to Other Funds	4,552,167	1,444,591	2,096,253	68,508
<b>Total expenditures</b>	<b>\$ 15,826,852</b>	<b>\$ 11,926,614</b>	<b>\$ 13,109,947</b>	<b>\$ 13,192,826</b>
Sales and service	14,152,690	11,667,582	11,752,582	13,135,826
Investment earnings	184,025	174,032	114,032	57,000
Other revenue	335,997	85,000	332,254	-
Fund balance appropriated	-	-	911,079	-
<b>Total revenues</b>	<b>\$ 14,672,713</b>	<b>\$ 11,926,614</b>	<b>\$ 13,109,947</b>	<b>\$ 13,192,826</b>
Number of FTE's	25.75	30.75	33.00	33.00

## Wastewater Treatment

**Goal:** Improve Wastewater Sampling and Testing Procedures to Ensure NC DENR Compliance

### Objectives:

- Purchase software to assist in tracking sampling and testing required on a daily, weekly, and monthly basis
- Train operators on proper sampling and testing procedures to ensure compliance in the absence of the lab tech.
- Review sample results to make process changes to ensure compliance with NC DENR Permits.

FY 08/09 Projected Cost - \$1,000  
Projected Recurring Annual Cost - \$0

## Public Utilities Administration

**Goal:** Implement a Low Pressure Grinder Pump Maintenance Fee

### Objectives:

- Eliminate the existing per repair fee charged to homeowners with low pressure grinder pump stations.
- Implement a monthly fee that would be charged to all homeowners with low pressure grinder pump stations.
- Reduce future liabilities for County as low pressure grinder pump stations reach their expected life.
- Provide the current level of service of 24 hr/7 day-a-week service with response within 2 hours.

FY 08/09 Projected Cost – No Additional Cost  
Projected Recurring Annual Cost – No Additional Cost

## Wastewater Fund

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**Goal:** Implement Revised Water and Sewer Main Extension Rating System

**Objectives:**

- Finalize Rating System Criteria
- Identify Streets or Neighborhoods to be Included on List
- Educate Public about Petition Process

FY 08/09 Projected Cost - No Additional Cost

Projected Recurring Annual Cost - No Additional Cost

## Wastewater Collection Division

**Goal:** Make infrastructure improvements to the wastewater collections system to increase system capacity and reduce the potential for Sanitary Sewer Overflows.

**Objectives:**

- Use smoke testing in Carolina Shores WWTP service area to detect line breaks and illicit connections to the wastewater collections system and take necessary action to bring sewer users into compliance.
- Document, clean, and inspect a minimum of 10% of the gravity sewer system in order to maintain NCDENR permit compliance and identify areas contributing significant quantities of Inflow & Infiltration.
- Rehabilitate and upgrade the existing Carolina Shores WWTP main pump station and Winding River #2 Pump Station (Goley Hewett Road). The wet well, piping, and electrical panels are in dire need of replacement.
- Install emergency bypass taps at all sewer pump stations that currently do not have them (approximately 42) in order to reduce the potential for Sanitary Sewer Overflows.
- Provide three vacuum truck discharge facilities located throughout the County to reduce vacuum truck drive time during emergency pump and haul operations.

FY 08/09 Projected Cost – \$643,000

Projected Recurring Annual Cost - \$100,000

## Water Capital Reserve

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Transfer to Water Capital Projects	3,140,516	5,243,571	6,660,049	12,679,698
<b>Total expenditures</b>	<b>\$ 3,140,516</b>	<b>\$ 5,243,571</b>	<b>\$ 6,660,049</b>	<b>\$ 12,679,698</b>
Investment earnings	326,556	200,000	200,000	105,000
Fund balance appropriated	-	1,200,000	1,558,631	3,628,147
Transfer from Other Funds	3,918,416	3,843,571	4,901,418	8,946,551
<b>Total revenues</b>	<b>\$ 4,244,972</b>	<b>\$ 5,243,571</b>	<b>\$ 6,660,049</b>	<b>\$ 12,679,698</b>

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. The 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 reserve funds will be transferred to a Water Capital Project.

The Water Capital Reserve Fund is estimated to have transfers from the water fund of \$8,946,551 investment earnings of \$105,000 and a fund balance appropriation of \$3,628,147 as sources totaling \$12,679,698 for fiscal year 2008-2009. The designated uses of funds are: Miscellaneous water projects \$100,000, Utilities Operations Center Warehouse \$4,400,000, Calabash area water tank \$2,000,000, Carolina Shores North Subdivision petition water line projects \$1,514,629, Stanley Road Waterline \$137,500, Longwood Road waterline extension \$2,500,000, Petition priority line extension \$397,569, Transmission system improvements \$1,180,000 and Navassa elevated water tank \$450,000.

## Wastewater Capital Reserve

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Transfer to Water Capital Project	\$ 1,643,662	\$ 1,811,100	\$ 4,942,378	\$ 4,242,846
<b>Total expenditures</b>	\$ 1,643,662	\$ 1,811,100	\$ 4,942,378	\$ 4,242,846
Investment earnings	\$ 74,193	\$ 50,000	\$ 50,000	\$ 33,000
Fund balance appropriated	-	574,611	574,611	4,141,338
Transfer from Other Funds	1,749,893	1,186,489	4,317,767	68,508
<b>Total revenues</b>	\$ 1,824,086	\$ 1,811,100	\$ 4,942,378	\$ 4,242,846

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. The 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 reserved funds will be transferred to a Wastewater Capital Project.

The Wastewater Capital Reserve Fund is estimated to have transfers from the wastewater fund of \$68,508, investment earnings of \$33,000, and a fund balance appropriation of \$4,141,338 as sources totaling \$4,242,846 for fiscal year 2008-2009. The designated uses of funds are: Carolina Shores Seatrail wastewater treatment plant upgrades \$350,000, miscellaneous wastewater capital projects \$300,000, transmission line reserve of \$1,073,850, SAD reserve \$46,569, southwest force main transmission improvements of \$200,000, regional pump station improvements of \$1,000,000, NE Brunswick Regional WWTP Ph 1 Expansion of \$150,000, NE Regional Capital & Replacement of \$245,522, Stanley Road sewer line extension \$575,000, infiltration and inflow reduction improvements of \$75,000 and undesignated funds of \$226,905.

## Water Debt Service

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Principal	\$ 830,572	\$ 803,551	\$ 803,551	\$ 931,200
Interest	148,330	122,443	122,443	246,813
Other fees	2,382	5,000	5,000	5,000
<b>Total expenditures</b>	<b>\$ 981,284</b>	<b>\$ 930,994</b>	<b>\$ 930,994</b>	<b>\$ 1,183,013</b>

Water debt service is used to account for the payment of principal and interest on debt obligations for major water facilities, water fund service charges and proceeds or refunding of water fund debt. The County plans to enter into a financing agreement for an automated meter reading system in fiscal year 2008-2009.

## Wastewater Debt Service

	<i>FY 2007 Actual</i>	<i>FY 2008 Approved Budget</i>	<i>FY 2008 Current Budget</i>	<i>FY 2009 Approved Budget</i>
Principal	\$ 2,740,060	\$ 2,792,906	\$ 2,792,906	\$ 4,247,763
Interest	2,676,458	2,492,524	2,492,524	2,433,728
Other fees	1,806	25,000	25,000	25,000
<b>Total expenditures</b>	<b>\$ 5,418,324</b>	<b>\$ 5,310,430</b>	<b>\$ 5,310,430</b>	<b>\$ 6,706,491</b>

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

The County plans to issue debt in early 2009 of approximately \$45,000,000 for the construction of waste water collection systems in the Town of Sunset Beach and Town of Calabash. The debt is planned to be repaid through customer assessments.

## Schedule of Debt

### DEBT SERVICE

#### Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2008

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2009	388,200	485,013	4,203,292	6,635,041	4,591,492	7,120,054
2010	97,071	181,162	4,320,902	8,239,727	4,417,973	8,420,889
2011	101,278	181,162	4,434,703	9,001,993	4,535,981	9,183,155
2012	105,528	181,162	4,564,023	8,981,017	4,669,551	9,162,179
2013	110,376	181,163	4,690,165	8,957,253	4,800,541	9,138,416
2014	115,024	181,162	4,781,738	8,894,565	4,896,762	9,075,727
2015	120,009	181,162	4,934,085	8,879,553	5,054,094	9,060,715
2016	125,107	181,162	5,107,154	8,857,018	5,232,261	9,038,180
2017	130,729	181,163	5,296,910	8,839,583	5,427,639	9,020,746
2018	136,297	181,162	5,462,019	8,818,046	5,598,316	8,999,208
2019-2023	775,367	905,813	30,062,547	43,430,263	30,837,914	44,336,076
2024-2028	205,834	211,357	29,593,505	36,578,707	29,799,339	36,790,064
2028-2032			12,615,000	13,765,469	12,615,000	13,765,469
Total Bonded Debt	2,410,820	3,232,643	120,066,043	179,878,235	122,476,863	183,110,878
<b>Other Long-Term Debt</b>						
Capitalized leases						
2009	-	-	44,471	46,450	44,471	46,450
Total Other Long-Term Debt	-	-	44,471	46,450	44,471	46,450
Total Long- Term Debt	\$2,410,820	3,232,643	120,110,514	179,924,685	122,521,334	\$183,157,328

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# Capital Budget Process

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

## **Comprehensive Master Planning**

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs are determined through an in-depth process of enrollment estimates, program evaluation and costs. The Community College Board of Trustees 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 30<sup>th</sup> of each year. The approved Capital Improvement Plan becomes the working multi-year plan for the County's capital improvements.

## **Funding**

The County utilizes 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

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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

<b>DETAILED FIVE-YEAR SUMMARY OF SOURCES AND USES</b>						
<b>County General Capital Improvement Plan: Uses</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Total</b>
Administration & Courthouse Parking Lot	\$350,000	\$	\$	\$	\$	\$350,000
Building I Renovations	100,000					100,000
Building J Demolition	200,000					200,000
Wellness Center Renovations & Equipment Construction & Demolition Landfill Closure Costs Reserve	175,000	750,000	750,000	750,000	1,542,329	3,792,329
Land & Design Fees for Expansion of C&D Landfill	8,000,000					8,000,000
Expand Construction & Demolition Landfill		9,000,000			9,000,000	18,000,000
Holden Beach Park Improvements	3,000,000		2,000,000		2,000,000	7,000,000
Road Constructions for Holden Beach Park/School	1,100,000					1,100,000
Ocean Isle Beach Park Improvements	3,000,000	2,000,000		2,000,000		7,000,000
Smithville Park Improvements	1,000,000					1,000,000
Waccamaw Park Improvements		500,000				500,000
Brunswick Nature Park Improvements		500,000	500,000			1,000,000
Whitlock Landing Park Improvements			300,000			300,000
Brunswick River Park Improvements				500,000		500,000
Senior Citizen/Community Centers	2,500,000	2,600,000	2,700,000	2,800,000	2,900,000	13,500,000
Leland Library Renovations	1,000,000					1,000,000
Emergency Management Facility Renovation			1,000,000			1,000,000
Detention Center Phase III Infrastructure Construction for Highway 211 Property		1,500,000			10,000,000	10,000,000
Land for Industrial Parks		5,000,000	5,000,000			10,000,000
<b>Total: County General Capital Improvement Plan Uses</b>	<b>\$20,425,000</b>	<b>\$21,850,000</b>	<b>\$12,250,000</b>	<b>\$6,050,000</b>	<b>\$ 25,442,329</b>	<b>\$86,017,329</b>
<b>County General Capital Improvement Plan: Sources</b>						
County Capital Reserve Appropriation	\$1,768,400	\$	\$	\$	\$	\$1,768,400
County Capital Reserve Investment Earnings	282,000					
Transfer From General Fund C&D Landfill Fees		750,000	750,000	750,000	1,542,329	3,792,329
General Fund Balance Appropriation	5,774,600	7,100,000	6,500,000	5,300,000	4,900,000	29,574,600
Debt Proceeds 2007 GO Bond (Park & Sr. Ctr)	3,300,000					3,300,000
Grant Proceeds Ocean Isle Beach Park	500,000					500,000
Grant Proceeds Southport Senior Citizens Center	250,000					250,000
Brunswick County Schools Reimbursement	550,000					550,000
Debt Proceeds To Be Determined	8,000,000	14,000,000	5,000,000		19,000,000	46,000,000
<b>Total: County Capital Improvement Plan Sources</b>	<b>\$20,425,000</b>	<b>\$21,850,000</b>	<b>\$12,250,000</b>	<b>\$6,050,000</b>	<b>\$25,442,329</b>	<b>\$86,017,329</b>

# Capital Improvement Plan

<b>Education Capital Improvement Plan: Uses</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Total</b>
<b>Brunswick County Public School System</b>						
Annual Capital Improvement Plan Projects	\$3,473,012	\$3,611,933	\$3,756,410	\$3,906,667	\$4,062,934	\$18,810,956
Annual Technology Projects	500,000	500,000	500,000	500,000	500,000	2,500,000
Elementary School (Northeast Area of County)					20,000,000	20,000,000
High School		30,000,000				30,000,000
Renovation Projects		23,200,000	12,000,000	18,200,000		53,400,000
BB&T Debt Service Payments From Sales Tax	3,099,805	3,099,767	3,100,508	3,054,302	2,979,975	15,334,357
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$7,072,817</b>	<b>\$60,411,700</b>	<b>\$19,356,918</b>	<b>\$25,660,969</b>	<b>\$27,542,909</b>	<b>\$140,045,312</b>
<b>Education Capital Improvement Plan: Sources</b>						
Article 40 and 42 Sales Tax Legislated for K-12 Schools	\$4,366,760	\$4,541,430	\$4,723,088	\$4,912,011	\$5,108,492	23,651,781
State Capital Building Fund For Education	744,699	769,886	768,926	775,381	795,731	3,854,623
Ad Valorem Designated for K-12 School Capital Outlay	652,438	678,536	705,677	733,904	763,260	3,533,815
NC Education Lottery Proceeds	772,220	787,664	803,417	819,486	835,875	4,018,662
Investment Earnings School Capital Reserves	149,200	150,000	150,000	150,000	39,551	638,751
Excess Ad Valorem-School Special Capital Reserve	387,500	284,184	205,810	70,187		947,681
To Be Determined		53,200,000	12,000,000	18,200,000	20,000,000	103,400,000
<b>Total: Education Capital Improvement Plan Sources</b>	<b>\$7,072,817</b>	<b>\$60,411,700</b>	<b>\$19,356,918</b>	<b>\$25,660,969</b>	<b>\$27,542,909</b>	<b>\$140,045,312</b>
<b>Airport Capital Improvement Plan: Uses</b>						
<b>Brunswick County Airport</b>						
Land Acquisition	\$3,140,000	\$	\$	\$	\$	\$3,140,000
Airport Expansion Projects					832,500	832,500
Purchase Additional 23.5 Acres Terminal Land	640,000	750,000				1,390,000
Grant Reimbursements to County		322,500	1,072,500	1,072,500	240,000	2,707,500
<b>Total: Airport Capital Improvement Plan Uses</b>	<b>\$3,780,000</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$8,070,000</b>
<b>Airport Capital Improvement Plan: Sources</b>						
Discretionary Allocation	\$922,500	\$922,500	\$922,500	\$922,500	\$922,500	\$4,612,500
GA Entitlement	150,000	150,000	150,000	150,000	150,000	750,000
County Funding Pending Grant Reimbursement	2,707,500					2,707,500
<b>Total: Airport Capital Improvement Plan Sources</b>	<b>\$3,780,000</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$8,070,000</b>

# Capital Improvement Plan

<b>Water System Capital Improvement Plan:</b>						
<b>Uses</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Total</b>
<b>Water System</b>						
Subdivision Petition Customer Assessment Projects	\$	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,000,000
<b>System Funded Improvement Projects</b>						
Carolina Shores North (Streets to be Determined)	1,514,629					1,514,629
Lewis Loop Road & Peakwood Drive	397,569					397,569
Subdivisions to be Determined		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Holden Beach School/Park Waterline Extension	275,000					275,000
Longwood Road Waterline Expansion	2,500,000					2,500,000
Utilities Operations Center & Warehouse	4,400,000					4,400,000
Calabash Area Tank	2,000,000					2,000,000
Northwest Water Plant Capacity & Sludge Handling Expansion			500,000	20,000,000		20,500,000
Transmission System Improvements	1,180,000	19,000,000		19,500,000		39,680,000
Navassa Elevated Water Tank Modification	450,000					450,000
Supply Area Tank		1,400,000				1,400,000
Raw Water Reservoir					2,000,000	2,000,000
Automated Meter Reading System	6,000,000					6,000,000
Miscellaneous Water Projects (Grant Matches/Special Needs)	100,000	100,000	100,000	100,000		400,000
<b>Total: Water System Improvements</b>	<b>\$18,817,198</b>	<b>\$22,500,000</b>	<b>\$2,600,000</b>	<b>\$41,600,000</b>	<b>\$ 4,000,000</b>	<b>\$89,517,198</b>
<b>Water System Capital Improvement Plan:</b>						
<b>Sources</b>						
<b>Water System</b>						
Water Fees and Sales	\$3,652,129	\$2,500,000	\$1,100,000	\$1,100,000	\$3,000,000	\$11,352,129
Subdivision Customer Assessments		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Water Capital Reserve Fund	3,733,147					3,733,147
Water Fund Expendable Net Assets	5,294,422					5,294,422
Brunswick County Schools Reimbursement	137,500					137,500
Debt Proceeds to be Determined-Transmission (County Portion)		11,400,000	300,000	23,700,000		35,400,000
Debt Proceeds to be Determined-Transmission (Shared Portion)	6,000,000	7,600,000	200,000	15,800,000		29,600,000
<b>Total: Water System Capital Improvement Plan Sources</b>	<b>\$18,817,198</b>	<b>\$22,500,000</b>	<b>\$2,600,000</b>	<b>\$41,600,000</b>	<b>\$ 4,000,000</b>	<b>\$89,517,198</b>

# Capital Improvement Plan

<b>Wastewater System Capital Improvement Plan: Uses</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Total</b>
<b>Wastewater System</b>						
St. James Effluent Reuse Reimbursement	\$490,000	\$	\$	\$	\$	\$490,000
West Regional Phase II Eng Reimbursement	400,000					400,000
Southwest Area Plant Preliminary Engineering	200,000				400,000	600,000
Southwest Area Force Main Transmission Improvements	200,000		575,000			775,000
Carolina Shores and Sea Trail System Pump Station Upgrades	350,000	200,000	200,000			750,000
Northeast Brunswick Wastewater Plant Expansion	1,050,000	30,000,000				31,050,000
Sunset Beach Wastewater Collection System	37,000,000				400,000	37,000,000
Calabash Area Wastewater System Expansion	8,000,000					8,000,000
Regional Pump Stations	1,000,000		1,000,000			2,000,000
Infiltration/Inflow Reduction Program	75,000	75,000	75,000	75,000		300,000
Stanley Road Sewer Transmission Line (Holden Beach Site)	1,150,000					1,150,000
Miscellaneous Wastewater Projects (Grant Matches/Special Needs)	300,000	300,000	300,000	300,000	300,000	1,500,000
<b>Subtotal: Wastewater System</b>	<b>\$ 50,215,000</b>	<b>\$30,575,000</b>	<b>\$2,150,000</b>	<b>\$375,000</b>	<b>\$700,000</b>	<b>\$84,015,000</b>
<b>Wastewater Capital Improvement Plan: Sources</b>						
<b>Wastewater System</b>						
Wastewater Fees and Sales	\$	\$575,000	\$1,575,000	\$375,000	\$700,000	\$3,225,000
Wastewater Capital Reserve Fund	2,605,000					2,605,000
Wastewater Transmission Capital Recovery Fee	200,000		575,000			775,000
NEBRWWTP Partner Reimbursement	945,000					945,000
Revenue Bond Proceeds 2004 (Shared Portion)	490,000					490,000
Revenue Bond Proceeds 2008A (Shared Portion)	400,000					400,000
Debt Proceeds to be Determined-Calabash & Sunset (Assessments)	45,000,000					45,000,000
Debt Proceeds to be Determined-NEBRWWTF (County Portion)			3,000,000			3,000,000
Debt Proceeds to be Determined- NEBRWWTF (Shared Portion)			27,000,000			27,000,000
Brunswick County Schools Reimbursement	575,000					575,000
<b>Total: Wastewater Capital Improvement Plan Sources</b>	<b>\$ 50,215,000</b>	<b>\$30,575,000</b>	<b>\$2,150,000</b>	<b>\$375,000</b>	<b>\$700,000</b>	<b>\$84,015,000</b>
<b>Grand Total Capital Improvement Plan</b>	<b>\$100,310,015</b>	<b>\$136,409,200</b>	<b>\$37,429,418</b>	<b>\$74,758,469</b>	<b>\$58,757,738</b>	<b>\$407,664,839</b>

# Brunswick County Profile

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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 104,114, which has grown 56% since 1999. 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

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Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-six (36) 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

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## Demographic Statistics

<b>Fiscal Year Ended June 30</b>	<b>(1) Population</b>	<b>(2) Personal Income (in thousands)</b>	<b>(2) Per Capita Income</b>	<b>(1) Median Age</b>	<b>(3) School Enrollment</b>	<b>(4) Unemployment Rate</b>
1999	71,437	1,408,747	20,530	41.8	9,737	5.1%
2000	73,856	1,500,718	21,028	42.3	9,980	4.1%
2001	76,584	1,653,216	22,410	42.5	10,085	4.6%
2002	79,100	1,819,075	23,888	42.8	10,318	5.4%
2003	81,559	1,829,637	23,288	43.2	10,426	6.1%
2004	84,772	1,942,639	23,993	43.6	10,528	6.4%
2005	89,155	2,209,726	26,171	43.9	10,789	5.0%
2006	94,564	2,430,744	27,498	44.1	11,133	4.1%
2007	99,364	2,652,318	28,202	44.7	11,505	4.7%
2008	104,114	Not available	Not available	45.0	11,599	6.1%

Source:

- (1) State Data Center; estimate as of June 30, 2008
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System (20<sup>th</sup> day ADM)
- (4) North Carolina Employment Security Commission

# Brunswick County Facts

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## Principal Property Taxpayers

Taxpayer	Type of Business	Fiscal Year 2008		
		2007 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Progress Energy Carolinas, Inc.	Utility	\$ 852,145,872	1	2.71%
DAK Americas LLC	Chemicals	189,622,138	2	0.60%
MAS Properties LLC	Developer	143,453,328	3	0.46%
Brunswick Electric Membership Corp.	Utility	141,932,557	4	0.45%
NC Eastern Municipal Power Agency	Utility	141,339,790	5	0.45%
Bald Head Island Ltd	Developer	126,278,685	6	0.40%
Sustainable Forests., LLC	Timber	93,953,823	7	0.30%
Archer Daniels Midland Company	Chemicals	84,905,128	8	0.27%
Odell Williamson	Developer	81,829,705	9	0.26%
SP Forests., LLC	Timber	77,564,734	10	0.25%
Totals		\$ 1,933,025,760		6.15%

Source: Brunswick County Tax Department

# Brunswick County Facts

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## Principal Employers

Name of Employer	Type of Business	Fiscal Year 2008		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,827	1	3.98%
Brunswick County	Local Government	1,008	2	2.20%
Progress Energy Carolinas, Inc.	Utility	862	3	1.88%
Wal-Mart Associates	Retail Chain	735	4	1.60%
Brunswick Community Hospital	Medical Care Facility	651	5	1.42%
Bald Head Island LP	Financial Activities	523	6	1.14%
Food Lion LLC	Grocery Chain	490	7	1.07%
DAK Americas	Dacron Polyester Fiber	397	8	0.87%
Victaulic Company of America	Pipe Fittings & Seals	330	9	0.72%
US Marine formerly Rampage	Yacht Manufacturer	280	10	0.70%
Totals		7,103		15.48%

Source: NC Employment Security Commission; total county employment

## GLOSSARY

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**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 fiscal 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 non-reverting fund, the proceeds of which shall be expended on computer and imaging technology in the office of the Register of Deeds. This is a sub-fund of the General Fund.

**Available (Undesignated) Fund Balance** - this refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**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

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**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 short-term 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

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**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 part-time 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

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**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

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**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.