

COUNTY OF BRUNSWICK
Bolivia, North Carolina

BUDGET
Fiscal Year 2010-2011



Adopted by the Board of Commissioners June 21, 2010



County of Brunswick Approved Budget

Fiscal Year 2010-2011

Board of County Commissioners

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Brunswick County Vision, Mission and Core Values

Vision Statement

To provide essential services to support the development of a sustainable and prosperous community with limited bureaucratic intrusion.

Mission Statement

The government of Brunswick County, North Carolina exists to promote and sustain a superior quality of life. In partnership with our communities, we pledge to deliver cost effective services in a personal, responsive, respectful and innovative manner, to our residents and visitors alike.

Core Values

Accountability
Customer Service / Trust
Dignity / Respect
Diversity
Environment
Integrity is Paramount
Professionalism
Safety
Stewardship of Public Resources
Teamwork



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Brunswick

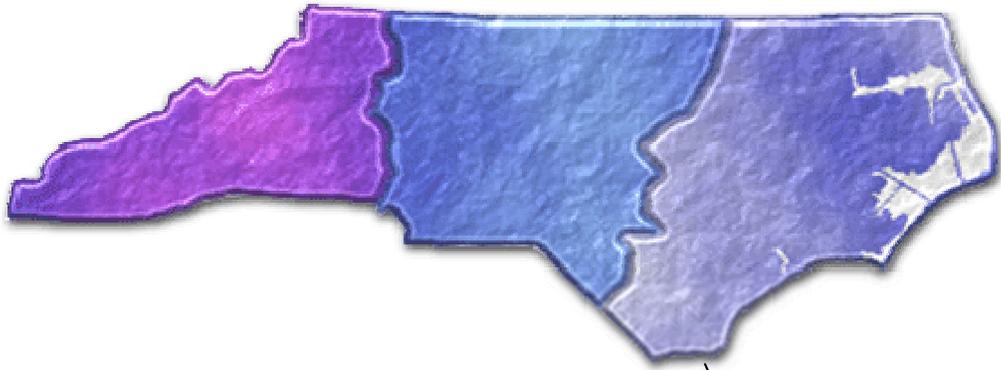
North Carolina

For the Fiscal Year Beginning

July 1, 2009

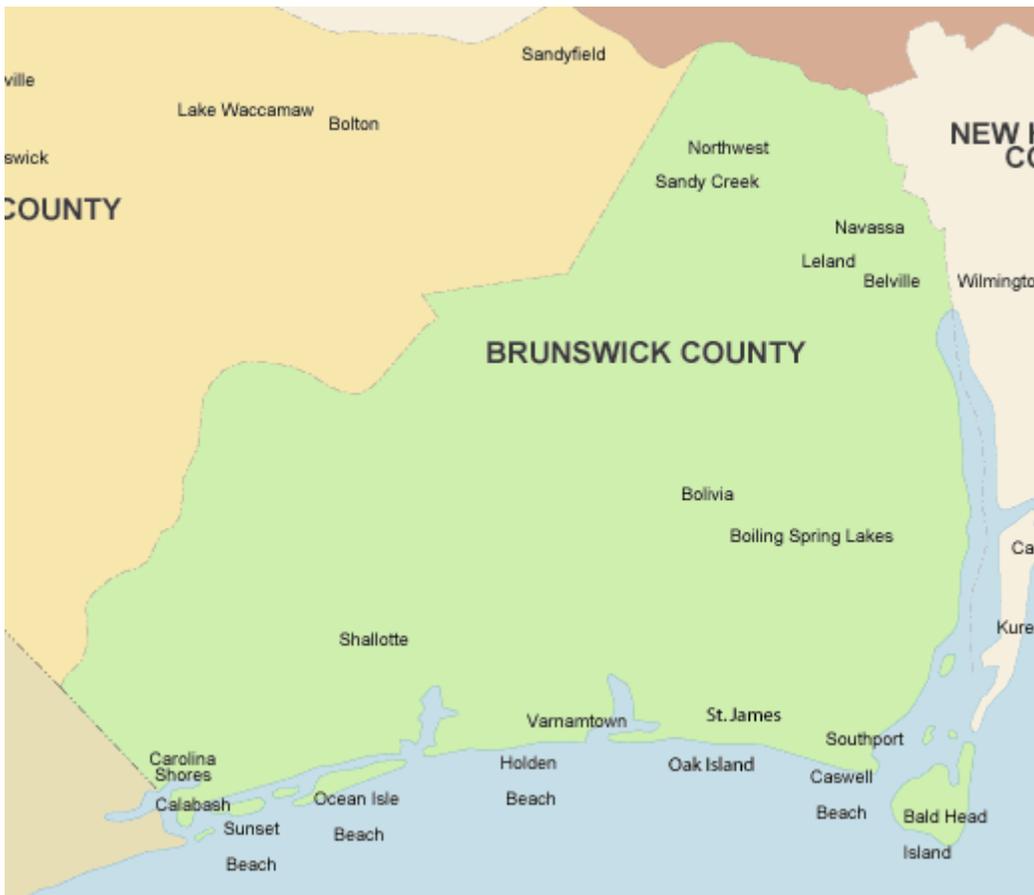
President

Executive Director



Brunswick County

Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 110,292 (source: State Data Center est.)
896 Square Miles

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BUDGET MESSAGE

Brunswick County Administration
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May 17, 2010

Brunswick County Board of Commissioners:

The recommended FY 2010-2011 budget for Brunswick County presented herewith is the product of contributions and teamwork of all of the internal stakeholders of the county organization. Understanding the economic climate and the dilemma of declining revenue, department directors submitted realistic requests focused on maintaining existing levels of service. In many cases, departmental operating budgets were reduced to absorb mandated cost increases such as the employer contribution to the retirement system. Many of the cost reduction measures employed by other local governments, to include deferral of capital outlay, the elimination of some vacant positions, and salary and hiring freezes, will be necessary for the upcoming year. Fortunately, this proposal will require no layoffs of existing employees and employee compensation and fringe benefits are preserved. The ad valorem tax rate will remain at 30.5 cents. The FY 2010-2011 budget proposal for all funds totals \$196,051,649 which represents a decrease of 1.3% under the budget adopted June 15, 2009. The general fund budget is balanced by utilizing fund balance and capital reserve transfers.

The multi-year recession that has negatively impacted individuals, businesses and corporations and all levels of government has ended, but it has left behind a frail and weak economy that is recovering very slowly. County governments across the nation, struggling to provide necessary services with dwindling revenues, have taken drastic measures to cut operating costs and many have had no choice but to reduce services. Locally, we have experienced the economic decline during the last three years in property values, home sales and new home construction. Brunswick County's unemployment rate is still very high at 11.9% compared to the State at 10.9% and United States at 9.5%.

Although progress on infrastructure construction for most residential development projects has stopped and some developers have faced bankruptcy, defaults have not been widespread to date. Fuel costs that averaged \$2.00 per gallon last May have increased to an average of \$2.85 today. Only in the last two months have there been reports of increases in the real estate activity and new single family home starts. Consistently ranking in the top twenty fastest growing counties in America, Brunswick County dropped to 38th nationally for calendar year 2009 and second in the state of North Carolina.

Due to the existence of substantial uncertainty surrounding the economy, I am cautiously optimistic as we embark upon a new fiscal year that local economic conditions will improve.

BUDGET MESSAGE

GOVERNMENTAL FUNDS

Revenues

The total recommended Governmental Funds Budget is \$145,913,065, which represents a 1.6% decrease from FY 2010. Property tax revenue is the primary source of governmental fund revenue, providing 68.8% of the total. Growth in the county's tax base is the smallest in many years and is a direct reflection of the reduced construction activity.

The total projected tax base, inclusive of real property and motor vehicles for FY 2010-2011, is \$33,259,342,060 up by \$195,890,560 (.00592 %) or slightly over one-half of one percent over the base of \$33,063,451,500 on which the FY 2009-2010 budget was based.

The total projected real property value for FY 2010-2011 is \$32,384,342,060 which represents a .0053% change over the FY 2009-2010 real property base of \$32,213,451,500. The motor vehicle base is projected to be \$875,000,000 or 2.94% more than the current year base of \$850,000,000. The projected collection rate for motor vehicles is 87.5 % which should generate \$2,335,000. This small increase in the motor vehicle base can be attributed to new car purchases and additional vehicles being registered in the county.

The total real property levy for FY 2010-2011 is based on a tax base of \$32,384,342,060, the tax rate of 30.5 cents and a collection rate of 95.65% and is projected to be \$94,476,000. The total property tax revenue projection is \$96,811,000 which is 1.32% or \$1,268,899 more than the original budget for FY 2009-2010.

The value of one cent on the tax rate is \$3,160,734.

The second largest source of governmental fund revenue is sales tax, however it represents a smaller percentage than in previous years due to the economy and changes and reductions enacted by the General Assembly in 2007 as part of the Medicaid Relief Swap package. The changes have been phased in and the full impact of the changes will be realized this year. Total county sales tax revenues for FY 2010-2011 are projected to be \$8,988,223 exclusive of the portion of Articles 40 and 42 designated for schools which is 24.5% or \$2,926,077 less than the original budget for FY 2009-2010 of \$11,914,300.

In addition to the drop in consumer spending, the changes to the sales tax scenario related to the Medicaid Swap impacting the sales tax revenue projection include; the first full year without the remaining quarter cent of Article 44 which ended with sales tax payments made to counties in January 2010. Also, in January 2010, the distribution of the Article 42 sales tax changed to the point of delivery basis in lieu of the population basis. The impact of the change in distribution method will reduce the total Article 42 revenue significantly. The local portion of the sales tax is 2.25 cents and the state sales tax rate would be 4.5 cents for a total of 6.75 cents pending no other sales tax changes by the General Assembly.

After three consecutive years of revenue declines, the County's other revenue sources continue to be weak. Projections for FY 2010-2011 are mixed with some sources continuing to decline and others moderate increases. Emergency Medical Services fees have steadily increased in recent years due to growth in calls for service and improved collection. EMS charges are projected to reach \$2,600,000 compared to \$2,400,000 for the current year due to increasing calls for service and a proposed fee increase for ALS emergency transports from \$400 to \$475 and ALS 2 transports from \$550 to \$650.

The other major revenue category projections include:

| | FY 2009 | FY 2010 | FY 2011 | % Change |
|--------------------------|-------------|-----------|-----------|----------|
| Investment Earnings | \$1,500,000 | \$600,000 | \$200,000 | (-66.6%) |
| Solid Waste Tipping Fees | 1,856,000 | 1,200,000 | 950,000 | (-20.8%) |
| Building Permits | 1,400,000 | 875,000 | 775,000 | (-11.4%) |
| Excise Tax | 3,300,000 | 1,500,000 | 1,800,000 | (+20%) |

BUDGET MESSAGE

The economy continues to negatively impact the County's primary revenue sources. Since the total general fund revenues have declined more than it has been determined to be feasible to reduce general fund expenditures for FY 2010-2011, a transfer from the County Capital Reserve Fund for debt service in the amount of \$3,150,000 and a fund balance appropriation in the amount of \$2,945,942 is required. This is a short term measure to address budget shortfalls due to the adverse impact of the economic conditions that is made possible due to prudent budgetary practices and financial management which has resulted in fund balance levels that exceed the County's budget policy thresholds. Additionally, the practice of appropriating fund balance and capital reserves in successive years does not warrant an extreme amount of concern as it is anticipated that only a small percentage, if any of the \$6,914,463 fund balance/capital reserve appropriated in FY 2009-2010 will actually be expended at June 30, 2010.

Expenditures

Due to the aforementioned decline in revenue, the FY 2010-2011 budget holds the line on new programs and initiatives in order to maintain existing services levels, existing personnel and fringe benefits and contractual obligations. Many of the departmental operating budgets are lower than the FY 2010-2011 adopted budget. For the second year some of the positions that were frozen and remained unfilled are recommended for elimination, capital outlay was further reduced and capital projects were eliminated or deferred to future years. While some major operating expenses such as fuel costs are projected to be less than the current year, others such as the employer contribution to the Local Government Employee Retirement System are increasing. Due to losses in the value of investments in 2008 and a lower performing investment portfolio which once accounted for 75% of annual system income, LGERS is implementing a 32.3% employer contribution increase effective July 1st. The increase will take the rate for regular employees from 4.8% to 6.35% and law enforcement from 4.86% to 6.41%. The contribution increase will cost the county \$594,085. Subsequent annual increases are expected until the system actuarial needs are realized.

Solid Waste Management

Solid waste management, including the operation of the County's construction and demolition landfill and contracting for the countywide curbside collection of municipal solid waste, represents a significant portion of the general fund expenditures. Due to a change in the contract provision for determining the annual rate adjustment for the solid waste collection and disposal contract, it appears that the annual cost for collection which remained flat this year, primarily due to a 2.31% change in the Consumer Price Index, lower than normal new cans placed into service and a reduction in fuel surcharge costs will increase by about 1.7%. The unit cost will increase from \$11.24 to \$11.44. Estimated contractual costs for Waste Industries is \$10,726,205 reflecting the CPI increase and less than 2000 new cans placed into service.

Due to less tonnage being received at the County landfill and a continuing downward trend resulting in less tipping fee revenue, a reduction in contract funding for diversion to a South Carolina landfill is recommended from \$450,000 to \$400,000. Also, due to the reduced tipping fee revenue, a transfer to the Capital Reserve Fund for landfill closure cost is not recommended.

The Board of Commissioners has authorized staff to finalize a proposal from Waste Industries to provide countywide curbside collection of recyclables. This will require the approval of each municipality to participate and authorize the County to charge a user fee to property owners within their corporate boundaries. Since the contracts with Waste Industries and the municipalities are not finalized, no user fee revenue or contract costs for recycling are included in the budget. A budget amendment will be presented at the time that the contracts and municipal agreement are presented for approval.

Brunswick County Public Schools

Brunswick County and the Brunswick County Schools have maintained a funding agreement for the last 15 years. The funding agreement with the Brunswick County Schools was extended for the FY 2009-2010 with minor modifications. The primary provisions were retained which include providing 36.5% of the County ad valorem property tax revenue to the schools for operating expenditures less the

BUDGET MESSAGE

portion of the tax rate dedicated to debt service. Over the last three years, the local funding for schools has increased by an average of 6.2% and the student population has increased by an average of 2%. The budgeted funding allotment for the Schools for FY 2009-2010 was \$31,016,145 of which 35.75% was to be used for current expenditures and 0.75% for categories 1 and 2 capital outlay. The FY 2009-2010 school appropriation represented a total reduction of \$844,921 or 2.65% from FY 2008-2009.

Facing a significant general fund budget deficit for FY 2010-2011, the County Commissioners have recommended that the funding agreement be deferred for one year to give the County and the Board of Education the flexibility to determine funding outside the confines of a restrictive formula in these uncertain times. The County is asking the Schools to share in the local revenue shortfall and is recommending a total appropriation from property tax revenue of \$29,515,717 which is approximately \$1,500,000 less than the budgeted appropriation for the current fiscal year. The total appropriation may be used at the discretion of the Board of Education without a requirement to use any portion for categories 1 and 2 capital outlay. It is anticipated that a new funding agreement will be developed and adopted by both Boards before the end of the calendar year.

The total General Obligation debt service for Brunswick County Schools for FY 2010-2011 is \$7,354,536 exclusive of debt service serviced by sales tax revenue. Including the debt service, 44.2% of the County ad valorem property tax revenue for is appropriated for public education purposes.

Brunswick Community College

Brunswick Community College continues to experience steady growth in enrollment. Construction of most of the of the General Obligation Bond Capital Projects have been completed during the current fiscal year and others will be completed with the exception of satellite facility improvements. The recommended Community College appropriation for FY 2010-2011 is \$3,435,831 which is the same amount appropriated in the current fiscal year.

The total General Obligation debt service for Brunswick Community College is \$2,518,461.

Debt Service

No additional general fund debt is anticipated during FY 2010-2011. The total debt service budget will be \$15,582,012 which represents a decrease of \$213,384 or 1.35% under the debt service budget for FY 2009-2010 although the budget includes the first year principal and interest payment for the Leland Library Recovery Zone Economic Development Bond of \$121,199. The 45% RZEDB interest rebate of \$16,289 will result in a net first year debt service cost of \$104,910 for the library project. The reduction in total general fund debt service for FY 2010-2011 is primarily due to lower interest payments on existing debt.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general fund contribution of \$4,540,668 to the Health Fund representing a very small increase of \$1,470, and a total contribution to the Social Services Fund of \$5,514,376 that is a significant reduction from the current year of \$692,260 or 11.15 %. This reduction in the transfer to the Social Services Fund is attributed largely to the long awaited end of county participation in Medicaid Service costs. Funding for Southeastern Mental Health is recommended to remain the same at \$692,000. Due to an increase in food costs and the need to increase meal charges, the recommended appropriation to Brunswick Senior Resources, Inc. is \$1,600,000 which represents an increase of \$100,000 to cover the additional meal costs and property costs of the newly opened Southport Center.

Employee Benefits

In difficult economic times, employee benefits are often one of the first things targeted for cuts. It was not possible to include employee compensation adjustments in this budget proposal, however it does maintain employee salaries and fringe benefits at current levels for FY 2010-2011. There is no plan to artificially reduce pay through furloughs or directly through across the board percentage cuts.

BUDGET MESSAGE

Minor plan design changes to the employee group health insurance schedule of benefits have been recommended to sustain a rich health insurance schedule of benefits. The new provider will be Blue Cross and Blue Shield. Only a PPO Plan will be offered, with a 90/10 in-network copayment and a \$500.00 deductible. The only changes to the current PPO Plan are an increase in the Emergency Room Copayment to \$200 and the reinstatement of a \$10.00 copayment for generic prescriptions. The good news is that the premiums will not increase for the County or for employees that have dependent coverage. A small premium reduction will actually be realized from the aforementioned changes. In light of the medical cost increases or “trend” this is a very attractive plan and premium in light of the County’s claims experience.

The proposed budget includes funding for all regular benefits such as the 5% 401K contribution and longevity pay for employees with five years or more of service.

Staffing / Positions

The economy continues to impact the various County departments differently. Some departments, primarily those associated with development and construction permitting have experienced a significant slowdown and reduced activity. Other departments, primarily those that provide humans services, public safety or internal and support services have seen an increase in service demands. It has been a goal of Administration and the Board to avoid a reduction in force; however elimination of vacant positions was deemed to again be an acceptable measure to balance the budget. In the current year’s budget, twenty-five (25) vacant positions were eliminated for a cost savings of \$972,553 including salary and benefit costs. An additional sixteen (16) positions that are currently vacant are recommended for elimination for an estimated savings of \$743,722 in FY 2010-2011. These positions include; one (1) Fiscal Assistant in Finance, one (1) Chief Appraiser and one (1) Tax Listing Specialist in Tax Administration, five (5) Telecommunicator I positions in Central Communications, one (1) Code Enforcement Officer, three (3) Park Assistants and one (1) Park Supervisor in Parks and Recreation Maintenance, one (1) Public Housing Director, one (1) Food Services Assistant I in Food Services and a Senior Programmer in MIS.

Four (4) new positions were requested for general government departments. None of these positions are recommended for funding in the FY 2010-2011 budget.

Capital Improvement Plan

The list of projects recommended for funding in FY 2010-2011 is very small in comparison to recent years due to the budgetary constraints associated with the poor economy. Some projects originally scheduled for FY 2010-2011 have been deferred to future years. Only two projects are slated for the upcoming year including \$200,000 for additional renovations and modifications to Buildings I, E and F to meet the office space needs for various departments. The bulk of the funds will go toward the installation a new HVAC system for Building E. The Plan also includes \$200,000 to renovate the office space in Building J to possibly house county departments or external agencies for which the County now leases space external to the Government Center.

The funding source for these projects is the County Capital Reserve Fund.

Capital Outlay and Major Operating Expenditures

The recommended budget includes a total of \$903,459 in capital outlay for operating purposes in the general fund, down \$192,099 from the FY 2009-2010 budget capital outlay total. Capital outlay consists of items in excess of \$5,000 in value. Some of the more significant capital items include eighteen (18) replacement patrol vehicles for the Sheriff’s Office, two remounted ambulances for Emergency Medical Services, two (2) virtualization servers for MIS, one (1) mid-size tractor with loader and a replacement ¾ Ton 4X4 truck for Operation Services, two (2) new mid-size pick-up trucks and one (1) Z-Track mower for Parks and Recreation and seven (7) replacement radio consoles for Central Communications.

BUDGET MESSAGE

Funded primarily from the Emergency Telephone Fund, a phone system to replace the existing analog system with a digital Internet Protocol system for Central Communications \$475,000, a 911 call taking network replacement \$102,106 and a 911 recording system \$50,000.

The major operating equipment recommended for the general fund totals \$259,259. Major operating equipment includes items that are less than \$5,000 in value. Some of the recommended items include fifteen (15) replacement desktop computers for MIS, ten (10) ballistic vests, ten (10) replacement mobile radios and six (6) replacement portable radios for the Sheriff's Office, two (2) ambulance cots for EMS, seven (7) dispatch chairs for Central Communications and seven (7) HVAC units for the Animal Control trucks.

ENTERPRISE FUND

While the economy has taken a huge toll on the general fund revenue picture the impact is not as dramatic on the enterprise fund however, with fewer customer connections and lower capital recovery fee revenue, it is becoming more difficult to fund the debt service payments for system expansion projects, primarily in the Sewer Fund.

Since 2001, the County has aggressively pursued the development of regional wastewater systems and has made great progress in positioning the county for growth with treatment and transmission systems in place in the three distinct regional service areas. We continue to strengthen the regional concept by adding partners and establishing contractual relationships that eliminate duplication of effort and capital costs.

The County entered into an agreement with the City of Southport to provide treatment services on an interim basis to give the City time to determine a long term treatment solution, which may include becoming a partner in the West Regional Wastewater System or partnering with the County on a future southeast regional treatment system. The City is making significant progress on the pump station and force main installation and should be in a position to send wastewater to the West Regional System later this calendar year. The City of Northwest is nearing the completion of the construction of a collection system and should be operational soon. Construction should be completed on the Calabash sewer collection system in late summer and the Special Assessment District assessments should be finalized in the fall. Construction has started on the Sunset Beach mainland sewer collection system for which American Reinvestment and Recovery Act (ARRA) funding in the amount of \$3 million was received and contracts for the connecting force main and the island vacuum collection system will be awarded this summer. The Northeast Regional Wastewater Plant 825,000 gpd expansion design has been completed and a construction permit is expected later in the calendar year 2010. The 3 MGD expansion to the West Regional Treatment Plant and Effluent Dispersal System has been completed and the Town of Oak Island is expected to begin sending wastewater to the plant this summer.

The County is currently the Emergency Operator of the Brick Landing Plantation wastewater plant and collection system and working with the developer, financial institutions and homeowners association to obtain ownership of the system in order to make the necessary repairs and construct a pump station to provide reliable service for the development. It is unknown at this time if this matter will be resolved.

The County recently entered into an agreement with the City of Boiling Spring Lakes to construct a sewer collection system in the commercial corridor of the Town for which property owners will pay an assessment to cover the capital cost or debt. As part of the agreement, the City transferred its water distribution system to the County adding approximately 1,911 retail customers to the County's base and the County assumed the outstanding debt of \$4.4 million on the system.

Construction of the new elevated water storage tank in Shallotte is also nearing completion. Phase I of the Northwest Water Treatment Plant improvements and the construction of several water main projects funded by Recovery Zone Economic Development Bonds will begin soon.

The County continues to make transactions and capital improvements that will put the utility systems in a position to meet the long term needs of our customers.

BUDGET MESSAGE

WATER FUND

Revenues

The total recommended Water Fund budget for FY 2010-2011 is \$18,007,948 which is \$225,542 or 1.3% less than the original budget for FY 2010. This is a conservative budget in light of the fact that connections to the water system have not met current year expectations and total water consumption has declined over the last two years. We are projecting approximately 600 connections in the upcoming fiscal year. Six hundred connections should generate approximately \$516,000 in Capital Recovery Fee revenue and \$174,000 in Water Transmission Line Capital Recovery Fees. Tap fees are expected to generate \$220,000.

The County currently has approximately 33,000 retail water customers, following the transaction whereby the County obtained 1,911 retail water customers from the City of Boiling Spring Lakes system. We are still seeing a limited number of customers disconnect second homes or vacant housing units to avoid the availability fee due to the economy. I am prepared to recommend that the retail water rate of \$3.05 per 1000 gallons and the \$11.00 per month base charge remain unchanged. Total retail water sales are projected to be \$5,436,436 or \$4,211,460 for retail and \$1,225,176 for irrigation. Retail water sales are being estimated conservatively as weather conditions can impact usage and the unknown of the impact the economy may have on water consumption. The base fee of \$11.00 will produce \$4,440,996 and investment earnings for the Water Fund will decrease approximately 67% to \$60,000.

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has been very consistent the prior three years generating approximately \$4,600,000 although the new wholesale/industrial rate is estimated to increase by 4.9% this year based on the PPI Index for March. The actual rate is based on the May PPI Index. The calculation to a rate of \$2.57 per 1000 gallons total revenue is projected to be lower due the City of Boiling Spring Lakes no longer being a wholesale customer. Industrial water sales are expected to decrease by 18% despite the higher rate to \$1,964,194 based on lower consumption trends.

Operating Costs

Much like the general fund, several division budgets within the water fund are less than the FY 2010 operating budget. There were no new positions requested. We do not anticipate the need to increase the amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority although the rate is increasing. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursable basis. The operating budget for the Kings Bluff Pumping Station is reduced by approximately 3.7% to \$252,147.

Capital Outlay

The largest capital expenditure in the Water fund is \$1,500,000 for the second year implementation of the automated water meter reading system and meter installation. Other large capital outlay items include a track hoe \$100,000, a forklift \$27,500, four (4) replacement vehicles \$92,000, lime feed equipment \$26,000 and a lime slurry pump \$15,000 for the 211 Water Treatment Plant.

Debt Service

Current debt service in the Water Fund continues to be low as no new debt has been incurred since the private placement revenue bond associated with the Carolina Blythe Water System in 2004. The total water fund debt service budget is \$1,425,641 for a net actual increase of 665.8% or \$1,239,477. The total debt service budget is actually less than the current year original budget because it included \$1,386,000 in first year lease payments for the automated meter reading system. The Board subsequently decided to fund the system on a pay as you go basis. This significant increase is attributable to the first year debt service for Phase I Northwest Water Treatment Plant \$884,136, the USDA Water System Bond assumed for the Boiling Spring Lakes Water System \$241,535, and the Randolphville Road, Mt. Zion Road and Shingletree water main projects \$116,807.

BUDGET MESSAGE

The Northwest Water Treatment Plant Improvements and water main projects will be financed as revenue bonds under a Recovery Zone Economic Development Bond allocation. The County will receive an interest rebate equal to 45% of the total annual interest cost. The rebate is estimated to be \$198,423. The debt service payments for the above referenced projects are estimated as bids have not been received for the water plant project and the terms of the financing have not been finalized.

Water Capital Improvement Plan

The Water Fund Capital Improvement Plan includes four (4) primary projects for FY 2010-2011 at a total estimated cost of \$10,221,346. The largest project is a water transmission system improvement in the northern area of the county to provide a redundant feed and additional capacity to the central and southern portions of system. The estimated cost is \$7,654,787. The actual cost will be dependent on the route selected. Funding in the amount of \$766,559 is included for the engineering and professional services required to perform an Environmental Impact Statement or Environmental Assessment, if necessary, in order to obtain the Interbasin Transfer Permit required to expand the Northwest Water Treatment Plant. These projects would be financed with proceeds from a 2011 Enterprise System Revenue Bond issue.

The Plan also includes \$600,000 for the design and construction of a water main extension to serve the Roger Bacon Charter Day School and Trucking Lane off of Highway 87 to be funded with system user fee revenue and \$500,000 for miscellaneous special assessment water system improvements yet to be determined. Additionally, to address small pay as you go water projects and to provide matching funds for grants received, \$100,000 is included.

WASTEWATER FUND

The total recommended Sewer Fund Budget for FY 2010-2011 is \$14,218,587, representing a 5.54% increase or \$746,564 over the FY 2009-2010 budget primarily due to increased interest costs associated with the 2008A Revenue Bonds for the West Brunswick Wastewater Plant Phase II and the Shallotte/Southwest Brunswick sewer force mains and pump station projects and increased operating budget for the West Brunswick Regional Wastewater System as a result of the capacity expansion. The County currently has 8,809 retail sewer customers and there is no proposed increase in the current rate structure that is projected to generate \$5,519,083. The 221 retail sewer customers that we anticipated as the result of the Public Utilities Commission approval of an order to transfer the Brick Landing Sewer collection system and treatment facilities to Brunswick County did not materialize. In April, the County became emergency operator and is running the system on a temporary basis and attempting to gain ownership.

The number of new sewer connections is conservatively projected to be approximately 200 in addition to the customers added from the Calabash and Sunset Beach projects that will not pay Capital Recovery Fees if they connect within one year of system completion. Sewer Capital Recovery Fees are projected to generate \$600,000 and Sewer Transmission Capital Recovery Fees are projected to generate \$200,000. Capital Recovery Fee revenue has primarily been used for smaller pay as you go capital projects and debt service retirement. Since the Wastewater Fund still has a relatively small customer base, the slowdown in new connections and the associated decline in capital recovery fee revenue have created some budgetary challenges to pay the debt that has resulted from the County's aggressive expansion of county and regional collection, transmission and treatment systems. The Sewer Service Agreement with the Town of Oak Island deferred the Town's payment of capital costs/debt service to the time that the Town sends wastewater flow to the West Regional Plant. Completion of the Town's collection system has taken longer than expected which has been a challenge, however it appears that the Town will be in a position to pay debt service cost in the near future due to obtaining a permit modification recently.

The regional wastewater systems operated by the County continue to be successful in that the unit operational costs continue to stabilize as the flow increases. The Northeast Regional Wastewater system has been in operation for 7 years. Based on an annual average daily flow of 1.1 MGD and an operational

BUDGET MESSAGE

budget of \$685,766, the wholesale rate for the Northeast Partners will be \$1.60 per 1000 gallons, down from \$1.80 per 1000 gallons.

The recommended operating budget for the West Brunswick Regional Wastewater System is \$1,490,030 up 18.1% due to the increased operating costs and permit requirements for the 6 MGD expanded plant. Five (5) additional positions were added in the current year budget. The full year impact of these personnel

costs will be realized in FY 2011. The operating cost increase will primarily be in the areas of chemicals, electricity and contractual services for sludge removal. Even with the increase in the West Regional Budget, the wholesale rate is recommended to remain at \$3.18 per 1000 gallons due to the additional flow anticipated from the Town of Oak Island.

Sewer Operating Costs

There were no new positions requested in the Sewer Fund. Adequate funding is recommended to provide the required level of maintenance to keep the system reliable. Capital outlay is limited and includes one (1) replacement F-250 Truck with Utility Bed \$27,000, a nitrate controller for the Oxidation Ditch at the West Brunswick Facility \$15,800 and additional operating equipment. Major operating equipment consist of four (4) foam cutters for the Northeast Facility \$19,948 and twelve (12) pressure transducers \$24,000.

Sewer Fund Debt Service

The Sewer Fund debt service budget is substantial and has been necessary to realize the service availability that we have achieved in a relatively short period of time. The total debt service budget for FY 2010-2011 is \$9,256,557, a net increase of \$1,006,825 or 12.2%. The increase is due to the full year of debt service on the 2008A Revenue Bonds. The West Regional wastewater partners are responsible for \$4,839,824 of this debt service. The Town of Oak Island will contribute \$3,092,321, the Town of Holden Beach will contribute \$1,248,443, and the Town of Shallotte will contribute \$499,060. The Town of Leland's contribution for the State Revolving Loan Fund debt on the Northeast Regional Plant is \$217,072.

The County has been successful in obtaining \$3 million in American Reinvestment and Recovery Act (ARRA) funding for the Sunset Beach Mainland wastewater collection project in the form of a \$1.5 million grant and a \$1.5 million no interest loan. The first interest payment for this ARRA loan is included at \$88,378. The first year interest payment for the 2009 Build America Bonds that were issued to fund the construction of the Calabash and Sunset Beach mainland wastewater collection systems is included at \$106,632. The interest payment for the portion of Recovery Zone Economic Development Bonds that will be sold in June for the construction of the Highway 74/76 sewer force main is included at \$24,548.

The financing for the construction of the Sunset Beach Island Sewer collection system will be finalized in June as part of the RZEDB allocation. No debt service payments impact the FY 2010-2011 budget as the interest will be capitalized during construction. The source of revenue to retire the debt on the Sunset Beach and Calabash sewer collection systems will be property assessments over ten years. A small amount of special assessment revenue is projected for the Sunset Beach and Calabash projects.

Wastewater Capital Improvements

The Wastewater Capital Improvement Plan for FY 2010-2011 includes five (5) primary projects. The largest capital project to be constructed, beginning in FY 2010-2011, is the Northeast Brunswick Regional Wastewater Plant 825,000 MGD expansion in the amount of \$7,273,657 that will be financed with revenue bond proceeds and the County's portion will be funded with capital reserve funds. The engineering design for the Boiling Spring Lakes collection system and treatment plant will be initiated at a total estimated cost of \$537,000 and, if the County can obtain ownership control of the Brick Landing wastewater system, \$1,000,000 will be spent to construct a pump station and repair the collection system. These projects would be funded with the remaining proceeds from the Series 2008A Revenue Bond. The Brick Landing project cost would later be recovered through property assessments.

BUDGET MESSAGE

The other projects include the construction of a sewer collection system in the Dutchman Creek Subdivision at an estimated cost of \$700,000 which could be funded from the wastewater capital reserve fund if grants are not obtained. A Special Assessment District may also be an option for this project. The Angel's Trace Road Force Main Upgrade is scheduled at \$375,000.

Conclusion

This FY 2010-2011 budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels and requires the appropriation of non recurring sources of revenue to fill the gap between projected revenue and expenditures for the General Fund. There is still much uncertainty as to what the future holds for local government revenue streams. Because we do not know what will happen to the property tax collection rate, sales tax collections, fuel costs, etc. we will need to proceed with caution as we enter the upcoming fiscal year and continue to follow cost control measures that have been implemented this year and others to include:

- Continue a hard hiring and salary freeze for all positions in all departments with the exception of department head and key supervisory personnel. Department directors will be asked to be creative and strategic in the utilization of personnel if resources shrink as vacancies occur.
- Freeze all out-of-state travel and in-state travel that requires an overnight stay or lodging that is not related to obtaining a certification or to obtain information required to successfully perform one's job.
- Defer all capital outlay expenditures until at least February 2011 to allow adequate time to monitor midyear revenue.
- Continue to encourage employees in departments that have decreased activity levels to apply for vacancies that are advertised in other departments.
- Optimize position and job sharing opportunities between departments.
- Monitor revenue trends on a monthly basis and be prepared to implement additional expenditure reduction measures, if necessary, to possibly include service reduction alternatives.

I would like to thank the Board of Commissioners for providing direction to the staff to assist us in the development of this recommended budget as we continue to address the challenges and opportunities presented in this "new normal" environment for local governments. I look forward to working with you over the next several weeks to develop a final budget plan for FY 2010-2011 that will meet the public service needs of the people of this great county.

Respectfully Submitted,



Marty K. Lawing
County Manager

Guide to the Budget Document

Purpose

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2011, representing the period from July 1, 2010 to June 30, 2011.

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 2009 actual results, FY 2010 approved and current budget as of June 15, 2010 and FY 2011 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 2011 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | | | | |
| Operating costs | | | | |
| Capital outlay | | | | |
| Total expenditures | \$ - | \$ - | \$ - | \$ - |
| Ad valorem taxes | \$ - | \$ - | \$ - | \$ - |
| Local option sales tax | | | | |
| Other taxes and licences | | | | |
| Unrestricted intergovernmental | | | | |
| Restricted intergovernmental | | | | |
| Permits and fees | | | | |
| Sales and service | | | | |
| Investment earnings | | | | |
| Other revenue | | | | |
| Fund balance appropriated | | | | |
| Total revenues | \$ - | \$ - | \$ - | \$ - |
| Number of FTE's | - | - | - | - |

Guide to the Budget Document

Capital Improvement Plan

This section describes the capital planning and budgeting process, Fiscal Year 2011 appropriations and funding sources, and the County's five-year Capital Improvement Plan.

Supplemental Information

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

Planning Process

Strategic Planning

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

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 short term and long-range planning efforts, the Board of Commissioners has identified long and short term goals in nine (9) major focus areas to pursue in the coming fiscal year:

Economic Development

- Collaborate with the Economic Development Commission the three Chambers of Commerce and the Tourism Development Authority to develop a friendly and positive business environment, employ an effective business expansion and retention effort, develop a targeted business/industry recruitment strategy and grow the tourism and hospitality industry.
- To develop a strategy to market the Brunswick Community Hospital Facility for a viable public or private sector tenant.

Education

- Develop an equitable multi-year local funding agreement with the Brunswick County Board of Education that is based on factors relative to funding public education at a level conducive for quality education.

Financial Stewardship

- Employ a conservative budgetary philosophy and make strategic decisions on all fiscal matters in order to maintain a positive financial position and credit strength for the county.
- Complete the 2011 County Property Revaluation on schedule with accuracy to ensure equitable valuation of properties.

Planning Process

Environmental Stewardship

- Adopt ordinances to encourage and incentivize green development and construction to minimize the impact on natural resources and focus on building a sustainable community.
- Implement a countywide curbside recycling program to reduce the tonnage of recyclable materials currently being transported and landfilled.

Transportation

- Assist the North Carolina Turnpike Authority and the North Carolina Department of Transportation in the preservation of the proposed corridor for the Cape Fear Skyway Bridge to prevent additional development within the corridor prior to the construction of the roadway project.
- Work with the North Carolina Department of Transportation and their consultants, the North Carolina Ports Authority, the City of Boiling Spring Lakes, the City of Southport and other stakeholders in Brunswick County to develop the conceptual Plan for the new multi-lane roadway route from the proposed North Carolina International Terminal to US 17 that has the least impact on people and the environment.

Organizational Improvement / Development

- Institutionalize a culture of exceptional customer service where teamwork supersedes individualism.
- Provide all services in a way that recognizes and respects diversity
- Hire, develop and maintain a competent and high performing staff.
- Increase participation in the Employee Wellness Program to improve the individual health and fitness level of all employees, improve productivity and reduce medical claims.

Infrastructure Development / Expansion

- Plan for and invest strategically in water and wastewater capital facilities to meet the future service needs of the county and the municipalities and expand the regionalization of water and wastewater treatment.
- Finalize the acquisition of the Brick Landing and ST Utilities sewer systems and acquire other existing private water and wastewater utilities operations and incorporate into the county's system when feasible and beneficial to the county and its customers.
- Expand the water and sewer customer base by increasing connections to existing systems through education of potential customers and connection fee incentives.
- Apply for grants to assist potential customers with costs of connecting to the county's utility systems.

Planning Process

Public / Mental Health

- Seek the approval and commitment of the Veteran's Affairs Administration to locate a VA Clinic at the Brunswick Community Hospital facility.
- Finalize an agreement with New Hanover County and Pender County regarding a new office facility for the Southeastern Center for Mental Health.
- Provide education to the public about preventable health issues and disease and improve the Brunswick County's health ranking from 46th in the state.

Community Development

- Adopt additional development ordinances that provide tangible incentives to encourage the development of affordable single and multi-family housing opportunities.
- Support public/private sector/non-profit partnership opportunities for tax credit affordable housing development projects.
- Enhance community appearance and protect property values through responsible zoning and code enforcement.

Budget Process

Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency 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 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 the current economic climate and the goal of the Board of Commissioners for no increase in the ad Valorem tax rate, department heads were advised to develop budget requests limited to continuation of essential services with no program growth and cost reductions where possible. General Fund capital outlay, new positions, construction projects and staff travel continue to be impacted by the reduction in revenues and a very slow economic recovery. 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 reducing services or a change in existing services were based on public need of providing the service, the impact of not providing the service or change in service levels, strategic alignment with the organization's goals and objectives, and actual costs associated with providing the service. The requests were received and compiled by the budget staff for departmental discussions. Department heads discussed strategies with the County Manager, who developed a recommended budget for final board approval.

Board of Commissioner's Approved Budget

After 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 were held and as a result of these study sessions the Board increased or decreased funding levels in the recommended budget. Formal adoption of the FY 2011 budget occurred on June 21, 2010.

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 2011

| Date of Action | Budget Procedure | Action By |
|------------------------|---|---|
| 2/24/2010 | Board of Commissioners Mini Budget Retreat | County Manager |
| 3/1/2010 | Distribution of budget forms and instructions to department heads and agencies | Director of Fiscal Operations |
| 3/16/2010 | Submit budget requests to County Manager and Director of Fiscal Operations | Department Heads and Agency Officials |
| 3/11-3/31/2010 | Estimate Revenues, Review and analyze requests | County Manager Director of Fiscal Operations |
| 3/17-4/1/2010 | Meet with department heads on Requested & Recommended Budget | County Manager Director of Fiscal Operations |
| 4/6-4/7/2010 | Board of Commissioners Goals Retreat | County Manager |
| 5/17/2010 | Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 7, 2010 at 6:30 for public hearing on the FY 2010-11 Recommended Budget | County Manager, Board of Commissioners |
| 5/17/2010 | File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted | County Manager |
| 5/18/2010 | 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 |
| 5/26-5/28/2010 | Study sessions on FY 2010-2011 Recommended Budget | Board of County Commissioners |
| 6/7/2010 | Public Hearing 6:30 p.m. Monday | Board of County Commissioners |
| 6/8/2010 | Study session on FY 2010-2011 Recommended Budget | Board of County Commissioners |
| 6/21/2010 | Formal adoption of FY 2010-2011 Budget Ordinance | Board of County Commissioners |
| 7/1/2010 if applicable | Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any. | Clerk to the Board of County Commissioners |

Budget Structure

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

Major internal service fund included in this document is the Workers' Compensation 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.

Budget Structure

Internal Service Fund

The internal funds are used to account for activities that provide goods or services to other funds or departments on a cost reimbursement basis. Costs in the internal service funds are allocated to the benefiting fund in the form of fees and charges. The county maintains an internal service fund for the workers' compensation self-insurance fund.

Basis of Budgeting and Accounting

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

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

The level of control, or level at which expenditures may not legally exceed the budget, is the department level for the General Fund and the Proprietary Fund. The fund is the level of budgetary control for Special Revenue 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 Grant, Capital Project Funds, 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 and internal service funds are reported on a full accrual basis of accounting. The full accrual basis of accounting, recognizes revenues in the period earned and expenses in the period incurred. The financial statements present the status of the county's finances on the basis of generally accepted accounting principles (GAAP).

Financial Policies

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

I. THE ANNUAL BUDGET SYSTEM AS A PROCESS

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

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

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

- 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

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 and undesignated General Fund Balance equal to at least twenty percent (20%) of the General Fund expenditure budget.

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-wastewater combined expenditure budget.

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 exceed debt coverage tests of the Trust. The test are preformed as follows:

Financial Policies

1. Operating Revenues and Investment Earnings less Operating Expense Net of Depreciation provides Net Revenue available for debt service. Net Revenue available for debt service is added to 20% of the Surplus Account (expendable net assets) to arrive at Net Revenues plus 20% of Surplus Account per rate covenant.
2. Senior debt service is added to subordinate debt service to arrive at Total Debt Service. Total Debt Service is added to 20% of Senior debt service to arrive at total Adjusted Debt Service.
3. Coverage Test 1 is the ratio of Adjusted Net Revenues divided by Adjusted Debt Service for a minimum ratio of 1 time.
4. Coverage Test 2 is the ratio of Net Revenues/Total Debt Service for a minimum ratio of 1 time.

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

Brunswick County will limit the use of one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on conservatively projected revenue sources.

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. Any recommended and approved changes being effective with the beginning of the first pay period in the subsequent July.
- 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 with the beginning of the first pay period in the subsequent July.
- 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.

Financial Policies

- G) **Minimum Wage and Mileage Rate:** Minimum wages for hourly paid employees as well as the mileage rate reimbursed for use of privately owned vehicles will be consistent with the Federal minimum allowable from year to year.

VI. DEBT MANAGEMENT

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

A. Debt Limits

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

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 with a report being provided to the Board of County Commissioners at their next regularly scheduled meeting.
- 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 fund with a report being provided to the Board of County Commissioners at their next regularly scheduled meeting.

Financial Policies

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.
- 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 the 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.

Financial Policies

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

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

Investment and Portfolio Policies

SCOPE

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

OBJECTIVES

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

DELEGATION OF AUTHORITY

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

PRUDENCE

The standard of prudence to be applied by the Director of Fiscal Operations shall be the "prudent investor" rule, which states: "Investments shall be made with judgment 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

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

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

**BRUNSWICK COUNTY, NORTH CAROLINA
APPROVED BUDGET ORDINANCE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011**

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, 2010 and ending June 30, 2011 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, 2010.

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 | \$466,899 |
| Administration | 975,891 |
| Finance | 1,189,581 |
| Tax Administration | 2,330,994 |
| Revenue Collections | 705,268 |
| Geographic Information System | 610,212 |
| Legal Department | 417,680 |
| Superior Judges Office | 203,795 |
| Clerk of Court | 87,200 |
| Judges Office | 500 |
| Cape Fear Sentencing Services | 74,043 |
| Board of Elections | 563,586 |
| Register of Deeds | 2,338,387 |
| Computer Services - MIS | 1,174,675 |
| Service Center | 1,222,698 |
| Engineering | 324,951 |
| Operation Services | 5,186,223 |
| Non-Departmental | 2,927,960 |
| District Attorney's Office | 83,000 |
| 13th District Teen Court | 41,140 |
| WTD DV Court Grant | 126,229 |
| GCC Gang Grant | 120,159 |
| Sheriff Department | 9,189,239 |
| Sheriff School Deputies | 904,920 |
| Criminal Justice Partnership | 266,073 |
| Law Enforcement Separation | 60,272 |
| Detention Center | 6,501,401 |
| Emergency Management | 624,404 |
| Emergency Management Progress Energy | 85,000 |
| Emergency Medical Services | 6,270,143 |
| Fire Departments | 300,000 |
| Building Inspections | 745,932 |
| Coroner | 70,000 |
| Rescue Squads | 269,600 |
| Central Communications Center | 2,194,414 |

County Budget Ordinances

| | |
|--|----------------|
| Transportation Agencies | 100,958 |
| Solid Waste | 12,477,693 |
| Stormwater Ordinance Enforcement | 90,898 |
| Environmental Protection Agencies | 247,446 |
| Code Enforcement | 311,501 |
| Central Permitting | 253,517 |
| Planning | 825,577 |
| Economic Development Commission | 377,066 |
| Cooperative Extension | 491,342 |
| Soil & Water | 191,563 |
| Southeastern Mental Health | 692,000 |
| Senior Citizen District Allocation | 25,000 |
| Veterans Services | 135,817 |
| Communities In Schools | 100,000 |
| Providence Home | 35,000 |
| Human Services Agencies | 1,852,000 |
| Brunswick County Schools | 29,515,717 |
| Brunswick Community College | 3,435,831 |
| Library | 1,316,334 |
| General District Allocation | 20,000 |
| Parks and Recreation-Administration | 340,081 |
| Parks and Recreation-Recreation | 462,442 |
| Parks and Recreation-Maintenance | 1,392,044 |
| Parks and Recreation-Special Populations | 106,636 |
| Parks and Recreation-Senior Programs | 105,139 |
| Parks and Recreation-Fitness Programs | 106,784 |
| Parks and Recreation-Mktg/Comm Events | 115,769 |
| Debt Service | 15,582,012 |
| Interfund Transfers | 16,448,430 |
| Contingency | <u>400,000</u> |

TOTAL EXPENDITURES - GENERAL FUND **\$136,232,066**

2. REVENUES

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

| | |
|--------------------------------|------------------|
| Ad Valorem Taxes | \$100,331,000 |
| Local Option Sales Taxes | 12,400,759 |
| Other Taxes & Licenses | 1,991,000 |
| Unrestricted Intergovernmental | 515,000 |
| Restricted Intergovernmental | 840,264 |
| Permits & Fees | 3,033,945 |
| Sales and Services | 4,953,307 |
| Investment Earnings | 201,000 |
| Other Revenue | 735,350 |
| Fund Balance Appropriated | 2,970,996 |
| Interfund Transfer | <u>8,259,445</u> |

TOTAL REVENUES - GENERAL FUND **\$136,232,066**

County Budget Ordinances

B. PUBLIC HOUSING FUND

1. EXPENDITURES

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

| | |
|--------------------------|--------------------|
| Public Housing-Section 8 | <u>\$2,747,793</u> |
|--------------------------|--------------------|

| | |
|---|---------------------------|
| TOTAL EXPENDITURES - PUBLIC HOUSING FUND | <u>\$2,747,793</u> |
|---|---------------------------|

2. REVENUES

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

| | |
|------------------------------|---------------|
| Restricted Intergovernmental | \$2,710,380 |
| Investment Earnings | 3,000 |
| Transfer From General Fund | <u>34,413</u> |

| | |
|---|---------------------------|
| TOTAL REVENUES - PUBLIC HOUSING FUND | <u>\$2,747,793</u> |
|---|---------------------------|

C. FOOD SERVICES FUND

1. EXPENDITURES

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

| | |
|---------------|--------------------|
| Food Services | <u>\$1,464,363</u> |
|---------------|--------------------|

| | |
|--|---------------------------|
| TOTAL EXPENDITURES - FOOD SERVICES FUND | <u>\$1,464,363</u> |
|--|---------------------------|

2. REVENUES

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

| | |
|--------------------|--------------------|
| Sales and Services | <u>\$1,464,363</u> |
|--------------------|--------------------|

| | |
|--|---------------------------|
| TOTAL REVENUES - FOOD SERVICES FUND | <u>\$1,464,363</u> |
|--|---------------------------|

County Budget Ordinances

D. PUBLIC HEALTH FUND

1. EXPENDITURES

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

| | |
|--|---------------|
| Animal Control | \$867,598 |
| Family Health Personnel | 3,253,771 |
| General Health Administration | 66,332 |
| Tuberculosis | 18,935 |
| Communicable Diseases | 35,640 |
| Immunization | 165,650 |
| Medicaid Nutrition Program | 70,593 |
| Community Health Promotion | 9,890 |
| Breast & Cervical Cancer | 49,990 |
| Senior Health | 352,882 |
| Child Health | 251,405 |
| Maternal Health | 136,550 |
| Family Planning | 190,625 |
| Child Services Coordination | 43,970 |
| WIC-Administration | 1,050 |
| WIC-Nutrition Education | 750 |
| WIC-Client Services | 623,121 |
| WIC-Breast Feeding Promotion | 1,500 |
| Partnership For Children-Child Safety Seat | 2,200 |
| Diabetes Education | 93,839 |
| Childhood Lead Poisoning Prevention | 1,000 |
| Smart Start Grant | 46,716 |
| Environmental Health | 837,972 |
| Environmental Health-Food and Lodging | 448,442 |
| MIRT Health Fair | 11,850 |
| Bioterrorism Preparedness & Response | <u>52,296</u> |

TOTAL EXPENDITURES - PUBLIC HEALTH FUND **\$7,634,567**

2. REVENUES

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

| | |
|------------------------------|------------------|
| Restricted Intergovernmental | \$2,315,869 |
| Sales and Service | 749,530 |
| Permits and Fees | 3,000 |
| Other Revenue | 500 |
| Transfer From General Fund | <u>4,565,668</u> |

TOTAL REVENUES - PUBLIC HEALTH FUND **\$7,634,567**

County Budget Ordinances

E. SOCIAL SERVICES FUND

1. EXPENDITURES

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

| | |
|-------------------------------|----------------|
| DSS-Administration | \$15,328,067 |
| Community Alternative Program | 656,482 |
| Title III In Home Care | <u>378,683</u> |

TOTAL EXPENDITURES - SOCIAL SERVICES **\$16,363,232**

2. REVENUES

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

| | |
|------------------------------|------------------|
| Restricted Intergovernmental | \$10,795,476 |
| Sales and Service | 53,380 |
| Transfer From General Fund | <u>5,514,376</u> |

TOTAL REVENUES - SOCIAL SERVICES FUND **\$16,363,232**

GENERAL FUND TYPES

TOTAL EXPENDITURES-GENERAL FUND TYPES **\$146,068,119**

TOTAL REVENUES-GENERAL FUND TYPES **\$146,068,119**

County Budget Ordinances

II. SPECIAL REVENUE FUND TYPES

A. BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND

1. EXPENDITURES

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

Brunswick County 1% Occupancy Tax \$952,750

TOTAL EXPENDITURES-BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$952,750

2. REVENUES

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

Other Taxes & Licenses \$952,750

TOTAL REVENUE - BRUNSWICK COUNTY 1% OCCUPANCY TAX FUND \$952,750

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 \$2,008,937

TOTAL EXPENDITURES -BRUNSWICK COUNTY LEASING CORPORATION FUND \$2,008,937

2. REVENUES

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

Transfer From General Fund \$2,008,937

TOTAL REVENUE -BRUNSWICK COUNTY LEASING CORPORATION FUND \$2,008,937

County Budget Ordinances

C. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

| | |
|--|---------------------------|
| Emergency Telephone Service | <u>\$1,319,104</u> |
| TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND | <u>\$1,319,104</u> |

2. REVENUES

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

| | |
|---|---------------------------|
| Restricted Intergovernmental | \$930,750 |
| Investment Earnings | 2,700 |
| Fund Balance Appropriated | <u>385,654</u> |
| TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND | <u>\$1,319,104</u> |

D. SPECIAL SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

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

| | |
|---|-------------------------|
| Transfer to School Capital Projects | <u>\$942,538</u> |
| TOTAL EXPENDITURES - SPECIAL SCHOOL CAPITAL RESERVE FUND | <u>\$942,538</u> |

2. REVENUES

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

| | |
|---|-------------------------|
| Investment Earnings | \$9,907 |
| Fund Balance Appropriated | 20,131 |
| Transfer from General Fund | <u>912,500</u> |
| TOTAL REVENUES - SPECIAL SCHOOL CAPITAL RESERVE FUND | <u>\$942,538</u> |

County Budget Ordinances

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 | 3,707,671 |
| Future Capital Improvements-Complex Buildings Renovation/Demolition | 400,000 |
| Future Capital Improvements-Airport Grant Advance | 595,384 |
| Future Capital Improvements-Administration/Courthouse Parking | 350,000 |
| Future Capital Improvements-Hwy 211 Property Master Plan | 170,000 |
| Future Capital Improvements-Affordable Housing Programs | 36,600 |
| Transfer to General Fund Debt Service | <u>3,150,000</u> |

TOTAL EXPENDITURES - COUNTY CAPITAL RESERVE FUND **\$8,663,512**

2. REVENUES

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

| | |
|---------------------------|------------------|
| Investment Earnings | \$50,000 |
| Fund Balance Appropriated | <u>8,613,512</u> |

TOTAL REVENUES - COUNTY CAPITAL RESERVE FUND **\$8,663,512**

F. SCHOOL CAPITAL RESERVE FUND

1. EXPENDITURES

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

| | |
|-------------------------------------|----------------|
| Transfer to General Fund | \$3,100,508 |
| Transfer to School Capital Projects | <u>312,028</u> |

TOTAL EXPENDITURES - SCHOOL CAPITAL RESERVE FUND **\$3,412,536**

2. REVENUES

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

| | |
|----------------------------|--------------------|
| Transfer From General Fund | <u>\$3,412,536</u> |
|----------------------------|--------------------|

TOTAL REVENUES - SCHOOL CAPITAL RESERVE FUND **\$3,412,536**

County Budget Ordinances

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>\$147,398</u> |
|-------------------------|------------------|

| | |
|--|-------------------------|
| TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND | <u>\$147,398</u> |
|--|-------------------------|

2. REVENUES

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

| | |
|----------------------------|----------------|
| Investment Earnings | \$2,000 |
| Fund Balance Appropriated | 43,212 |
| Transfer From General Fund | <u>102,186</u> |

| | |
|---|-------------------------|
| TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND | <u>\$147,398</u> |
|---|-------------------------|

SPECIAL REVENUE FUND TYPES

| | |
|---|----------------------------|
| TOTAL EXPENDITURES SPECIAL REVENUE FUND TYPE | <u>\$17,446,775</u> |
|---|----------------------------|

| | |
|--|----------------------------|
| TOTAL REVENUES SPECIAL REVENUE FUND TYPES | <u>\$17,446,775</u> |
|--|----------------------------|

County Budget Ordinances

III. GRANT PROJECT/CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM

All grant projects and capital projects authorized by a previously adopted ordinance will have appropriations available for expenditure during the budget year. All continuing contracts or programs authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year immediately following the receipt of the annual independent audit report for the preceding fiscal year.

County Budget Ordinances

The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of \$2,459,643 for eleven months and \$2,459,644 for one month for a total of \$29,515,717.

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 \$1,254,566.

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

Adopted this 21st day of June, 2010.

| | |
|--|--|
|  _____ William M. Sue, Chairman |  _____ J. Phillip Norris, Vice Chairman |
|  _____ J. Martin Cooke |  _____ Charles Warren |
|  _____ Scott Phillips |  _____ Debby Gore Clerk to the Board |



County Budget Ordinances

IV. PROPRIETARY FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Water Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

A. WATER FUND

1. EXPENDITURES

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

| | |
|---|----------------|
| Water Administration | \$3,552,449 |
| Northwest Water Treatment Plant | 4,251,194 |
| 211 Water Treatment Plant | 2,063,096 |
| Water Field Operations | 2,469,646 |
| Lower Cape Fear Water and Sewer Authority - Reimbursement | 252,147 |
| Customer Service Division | 1,267,288 |
| Water Facility Operations Division | 1,769,282 |
| Water Debt Service | 1,425,641 |
| Interfund Transfer | <u>957,205</u> |

TOTAL EXPENDITURES - WATER FUND **\$18,007,948**

2. REVENUES

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

| | |
|------------------------------|---------------|
| Restricted Intergovernmental | \$198,423 |
| Sales and Service | 17,368,378 |
| Other Revenue | 381,147 |
| Investment Earnings | <u>60,000</u> |

TOTAL REVENUE - WATER FUND **\$18,007,948**

County Budget Ordinances

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

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

| | |
|------------------------------------|---------------|
| Wastewater Administration | \$230,444 |
| Collection Division | 1,963,130 |
| Northeast Regional Wastewater | 685,766 |
| Southwest Regional Wastewater | 567,660 |
| West Regional Wastewater | 1,490,030 |
| Wastewater Debt Service | 9,256,557 |
| Interfund Transfer Wastewater Fund | <u>25,000</u> |

TOTAL EXPENDITURES - WASTEWATER FUND **\$14,218,587**

2. REVENUES

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

| | |
|----------------------------------|---------------|
| Restricted Intergovernmental | \$48,367 |
| Sales and Services | 13,975,994 |
| Other Revenue | 169,125 |
| Investment Earnings | 5,400 |
| Transfer from Wastewater Reserve | <u>19,701</u> |

TOTAL REVENUES - WASTEWATER FUND **\$14,218,587**

County Budget Ordinances

C. WATER CAPITAL RESERVE FUND

1. EXPENDITURES

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

| | |
|--|----------------|
| Future Capital Improvements-Miscellaneous Water Projects | 100,000 |
| Future Capital Improvements-Gray Bridge to Tar Landing to Shellpoint | 203,550 |
| Future Capital Improvements-Highway 211 from Midway Road to Camerosa Boulevard | 1,450,000 |
| Future Capital Improvements-Roger Bacon, Maco, Trucking Lane | <u>600,000</u> |

TOTAL EXPENDITURES - WATER CAPITAL RESERVE FUND **\$2,353,550**

2. REVENUES

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

| | |
|--------------------------------|------------------|
| Transfer From Water Fund | \$700,000 |
| Retained Earnings Appropriated | <u>1,653,550</u> |

TOTAL REVENUES - WATER CAPITAL RESERVE FUND **\$2,353,550**

County Budget Ordinances

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 | \$155,000 |
| Future Capital Improvements-Regional Pump Stations | 992,700 |
| Future Capital Improvements-NE Regional Capital & Replacement Fund | 339,038 |
| Future Capital Improvements-NE Regional Plant Expansion | 1,134,858 |
| Future Capital Improvements-Miscellaneous Wastewater Projects | 200,000 |
| Future Capital Improvements-Dutchman Creek Acres | 700,000 |
| Future Capital Improvements-Angel Trace Rd Force Main | 375,000 |
| Future Capital Improvements-Undesignated Funds | <u>284,000</u> |

TOTAL EXPENDITURES - WASTEWATER CAPITAL RESERVE FUND **\$4,180,596**

2. REVENUES

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

| | |
|--------------------------------|--------------------|
| Retained Earnings Appropriated | <u>\$4,180,596</u> |
|--------------------------------|--------------------|

TOTAL REVENUES - WASTEWATER CAPITAL RESERVE FUND **\$4,180,596**

PROPRIETARY FUND TYPES

TOTAL EXPENDITURES PROPRIETARY FUND TYPES **\$38,740,980**

TOTAL REVENUES PROPRIETARY FUND TYPES **\$38,740,980**

County Budget Ordinances

V. INTERNAL SERVICES 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, 2010 and ending June 30, 2011.

A. WORKERS' COMPENSATION FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Workers' Compensation Fund:

| | |
|--|---------------------------|
| Workers' Compensation Fund | <u>\$1,041,988</u> |
| TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND | <u>\$1,041,988</u> |

2. REVENUES

It is estimated that the following revenues will be available in the Workers' Compensation Fund:

| | |
|---|---------------------------|
| Other Revenue | \$1,041,988 |
| TOTAL REVENUE - WORKERS' COMPENSATION FUND | <u>\$1,041,988</u> |

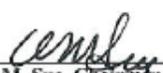
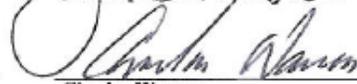
GRAND TOTAL ALL FUNDS

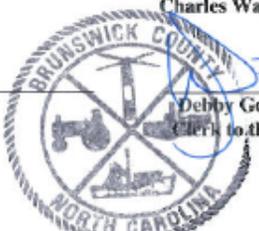
GRAND TOTAL EXPENDITURES ALL FUNDS NET OF INTERFUND TRANSFERS **\$196,161,703**

GRAND TOTAL REVENUES ALL FUNDS NET OF INTERFUND TRANSFERS **\$196,161,703**

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

Adopted this 21st day of June, 2010.

| | |
|--|---|
|  _____ William M. Sue, Chairman |  _____ J. Phillip Norris, Vice Chairman |
|  _____ J. Martin Cooke |  _____ Charles Warren |
|  _____ Scott Phillips |  _____ 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, 2010 and ending June 30, 2011 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, 2010.

VI. 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 | \$997,220 |
| Contribution to Doshier Hospital | <u>1,054,780</u> |

TOTAL EXPENDITURES - SMITHVILLE TOWNSHIP FUND **\$2,052,000**

2. REVENUES

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

| | |
|------------------|--------------------|
| Ad Valorem Taxes | <u>\$2,052,000</u> |
|------------------|--------------------|

TOTAL REVENUES - SMITHVILLE TOWNSHIP FUND **\$2,052,000**

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

Adopted this 21st day of June, 2010.

| | |
|--|---|
|  _____ William M. Sue, Chairman |  _____ J. Phillip Norris, Vice Chairman |
|  _____ J. Martin Cooke |  _____ Charles Warren |
|  _____ Scott Phillips |  _____ Debby Gore Clerk to the Board |

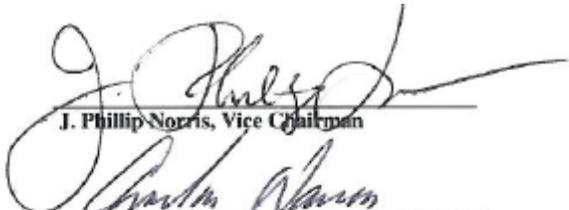
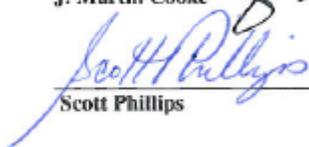


County Budget Ordinances

Be it ordained by the Brunswick County Board of Commissioners that the appropriation of \$3,150,000 from the County Capital Reserve Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011 to the General Fund is hereby established to be used for debt service interest payments.

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

Adopted this 21st day of June, 2010.

| | |
|--|---|
|  _____ William M. Sue, Chairman |  _____ J. Phillip Norris, Vice Chairman |
|  _____ J. Martin Cooke |  _____ Charles Warren |
|  _____ Scott Phillips |  _____ Debby Gore Clerk to the Board |



County Budget Ordinances

The following fees and rates are hereby adopted:

| <u>Type of Rate or Fee</u> | <u>Current Rate or Fee</u> | <u>Approved Rate or Fee</u> |
|--|--------------------------------|---------------------------------|
| Emergency Management | | |
| Report Fees-Inspection or Fire per page | - | \$1.00 |
| Stand-by Fees-per hour | - | \$25.00 |
| Emergency Medical Services | | |
| ALS Emergency Transport | \$400.00 | \$475.00 |
| ALS 2 | \$550.00 | \$650.00 |
| Rural Mileage | \$10.00 | \$13.00 |
| Building Inspections | | |
| Commercial Mechanical Heating Systems BTU input: | | |
| 0-100,000 | \$14.00 | - |
| 100,001-200,000 | \$21.00 | - |
| 200,001-300,000 | \$28.00 | - |
| 300,001-400,000 | \$35.00 | - |
| 0-1,000,000 | - | \$80.00 |
| 400,001-1,000,000 each additional 100,000 BTU | \$7.00 | - |
| >1,000,000 each additional BTU | - | \$7.00 |
| Air Conditioning/Split System BTU input: | | |
| 0-24,000 | \$14.00 | |
| 24,001-48,000 | \$21.00 | |
| 48,001-72,000 | \$28.00 | |
| 72,001-96,000 | \$35.00 | |
| 0-400,000 | - | \$80.00 |
| 96,001-400,000 each additional 24,000 BTU | \$7.00 | - |
| >400,000 each additional 24,000 BTU | - | \$7.00 |
| Planning: | | |
| Non-Conforming Use Certificates | \$5.00 | \$50.00 |
| Library | | |
| Photocopy per page | \$ 0.10 | \$0.20 |
| Food Services | | |
| Meal Sales-Jail | \$2.75 | \$3.16 |
| Meal Sales-Home Delivered | \$3.67 | \$4.22 |
| Meal Sales-Congregate | \$3.47 | \$3.99 |
| Environmental Health: | | |
| Annual Fee Public Pool (Permit) | \$175.00 | \$200.00 |
| Public Pool Plan Review | \$200.00 | \$250.00 |
| Food Establishment Planning Review | \$200.00 | \$250.00 |
| Food Establishment Planning Review (existing establishments) | \$100.00 | \$150.00 |
| Smoking Violation | - | \$200.00 |

County Budget Ordinances

Water:

Wholesale & Industrial Water Rate per 1,000 gallons (Based on May PPI) \$2.45 \$2.58

Wastewater:

Septage Receiving Fees:

Truck Offload- 2,000 gallon tank capacity or less (each offload regardless of actual septage discharge) \$60.00 \$70.00

Wholesale Rate per 1,000 gallons:

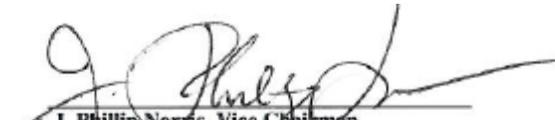
 Northeast Regional Wastewater \$1.80 \$1.60

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

Adopted this 21st day of June, 2010.



William M. Sue, Chairman



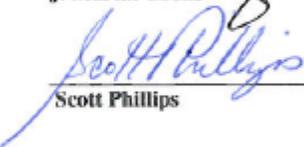
J. Phillip Norris, Vice Chairman



J. Martin Cooke



Charles Warren



Scott Phillips



Debby Gore
Clerk to the Board

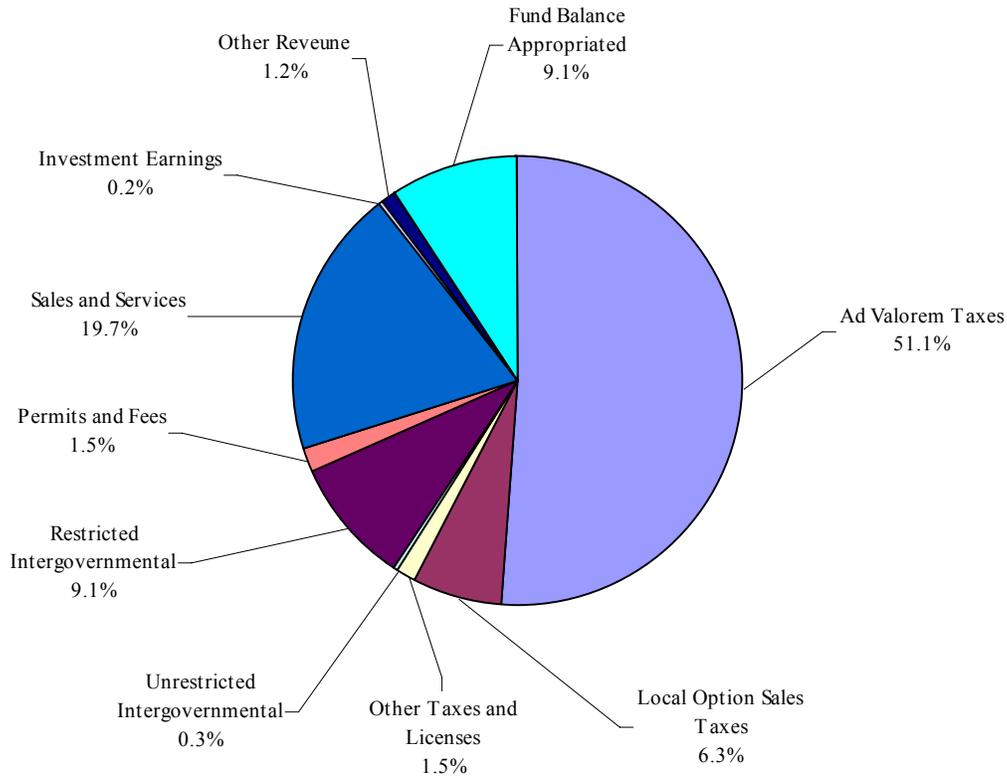


Total Revenues by Fund

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--|---------------------------|--|---------------------------------------|--|
| General Fund | \$ 154,569,860 | \$ 151,390,076 | \$ 158,306,940 | \$ 149,218,119 |
| Special Revenue Funds: | | | | |
| Occupancy Tax | 1,030,524 | 877,987 | 877,987 | 952,750 |
| Brunswick County Leasing Corporation | 877 | - | - | - |
| Emergency Telephone | 1,157,521 | 1,228,625 | 1,343,025 | 1,319,104 |
| Special School Capital Reserve | 191,780 | 766,500 | 696,859 | 942,538 |
| County Capital Reserve | 8,527,818 | 11,965,160 | 12,019,802 | 8,663,512 |
| School Capital Reserve | 4,177,691 | 4,018,561 | 5,601,922 | 3,412,536 |
| Coastal Events Center | 151 | - | - | - |
| Register of Deeds Technoloy Enhancement | 109,866 | 94,500 | 94,500 | 147,398 |
| Enterprise Funds: | | | | |
| Water | 19,403,907 | 17,782,407 | 23,124,711 | 18,007,948 |
| Wastewater | 12,451,201 | 13,472,023 | 15,623,216 | 14,218,587 |
| Water Capital Reserve | 9,184,633 | 5,786,282 | 5,788,200 | 2,353,550 |
| Wastewater Capital Reserve | 441,507 | 1,621,613 | 3,591,096 | 4,180,596 |
| Internal Service Fund: | | | | |
| Workers' Compensation Fund | - | - | 1,209,078 | 1,041,988 |
| Total Revenues | 211,247,336 | 209,003,734 | 228,277,336 | 204,458,626 |
| Less Interfund Transfers | (23,814,403) | (10,390,084) | (13,069,092) | (8,296,923) |
| Total Revenues all Funds, Net of Interfund Transfers | 187,432,933 | 198,613,650 | 215,208,244 | 196,161,703 |

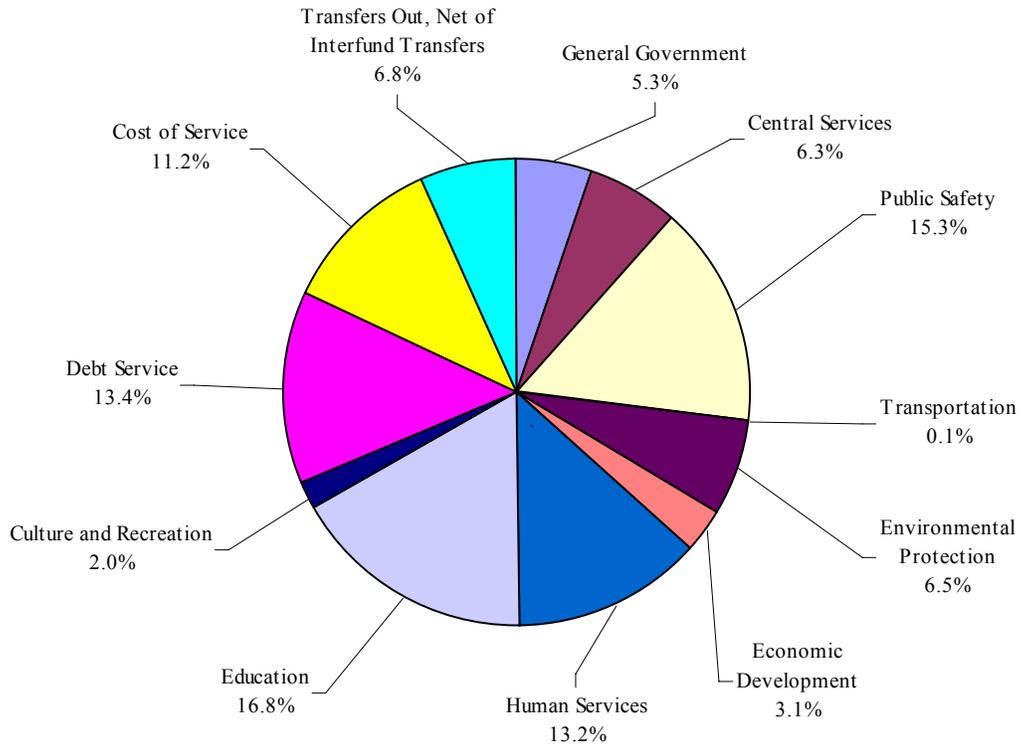
Total Revenues by Source (all funds)

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------------------|---------------------------|--|---------------------------------------|--|
| Ad Valorem Taxes | \$ 98,948,961 | \$ 98,191,101 | \$ 98,191,101 | \$100,331,000 |
| Local Option Sales Taxes | 19,741,137 | 15,922,000 | 16,162,525 | 12,400,759 |
| Other Taxes and Licenses | 3,054,525 | 2,589,987 | 2,989,987 | 2,943,750 |
| Unrestricted Intergovernmental | 735,680 | 695,000 | 539,708 | 515,000 |
| Restricted Intergovernmental | 19,887,180 | 16,419,916 | 19,327,123 | 17,839,529 |
| Permits and Fees | 3,389,913 | 3,003,201 | 3,172,056 | 3,036,945 |
| Sales and Services | 37,274,781 | 37,734,137 | 37,734,150 | 38,567,952 |
| Investment Earnings | 2,754,712 | 874,500 | 1,078,000 | 331,007 |
| Other Reveune | 1,646,044 | 970,162 | 2,343,714 | 2,328,110 |
| Net Issuance/Refunding of Long-Term D | - | - | 4,325,432 | - |
| Sale of capital assets | - | - | - | - |
| Fund Balance Appropriated | - | 22,213,646 | 29,344,448 | 17,867,651 |
| Total Revenues | 187,432,933 | 198,613,650 | 215,208,244 | 196,161,703 |



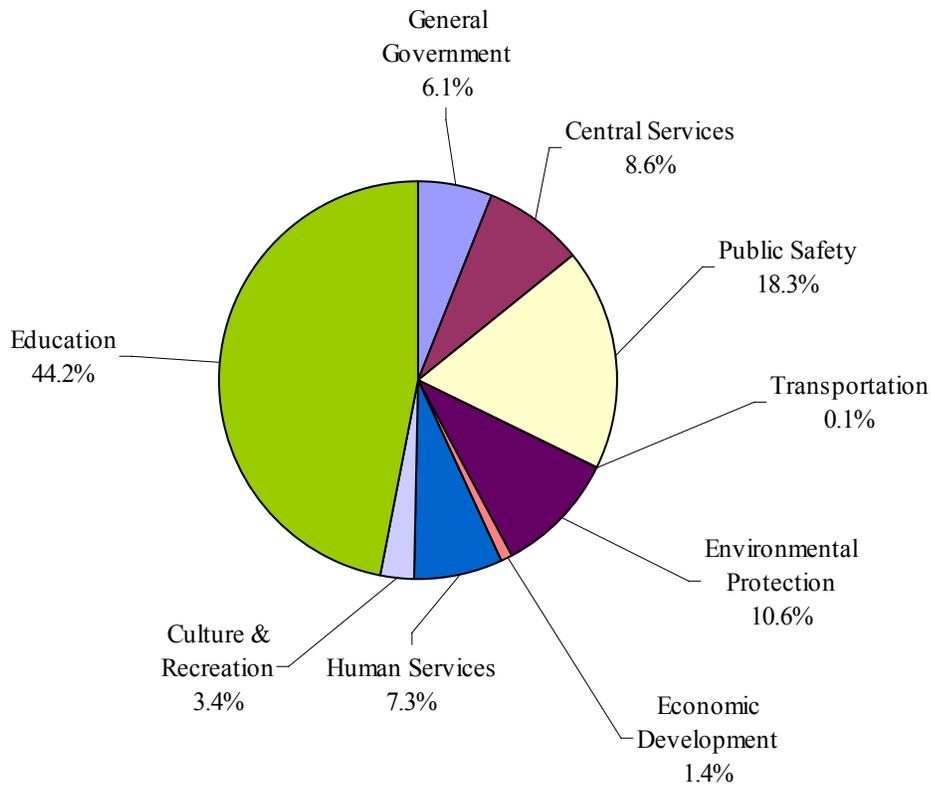
Total Expenditures by Function (all funds)

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---|---------------------------|--|---------------------------------------|--|
| General Government | \$ 9,826,801 | \$ 10,368,923 | \$ 10,425,216 | \$ 10,409,248 |
| Central Services | 12,100,908 | 12,704,029 | 12,726,827 | 12,300,870 |
| Public Safety | 29,695,722 | 29,675,366 | 31,446,217 | 30,038,628 |
| Transportation | 256,739 | 100,958 | 280,466 | 100,958 |
| Environmental Protection | 13,326,293 | 12,749,850 | 12,836,994 | 12,816,037 |
| Economic Development | 6,070,531 | 5,879,188 | 6,563,517 | 6,151,109 |
| Human Services | 28,070,006 | 26,223,286 | 28,215,441 | 25,970,018 |
| Education | 35,390,424 | 34,451,976 | 34,451,976 | 32,951,548 |
| Culture and Recreation | 4,033,904 | 3,876,783 | 4,400,372 | 3,990,229 |
| Debt Service | 23,222,895 | 25,602,292 | 24,405,378 | 26,257,210 |
| Cost of Service | 17,790,395 | 19,072,650 | 28,406,519 | 21,893,325 |
| Transfers Out, Net of Interfund Transfers | 19,706,777 | 17,908,349 | 21,049,321 | 13,282,523 |
| Total Operating Expenditures | \$199,491,395 | \$ 198,613,650 | \$ 215,208,244 | \$ 196,161,703 |



2010 Approved Tax Levy Distribution

| | 2010 LEVY | CENTS ON TAX RATE | ONE TAX DOLLAR | % |
|--------------------------|----------------------|----------------------|-------------------|-------------|
| General Government | \$ 5,945,043 | 0.0187 | \$ 0.061 | 6.1% |
| Central Services | 8,321,438 | 0.0262 | 0.086 | 8.6% |
| Public Safety | 17,635,531 | 0.0556 | 0.183 | 18.3% |
| Transportation | 81,465 | 0.0003 | 0.001 | 0.1% |
| Environmental Protection | 10,299,534 | 0.0324 | 0.106 | 10.6% |
| Economic Development | 1,369,708 | 0.0043 | 0.014 | 0.14% |
| Human Services | 7,077,436 | 0.0223 | 0.073 | 7.3% |
| Culture & Recreation | 3,256,297 | 0.0103 | 0.034 | 3.4% |
| Education | 42,824,547 | 0.1349 | 0.442 | 44.2% |
| Total | \$ 96,811,000 | 0.3050 | \$ 1.000 | 100% |



General Fund – Changes in Fund Balance

| | <i>FY 2009</i> <i>Actual</i> | <i>FY 2010</i> <i>Approved</i> <i>Budget</i> | <i>FY 2010</i> <i>Current</i> <i>Budget</i> | <i>FY 2010</i> <i>Actual</i> <i>Estimated</i> | <i>FY 2011</i> <i>Approved</i> <i>Budget</i> |
|--|---------------------------------|--|---|---|--|
| Revenues: | | | | | |
| Ad Valorem Taxes | \$ 98,948,961 | \$ 98,191,101 | \$ 98,191,101 | \$ 100,651,284 | \$ 100,331,000 |
| Local Option Sales Taxes | 19,741,137 | 15,922,000 | 16,162,525 | 14,246,559 | 12,400,759 |
| Other Taxes and Licenses | 2,024,000 | 1,712,000 | 2,112,000 | 2,197,749 | 1,991,000 |
| Unrestricted Intergovernmental | 735,680 | 695,000 | 539,708 | 547,729 | 515,000 |
| Restricted Intergovernmental | 18,716,793 | 15,574,366 | 18,396,373 | 19,409,958 | 16,661,989 |
| Permits and Fees | 3,389,913 | 3,003,201 | 3,169,856 | 3,325,017 | 3,036,945 |
| Sales and Services | 8,133,848 | 8,108,065 | 7,889,958 | 7,634,116 | 7,223,580 |
| Investment Earnings | 1,260,028 | 613,000 | 613,000 | 481,827 | 201,000 |
| Other Revenue | 1,037,482 | 562,380 | 644,051 | 1,164,287 | 735,850 |
| Total Revenues | 153,987,842 | 144,381,113 | 147,718,572 | 149,658,526 | 143,097,123 |
| Expenditures: | | | | | |
| General Government | 9,709,716 | 10,274,423 | 10,330,716 | 9,602,252 | 10,261,850 |
| Central Services | 12,100,908 | 12,704,029 | 12,726,827 | 11,520,556 | 12,300,870 |
| Public Safety | 28,959,940 | 28,446,741 | 30,103,192 | 28,269,611 | 28,719,524 |
| Transportation | 256,739 | 100,958 | 280,466 | 258,466 | 100,958 |
| Environmental Protection | 13,326,293 | 12,749,850 | 12,836,994 | 12,406,216 | 12,816,037 |
| Economic Development | 5,040,006 | 5,001,201 | 5,685,530 | 5,180,687 | 5,198,359 |
| Human Services | 28,070,006 | 26,223,286 | 28,215,441 | 27,257,865 | 25,970,018 |
| Education | 35,390,424 | 34,451,976 | 34,451,976 | 34,451,976 | 32,951,548 |
| Culture and Recreation | 4,033,904 | 3,876,783 | 4,400,372 | 4,067,027 | 3,990,229 |
| Debt Service | 16,056,070 | 15,795,396 | 15,914,634 | 15,914,634 | 15,582,012 |
| Cost of Service (Enterprise Funds) | - | - | - | - | - |
| Total Expenditures | 152,944,006 | 149,624,643 | 154,946,148 | 148,929,290 | 147,891,405 |
| Revenues over (under) Expenditures | 1,043,836 | (5,243,530) | (7,227,576) | 729,236 | (4,794,282) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of long-term debt | - | - | 25,780,176 | 25,780,175 | - |
| Payment to escrow agent-refunded debt | - | - | (25,851,744) | (25,851,734) | - |
| Sale of capital assets | - | - | - | - | - |
| Transfer from other funds | 582,018 | 3,150,000 | 4,130,790 | 958,790 | 3,150,000 |
| Transfer to other funds | (10,446,271) | (1,765,433) | (3,360,792) | (1,856,172) | (1,326,714) |
| Total Other Financing Sources (Uses) | (9,864,253) | 1,384,567 | 698,430 | (968,941) | 1,823,286 |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses | (8,820,417) | (3,858,963) | (6,529,146) | (239,705) | (2,970,996) |
| Fund balance, beginning of the year | 64,149,609 | 55,329,192 | 55,329,192 | 55,329,192 | 55,089,487 |
| Fund balance, end of year | \$ 55,329,192 | \$ 51,470,229 | \$ 48,800,046 | \$ 55,089,487 | \$ 52,118,491 |

Special Revenue Funds – Changes in Fund Balance

| | <i>FY 2009</i> <i>Actual</i> | <i>FY 2010</i> <i>Approved</i> <i>Budget</i> | <i>FY 2010</i> <i>Current</i> <i>Budget</i> | <i>FY 2010</i> <i>Actual</i> <i>Estimated</i> | <i>FY 2011</i> <i>Approved</i> <i>Budget</i> |
|--|---------------------------------|--|---|---|--|
| Revenues: | | | | | |
| Ad Valorem Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local Option Sales Taxes | - | - | - | - | - |
| Other Taxes and Licenses | 1,030,525 | 877,987 | 877,987 | 900,000 | 952,750 |
| Unrestricted Intergovernmental | - | - | - | - | - |
| Restricted Intergovernmental | 1,142,702 | 845,550 | 930,750 | 930,750 | 930,750 |
| Permits and Fees | - | - | - | - | - |
| Sales and Services | - | - | - | - | - |
| Investment Earnings | 665,334 | 6,500 | 150,000 | 180,000 | 64,607 |
| Other Revenue | - | - | - | - | - |
| Total Revenues | 2,838,561 | 1,730,037 | 1,958,737 | 2,010,750 | 1,948,107 |
| Expenditures: | | | | | |
| General Government | 117,085 | 94,500 | 94,500 | 94,500 | 147,398 |
| Central Services | - | - | - | - | - |
| Public Safety | 735,782 | 1,228,625 | 1,343,025 | 1,300,000 | 1,319,104 |
| Transportation | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Economic Development | 1,030,525 | 877,987 | 877,987 | 900,000 | 952,750 |
| Human Services | - | - | - | - | - |
| Education | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Cost of Service (Enterprise Funds) | - | - | - | - | - |
| Total Expenditures | 1,883,392 | 2,201,112 | 2,315,512 | 2,294,500 | 2,419,252 |
| Revenues over (under) Expenditures | 955,169 | (471,075) | (356,775) | (283,750) | (471,145) |
| Other Financing Sources (Uses) | | | | | |
| Issuance of long-term debt | - | - | - | - | - |
| Payment to escrow agent-refunded debt | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - |
| Transfer from other funds | 12,357,667 | 4,865,200 | 4,795,559 | 3,064,743 | 4,427,222 |
| Transfer to other funds | (9,713,431) | (16,750,221) | (18,318,583) | (9,604,312) | (13,018,586) |
| Total Other Financing Sources (Uses) | 2,644,236 | (11,885,021) | (13,523,024) | (6,539,569) | (8,591,364) |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses | 3,599,405 | (12,356,096) | (13,879,799) | (6,823,319) | (9,062,509) |
| Fund balance, beginning of the year | 17,021,150 | 20,620,555 | 20,620,555 | 20,620,555 | 13,797,236 |
| Fund balance, end of year | \$ 20,620,555 | \$ 8,264,459 | \$ 6,740,756 | \$ 13,797,236 | \$ 4,734,727 |

Enterprise Funds – Changes in Fund Balance

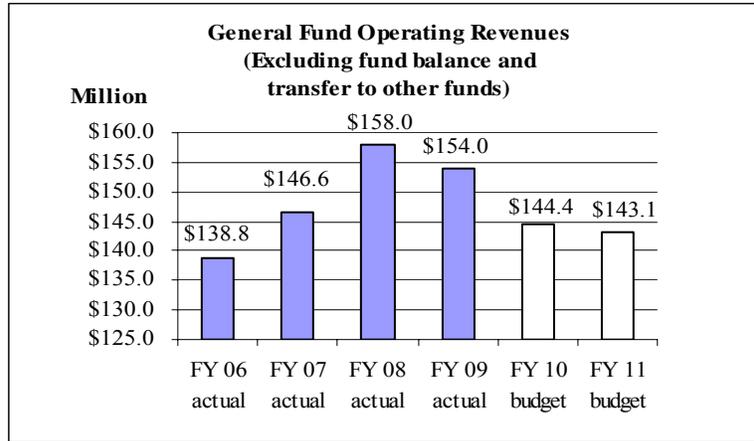
| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2010 Actual Estimated</i> | <i>FY 2011 Approved Budget</i> |
|--|---------------------------|--|---------------------------------------|---|--|
| Revenues: | | | | | |
| Ad Valorem Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local Option Sales Taxes | - | - | - | - | - |
| Other Taxes and Licenses | - | - | - | - | - |
| Unrestricted Intergovernmental | - | - | - | - | - |
| Restricted Intergovernmental | 27,685 | - | - | - | 246,790 |
| Permits and Fees | - | - | 2,200 | 2,200 | - |
| Sales and Services | 29,140,933 | 29,626,072 | 29,844,192 | 29,974,283 | 31,344,372 |
| Investment Earnings | 829,350 | 255,000 | 315,000 | 200,000 | 65,400 |
| Other Reveune | 608,562 | 407,782 | 490,585 | 553,072 | 550,272 |
| Total Revenues | 30,606,530 | 30,288,854 | 306,651,977 | 30,729,555 | 32,206,834 |
| Expenditures: | | | | | |
| General Government | - | - | - | - | - |
| Central Services | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Economic Development | - | - | - | - | - |
| Human Services | - | - | - | - | - |
| Education | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Debt Service | 7,166,825 | 9,806,896 | 8,490,744 | 8,490,744 | 10,675,198 |
| Cost of Service | 17,790,395 | 19,072,650 | 27,197,441 | 24,792,832 | 20,851,337 |
| Total Expenditures | 24,957,220 | 28,879,546 | 35,688,185 | 33,283,576 | 31,526,535 |
| Revenues over (under) Expenditures | 5,649,310 | 1,409,308 | (5,036,208) | (2,554,021) | 680,299 |
| Other Financing Sources (Uses) | | | | | |
| Issuance of long-term debt | - | - | 4,397,000 | 4,397,000 | - |
| Payment to escrow agent-refunded debt | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - |
| Transfer from other funds | 10,874,718 | 2,374,884 | 4,142,742 | 4,110,709 | 719,701 |
| Transfer to other funds | (23,361,478) | (9,782,779) | (12,439,037) | (6,512,755) | (7,234,146) |
| Total Other Financing Sources (Uses) | (12,486,760) | (7,407,895) | (3,899,295) | 1,994,954 | (6,514,445) |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses | (6,837,450) | (5,998,587) | (8,935,503) | (559,067) | (5,834,146) |
| Expendable Net Assets, beginning of the year | 33,975,330 | 27,137,880 | 27,137,880 | 27,137,880 | 26,578,813 |
| Expendable Net Assets, end of year | \$ 27,137,880 | \$ 21,139,293 | \$ 18,202,377 | \$ 26,578,813 | \$ 20,744,667 |

Internal Service Fund – Changes in Fund Balance

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2010 Actual Estimated</i> | <i>FY 2011 Approved Budget</i> |
|--|---------------------------|--|---------------------------------------|---|--|
| Revenues: | | | | | |
| Ad Valorem Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Local Option Sales Taxes | - | - | - | - | - |
| Other Taxes and Licenses | - | - | - | - | - |
| Unrestricted Intergovernmental | - | - | - | - | - |
| Restricted Intergovernmental | - | - | - | - | - |
| Permits and Fees | - | - | - | - | - |
| Sales and Services | - | - | - | - | - |
| Investment Earnings | - | - | - | 789 | - |
| Other Reveune | - | - | 1,209,078 | 1,209,078 | 1,041,988 |
| Total Revenues | - | - | 1,209,078 | 1,209,867 | 1,041,988 |
| Expenditures: | | | | | |
| General Government | - | - | - | - | - |
| Central Services | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - |
| Economic Development | - | - | - | - | - |
| Human Services | - | - | - | - | - |
| Education | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| Cost of Service | - | - | 1,209,078 | 576,777 | 1,041,988 |
| Total Expenditures | - | - | 1,209,078 | 576,777 | 1,041,988 |
| Revenues over (under) Expenditures | - | - | - | 633,090 | - |
| Other Financing Sources (Uses) | | | | | |
| Issuance of long-term debt | - | - | - | - | - |
| Payment to escrow agent-refunded debt | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - |
| Transfer from other funds | - | - | - | - | - |
| Transfer to other funds | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - |
| Revenues and Other Sources Over (Under) Expenditures and Other Uses | - | - | - | 633,090 | - |
| Fund balance, beginning of the year | - | - | - | - | 633,090 |
| Fund balance, end of year | \$ - | \$ - | \$ - | \$ 633,090 | \$ 633,090 |

Revenue Highlights

General fund operating revenues in FY 2011 are projected to decrease by .9 percent below FY 2010 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 70 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 2011, 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 approximately 0.59 percent. The property tax base is comprised of the following:

FY 2011 Estimated Property Tax Base (in thousands)

| | |
|--|----------------------|
| Real Property | \$ 30,714,342 |
| Public Service | \$ 1,060,000 |
| Motor Vehicles | \$ 875,000 |
| Personal Property | \$ 610,000 |
| Total Estimated Property Tax Base | \$ 33,259,342 |

Ad valorem tax revenue is projected to increase by \$2,139,899 (2.2%) over the 2009 tax levy mainly due to the increase in the forecasted tax collection rate from 95 to 95.65%. 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 service tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of the highway and air transportation companies. The State of North Carolina sets the values of taxable assets for utility companies annually.

Motor vehicles include all registered vehicles and these values are adjusted annually. Personal property includes business equipment and machinery, boats, mobile homes, and unregistered vehicles. These values are adjusted annually.

Revenue Highlights

Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 11 is estimated to be \$12.4 million representing an approximate 22.1 percent decrease over FY 10 approved budget. This decrease is due to the financial impact of the Medicaid “swap” legislation and the change in the distribution method. 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 09 Actual | FY 10 Original Budget | FY 11 Budget |
| Article 39 (1cent) | \$8,060,654 | \$6,700,000 | \$5,360,335 |
| Article 40 (1/2 cent) | \$4,552,822 | \$4,485,000 | \$3,938,191 |
| Article 42 (1/2 cent) | \$4,495,989 | \$4,437,000 | \$3,102,233 |
| Article 44 (1/2 cent) | \$2,631,672 | \$ 300,000 | \$ 0 |

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 funded the hold harmless amounts for Brunswick County’s municipalities. This hold harmless amount is expected to increase in FY 11 for the remainder of Article 44. In FY 11, there is an expected net decrease of 20% from Article 39 below the FY 10 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. Prior to October 1, 2009, the revenue collections from these two levies are 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. Effective October 1, 2009, Article 42 will be distributed on a point-of sale basis, rather than the per capita method. 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 8.2 percent from the prior year approved budget.

Article 44 of the North Carolina General Statutes authorized 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. On October 1, 2008, the State began to retain the ¼ cent per capita portion. To complete the State’s assumption of Article 44 revenues, beginning October 1, 2009, the State retained the ¼ cent point-of-sale portion. Therefore, there is no budgeted revenue for Article 44 in FY 11.

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. The expected increase over the original FY 10 budget of \$1,500,000 is 20% or an increase of 300,000 for an FY 2011 approved budget of \$1,800,000.

Revenue Highlights

Unrestricted Intergovernmental

Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. 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. With the State budget constraints, In FY 10 Legislation passed a budget retaining two-thirds of the counties' beer and wine revenues. The amount of revenue budgeted for FY 11 is the same as the FY 10 current budget of \$80,000.

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 2011 budgeted revenues of \$16.7 million is a 7 percent increase over the approved budget for FY 2010.

Permits and Fees

Solid waste fees (\$960,000) for the county's construction and demolition landfill are expected to decline in comparison with the approved budget for FY 10. This 20 percent decline in solid waste fees is mainly due to the continued 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 \$957,400 in FY 2011 which is a decrease from the prior year original budget of 8.1%. The County is experiencing a slow recovery in the number of residential and commercial building permits issued countywide.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected Increase in FY 2011 over last year's budget is approximately 6.3% for a total of \$1,020,000 in revenue.

Sales and Service

Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and 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, increase in transport fees for ALS emergency transports and ALS 2 transports and continued improvement in the collection rate, expected revenues for FY 2011 are \$2.6 million reflecting an 8.3% percent increase from the FY 2010 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 increase 3.1% to \$1,464,363 in sales. This is primarily due to the 15% increase home delivered, congregate, and detention center meals.

Investment Earnings

Earnings on investments are expected to decrease 67.2 percent to \$201,000 due to the down turn in short-term interest rates.

Revenue Highlights

Transfers from Other Funds

The budget includes \$3,150,000 as a transfer from the Capital Reserve Fund to the General Fund for operating expenditures. The excess reserve funds were from canceled or delayed projects and the Board's desire not to implement a reduction in employees or employee benefits.

Fund Balance Appropriated

Fiscal Year 2011 includes a fund balance appropriation in the general fund of \$2,970,996. The unreserved and undesignated Fund balance estimated at \$38.5 million is projected to be 25.8% of \$149.2 million of budgeted expenditures and transfers to the reserves in FY 2011.

Enterprise Fund Revenues:

Water Fund

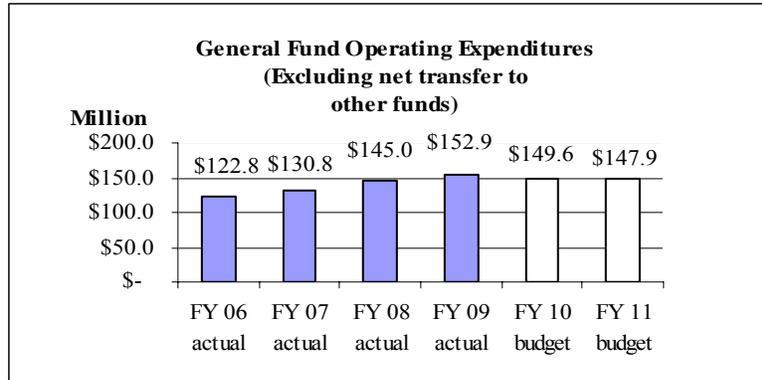
Total projected revenue in the Water Fund is \$18,007,948. Revenue from retail is expected to increase 12.2% mainly due to the Boiling Spring Lakes acquisition of approximately 1,950 retail water customers in May of 2010. The wholesale and industrial annually adjusted water rate will increase 5.3% or from \$2.45 per 1,000 gallons to \$2.58 per 1,000 gallons based on the Producer Price Index for May of 2010. Expected growth in FY 2011 is approximately 600 new retail customers generating \$690,000 in capital recovery fees which is a funding source to expand water lines to service new customers and transmission improvements.

Wastewater Fund

Total projected revenue in the Wastewater Fund is \$14,218,587. Retail wastewater sales are projected to be \$5,519,083 which is a 6.7% (\$338,083) increase over FY 2010 mainly due to the completion of the force main and collection system projects to provide sewer service to Calabash and Sunset Beach. Expected growth from current sewer service areas is 200 new retail customers generating \$600,000 in capital recovery fees to be used for sewer system expansions and to retire debt service on sewer system projects.

Expenditure Highlights

General fund operating expenditures in FY 2010 are projected to decrease 1.1 percent to \$147.9 million below FY 2010 approved budget from uses other than transfers to other funds.



Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2011 is \$56.3 million. With the economic slow down and the county's hiring freeze implemented in FY 2008, the county made available thirty one vacant positions in FY 2010. Seventeen of the thirty one vacant positions available were eliminated in FY 2011 for a budget reduction of \$787,106. One new full-time Physician Extender II position in child health was approved at a cost of \$85,201. The total cost of \$85,201 including fringe benefits was offset by reducing contract services.

Employee compensation is adjusted annually in July and is based on performance. The budget includes no merit pool or cost of living adjustments for FY 2011.

Overall personnel costs decreased \$257,460 (.5%) from the FY 10 approved budget. The \$257,460 decrease is the net savings from eliminating vacant positions and the 1.55% increased contribution rate for the employee retirement system. Salary and fringe benefits represent 38 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 6.35% for general employees and 6.41 percent for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$4.4 million. Total fringe benefits budgeted for FY 2011 in the general fund are \$16.8 million which represents a 3.1 percent (\$507,371) increase over the prior year budget mainly due to the increase in the Local Government Retirement System contribution rate for employees.

Operating costs

Total operating costs budgeted in the general fund are \$90.7 million which is an 1.8 percent (\$1.6 million) decrease compared to the prior year budget and is 61.3 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 decreases/increases are noted in the following programs:

Expenditure Highlights

Operating Costs by Function

| Function | FY 2010 Budget | FY 2011 Budget | Dollar Change | Percentage Change |
|---------------------------------|----------------|----------------|----------------|-------------------|
| General Government | \$ 3,013,607 | \$ 3,120,143 | \$ 106,536 | 3.5% |
| Central Services | \$ 5,136,225 | \$ 4,878,999 | \$ (257,226) | -5.0% |
| Public Safety | \$ 5,666,781 | \$ 5,775,348 | \$ 108,567 | 1.9% |
| Transportation | \$ 100,958 | \$ 100,958 | \$ 0 | 0.0% |
| Environmental Protection | \$ 12,187,500 | \$ 12,242,301 | \$ 54,801 | 0.4% |
| Economic & Physical Development | \$ 2,639,833 | \$ 2,945,580 | \$ 305,747 | 11.6% |
| Human Services | \$ 12,273,629 | \$ 11,827,767 | \$ (445,862) | -3.6% |
| Education | \$ 34,451,976 | \$ 32,951,548 | \$ (1,500,428) | -4.4% |
| Cultural & Recreational | \$ 1,041,925 | \$ 1,249,495 | \$ 207,570 | 19.9% |
| Debt Service | \$ 15,795,396 | \$ 15,582,012 | \$ (213,384) | -1.4% |

- Economic & Physical Development – Public Housing HUD Vouchers for FY 2011 increased 11.7% (\$258,240) above the approved budget for FY 2010 in the amount of \$2,207,832.
- Human Services – A reduction in Federal funds for the Day Care program decreased 3.71% or \$192,523 from the FY 2010 of \$5,194,904.
- Education – The county contribution to the Brunswick County Board of Education for public education operations is \$29,515,717 or a 4.8 (\$1.5 million) percent decrease from the prior year approved budget. The decrease is mainly due to the significant general fund budget deficit for FY 2011 and not renewing and deferring the funding agreement with Brunswick County Schools which included providing 36.5% of the County ad valorem property tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to debt service. The FY 2011 budget for Brunswick Community College is \$3,435,831 which is the same funding as in the prior year.
- Culture & Recreation – Parks and Recreation’s operating budget increase is \$182,570 in FY 2011 mainly due to the increased growth in the athletics program participation and the increase for park maintenance operations with the 3 additional parks added in FY 2010.

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 \$903,459 which is an increase of 21% from FY 2010 approved budget.

Capital Outlay-General Fund

| Classification of Purchase | FY 2010 Budget |
|----------------------------|----------------|
| Vehicles | \$ 543,419 |
| Equipment | \$ 340,040 |
| Park Improvements | \$ 20,000 |

Included in the public safety budget are eighteen replacement patrol cars for a total of \$477,419.

Significant equipment purchases include two replacement ambulance and equipment packages (\$147,030), replacement radio console and radio equipment relocations for Central Communications (\$89,450), tax

Expenditure Highlights

development server and two virtualization server for MIS (\$25,000), tractor with loader and box blade for operation services (\$32,000), and a bunker rake field machine, tractor and gator unit for parks (\$30,000).

In FY 2011, park improvements (\$20,000) are for Brunswick Nature Park matching funds NC Trails Grant.

Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding transfers to other funds totaling \$17,307,948 increased \$1,868,392 (12.1%) over the FY 2010 approved budget mainly due to increases in debt service for the Northwest water expansion project of \$1,242,478 and an increase in pay as you go capital outlay of \$1.65 to include the electronic meter reading installation offset by the \$1.3 million included in the prior year's debt service budget. Two additional FTE's are approved as compared to the prior year's approved budget due to the Boiling Springs Lake acquisition and the movement of one inspector from the wastewater fund.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$14,218,587 are projected to increase 5.8% or \$778,597 over the prior year approved budget. Operating expenditures increased mainly due to interest costs of \$734,519 associated with the 2008A Revenue bonds for the regional facility expansion, sewer force mains and pump station projects.

Personnel Summary (by Department)

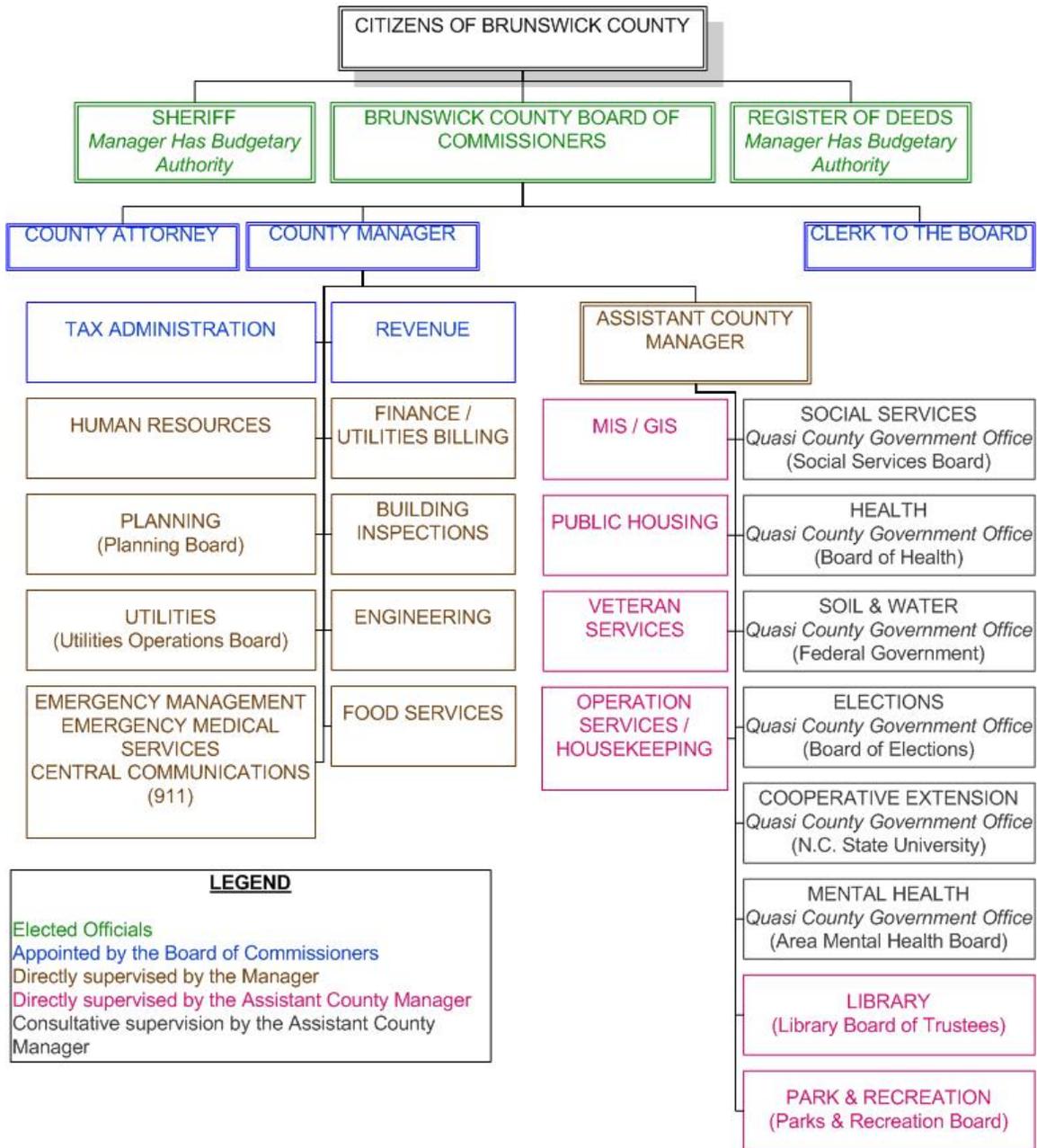
| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--|---------------------------|--|---------------------------------------|--|
| General Fund: | | | | |
| Governing Body | 2.00 | 2.00 | 2.00 | 3.00 |
| County Administration | 9.00 | 9.00 | 9.00 | 9.00 |
| Finance | 12.50 | 12.50 | 12.50 | 11.50 |
| Tax Administration | 34.00 | 33.00 | 33.00 | 31.00 |
| Revenue Collector | 12.00 | 12.00 | 12.00 | 12.00 |
| GIS | 8.00 | 8.00 | 8.00 | 8.00 |
| Legal | 4.00 | 3.00 | 3.00 | 3.00 |
| Superior Judges Office | 0 | 1.00 | 0.00 | 1.00 |
| 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 | 21.00 | 19.00 | 19.00 | 19.00 |
| Computer Services - MIS | 10.00 | 11.00 | 10.00 | 10.00 |
| Service Center | 13.00 | 13.00 | 13.00 | 13.00 |
| Engineering | 5.00 | 5.00 | 5.00 | 4.00 |
| Operation Services | 55.00 | 55.00 | 54.00 | 53.00 |
| Sheriff Department | 103.00 | 103.00 | 104.00 | 104.00 |
| Sheriff School Deputies | 11.00 | 12.00 | 12.00 | 12.00 |
| Criminal Justice Partnership | 2.00 | 2.00 | 2.00 | 2.00 |
| Detention Center | 85.00 | 85.00 | 84.00 | 84.00 |
| 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 | 72.00 | 72.00 | 72.00 | 72.00 |
| Building Inspections | 12.00 | 12.00 | 12.00 | 10.00 |
| Central Communications Center | 37.00 | 37.00 | 36.00 | 31.00 |
| Solid Waste | 8.00 | 7.00 | 8.00 | 8.00 |
| Stormwater Ordinance Enforcement | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement | 4.00 | 4.00 | 4.00 | 5.00 |
| Central Permitting | 6.00 | 5.00 | 5.00 | 4.00 |
| Planning and Community Development | 10.00 | 9.00 | 9.00 | 9.00 |
| Economic Development | 3.00 | 3.00 | 3.00 | 3.00 |
| Cooperative Extension | 10.00 | 9.00 | 8.00 | 7.00 |
| 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 | 2.00 | 2.00 | 2.00 |
| Parks & Recreation-Special Populations | 0.00 | 1.00 | 1.00 | 1.00 |
| Parks & Recreation-Senior Programs | 0.00 | 1.00 | 1.00 | 1.00 |
| Parks & Recreation-Fitness Programs | 0.00 | 1.00 | 1.00 | 1.00 |
| Parks & Recreation-Comm Events | 0.00 | 1.00 | 1.00 | 1.00 |
| Parks & Recreation-Parks & Ground Maintenance | 17.00 | 17.00 | 17.00 | 13.00 |
| Total General Fund | 612.50 | 607.50 | 604.50 | 588.50 |

Personnel Summary (by Department)

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--|---------------------------|--|---------------------------------------|--|
| Public Housing Fund: | | | | |
| Public Housing - Administration | 5.00 | 5.00 | 5.00 | 4.00 |
| Total Public Housing Fund | 5.00 | 5.00 | 5.00 | 4.00 |
| Food Services: | | | | |
| Food Services | 11.00 | 11.00 | 11.00 | 10.00 |
| Total Food Services | 11.00 | 11.00 | 11.00 | 10.00 |
| Public Health: | | | | |
| Animal Control | 12.00 | 12.00 | 12.00 | 12.00 |
| Family Health Personnel | 56.00 | 53.00 | 53.00 | 53.00 |
| Medicaid Nutrition Program | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Program | 4.00 | 2.00 | 2.00 | 2.00 |
| Child Health | 0 | 0 | 0 | 1.00 |
| WIC-Client Services | 10.00 | 10.00 | 10.00 | 10.00 |
| Diabetes Education | 1.00 | 1.00 | 1.00 | 1.00 |
| Smart Start Grant | 2.00 | 1.00 | 1.00 | 1.00 |
| Environmental Health | 15.00 | 14.00 | 15.00 | 15.00 |
| Total Public Health | 101.00 | 94.00 | 95.00 | 96.00 |
| Social Services: | | | | |
| DSS-Administration | 124.00 | 122.00 | 122.00 | 122.00 |
| Community Alternative Program | 17.00 | 15.00 | 15.00 | 15.00 |
| Title III- In Home Care | 12.00 | 10.00 | 10.00 | 10.00 |
| Total Social Services | 153.00 | 147.00 | 147.00 | 147.00 |
| ROD Technology Enhancement Fund: | | | | |
| Register of Deeds-Technology Enhancement | 2.00 | 1.00 | 1.00 | 1.00 |
| Total ROD Technology Enhancement Fund | 2.00 | 1.00 | 1.00 | 1.00 |
| Water Fund: | | | | |
| Water Administration | 6.25 | 6.25 | 7.25 | 7.25 |
| Northwest Water Treatment Plant | 13.50 | 13.50 | 13.50 | 13.50 |
| 211 Water Treatment Plant | 10.00 | 10.00 | 10.00 | 10.00 |
| Water Distribution Division | 23.00 | 23.00 | 23.00 | 23.00 |
| LCFWSA - Reimbursement | 1.50 | 1.50 | 2.00 | 2.00 |
| Customer Service Division | 16.50 | 16.50 | 17.50 | 17.50 |
| Instrumental/Electrical Division | 7.00 | 7.00 | 7.00 | 7.00 |
| Total Water Fund | 77.50 | 77.50 | 79.75 | 79.75 |
| Wastewater Fund: | | | | |
| Wastewater Administration | 2.75 | 2.75 | 2.75 | 2.75 |
| Wastewater Collection Division | 16.00 | 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 | 11.85 | 11.85 | 11.85 |
| Total Wastewater Fund | 31.75 | 36.75 | 36.75 | 36.75 |
| Total All Funds | 994.00 | 980.00 | 980.00 | 963.00 |

County Organizational Chart

Brunswick County Organizational Chart



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General Fund Revenue Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> | <i>Change from FY 2010 Budget</i> |
|--|---------------------------|--|---------------------------------------|--|---|
| Ad Valorem Taxes: | | | | | |
| Taxes | \$ 98,330,096 | \$ 97,642,101 | \$ 97,642,101 | \$ 99,711,000 | 2.1% |
| Penalties and interest | 618,865 | 549,000 | 549,000 | 620,000 | 12.9% |
| Ad Valorem Taxes Subtotal | 98,948,961 | 98,191,101 | 98,191,101 | 100,331,000 | 2.2% |
| Local Option Sales Taxes: | | | | | |
| Article 39 (1%) | 8,060,654 | 6,700,000 | 6,700,000 | 5,360,335 | -20.0% |
| Article 40 (1/2%) | 4,552,822 | 4,485,000 | 4,485,000 | 3,938,191 | -12.2% |
| Article 42 (1/2%) | 4,495,989 | 4,437,000 | 4,437,000 | 3,102,233 | -30.1% |
| Article 44 (1/2%) | 2,631,672 | 300,000 | 540,525 | - | -100.0% |
| Local Option Sales Taxes Subtotal | 19,741,137 | 15,922,000 | 16,162,525 | 12,400,759 | -22.1% |
| Other Taxes and Licenses: | | | | | |
| Deed stamp excise tax | 1,823,931 | 1,500,000 | 1,900,000 | 1,800,000 | 20.0% |
| White goods disposal tax | 32,449 | 36,000 | 36,000 | 45,000 | 25.0% |
| Solid Waste Tax | 19,416 | 36,000 | 36,000 | 36,000 | 0.0% |
| Scrap tire disposal fee | 148,204 | 140,000 | 140,000 | 110,000 | -21.4% |
| Other Taxes and Licenses Subtotal | 2,024,000 | 1,712,000 | 2,112,000 | 1,991,000 | 16.3% |
| Unrestricted Intergovernmental: | | | | | |
| Beer and Wine Tax | 244,224 | 245,000 | 80,000 | 80,000 | -67.3% |
| Court facility fees | 174,374 | 165,000 | 165,000 | 165,000 | 0.0% |
| Jail fees | 317,082 | 285,000 | 294,708 | 270,000 | -5.3% |
| Unrestricted Intergovernmental Subtotal | 735,680 | 695,000 | 539,708 | 515,000 | -25.9% |
| Restricted intergovernmental: | | | | | |
| State and federal revenue | 18,691,227 | 15,553,366 | 18,328,018 | 16,640,989 | 7.0% |
| Payments in Lieu of taxes | 4,833 | 1,000 | 1,000 | 1,000 | 0.0% |
| ABC education requirement | 2,485 | - | - | - | na |
| ABC law enforcement services | 1,653 | 2,000 | 2,000 | 2,000 | 0.0% |
| State drug tax | 16,595 | 18,000 | 65,355 | 18,000 | 0.0% |
| Restricted Intergovernmental Subtotal | 18,716,793 | 15,574,366 | 18,396,373 | 16,661,989 | 7.0% |
| Permits and Fees: | | | | | |
| Building permits | 967,959 | 875,000 | 875,000 | 775,000 | -11.4% |
| Register of Deeds | 1,070,443 | 1,001,225 | 1,073,225 | 1,115,800 | 11.4% |
| Inspection fees | 144,689 | 130,000 | 130,000 | 144,600 | 11.2% |
| Concealed Handgun Permit | 73,390 | 42,000 | 52,345 | 50,000 | 19.0% |
| Other permit and fees | 1,133,432 | 954,976 | 1,039,286 | 951,545 | -0.4% |
| Permits and Fees Subtotal | 3,389,913 | 3,003,201 | 3,169,856 | 3,036,945 | 1.1% |

General Fund Revenue Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> | <i>Change from FY 2010 Budget</i> |
|---------------------------------------|---------------------------|--|---------------------------------------|--|---|
| Sales and Services: | | | | | |
| Solid waste fees | 1,333,327 | 1,200,000 | 1,200,000 | 960,000 | -20.0% |
| School Resource officer reimbursement | 761,047 | 885,394 | 885,394 | 904,920 | 2.2% |
| Rents | 5,334 | 5,334 | 5,334 | 5,334 | 0.0% |
| EMS charges | 2,403,519 | 2,400,000 | 2,810,000 | 2,600,000 | 8.3% |
| Food services | 1,401,742 | 1,420,000 | 1,420,000 | 1,464,363 | 3.1% |
| Public health user fees | 861,938 | 710,455 | 728,042 | 749,530 | 5.5% |
| Social services fees | 56,149 | 48,100 | 48,100 | 53,380 | 11.0% |
| Public housing fees | 14,195 | 290,500 | 7,400 | 3,000 | -99.0% |
| Tax collection fees | 150,296 | 145,000 | 145,000 | 155,000 | 6.9% |
| Fuel reimbursement | 738,225 | 590,000 | 226,000 | - | -100.0% |
| Recreation services | 194,681 | 244,790 | 244,790 | 205,950 | -15.9% |
| Other sales and services | 213,395 | 168,492 | 169,898 | 122,103 | -27.5% |
| Sales and Services Subtotal | 8,133,848 | 8,108,065 | 7,889,958 | 7,223,580 | -10.9% |
| Investment Earnings | 1,260,028 | 613,000 | 613,000 | 201,000 | -67.2% |
| Other Revenue: | | | | | |
| Tax refunds-sales and gas tax | 345 | 500 | 500 | 500 | 0.0% |
| ABC bottle taxes | 45,892 | 42,000 | 42,000 | 42,000 | 0.0% |
| County Board of Alcohol Control | 24,000 | 24,000 | 24,000 | 24,000 | 0.0% |
| Contributions | 13,368 | 1,500 | 12,589 | 1,500 | 0.0% |
| Other revenues | 953,877 | 494,380 | 564,962 | 667,850 | 35.1% |
| Other Revenue Subtotal | 1,037,482 | 562,380 | 644,051 | 735,850 | 30.8% |
| Fund Balance Appropriated | - | 3,858,963 | 6,529,146 | 2,970,996 | -23.0% |
| Total Operating Revenues | 153,987,842 | 148,240,076 | 154,247,718 | 146,068,119 | -1.5% |
| Other Financing Sources (Uses) | | | | | |
| Issuance of long-term debt | - | - | 25,780,176 | - | na |
| Payment to escrow agent-refunded debt | - | - | (25,851,744) | - | na |
| Sale of capital assets | - | - | - | - | na |
| Total Other Financing Sources | - | - | (71,568) | - | na |
| Transfers from Other Funds | 582,018 | 3,150,000 | 4,130,790 | 3,150,000 | 0 |
| Total Revenue | \$ 154,569,860 | \$ 151,390,076 | \$ 158,306,940 | \$ 149,218,119 | -1.4% |

General Fund Expenditure Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> | <i>Change from FY 2010 Budget</i> |
|------------------------------------|---------------------------|--|---------------------------------------|--|---|
| General Government: | | | | | |
| Governing Body | \$ 453,306 | \$ 428,550 | \$ 448,550 | \$ 466,899 | 8.9% |
| County Administration | 968,439 | 1,008,934 | 1,008,934 | 975,891 | -3.3% |
| Finance | 1,208,388 | 1,258,061 | 1,334,861 | 1,189,581 | -5.4% |
| Tax Administration | 2,248,605 | 2,369,894 | 2,369,894 | 2,330,994 | -1.6% |
| Revenue Collections | 690,467 | 718,206 | 720,429 | 705,268 | -1.8% |
| Geographic Information System | 634,949 | 591,956 | 618,884 | 610,212 | 3.1% |
| Legal Department | 475,007 | 414,699 | 429,939 | 417,680 | 0.7% |
| Court Facilities: | | | | | |
| Clerk of Court | 84,363 | 100,199 | 100,198 | 87,200 | -13.0% |
| Judges Office | 65,269 | 257,965 | 257,965 | 204,295 | -20.8% |
| Cape Fear Sentencing | 70,431 | 76,564 | 69,216 | 74,043 | -3.3% |
| Board of Elections | 620,958 | 592,006 | 592,006 | 563,586 | -4.8% |
| Register of Deeds | 2,189,534 | 2,057,389 | 2,347,854 | 2,236,201 | 8.7% |
| Contingency | - | 400,000 | 31,986 | 400,000 | 0.0% |
| General Government Subtotal | 9,709,716 | 10,274,423 | 10,330,716 | 10,261,850 | -0.1% |
| Central Services: | | | | | |
| Management Information Systems | 974,667 | 1,292,374 | 1,358,974 | 1,174,675 | -9% |
| Service Center | 1,735,816 | 1,796,823 | 1,553,552 | 1,222,698 | -32.0% |
| Engineering | 442,034 | 415,874 | 476,272 | 324,951 | -21.9% |
| Operation Services | 5,156,322 | 5,274,084 | 5,399,427 | 5,186,223 | -1.7% |
| Non-Departmental | 2,231,480 | 2,410,374 | 2,424,102 | 2,927,960 | 21.5% |
| Food Services | 1,560,589 | 1,514,500 | 1,514,500 | 1,464,363 | -3.3% |
| Central Services Subtotal | 12,100,908 | 12,704,029 | 12,726,827 | 12,300,870 | -3.2% |
| Public Safety: | | | | | |
| District Attorney | 215,206 | 237,630 | 395,592 | 370,528 | 56% |
| Sheriff Department | 10,451,578 | 9,892,752 | 10,353,515 | 10,154,431 | 2.6% |
| Criminal Justice Partnership | 260,178 | 256,415 | 281,373 | 266,073 | 3.8% |
| Detention Center | 6,133,099 | 6,242,060 | 6,634,250 | 6,501,401 | 4.2% |
| Emergency Management | 752,475 | 747,913 | 778,339 | 709,404 | -5.1% |
| Emergency Medical Service | 6,448,712 | 6,179,353 | 6,653,073 | 6,270,143 | 1.5% |
| Public Safety Agencies: | | | | | |
| Fire Departments | 223,000 | 300,000 | 300,000 | 300,000 | - |
| Rescue Squads | 278,342 | 348,200 | 357,200 | 269,600 | -22.6% |
| Building Inspections | 788,790 | 841,340 | 841,340 | 745,932 | -11.3% |
| Coroner | 68,844 | 70,000 | 70,000 | 70,000 | 0.0% |
| Central Communications | 2,515,716 | 2,499,072 | 2,573,104 | 2,194,414 | -12.2% |
| Animal Control | 824,000 | 832,006 | 865,406 | 867,598 | 4.3% |
| Public Safety Subtotal | 28,959,940 | 28,446,741 | 30,103,192 | 28,719,524 | 1.0% |

General Fund Expenditure Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> | <i>Change from FY 2010 Budget</i> |
|--|---------------------------|--|---------------------------------------|--|---|
| Transportation: | | | | | |
| Transportation Agencies: | | | | | |
| Cape Fear Regional Jetport | 66,000 | 66,000 | 88,000 | 66,000 | 0.0% |
| Odell Williamson Municipal Airport | 27,500 | 27,500 | 27,500 | 27,500 | 0.0% |
| Cape Fear Transportation Authority | 7,458 | 7,458 | 7,458 | 7,458 | 0.0% |
| Brunswick Transit System | 155,781 | - | 157,508 | - | na |
| Transportation Subtotal | 256,739 | 100,958 | 280,466 | 100,958 | 0.0% |
| Environmental Protection: | | | | | |
| Solid Waste | 12,524,272 | 12,408,293 | 12,424,372 | 12,477,693 | 0.6% |
| Storm water Ordinance Enforcement | 88,686 | 90,557 | 90,557 | 90,898 | 0.4% |
| Environmental Protection Agencies: | | | | | |
| Artificial Reef Program | 11,000 | - | - | - | na |
| Brunswick County Beach Consortium | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| Cape Fear RC & D | 9,000 | 9,000 | 9,000 | 9,000 | 0.0% |
| Forestry | 235,524 | 212,000 | 212,000 | 208,446 | -1.7% |
| Other: | | | | | |
| Lockwood Folly Rvr Aquatic Res | 111,836 | - | 71,065 | - | na |
| Lockwd Folly & Shallotte Drdg | 305,783 | - | - | - | na |
| Soil Restoration | 10,192 | - | - | - | na |
| Environmental Protection Subtotal | 13,326,293 | 12,749,850 | 12,836,994 | 12,816,037 | 0.5% |
| Economic Development: | | | | | |
| Code Enforcement | 252,286 | 265,390 | 265,390 | 311,501 | 17.4% |
| Central Permitting | 339,405 | 303,073 | 306,133 | 253,517 | -16.4% |
| Planning | 636,673 | 764,630 | 854,298 | 825,577 | 8.0% |
| Community Development | 6,500 | - | 106,900 | - | na |
| Cooperative Extension | 574,154 | 540,124 | 670,677 | 491,342 | -9.0% |
| Soil and Water Conservation | 185,538 | 189,438 | 191,271 | 191,563 | 1.1% |
| Public Housing | 2,577,768 | 2,562,045 | 2,904,360 | 2,747,793 | 7.2% |
| Economic Development Commission | 386,947 | 376,501 | 376,501 | 377,066 | 0.2% |
| Other: | | | | | |
| Save Our Sands | 10,000 | - | 10,000 | - | na |
| Lockwood Folly Marketplace | 51,500 | - | - | - | na |
| Committee 100 | 19,235 | - | - | - | na |
| Economic Development Subtotal | 5,040,006 | 5,001,201 | 5,685,530 | 5,198,359 | 3.9% |

General Fund Expenditure Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> | <i>Change from FY 2010 Budget</i> |
|------------------------------------|---------------------------|--|---------------------------------------|--|---|
| Human Services: | | | | | |
| Health: | | | | | |
| Administration | 3,197,727 | 3,319,456 | 3,369,730 | 3,320,103 | 0.0% |
| Communicable Diseases | 256,978 | 200,950 | 284,434 | 220,225 | 9.6% |
| Adult Health Maintenance | 233,132 | 203,252 | 228,369 | 153,719 | -24.4% |
| Senior Health | 424,962 | 420,927 | 420,927 | 423,475 | 0.6% |
| Maternal and Child Health | 1,342,380 | 1,301,840 | 1,412,775 | 1,298,887 | -0.2% |
| Environmental Health | 1,440,214 | 1,361,389 | 1,780,645 | 1,350,560 | -0.8% |
| Social Services: | | | | | |
| Administration | 8,194,511 | 8,611,140 | 8,718,541 | 8,845,886 | 2.7% |
| Community Alternative Program | 591,707 | 655,737 | 655,737 | 656,482 | 0.1% |
| Title III - In Home Care | 328,708 | 374,249 | 374,725 | 378,683 | 1.2% |
| Medical Assistance | 1,946,574 | - | 15,000 | 10,000 | na |
| Aid to the Blind | 4,870 | 6,500 | 6,500 | 6,500 | 0.0% |
| Adoption Assistance | 255,546 | 325,000 | 325,000 | 325,000 | 0.0% |
| Aid to Aging-Rest Home | 508,708 | 600,000 | 600,000 | 600,000 | 0.0% |
| Foster Care | 402,732 | 600,000 | 600,000 | 321,000 | -46.5% |
| State Foster Home | 139,615 | 200,000 | 200,000 | 213,800 | 6.9% |
| Special Assistance | - | 3,500 | 3,500 | 3,500 | 0.0% |
| Day Care | 5,663,752 | 5,194,904 | 6,076,775 | 5,002,381 | -3.7% |
| Special Child Adoption Fund | 29,436 | - | 90,587 | - | na |
| Veteran Services | 128,938 | 135,442 | 135,442 | 135,817 | 0.3% |
| Human Services Agencies: | | | | | |
| Southeastern Mental Health Center | 693,881 | 692,000 | 692,000 | 692,000 | - |
| Communities in School | 291,240 | 190,000 | 190,000 | 100,000 | -47.4% |
| American Red Cross Cape Fear | 8,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Brunswick County Family Assistance | 42,000 | 100,000 | 100,000 | 75,000 | -25.0% |
| Brunswick Senior Resources, Inc. | 1,500,000 | 1,500,000 | 1,501,330 | 1,600,000 | 6.7% |
| Carousel Center | 15,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Hope Harbor Home | 50,000 | 60,000 | 60,000 | 50,000 | -16.7% |
| Literacy Council | 7,000 | 12,000 | 12,000 | 12,000 | 0.0% |
| Lower Cape Fear Hospice | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| New Hope Clinic | 21,000 | 35,000 | 35,000 | 35,000 | 0.0% |
| Smart Start of Brunswick Co | 14,000 | - | - | - | na |
| Southeastern Sickle Cell | 3,200 | - | - | - | na |
| Habitat for Humanity | 25,000 | - | - | - | na |
| Providence Home | 55,007 | 35,000 | 65,000 | 35,000 | 0.0% |
| Juvenile Crime Prevention Grant | 137,957 | - | 174,007 | - | na |
| Brunswick Housing Opportunity | 20,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| Rape Crisis / Coastal Horizons | - | - | - | 20,000 | na |
| Boys and Girls Club | - | 5,000 | 5,000 | 5,000 | 0.0% |
| Other Human Services: | | | | | |
| Senior Citizen District Allocation | 71,231 | 25,000 | 27,417 | 25,000 | 0.0% |
| Human Services Subtotal | 28,070,006 | 26,223,286 | 28,215,441 | 25,970,018 | -1.0% |

General Fund Expenditure Summary

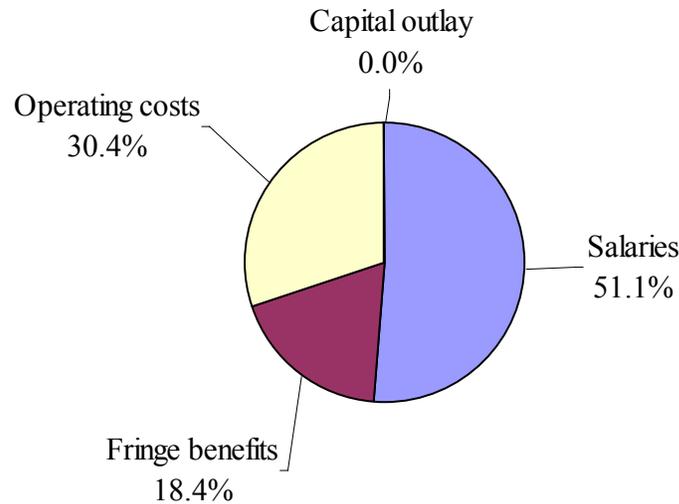
| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> | <i>Change from FY 2010 Budget</i> |
|--|---------------------------|--|---------------------------------------|--|---|
| Education: | | | | | |
| Brunswick County Schools | 31,861,066 | 31,016,145 | 31,016,145 | 29,515,717 | -4.8% |
| Brunswick Community College | 3,529,358 | 3,435,831 | 3,435,831 | 3,435,831 | 0.0% |
| Education Subtotal | 35,390,424 | 34,451,976 | 34,451,976 | 32,951,548 | -4.4% |
| Culture and Recreation: | | | | | |
| Brunswick County Library | 1,321,785 | 1,303,418 | 1,306,018 | 1,316,334 | 1.0% |
| Parks and Recreation: | | | | | |
| Administration | 362,587 | 346,963 | 346,963 | 340,081 | -2.0% |
| Recreation | 829,474 | 920,501 | 1,245,051 | 896,770 | -2.6% |
| Maintenance | 1,425,438 | 1,285,901 | 1,408,965 | 1,392,044 | 8.3% |
| Culture and Recreation Agencies: | | | | | |
| American Legion Baseball | 5,000 | 5,000 | 5,000 | - | -100% |
| Arts Council | 30,000 | - | - | 25,000 | na |
| WHQR Public Radio | 1,200 | - | - | - | na |
| Museum of Coastal Carolina | 20,000 | - | - | - | na |
| Other Culture and Recreation: | | | | | |
| Recreational Trails | - | - | 75,000 | - | na |
| General District Allocations | 38,420 | 15,000 | 13,375 | 20,000 | 33.3% |
| Culture and Recreation Subtotal | 4,033,904 | 3,876,783 | 4,400,372 | 3,990,229 | 2.9% |
| Debt Service: | | | | | |
| Principal retirement | 9,616,453 | 9,741,528 | 10,041,528 | 10,084,608 | 3.5% |
| Interest and fees | 6,439,617 | 6,053,868 | 5,873,106 | 5,497,404 | -9.2% |
| Debt Service Subtotal | 16,056,070 | 15,795,396 | 15,914,634 | 15,582,012 | -1.4% |
| Total Operating Expenditures | 152,944,006 | 149,624,643 | 154,946,148 | 147,891,405 | -1.2% |
| Transfer to other funds | 10,446,271 | 1,765,433 | 3,360,792 | 1,326,714 | -24.9% |
| Total Expenditures | \$ 163,390,277 | \$ 151,390,076 | \$ 158,306,940 | \$ 149,218,119 | -1.4% |

General Government Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 5,184,156 | \$ 5,412,322 | \$ 5,352,236 | \$ 5,248,792 |
| Fringe benefits | 1,757,061 | 1,848,494 | 1,858,020 | 1,892,915 |
| Operating costs | 2,702,064 | 3,013,607 | 3,113,761 | 3,120,143 |
| Capital outlay | 66,437 | - | 6,700 | - |
| Total expenditures | \$ 9,709,718 | \$ 10,274,423 | \$ 10,330,717 | \$ 10,261,850 |
| Other taxes and licences | 1,823,931 | 1,500,000 | 1,900,000 | 1,800,000 |
| Unrestricted Intergovernmental | 206,523 | 195,000 | 195,000 | 205,000 |
| Restricted intergovernmental | 152,784 | 63,064 | 55,416 | 60,543 |
| Permits and fees | 1,231,966 | 1,190,539 | 1,273,439 | 1,266,400 |
| Sales and service | 150,296 | 145,000 | 145,000 | 155,000 |
| Investment earnings | 12,385 | 10,000 | 10,000 | 1,000 |
| Other revenue | 44,340 | 13,000 | 13,000 | 13,000 |
| Total revenues | \$ 3,622,226 | \$ 3,116,603 | \$ 3,591,855 | \$ 3,500,943 |
| Number of FTE's | 108.5 | 105.5 | 105.5 | 103.5 |

General Government Approved Expenditures FY 2011



Board of Elections

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 309,430 | \$ 356,501 | \$ 356,501 | \$ 320,189 |
| Fringe benefits | 87,291 | 91,686 | 91,686 | 91,566 |
| Operating costs | 224,246 | 143,819 | 143,819 | 151,831 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 620,966 | \$ 592,006 | \$ 592,006 | \$ 563,586 |
| Restricted Intergovernmental | \$ 77,778 | \$ - | \$ - | \$ - |
| Permits and fees | 4,121 | 35,634 | 35,634 | 1,000 |
| Total revenues | \$ 81,898 | \$ 35,634 | \$ 35,634 | \$ 1,000 |
| 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 federal and state law and State Board of Elections policy. Our mission is to maintain the integrity of elections, ensure election results are accurate, and include as many residents as possible by encouraging voter registration and making it easy for registered voters to cast a ballot for the candidates and issues of their choice.

Major Accomplishments

- Processed over 5,500 voter registration/change forms including nearly 3,000 new registrants.
- Trained 160 Election Day precinct officials and 10 one-stop officials.
- Successfully conducted elections for 19 municipalities, 2 sanitary districts, and a hospital authority, with minimum voter wait time. Also conducted a Special Referendum Election for Bald Head Island.
- Directed a recount of the Leland Town Council contest, producing results identical to those tallied at canvass.
- Will conduct a primary election and a second primary election if necessary.
- Advanced Board and staff training by completing four State Board of Elections seminars.

Goals and Objectives

Goal: Streamline voter processing in the precinct.

Objectives:

- Develop a program to recruit poll workers from Brunswick Community College.
- Implement the use of electronic poll books in the precinct.

FY 10/11 Projected Cost – \$41,300

Projected Recurring Annual Cost – \$2,400

Goal: Ensure that Brunswick County's voter registration database is accurate.

Board of Elections

Objectives:

- Work with the United States Postal Service (USPS) to identify voters who may have moved from the address listed on their voter registration record. Send confirmation mailings these voters at the new address to confirm the move.

FY 10/11 Projected Cost – \$1200

Projected Recurring Annual Cost – \$1200

Goal: Comply with new campaign finance law which reduced the reporting threshold from \$3,000 to \$1,000.

Objectives:

- Hire a part-time employee to manage the increase in campaign finance reports filed.

FY 10/11 Projected Cost – \$13,000

Projected Recurring Annual Cost – \$13,000

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10-11 Projected</i> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Workload (output) Measures | | | | |
| Number of registered voters | 71,613 | 74,096 | 76,665 | 79,323 |
| Number of elections held | 2 | 1 | 2 | 1 |
| Efficiency Measures | | | | |
| Registered voters per full-time equivalent (FTE) position | 14,323 | 14,819 | 15,333 | 15,864 |

County Administration

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 690,952 | \$ 702,734 | \$ 702,734 | \$ 706,440 |
| Fringe benefits | 175,121 | 199,200 | 199,200 | 209,951 |
| Operating costs | 102,366 | 107,000 | 107,000 | 59,500 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 968,439 | \$ 1,008,934 | \$ 1,008,934 | \$ 975,891 |
| Number of FTE's | 9.0 | 9.0 | 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 Manager's 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 increase participation in the Living Well Employee Wellness Program and fully implement the compliance component of the program in order to realize the potential individual and organizational benefits of the program.

Objectives:

- To conduct the Health Risk Appraisals and establish a new or updated Healthy Life Plan for each employee that elects to participate in the Program.
- To increase the utilization of the on site employee clinic by 50 percent to help reduce medical office visit copayment cost for employees and claims costs for the group benefits plan.
- To provide employee orientation and educational sessions on the benefits of the Wellness Program.
- To coordinate the benefits and resources offered by Blue Cross and Blue Shield with the Living Well Program to optimize the availability and access to wellness information and services for employees.

FY 10/11 Projected Cost - \$195,000

Projected Recurring Annual Cost – Estimated to be \$195,000 Depending on Participation Level

Goal: To evaluate the feasibility of entering into a Guaranteed Energy Savings Contract with a firm experienced in the design, implementation, and installation of energy conservation measures in accordance with the North Carolina General Statutes in an effort to conserve energy and reduce operating costs

County Administration

Objectives:

- To complete an Energy Conservation Plan for the County with the assistance of a consultant funded by American Reinvestment and Recovery Act and seek ARRA financial assistance to construct improvements outlined in the Plan.
- To request proposals from qualified firms to conduct an energy audit to determine the feasibility of a guaranteed energy savings contract whereby energy savings from the performance of the contract will equal or exceed the total cost of the contract.
- Seek approval from the North Carolina Local Government Commission to finance the acquisition, installation or construction of the energy conservation measures if a guaranteed energy savings contract is determined to be feasible.

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FY 10/11 Projected Cost – Costs to be covered by energy cost savings.

Projected Recurring Annual Cost – Debt service to be covered by energy savings.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Safety Training Programs Offered | | 12 | 14 | 14 |
| Annual Report/Newsletters Published | | | | |
| Participants in Wellness Program (LW) | 200 | 675 | 515 | 819 |
| # Employee Newsletters Published | 0 | 4 | 6 | 6 |
| New Employee Orientation Sessions | 11 | 11 | 4 | 4 |
| Efficiency Measures | | | | |
| # Lost Work Days per 100 Employees | | 1.85 | 2. | 5 |
| Number of OSHA recordable cases | 21 | 21 | 15 | 24 |
| Effectiveness Measures | | | | |
| Workers Compensation Experience Modifier | | .92 | .92 | .95 |
| #Employee Accidents Determined to be Preventable | | | 20 | 24 |
| % Employee Turnover rate Including Retirees | 9% | 5.80% | 7.78% | 8% |
| % Employee Turnover Rate Excluding Retirees | 7% | 5.26% | 5.79% | 6% |
| %Employee Turnover Rate Excluding Retirees and Involuntary Separations | 5% | 3.97% | 3.99% | 4% |

Court Facilities

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 55,289 | \$ 106,174 | \$ 106,488 | \$ 117,016 |
| Fringe benefits | 16,962 | 35,761 | 35,510 | 39,214 |
| Operating costs | 138,758 | 292,793 | 285,381 | 209,308 |
| Capital outlay | 9,036 | - | - | - |
| Total expenditures | \$ 220,044 | \$ 434,728 | \$ 427,379 | \$ 365,538 |
| Restricted intergovernmental | 58,250 | 63,064 | 55,416 | 60,543 |
| Unrestricted intergovernmental | 206,523 | 195,000 | 195,000 | 205,000 |
| Permits and fees | 133,640 | 133,080 | 133,080 | 124,000 |
| Investment earnings | 12,385 | 10,000 | 10,000 | 1,000 |
| Total revenues | \$ 410,798 | \$ 401,144 | \$ 393,496 | \$ 390,543 |
| Number of FTE's | 1.0 | 2.0 | 2.0 | 2.0 |

In accordance with North Carolina General Statutes, counties at the local level must provide appropriate and adequate space and furniture for court related functions. Brunswick County's contribution is for operating expenditures associated with the Superior and District Judges office, Clerk of Court and Cape Fear Sentencing Services operating budgets.

Finance

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 680,604 | \$ 711,130 | \$ 711,130 | \$ 680,701 |
| Fringe benefits | 223,522 | 230,633 | 230,633 | 226,719 |
| Operating costs | 298,021 | 316,298 | 393,098 | 282,161 |
| Capital outlay | 6,243 | - | - | - |
| Total expenditures | \$ 1,208,389 | \$ 1,258,061 | \$ 1,334,861 | \$ 1,189,581 |
| Number of FTE's | 12.5 | 12.5 | 12.5 | 11.5 |

Department Purpose

The Fiscal Operations Department includes finance, 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), other North Carolina General Statutes and Ordinances of the County of Brunswick. The purpose of the department is to process financial transactions in accordance with sound business principles and internal controls. The department is charged with maintaining and timely reporting of accurate financial information in support of the fiscal management of the County. The department is responsible for managing the investment of funds, issuance of and management of debt, accounting for receipts and disbursements, employee payroll, capital project accounting, coordination and development of the annual budget, budgetary administration and control, preparation of the annual budget documents in accordance with standards established by the Government Finance Officers of America, managing federal and State financial assistance, fixed-asset accounting, purchase order processing and maintenance of an encumbrance accounting system, billing and collection of water and wastewater fees, coordination of the annual single audit performed by independent certified public accountants, and preparation of the Comprehensive Annual Financial Report.

Major Accomplishments

- Earned Government Finance Officers' Association Distinguished Budget Presentation Award 4 Consecutive Years (2006, 2007, 2008, and 2009).
- Earned Government Finance Officers' Award for Excellence in Financial Reporting Award 1999, 2000, 2002, 2003, 2004, 2005, 2006, 2007, and 2008.
- Improvement in quality and timeliness of information thru monthly Financial Reporting to Board of Commissioners, Management and Citizens.
- Successfully issued Revenue Bonds in September 2009 for sewer collection systems in Calabash and Sunset Beach.
- Refunding school debt in August 2009 for savings in excess of \$1 million over the term of the debt issue.

Goals and Objectives

Goal: Improve efficiency and effectiveness of fiscal operations thru implementation of technology.

Objectives:

- Work in conjunction with Public Utility Department to implement phase 2 of automated utility meter reading system \$1.5 million per year over 6 years.
- Assist Human Resources in the implementation of Employee On-Line and Applicant On-Line Software tools at cost of \$58,000.

Finance

- Implement Electronic Purchase Order Workflow System for countywide procurement and purchasing at cost of \$17,000.
- Install automated employee time-keeping system at off campus locations at cost of \$110,000.

FY 10/11 Projected Cost – \$1.7 million

Projected Recurring Annual Cost – automated meter reading system will result in a savings of approximately \$300,000 per year when fully implemented.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Effectiveness Measures | | | | |
| Certificate of Excellence earned on Comprehensive Annual Financial Report | Yes | Pending | Yes | Yes |
| Distinguished Budget Award earned on the Annual Budget Document | Yes | Yes | Yes | Yes |
| Maintain or upgrade bond ratings | Upgrade | Upgrade | Maintain | Maintain |
| Provide Financial Reports to Board of Commissioners within 1 month | No | Yes | Yes | Yes |

Geographic Information Systems

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 390,796 | \$ 401,939 | \$ 404,539 | \$ 403,277 |
| Fringe benefits | 134,270 | 138,137 | 147,965 | 144,205 |
| Operating costs | 109,883 | 51,880 | 66,380 | 62,730 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 634,949 | \$ 591,956 | \$ 618,884 | \$ 610,212 |
| Restricted Intergovernmental | \$ 16,756 | \$ - | \$ - | \$ - |
| Permits and Fees | \$ 10,268 | \$ 8,000 | \$ 10,900 | \$ 8,000 |
| Other Revenue | 25,000 | - | - | - |
| Total revenues | \$ 52,024 | \$ 8,000 | \$ 10,900 | \$ 8,000 |
| Number of FTE's | 8.0 | 8.0 | 8.0 | 8.0 |

Department Purpose

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

Major Accomplishments

- Mapping remaining current.
- Implementation of capturing planimetric data layer.
- Completion of Census PSAP.
- Continuance of locating cemeteries utilizing GPS.
- Completion of LUCA Program.
- Implementation of capturing a new land-use layer.
- Implementation of Enterprise License Agreement with ESRI for GIS mapping software to reduce future cost for the County.
- Set-up of data dictionary for GPS of billboards.

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 (new GPS - \$4,900).
- Implementation and completion of planimetric data layer.

Geographic Information Systems

- Implementation and completion of the updated land-use mapping layer.
- Continue mapping initiative to keep all GIS data layers current (e.g.: zoning, centerlines, etc).
- Pursue a data subscription service for GIS data downloads.
- Implement the Uniform Address Display Ordinance (\$4,550).
- Upgrade all mapping software to the most recent version (contracted services for upgrade - \$6,000).

FY 10/11 Projected Cost - \$15,450

Projected Recurring Annual Cost - \$500 (software maintenance for version upgrade).

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Avg. # of parcels mapped per mapper monthly | 227 | 181 | 233 | 200 |
| Percent of parcels mapped per mapper monthly | 2.08% | 2.08% | 2.60% | 2.22% |
| Workload (output) Measures | | | | |
| Total # of parcels mapped | 8,486 | 8,679 | 8,957 | 9,000 |

Governing Body

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 198,067 | \$ 181,601 | \$ 184,601 | \$ 213,548 |
| Fringe benefits | 76,701 | 71,949 | 68,949 | 89,051 |
| Operating costs | 178,538 | 175,000 | 195,000 | 164,300 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 453,306 | \$ 428,550 | \$ 448,550 | \$ 466,899 |
| Number of FTE's | 2.0 | 2.0 | 2.0 | 3.0 |

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 county wide 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 for all Regular Meetings, Workshops, Board Retreats, Budget Hearings and Special Meetings. 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's Office is responsible for maintaining the County's Code of Ordinances, maintain all Commissioners schedules, reservations, per diem and mileage, responding to citizen inquiries and concerns and directing those concerns to the appropriate level of authority, notifying the public and media of board meetings, and responsible for advertising, coordinating and maintaining membership records for 39 boards and advisory committees. Regular public board meetings are held on the first and third Monday of each month.

Major Accomplishments

- Provided an accurate recording and Minutes of Regular Board Meetings, Work Sessions and Special Meetings held by the Board.
- Established Commissioners Webpage on the County Website.
- Posted approved Minutes on the Commissioners Webpage.
- Created a link on the Commissioners Webpage for the Agenda, and the entire Agenda Packet produced for the viewing capability for the public.
- Provided a copy of the agenda to all employees via County mass emailing establishing open lines of communication.
- Continued the archival of approved Minutes with the North Carolina Division of Historical Resources.
- Continued working with MuniCode providing the necessary links on the website for the County's Code of Ordinances.
- The Clerk's office initiated the First use of the Laser Fiche Indexing Scanning Software for the County. Due to the success of the Clerk's Office pilot run twelve other departments are currently using the Laser Fiche program.

Governing Body

Goals and Objectives

Goal: Laser fiche Scanning/Indexing Project.

Objectives:

- Continue In-House Indexing/Scanning of all files from vault and present Board Action.
- Continue working with the North Carolina Department of Cultural Resources on the Brunswick County's Record Retention & Disposition Schedule.
- Provide Licenses for Administration, Finance and County Attorney for access.
- Provide Annual Laser fiche Group Server Software Maintenance for Clerk's Office, Admin, Finance and County Attorney.

Goal: Customer Service

Objectives:

- Continue providing consistent accurate information for all citizen inquires.
- Continue providing public records request to citizens/municipalities in a timely manner.

Goal: Continuing Education Registration for Commissioners & Retaining MMC and CMC Status for the Clerk's Office

Objectives:

- Attend Essentials of County Government
- Attend Legislative Goals Conference
- Attend NACo Conference
- Attend NCACC Conference
- Attend Continuing Education Requirement Mandated from the Institute of Government and the International Institute of Municipal Clerks
- Attend Clerks Association Annual Conference

Legal Department

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 267,429 | \$ 270,131 | \$ 296,131 | \$ 271,639 |
| Fringe benefits | 71,711 | 72,968 | 73,468 | 77,141 |
| Operating costs | 135,867 | 71,600 | 53,640 | 68,900 |
| Capital outlay | - | - | 6,700 | - |
| Total expenditures | \$ 475,007 | \$ 414,699 | \$ 429,939 | \$ 417,680 |
| Permits and Fees | 8,751 | 9,000 | 17,000 | 14,000 |
| Total revenues | \$ 8,751 | \$ 9,000 | \$ 17,000 | \$ 14,000 |
| Number of FTE's | 4.0 | 3.0 | 3.0 | 3.0 |

Department Purpose

To represent the County's interests, wherever they appear. To advise the County Commissioners on issues that confronts the County. To assist County Personnel in administering the County, and to deal with employment, liability, contract and regulation issues for the County and personnel.

Major Accomplishments

- Effectively represented the County before the Property Tax Commission, and settled those cases inappropriate for hearing. Having no Board of Adjustment cases reversed in the Superior Court. Assist the County in a transition to a new Commissioner upon the death of Mr. Sandifer. Assist the County in a transition to a new Sheriff. Assist the County with the elections, social service and health issues presented in the past year. Preside over the North Carolina County Attorney's Association.

Goals and Objectives

Goal: To collect delinquent taxes under the direction of the BC Tax Office. SAD # 20 concluded in 1999. Liens face termination from Statute of Limitations.

Goal: To foster departmental integration (some departments are nearly autonomous) assist and/or force check-lists, copy(s) of permits shared, copy(s) of plans should be shared, and to encourage cross-departmental familiarity with cases that become problems.

Objectives:

- To anticipate problem issues early in development that are common to other problem issues, and seek solutions from other departments (if available) in an orderly and contemporaneous fashion. This department should be much more involved in the interface between the County's Departments and the Courthouse.

Goal: To litigate the issues that are pressing the County into rapid response mode, and to continue to build better relations with the local legal community.

Objectives:

- Was able to install a combination lock on the lawyer's lounge, and it really made a difference in the response from the local bar. Providing Wi-Fi would also be a valuable contribution.

Register of Deeds

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 708,210 | \$ 695,513 | \$ 698,513 | \$ 697,436 |
| Fringe benefits | 296,362 | 295,674 | 295,899 | 308,749 |
| Operating costs | 1,184,972 | 1,066,202 | 1,353,442 | 1,230,016 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 2,189,544 | \$ 2,057,389 | \$ 2,347,854 | \$ 2,236,201 |
| Other taxes and licences | 1,823,931 | 1,500,000 | 1,900,000 | 1,800,000 |
| Permits and fees | 1,070,443 | 1,001,225 | 1,073,225 | 1,115,800 |
| Total revenues | \$ 2,894,374 | \$ 2,501,225 | \$ 2,973,225 | \$ 2,915,800 |
| Number of FTE's | 21.0 | 19.0 | 19.0 | 19.0 |

Department Purpose

The Brunswick County Register of Deeds Office provides numerous services to the working community and general public. These include recording documents, recording maps, issuing marriage licenses, certifying documents, administering oaths, providing copies of recorded documents, and executing passport applications. The Brunswick County Register of Deeds Office is bound by North Carolina General Statutes. By law, the Register of Deeds is charged with the INTEGRITY, COMPLETENESS, ACCURACY, and SAFEKEEPING of the public records. It is the mission of the Brunswick County Register of Deeds to preserve the integrity of the records and to make them more accessible to the public.

Major Accomplishments

- Continued to improve customer service with changes to our in-house recording system. Some of these improvements include new hardware and software to support the high speed search engine.
- The Vital Records department has been made more efficient by enhancing how certified birth certificates are issued, consisting of more security features on certified copies. Also the streamlining of amendments and corrections has been implemented.
- The Internet site has been enhanced to include requests by the public for an easier, more user friendly interface. The high speed search engine now mirrors the in-house system. Internet access of public documents now takes place only seconds after the document is indexed and scanned.
- Website improvements have included additional services for citizens needing applications, forms, and other information for U.S. Passports; additional information for the public concerning the entire Brunswick County Complex has also been added to the Register of Deed's website.
- Completion of digital imaging and indexing of older death records dating back to 1914 for more efficient access.
- Continued to digitize real estate records by adding indexes dating back to the 1930's and images dating back to the late 1800's.
- Working closely with the Tax Administration to give them greater access in a timelier manner to current real estate recordings and document images.
- The employee work schedule has been changed to reflect the needs of the public.

Goals and Objectives

Goal: Complete the back file conversion of vital records such as deaths, births and marriages and continue computerizing real estate records dating back to the 1800's.

Register of Deeds

Objectives:

- The indexes for these items will be available to the public at no cost.

Goal: To continue to work directly and indirectly with other departments through out the Brunswick County Government Complex.

Objectives:

- Continue providing the tax department with data from our database to help with their tax identification in a timely manner.

Goal: To gain approval from the U.S. Department of State to allow certified birth certificates from this office for Brunswick County citizens to be accepted for passport applications.

Objectives:

- The cost of a certified copy is \$10.00 when obtained in this office; citizens born in Brunswick County have to pay a cost of \$24.00 to obtain their birth certificate from Vital Records in Raleigh, NC if they are trying to procure a United States passport.

Goal: Continue improving the Brunswick County Register of Deed’s website to include a more personable oriented and user friendly site; such as suggestions from the public.

Objectives:

- Research and implement new ways of using technology in order to provide more useful and quality data to all users thereby improving customer service and enhancing the website.

Goal: To expand the physical space currently occupied by the Register of Deeds office and Customer Service.

Objectives:

- For a more practical and useable space for the Register of Deeds office; space is an issue.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total number of recorded instruments | 53,492 | 37,908 | 40,250 | 43,000 |
| Total number of recorded Births | 496 | 484 | 500 | 525 |
| Total number of recorded Deaths | 766 | 773 | 790 | 825 |
| Total number of recorded Marriages | 847 | 824 | 650 | 667 |
| Passport applications executed | n/a | 945 | 1000 | 1100 |
| Efficiency Measures | | | | |
| Percent of documents recorded the same day | 100% | 100% | 100% | 100% |
| # days it takes to permanently index document | 2-3 | 1-2 | 1 | same day |
| # days it takes to return documents | 2-3 | 1-2 | 1-2 | 1 |
| Number of FTE’s | 22 | 19 | 19 | 19 |

Revenue Collections

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 450,989 | \$ 463,848 | \$ 463,848 | \$ 457,148 |
| Fringe benefits | 167,639 | 180,508 | 182,731 | 188,863 |
| Operating costs | 71,839 | 73,850 | 73,850 | 59,257 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 690,467 | \$ 718,206 | \$ 720,429 | \$ 705,268 |
| Sales and service | 150,296 | 145,000 | 145,000 | 155,000 |
| Other revenue | 19,340 | 13,000 | 13,000 | 13,000 |
| Total revenues | \$ 169,636 | \$ 158,000 | \$ 158,000 | \$ 168,000 |
| 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, assessments, and fees, to fund the important services of County Government. We are compassionate when dealing with financial hardship cases. 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 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 thirteen 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 95.65% of the 2008 – 2009 Levy (Collection Rate was impacted by severe recession).
- The 10-Year Delinquent Balance was \$7.4 M on June 30, 2009 (primarily due to the '08 balance).
- Continued property tax collection agreements with thirteen municipalities to improve customer service and solidify partnerships with towns.
- Improved Customer Service Delivery through: (1) improved cross training of staff (2) conducted customer service training and observations (in person and over the phone). (3) expanded the use of optional payment plans for customers with financial hardships.

Goals and Objectives

Goal: Continue to reduce the 10-Year Uncollected County Balance as a percentage of the current year's levy.

Objectives:

- Continuing to reduce this percentage will be a significant challenge, and will depend on economic recovery.

Goal: Excel in Customer Service Delivery.

Revenue Collections

Objectives:

- Maintain the low level of 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).
- Improve the communication of important tax information to local citizens and out of state property owners.

Goal: Define requirements and provide resources for new Tax Collections Software to be developed by Brunswick County IT Department.

Objectives:

- Ensure specifications for software detailed, specific, and accurate.
- Ensure integration with Finance Department.
- Establish a process for the Municipal Collectors to have web based access (read only) to system.
- 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.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Growth of Tax Levy | 7.2% | 11.0% | 4.4% | 0.8% |
| Efficiency Measures | | | | |
| % Collected: County Property Tax | 98.28% | 97.84% | 95.65% | 95.55% |
| % Collected: County Motor Veh. Tax | 85.68% | 87.49% | 86.05% | 86.00% |
| 10-Year Uncollected: % of current levy | 5.9% | 5.4% | 7.3% | 9.4% |
| Effectiveness Measures | | | | |
| Customers Waiting < 5 minutes | 98% | 98% | 98% | 98% |
| Telephone messages returned < 2 hrs | 90% | 95% | 98% | 98% |
| Telephone calls returned same day | 99.5% | 99.5% | 99.7% | 99.7% |

Tax Administration and Revaluation

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 1,432,391 | \$ 1,522,751 | \$ 1,427,751 | \$ 1,381,398 |
| Fringe benefits | 507,482 | 531,978 | 531,978 | 517,456 |
| Operating costs | 257,575 | 315,165 | 410,165 | 432,140 |
| Capital outlay | 51,158 | - | - | - |
| Total expenditures | \$ 2,248,605 | \$ 2,369,894 | \$ 2,369,894 | \$ 2,330,994 |
| Permits and Fees | 4,744 | 3,600 | 3,600 | 3,600 |
| Total revenues | \$ 4,744 | \$ 3,600 | \$ 3,600 | \$ 3,600 |
| Number of FTE's | 34.0 | 33.0 | 33.0 | 31.0 |

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

- Added customer tax forms to the tax web site for download, improving service.
- Posted real property changes within 30 days of deed recording, benefiting clients.
- Developed procedures to audit “tax exempt” and Present Use parcels in compliance with General Statutes.
- Delineated the approach that will be undertaken to successfully complete the 2011 Revaluation of all property in Brunswick County.

Goals and Objectives

Goal: Revalue all property in Brunswick County.

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.
- Create sketches of the improvements on all property record cards currently without a sketch, by 1/1/2011.
- Identify unlisted land parcels by comparing the GIS parcel number list to tax records, and also comparing to neighboring counties.
- Perform a verification of one-story home appraisals using mobile video for identification, by 10/1/10.
- Develop written procedures for all functions within the tax office, to facilitate training, accuracy, and for protection in the event of a natural disaster.
- Establish and implement an audit program for all exemption and land-use categories to comply with General Statutes and to discontinue exemptions that no longer apply.
- List all new businesses through a comprehensive program of telephone calls, mailings, field visits, public information, and research, as of 1/31/11.

Tax Administration and Revaluation

- Require marina owners, mobile home park owners, and airport managers to provide listings of their customers as specified in General Statutes, by 1/31/11.
- Increase listings by owners of rental property by 1/31/11.

Contingency

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | | | | |
| Operating costs | - | 400,000 | 31,986 | 400,000 |
| Capital outlay | | | | |
| Total expenditures | \$ - | \$ 400,000 | \$ 31,986 | \$ 400,000 |
| Number of FTE's | - | - | - | - |

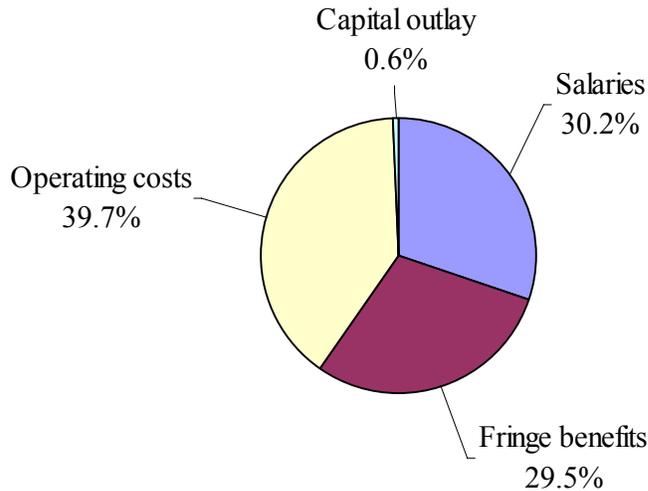
Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2011 is less than 1 percent of the General Fund appropriation.

Central Services Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 3,777,378 | \$ 3,958,025 | \$ 3,953,025 | \$ 3,719,178 |
| Fringe benefits | 3,222,464 | 3,436,279 | 3,404,989 | 3,623,693 |
| Operating costs | 4,929,324 | 5,136,225 | 5,012,810 | 4,878,999 |
| Capital outlay | 171,742 | 173,500 | 356,005 | 79,000 |
| Total expenditures | \$ 12,100,908 | \$ 12,704,029 | \$ 12,726,829 | \$ 12,300,870 |
| Restricted intergovernmental | 124,089 | 125,000 | 150,000 | 125,000 |
| Permits and fees | 800 | - | - | - |
| Sales and service | 2,139,967 | 2,010,000 | 1,646,000 | 1,464,363 |
| Other revenue | 160,267 | 127,000 | 127,000 | 15,000 |
| Fund Balance Appropriated | - | 94,500 | 94,500 | - |
| Total revenues | \$ 2,425,123 | \$ 2,356,500 | \$ 2,017,500 | \$ 1,604,363 |
| Number of FTE's | 94.0 | 95.0 | 93.0 | 90.0 |

Central Services Approved Expenditures FY 2011



Engineering

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 271,811 | \$ 279,989 | \$ 274,989 | \$ 224,118 |
| Fringe benefits | 89,654 | 91,285 | 91,285 | 76,283 |
| Operating costs | 56,731 | 44,600 | 20,998 | 24,550 |
| Capital outlay | 23,838 | - | 89,000 | - |
| Total expenditures | \$ 442,034 | \$ 415,874 | \$ 476,272 | \$ 324,951 |
| Fund Balance Appropriated | \$ 17,500 | \$ - | \$ - | \$ - |
| Total revenues | \$ 17,500 | \$ - | \$ - | \$ - |
| Number of FTE's | 5.0 | 5.0 | 5.0 | 4.0 |

Department Purpose

The Engineering Department reviews private project plans and specifications for subdivision and County Capital Improvement projects for conformance with federal, state and local regulations. They make recommendations to staff, developers and designers regarding modification or approval of plans. The department negotiates with engineering consultants and contractors for County projects. The Engineering department manages building projects and assists with other departments on their building projects. The department supervises the enforcement of federal, state and local regulations for stormwater management and subdivision development. They review bids and proposals and make recommendations to the Brunswick County Board of Commissioners.

Major Accomplishments

- Supervised the design, bidding and construction of Capital Improvement Projects that made water available to 394 existing homes in Brunswick County.
- Oversaw the construction of the DSS and cafeteria renovation project.
- Staff submitted required grant paperwork to receive reimbursement for the Cedar Grove Waterline Project that was completed in 2007. The grant amount received was \$241,800.00.

Goals and Objectives

Goal: Supply County water to as many residents and businesses in Brunswick County as is economically and physically feasible.

Objectives:

- Staff will continue to search areas within the County to find suitable established neighborhoods or roadways that still need County water.

Goal: To establish better communication between key departments within the County.

Objectives:

- Key personnel from planning, utilities and engineering would spend time observing within each others' departments to get a better feel for what they do and how to better communicate.

Engineering

Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of plans reviewed and projects inspected | 130 | 100 | 50 | 30 |
| Efficiency Measures | | | | |
| Estimated number of feet of waterline and sewer line inspected | 300,000 | 200,000 | 100,000 | 50,000 |
| Effectiveness Measures | | | | |
| Number of feet of waterline and sewer line inspected daily by inspector | 1,000 | 500 | 300 | 100 |

Food Services

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 309,428 | \$ 320,808 | \$ 320,808 | \$ 299,628 |
| Fringe benefits | 144,051 | 148,541 | 148,541 | 140,783 |
| Operating costs | 1,107,110 | 1,045,151 | 1,045,151 | 1,023,952 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 1,560,589 | \$ 1,514,500 | \$ 1,514,500 | \$ 1,464,363 |
| Fund Balance/Retained Earnings | - | 94,500 | 94,500 | - |
| Sales and service | 1,401,742 | 1,420,000 | 1,420,000 | 1,464,363 |
| Total revenues | \$ 1,401,742 | \$ 1,514,500 | \$ 1,514,500 | \$ 1,464,363 |
| Number of FTE's | 11.0 | 11.0 | 11.0 | 10.0 |

Department Purpose

The purpose of the Cafeteria is to consistently deliver meals to the Brunswick County Detention Center, BSRI, and the General public.

Major Accomplishments

- Expansion of kitchen and dining facilities with minimal service interruption.
- Served over 250,000 meals to the Jail.
- Delivered over 100,000 senior meals.
- Received \$4,000 in credits from food brokers.
- Implemented bulk purchases of food and supplies.

Goals and Objectives

Goal: Implement a sustainable food services program through the reduction of operating costs and increased revenue.

Objectives:

- Implement controls and monitoring measures to reduce food loss.
- Work with brokers to procure food at the lowest cost available.
- Attend food shows to network with professionals in the industry and gain new knowledge.
- Network with the American Correctional Foodservice association affiliates, an organization that is a resource for all aspects of the correctional food industry.
- Reduce labor costs thru attrition and use of temporary service agencies for a projected annual savings of \$10,000.

Food Services

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Meals Sales Retail | 222,486 | 205,000 | 96,000 | 220,000 |
| Jail Meals | 780,098 | 780,000 | 780,769 | 780,000 |
| BSRI Home Bound | 251,787 | 265,000 | 211,000 | 223,000 |
| BSRI Congregate | 131,888 | 140,000 | 149,000 | 156,000 |
| Efficiency Measures | | | | |
| Meals per Labor Hour | 21 | 20 | 19 | 22 |
| Meals per FTE | 40,931 | 38,648 | 36,818 | 44,923 |
| Effectiveness Measures | | | | |
| Meals Served | 450,236 | 425,122 | 404,996 | 449,225 |

Management Information Systems

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 572,719 | \$ 658,120 | \$ 658,120 | \$ 585,568 |
| Fringe benefits | 185,722 | 208,854 | 208,854 | 196,052 |
| Operating costs | 201,892 | 260,400 | 327,000 | 368,055 |
| Capital outlay | 14,334 | 165,000 | 165,000 | 25,000 |
| Total expenditures | \$ 974,668 | \$ 1,292,374 | \$ 1,358,974 | \$ 1,174,675 |
| Other revenue | 52,336 | 40,000 | 40,000 | 15,000 |
| Total revenues | \$ 52,336 | \$ 40,000 | \$ 40,000 | \$ 15,000 |
| Number of FTE's | 10.0 | 11.0 | 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 new DSS building equipment/cabling for voice and data.
- Implemented and completed equipment/cabling for voice and data for new Utilities building.
- Implemented DHCP protocol throughout 100% of the campus.
- Setup VPN access for EMS to internet based applications.
- Converted entire campus from Norton Antivirus to AVG Antivirus software.
- Purchased and installed a new network storage device.
- Implemented server virtualization.
- Configured and installed network/equipment for off-site drug squad location.
- Configured and installed network/equipment for Calabash Sheriff substation.
- Configured and installed network/equipment for Brunswick Forest Sheriff substation.
- Increased incoming and outgoing bandwidth for network.
- New website design for Animal Services.
- Continued implementing the Sheriff's Dept additions to the website.
- Continued enhancements and additions to the County website.

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.

Management Information Systems

Objectives:

- Continue to make upgrades/enhancements to the new .NET program to reduce data entry time and errors.
- Implement online application of permits and provide import of data into the CP system.

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

Objectives:

- Continue virtualizing remaining file servers (two servers - \$20,000.00).
- Redeploy intra and internet county websites to virtual machines.
- Research options for IMail replacement.
- Streamline server backups.
- Research email archiving.
- Research for a disaster recovery plan.
- Implement termination/new hire policy related to password log-ins, data protection, computer set-ups, etc.
- Implement Laserfiche scanning in Tax Administration.
- Provide support for school VoIP project.
- Continued development of Tax software application for Assessment and Collections (server - \$5,000.00 and Sketch package software - \$25,000.00).
- New website design for Animal Services.
- Further enhancements to Sheriff's new website.
- Review and begin preliminary work to redesign County's internet and intranet sites.
- Add employee health/Living Well section to website.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| <i>Average time for completion of work orders (hours)</i> | 41 | 44.6 | 41 | 41 |
| <i>% systems greater than four generations old</i> | 10 | 17 | 16 | 22 |
| Workload (output) Measures | | | | |
| Total # of trouble calls | 2,070 | 2,407 | 2180 | 2550 |
| Total # of computers supported | 597 | 605 | 610 | 620 |
| Total # of software support calls | 190 | 187 | 180 | 180 |
| Total # of requests for phone related support | 792 | 888 | 820 | 830 |

Operation Services

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 2,065,617 | \$ 2,112,058 | \$ 2,112,058 | \$ 2,027,589 |
| Fringe benefits | 803,310 | 829,126 | 833,464 | 824,534 |
| Operating costs | 2,174,235 | 24,400 | 2,351,900 | 2,280,100 |
| Capital outlay | 113,160 | 8,500 | 102,005 | 54,000 |
| Total expenditures | \$ 5,156,321 | \$ 2,974,084 | \$ 5,399,427 | \$ 5,186,223 |
| Restricted intergovernmental | 124,089 | 125,000 | 150,000 | 125,000 |
| Permits and Fees | 800 | - | - | - |
| Total revenues | \$ 124,889 | \$ 125,000 | \$ 150,000 | \$ 125,000 |
| Number of FTE's | 55.0 | 55.0 | 55.0 | 55.0 |

Department Purpose

The Department of Operation Services includes the following divisions: Building Maintenance, Construction, Grounds, Housekeeping, Vector Control, and Water Management. The Building Maintenance division is responsible for repair and maintenance of all County owned buildings, as well as, the shipping/receiving operation of the County Warehouse and the Sign Shop. Housekeeping division is responsible for the cleaning of all County Government Center buildings and floor maintenance of County owned buildings located off the main site. Grounds division is responsible for the maintenance of County Government Center grounds, flowerbeds, landscaping, green house and mowing of grass. Construction division is responsible for performing construction type work requiring heavy equipment operation for all County departments, including the ACE program. Vector Control division is responsible for larviciding mosquito problem areas and mosquito spraying, as well as, educating the public and municipalities on mosquito programs. Water Management division is responsible for all snagging, drainage, and ditching projects.

Major Accomplishments

- Water Management performed snagging and ditch maintenance projects covering over 27,535 feet.
- Vector Control collected 2,347 ticks consisting of 9 species. Initial Lyme disease (*Borrelia burgdorferi*) testing was completed by the North Carolina State Veterinary Intra-Cellular pathogen Research laboratory. Centers for Disease Control Arbovirus Branch is conducting confirmation testing to validate NC State's results. Brunswick County is on the cutting edge of tick borne illness in North Carolina.
- Building Maintenance completed renovations for Building H.
- Building Maintenance assisted with opening the Southport Senior Center.
- Construction division completed the 1st phase of the Brunswick Nature Park.
- Construction division completed construction of Committee Drive.
- Construction division constructed 2 new practice football fields at Shallotte Park.

Goals and Objectives

Goal: To protect the natural resources of Brunswick County and the quality of life of its citizens by continuing to implement GIS mapping of mosquito breeding sites, beaver dams and drainage projects

Operation Services

across the county. Our goal in vector control is to protect the citizens of Brunswick County from mosquito-transmitted diseases like West Nile virus, Eastern Equine Encephalitis and Lacrosse Encephalitis.

Objectives:

- Gain approval to use the existing Special Program funds to enter into a contract with USDA Beaver Management Program for projects that are a priority for the County, while maintaining the BMAP program for the citizens of the County.
- Continue to work with the United States Corps of Engineers Regulatory Division on drainage and snagging projects.
- Work with United States Corps of Engineers Navigation section to revitalize Wilmington Harbor mosquito control methodology.
- Work with NC Public Health Pest Management to evaluate the occurrence of Lyme disease in Brunswick County.

FY 10/11 Projected Cost – USDA contract \$20,000, BMAP contribution \$4,000

Projected Recurring Annual Cost – USDA contract \$20,000, BMAP contribution \$4,000

Goal: Improve efficiency and productivity while reducing expenditures for the Building Maintenance division.

Objectives:

- Perform an extensive inventory audit of materials kept in stock at the carpentry shop and on each vehicle.
- Perform an extensive inventory audit of all tools and create new procedures for tracking tools and safety or repair purposes.
- Create a new inventory area for normal daily operational needs, such as bolts, nails, screws, etc.
- Initiate regular inventory audits of tools, material stock areas and vehicles at least twice per year.

Goal: Increase efficiency and effectiveness of employees by maintaining and improving current safety program.

Objectives:

- Focus on increasing supervisor understanding of the Hazard Communication Program by working through the OSHA regulations.
- Supervisors will work with employees to refine the Required Job Skills Component of the Department Safety Books which will increase understanding of each division Standard Operating Procedures.

Operation Services

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Square footage of buildings maintained per FTE for the Building Maintenance Division | 57,438 | 60,576 | 62,695 | 62,695 |
| Square footage of buildings maintained per FTE for the Housekeeping Division | 19,848 | 21,756 | 23,886 | 23,886 |
| Number of requests for temporary Vector Control per 1,000 population | 1 | 2.8 | 1.9 | 3.8 |
| Number of requests for temporary Vector Control per PTE | 17 | 38 | 28 | 57 |
| Number of ACE projects completed. | 171 | 176 | 105 | 0 |
| Number of mobile homes removed through the ACE program | 147 | 145 | 99 | 0 |
| Number of dilapidated buildings removed through the ACE program | 160 | 150 | 58 | 0 |
| Number of junk vehicles and boats removed through the ACE program | 4 | 1 | 5 | 0 |
| Number of non-ACE construction projects completed | | 163 | 165 | 250 |
| Efficiency Measures | | | | |
| Percentage of Building Maintenance Work Request completed within 30 days. | 94% | 87% | 90% | 88% |
| Effectiveness Measures | | | | |
| Cost of Temporary Vector Control services per square mile of County served | \$92 | \$102.03 | \$114.17 | \$115.00 |

Service Center

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 557,803 | \$ 587,050 | \$ 587,050 | \$ 582,275 |
| Fringe benefits | 199,961 | 212,473 | 219,918 | 220,041 |
| Operating costs | 957,641 | 997,300 | 746,584 | 420,382 |
| Capital outlay | 20,411 | - | - | - |
| Total expenditures | \$ 1,735,816 | \$ 1,796,823 | \$ 1,553,552 | \$ 1,222,698 |
| Sales and Services | 738,225 | 590,000 | 226,000 | - |
| Other revenue | 90,432 | 87,000 | 87,000 | - |
| Total revenues | \$ 828,656 | \$ 677,000 | \$ 313,000 | \$ - |
| Number of FTE's | 13.0 | 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

- Initiated new monthly inspections on job sites for Operation Service's heavy equipment.
- Implemented new paint system that provides the ability to mix paint on-site.
- Installed bulk tanks to mix washer fluid concentrate with water to bring washer fluid costs down significantly.

Goals and Objectives

Goal: To improve efficiency and productivity while reducing expenditures.

Objectives:

- Various divisions of Operation Services will move out of areas of the Service Center and into the old shop next door when vacated by Utilities in order to make room for needed inventory space.
- Perform an extensive inventory audit of parts kept in stock.
- Create a Parts Inventory Control Area. This area will be under lock and key which will make it easier to establish accurate counts of parts.

Service Center

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of vehicles maintained. | 633 | 577 | 611 | 656 |
| Number of heavy equipment pieces maintained | 232 | 303 | 303 | 315 |
| Number of rolling stock maintained per FTE | 86.5 | 88 | 91 | 97 |
| | | | | |
| Efficiency Measures | | | | |
| Average mileage of vehicle at replacement | 171,683 | 170,074 | 175,137 | 173,220 |
| | | | | |
| Effectiveness Measures | | | | |
| Average cost of vehicle/equipment maintained | \$1,209 | \$1,216 | \$1,100 | \$1,085 |

Non-Departmental

Non-Departmental Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | 1,799,765 | 1,946,000 | 1,902,926 | 2,166,000 |
| Operating costs | 431,715 | 464,374 | 521,177 | 761,960 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 2,231,480 | \$ 2,410,374 | \$ 2,424,103 | \$ 2,927,960 |

Items in this program are those which relate to government 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 fringe benefits.

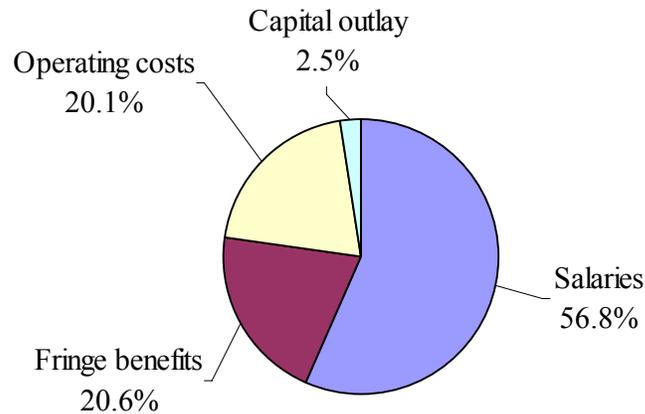
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Public Safety Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 16,118,149 | \$ 16,553,346 | \$ 16,793,535 | \$ 16,309,703 |
| Fringe benefits | 5,494,618 | 5,765,141 | 5,837,642 | 5,904,014 |
| Operating costs | 5,798,091 | 5,666,781 | 6,548,062 | 5,775,348 |
| Capital outlay | 1,549,081 | 461,473 | 923,956 | 730,459 |
| Total expenditures | \$ 28,959,939 | \$ 28,446,741 | \$ 30,103,195 | \$ 28,719,524 |
| Unrestricted Intergovernmental | 284,933 | 255,000 | 264,708 | 230,000 |
| Restricted intergovernmental | 714,673 | 285,764 | 555,982 | 478,052 |
| Permits and fees | 1,417,276 | 1,196,940 | 1,270,163 | 1,165,360 |
| Sales and service | 3,277,114 | 3,402,886 | 3,814,292 | 3,625,912 |
| Other revenue | 202,841 | 109,880 | 159,066 | 535,350 |
| Total revenues | \$ 5,896,838 | \$ 5,250,470 | \$ 6,064,211 | \$ 6,034,674 |
| Number of FTE's | 340.00 | 341.0 | 340.00 | 333.00 |

Public Safety Approved Expenditures FY 2011



Animal Control

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 442,825 | \$ 470,215 | \$ 470,215 | \$ 471,846 |
| Fringe benefits | 173,399 | 182,991 | 182,991 | 190,048 |
| Operating costs | 188,081 | 178,800 | 185,200 | 205,704 |
| Capital outlay | 19,695 | - | 27,000 | - |
| Total expenditures | \$ 824,000 | \$ 832,006 | \$ 865,406 | \$ 867,598 |
| Sales and service | 80,851 | 81,000 | 81,000 | 83,000 |
| Other revenue | 5,991 | 500 | 500 | 500 |
| Total revenues | \$ 86,842 | \$ 81,500 | \$ 81,500 | \$ 83,500 |
| Number of FTE's | 12.0 | 12.0 | 12.0 | 12.0 |

Department Purpose

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

Goals and Objectives

Goal: Increase Percentage of Adopted Animals that are Spayed/Neutered.

Objectives:

- Continue to track compliance of animals spayed/neutered (currently about 30%).
- Use volunteers to contact adopters midway through the period allowed to get spay/neutering done.
- Research possibility of holding adopters legally responsible for complying with the adoption contract.
- Provide annual report to the Environmental Health Committee of the Board of Health on progress made from this effort.
-

Goal: Work on Minimizing Use of Euthanasia in line with Animal Welfare Groups' Request without Endangering the Health and Safety of Animal Control Officers.

Objectives:

- Continue to use Euthanasia By Injection (EBI) for companion animals.
- Continue study of single cage euthanasia by EBI to see if untoward reactions stay low and allow for this method versus utilizing of the chamber.
- Only use chamber when animal in question is not a good candidate for EBI or poses a danger to staff from having to handle them.

FY 10/11 Projected Cost - \$1,000

Projected Recurring Annual Cost - \$1,000

Animal Control

Key Programs, Objectives and Measures

| Key Performance Measures: | FY 07/08 Actual | FY 08/09 Actual | FY 09/10 Estimated | FY 10/11 Projected |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of animals picked up by Animal Services per FTE | 1076 | 1096 | 1159 | 1176 |
| | | | | |
| Effectiveness Measures | | | | |
| Set a goal of an adoption rate of 25%. It is believed adoptions have decreased as a result of the economy. | 38.5 | 33% | 40% | 50% |
| Percentage of Animal Service's special vouchers completed within 6 months | 60% | 76% | 80% | 80% |

Central Communications Center

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 1,343,042 | \$ 1,419,669 | \$ 1,419,669 | \$ 1,235,245 |
| Fringe benefits | 474,444 | 544,332 | 556,278 | 482,349 |
| Operating costs | 487,304 | 512,970 | 564,851 | 387,370 |
| Capital outlay | 210,925 | 22,101 | 32,306 | 89,450 |
| Total expenditures | \$ 2,515,716 | \$ 2,499,072 | \$ 2,573,104 | \$ 2,194,414 |
| Other revenue | 88 | - | - | - |
| Total revenues | \$ 88 | \$ - | \$ - | \$ - |
| Number of FTE's | 37.00 | 37.00 | 36.0 | 31.0 |

Department Purpose

To provide local emergency responders with reliable communications, continue our technological advancement, and ensure public safety with great customer service.

Major Accomplishments

- The Communications Division has successfully installed and utilizing new console furniture and monitors for all users.
- 911 Phone system updated and user workstations upgraded.
- UPS (uninterrupted power supply) and Power Bypass systems installed in center.
- Communication gateway equipment mounted/programmed strategically at county sites.
- CAD (computer aided dispatch) software system replacement - In progress.

Goals and Objectives

Goal: To provide an additional level of Telecommunicator allowing for flexibility in work assignment and increased growth opportunity for staff.

Objectives:

- To provide additional levels of advancement, growth opportunities, and incentive.
- To provide flexibility in identifying trainers, supervisory assistants, and staff leaders.
- To boost employee morale by providing additional opportunities to staff.

FY 10/11 Projected Cost – (\$104,010) Savings

Projected Recurring Annual Cost - \$0

Goal: The Communications Department is constantly striving to improve emergency radio communications. There are still areas of the county identified by staff and users that are poor reception locations. By relocating the site in Boiling Springs Lakes to an alternate site with higher antenna placement we expect to reach many of the areas of concern. We have identified a site relatively close to the present site that may accommodate this configuration. A site study and FCC approval is pending. We have already completed a propagation study for frequency reach and the projected reach should satisfy coverage concerns.

Central Communications Center

Objectives:

- Improve emergency radio communications in deficient areas.

FY 10/11 Projected Cost - \$45,000
 Projected Recurring Annual Cost - \$25,000

Goal: To improve 911 operations in order to provide citizens with an enhanced solution and reliable public records.

Objectives:

- Replace aged 911 call taking system with a more feature rich, redundant, and technologically advanced system.
- Replace the Audio Recording system with a feature rich and redundant system capable of offering increased reporting, identification of audio to users, and increased storage.

FY 10/11 Projected Cost - \$525,000- State 911 funds cover 100%

Projected Recurring Annual Cost - \$0 to County budget

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total calls | 260,151 | 256,733 | 264,546 | 265,350 |
| Calls answered in 0-6 seconds | 91.80% | 91.40% | 95% | 93% |
| Calls answered in 7-12 seconds | 8.20% | 8.00% | 4.75% | 7% |
| Calls answered in 13-18 seconds | 0.45% | 0.50% | 0.30% | 0.4% |
| Time from call to dispatch - EMS | 3:26 | 3:11 | 3:09 | 3:10 |
| Time from call to dispatch - Fire | 3:22 | 3:25 | 3:34 | 3:24 |
| Time from call to dispatch - Law | 2:12 | 2:02 | 1:42 | 1:58 |
| Total calls | 260,151 | 256,733 | 264,546 | 265,350 |
| Calls answered in 0-6 seconds | 91.80% | 91.40% | 95% | 93% |

Criminal Justice Partnership Program

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 89,616 | \$ 92,256 | \$ 92,856 | \$ 92,599 |
| Fringe benefits | 32,681 | 32,881 | 33,081 | 34,254 |
| Operating costs | 137,881 | 131,278 | 155,436 | 139,220 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 260,177 | \$ 256,415 | \$ 281,373 | \$ 266,073 |
| Restricted intergovernmental | 110,746 | 84,424 | 100,322 | 100,322 |
| Total revenues | \$ 110,746 | \$ 84,424 | \$ 100,322 | \$ 100,322 |
| Number of FTE's | 2.0 | 2.0 | 2.0 | 2.0 |

Department Purpose

The mission of the Brunswick County Criminal Justice Partnership Program is to reduce jail overcrowding by placing defendants on Electronic House Arrest. The defendants eligible will wear a transmitter around their ankle and have monitoring equipment 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

- CJPP continues to be actively involved with Drug Court. It meets every 1st & 3rd Thursday of each month at 5:30 p.m. Since drug court began, there have been 11 graduates with several more scheduled to graduate in April.
- We continue to assist other counties in starting EHA/Pretrial Programs.
- Through March 10, 2010 we have saved the county of Brunswick \$2,004,405 in jail bed space.

Goals and Objectives

Goal: Continue to reduce jail overcrowding in the Brunswick County Jail, which reduces the cost of incarceration for Brunswick County.

Objectives:

- The Electronic Monitoring Program will serve at least 280 defendants for the 10-11 fiscal year. The use of electronic monitors and pretrial release will save an average of 253,500 per month based on an average of 130 defendants per day. The cost of housing an inmate at the Brunswick County Detention Facility is \$65.00 per day per inmate. The release of these offenders will also enable those who owe child support to work and pay their child support and help remove the burden from the State and County when it has been necessary to supplement the custodial parents' income. Offenders with illnesses and problem pregnancies will be able to remain at home and be responsible for their own medical expenses, medicines and medical supplies. Having offenders with illnesses out of jail also keeps the Sheriff's Department from having to transport or guard inmates who are hospitalized.
- Reduce contact offenders have with the Criminal Justice System by having them attend a satellite Domestic Violence Program.
- Reduce contact offenders have with the Criminal Justice System by having them attend substance abuse counseling.

Criminal Justice Partnership Program

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of defendants on EHA/Pretrial | 189 | 228 | 270 | 295 |
| Efficiency Measures | | | | |
| Jail Bed Space/dollars saved at \$50.50 per day | 1,392,335 | | | |
| Jail Bed Space/dollars saved at \$65.00 per day | | 2,464,605 | 3,075,000 | 3,500,000 |

District Attorney

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 123,306 | \$ 124,041 | \$ 208,062 | \$ 198,799 |
| Fringe benefits | 22,714 | 37,299 | 68,842 | 68,316 |
| Operating costs | 69,186 | 76,290 | 118,688 | 103,413 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 215,206 | \$ 237,630 | \$ 395,592 | \$ 370,528 |
| Permits and Fees | 39,967 | 41,140 | 41,140 | 41,140 |
| Restricted intergovernmental | 73,466 | 82,605 | 186,940 | 206,030 |
| Total revenues | \$ 113,433 | \$ 123,745 | \$ 228,080 | \$ 247,170 |
| Number of FTE's | - | - | - | - |

Department Purpose

The county's contribution to the district attorney's office is \$25,755 in FY 2011. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims; but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

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

Detention Center

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 3,380,419 | \$ 3,490,778 | \$ 3,491,778 | \$ 3,462,015 |
| Fringe benefits | 1,269,943 | 1,324,160 | 1,337,951 | 1,360,066 |
| Operating costs | 1,482,737 | 1,427,122 | 1,804,522 | 1,679,320 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 6,133,099 | \$ 6,242,060 | \$ 6,634,251 | \$ 6,501,401 |
| Unrestricted intergovernmental | 284,933 | 255,000 | 254,100 | 230,000 |
| Restricted intergovernmental | 20,566 | - | - | 10,000 |
| Other revenues | 15,270 | - | 13,300 | - |
| Total revenues | \$ 320,769 | \$ 255,000 | \$ 267,400 | \$ 240,000 |
| Number of FTE's | 85.0 | 85.0 | 84.0 | 84.0 |

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.

Goals and Objectives

Goal: The Brunswick County Sheriff's Detention Center's annual operating budget is \$6.5 million. In addition to operating costs, the County is responsible for annual debt service on the facility. The facility's design capacity is 447 inmates and the current inmate population averages 240. The Sheriff's goal is to reduce the net cost of providing detention services while maintaining a safe and secure facility for employees. The Sheriff will generate income by housing federal inmates to reduce overall detention center costs.

Objectives:

- Enter into an intergovernmental agreement with the US Marshal Service to house federal inmates for a fee of \$60 per day plus guard and transportation services paid to Brunswick County.
- Work with the County Finance Officer and Bond Counsel to insure that no tax consequences result from the federal revenue.
- Train detention staff and contract medical services provider to insure that all contractual terms and statutory requirements are met in housing the federal inmates.
- House the federal inmates in the phase 2 portion of the facility. The phase 2 portion was funded with minimal tax exempt debt.
- Work with the US Marshal's service to provide housing for 20 to 100 inmates.
- Evaluate program for cost savings for reductions in current average daily budgeted rate of \$68.62. It is anticipated that 20 inmates will result in net savings to the County of \$350,000 per year with an average daily rate of \$64.75, 50 inmates will result in net savings of \$794,000 per year with an average daily rate of \$59.92 and 100 inmates will result in net savings of \$1,443,000 per year with an average daily rate of \$52.80.

Emergency Management

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 398,346 | \$ 405,572 | \$ 394,419 | \$ 372,926 |
| Fringe benefits | 118,662 | 118,950 | 113,153 | 119,955 |
| Operating costs | 216,852 | 223,391 | 267,767 | 216,523 |
| Capital outlay | 18,615 | - | - | - |
| Total expenditures | \$ 752,475 | \$ 747,913 | \$ 775,339 | \$ 709,404 |
| Restricted intergovernmental | 6,885 | 15,000 | 15,000 | - |
| Permits and fees | 68,966 | 27,100 | 27,600 | 27,000 |
| Sales and Service | 30,022 | 35,992 | 35,992 | 35,992 |
| Other revenue | 85,020 | 86,000 | 90,040 | 86,000 |
| Total revenues | \$ 190,893 | \$ 164,092 | \$ 168,632 | \$ 148,992 |
| 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

- Completed the Long Term Disaster Recovery Plan that was funded through the State Division Emergency Management for local use and as a template for other jurisdictions.
- Staff members have served on numerous local and state level committees.
- Successfully Hosted the 3rd Annual Brunswick County Hurricane Forum.
- Increased in-house staff training covering topics such as management, terrorism, risk analysis as well as many other topics.

Goals and Objectives

Goal: Reduce monthly phone expenses for the Emergency Operations Center.

Objectives:

- Determine solutions that are available.
- Select vendor.
- Install and test equipment.
- Activate system.
- Reduce the number of phone lines into the Emergency Operations Center.

Emergency Management

FY 10/11 Projected Cost - \$53,000 (3yr service)

Projected Recurring Annual Cost – \$7,000 (at the end of 3yrs)

Goal: Partner with the USCG to create a water based landmark visual reference database for search and rescue.

Objectives:

- Utilize USCG vessel to access water areas.
- Capture data on landmarks within visual sight of the ICW and ocean front areas.
- Create a GIS layer that can be used by Brunswick County Water Rescue providers, Central Communications and The USCG for search and rescue events.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Average Inspections per FTE | 736 | 924 | 1482 | 1200 |
| | | | | |
| Effectiveness Measures | | | | |
| Average Plan Review Time | 5-7 days | 5-7 days | 5-7 days | 4-6 days |
| Average Inspection Request – Completion | 1-2 days | 1-2 days | 1-2 days | 1-2 days |

Emergency Medical Services

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 3,781,412 | \$ 3,782,792 | \$ 3,865,792 | \$ 3,824,086 |
| Fringe benefits | 1,200,856 | 1,247,031 | 1,259,594 | 1,305,917 |
| Operating costs | 950,807 | 1,003,530 | 992,235 | 993,110 |
| Capital outlay | 515,637 | 146,000 | 535,453 | 147,030 |
| Total expenditures | \$ 6,448,712 | \$ 6,179,353 | \$ 6,653,074 | \$ 6,270,143 |
| Restricted intergovernmental | 27,131 | - | - | - |
| Other Revenue | 2,225 | - | - | 435,000 |
| Sales and service | 2,404,326 | 2,400,000 | 2,810,000 | 2,600,000 |
| Total revenues | \$ 2,433,682 | \$ 2,400,000 | \$ 2,810,000 | \$ 3,035,000 |
| Number of FTE's | 72.0 | 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

- Calendar year 2009, the EMS Division responded to 13,246 responses and transported 8,249 patients. This represents no increase in responses but a 10% increase in number of transports. Countywide, 81% of all emergency calls were responded to in less than 12 minutes and 97% of all non emergency calls were responded to in less than 20 minutes.
- During the calendar year 2009 EMS Billing Revenue continued to climb and totaled just under \$2,700,000. Projections for FY 2009-2010 still appear favorable and should be over \$2,800,000.
- In January 2010, the EMS Division was allowed to replace eighteen aging cardiac monitors and 20 automatic external defibrillators. These units were placed in service on March 1, 2010.

Goals and Objectives

Goal: To respond to 90% of all emergency responses countywide in less than 12 minutes.

Objectives:

- Continue to develop and measure operational changes that are cost effective and reduce any part of the response time continuum.
- Continue to develop and implement technological advances that will assist in reducing any part of the response time continuum.
- Assure that the division has enough manpower to produce no less than 98% of all scheduled unit hours. This will be accomplished by strategically leveraging part time and unscheduled overtime expenses.
- Assure the division has and maintains reliable vehicles by continuing the vehicle replacement program.
- Assure the division manages workload by providing enough unit hours for a dispatch unit hour utilization of between 0.22 and 0.25 and a transport unit hour utilization of between 0.15 and 0.17.

Emergency Medical Services

- Continuously monitor and update the ambulance deployment plan to provide the best possible ambulance coverage based on time of day, day of week, and expected call volume. Continue to seek out base locations based on these perimeters.

Goal: To be a State and national example of excellence in clinical care by providing state of the art protocols and equipment and using continuous quality improvement to monitor and improve patient outcomes.

Objectives:

- Continue to develop and measure equipment and protocol changes that are cost effective and improve patient outcomes in any way.
- Provide training, feedback and retraining to reduce the number of protocol errors to less than 1 protocol error per 1,000 patient contacts.
- Maintain equipment and vehicles to reduce the number of medical device failures to less than one per 5,000 patient contacts and to reduce the number of critical vehicle failures (vehicle failures occurring either enroute to a response or enroute to the hospital) to less than one per 1,000 responses.
- Exceed the national standard of care for patients classified as ST Segment Elevation Myocardial Infarction (STEMI) by providing all recommended treatment and having the ability to reach a certified STEMI facility in less than 90 minutes 90% of the time.
- Develop and implement protocols and procedures to increase the out of hospital survival rate of persons going into cardiac arrest in Brunswick County.
- Finish the application process for the EMS Division to be accredited by the Commission on Accreditation of Ambulance Services.

Goal: To maintain the EMS Division's financial stability and to work toward reducing the revenue to subsidy ratio by 20%.

Objectives:

- Continue to develop and measure procedural changes that are cost effective and improve cash flow.
- Work with billing vendor to maximize reimbursement for ambulance transports by working at the State and national level to lobby for improved Medicare/ Medicaid reimbursement.
- Explore and develop measures to increase the number of ambulance transports completed by the EMS Division.
- Explore the possibility of implementing a subscription program to enhance the EMS Division cash flow.

Emergency Medical Services

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of Dispatches | 13,175 | 13,371 | 13,570 | 14,000 |
| Number of Transports | 7,181 | 8,212 | 8,300 | 9,000 |
| Unit hours scheduled | 66,060 | 70,272 | 70,272 | 70,272 |
| Unit hours produced | 66,060 | 70,272 | 69,570 | 68,867 |
| | | | | |
| Operational Measures | | | | |
| Emergency Response time compliance | 78% | 78.33% | 81.42% | 86% |
| Percent of unit hours produced | 100% | 100% | 99% | 98% |
| Dispatch Unit Hour Utilization | .20 | .19 | .19 | .21 |
| Transport Unit Hour Utilization | .11 | .12 | .11 | .13 |
| Responses per protocol errors | | | | 1,000 |
| Responses per medical device failure | | | 490 | 5,000 |
| Responses per critical vehicle failures | 387.5 | 786.52 | 1964 | 2,500 |
| Percentage of STEMI patients to correct facility in less than 90 minutes | N/A | 86% | 84% | 90% |
| Cardiac Arrest survival rate | | | 35% | 40% |
| | | | | |
| Financial Measures | | | | |
| Total Revenue Collected | \$2,131,833.09 | \$2,595,054.06 | \$2,725,000 | \$2,900,000 |
| Cash Collected Per Trip | \$230.31 | \$251.43 | \$300.00 | \$323.00 |

Medical Examiner

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | - | - | - | - |
| Operating costs | 68,844 | 70,000 | 70,000 | 70,000 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 68,844 | \$ 70,000 | \$ 70,000 | \$ 70,000 |
| Number of FTE's | - | - | - | - |

Department Purpose

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

Public Inspections

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 544,590 | \$ 578,721 | \$ 581,721 | \$ 505,640 |
| Fringe benefits | 189,568 | 202,509 | 202,509 | 180,172 |
| Operating costs | 54,632 | 110 | 57,110 | 60,120 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 788,790 | \$ 781,340 | \$ 841,340 | \$ 745,932 |
| Permits and fees | 1,116,668 | 1,010,600 | 1,010,600 | 924,120 |
| Total revenues | \$ 1,116,668 | \$ 1,010,600 | \$ 1,010,600 | \$ 924,120 |
| Number of FTE's | 12.0 | 12.0 | 12.0 | 10.0 |

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 \$96.0 Million in construction costs over the past year.
- Successfully performed 15,550 Inspections and have driven approximately 52,000 miles without any major accidents or loss of time.
- Achievement of 216 hours of continuing education and training in the technical codes.
- Availability of the NC State Building Codes on our website search capabilities.

Goals and Objectives

Goal: Create a knowledge base for green building science.

Objectives:

- Give contractors and homeowners a principal location to visit to increase their understanding of the green building science.
- Provide current information for the many new designs and materials that are rapidly becoming available.
- Strengthen positive results through a program that will save homeowners and contractor's money, time and add to a healthier environment.

Goal: Surpass our customer's expectations by consistently providing the highest quality and the most professional inspection service.

Public Inspections

Objectives:

- Promote excellent customer service by our staff to the public.
- Always provide next day inspections whenever possible.
- Review construction plans in an efficient manner.
- Increase our customer's familiarity with our department's procedures.

Goal: Continued improvement of the building inspection website.

Objectives:

- Provide additional information to be viewed or downloaded from our website.
- Sustain links related to construction and inspection sites.
- Progression of our on-line scheduling.
- Enhancement of relations through website communication.
- Distribute guides and checklists for required inspections.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (Output) Measures | | | | |
| SFR | 735 | 392 | 442 | 464 |
| Commercial | 202 | 138 | 113 | 120 |
| Mobile Homes | 320 | 203 | 186 | 196 |
| Other Permits | 7,836 | 6,619 | 5489 | 5765 |
| Cost of Construction in Millions | 148.7 | 105.6 | 96.0 | 100.8 |
| Revenue | 1,667,418 | 1,068,117 | 924,857 | 971,000 |
| | | | | |
| Efficiency Measures | | | | |
| Achieve 98% level of service for next day inspections | 98% | 98% | 98% | 98% |
| Completion residential plan reviews or respond within 24-36 hours | 97% | 98% | 98% | 98% |
| Completion commercial plan reviews or respond within 24-36 hours | 97% | 98% | 98% | 98% |
| | | | | |
| Effectiveness Measures | | | | |
| Total Inspections | 27,409 | 20,526 | 15,550 | 16,325 |
| Average Inspections per day based on | | | | |
| 7 Inspectors | 15.7 | n/a | n/a | n/a |
| 6 Inspectors | n/a | 13.7 | n/a | n/a |
| 5 Inspectors | n/a | n/a | 12.5 | 13.1 |

Sheriff's Department

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 6,014,593 | \$ 6,189,302 | \$ 6,266,023 | \$ 6,146,547 |
| Fringe benefits | 2,012,351 | 2,074,988 | 2,083,242 | 2,162,937 |
| Operating costs | 1,647,575 | 1,335,090 | 1,675,053 | 1,350,968 |
| Capital outlay | 777,059 | 293,372 | 329,197 | 493,979 |
| Total expenditures | \$ 10,451,578 | \$ 9,892,752 | \$ 10,353,515 | \$ 10,154,431 |
| Other taxes and licences | | | | |
| Restricted intergovernmental | 475,879 | 103,735 | 253,720 | 161,700 |
| Permits and fees | 191,676 | 118,100 | 190,823 | 173,100 |
| Sales and service | 761,915 | 885,894 | 887,300 | 906,920 |
| Other revenue | 94,247 | 23,380 | 55,226 | 13,850 |
| Total revenues | \$ 1,523,717 | \$ 1,131,109 | \$ 1,387,069 | \$ 1,255,570 |
| Number of FTE's | 114.0 | 115.0 | 116.0 | 116.0 |

Department Purpose

The Brunswick County Sheriff's Office provides services to its citizens in a variety of areas. First is the Uniformed Patrol Division which consists of the Patrol Division, K-9 Division, ACE team, School Resource Officers, and Bailiff Division. These services are provided to the citizens of Brunswick County by responding to calls for assistance and providing security services within our schools and court house. Next, the Investigative Division provides Detectives in narcotics, major crimes, special child abuse and exploitation, juvenile crimes, computer crimes, crime scene investigations, SWAT, computer voice stress analyzation, polygraph, and internal affairs. The Civil and Warrant Division processes and serves all written instruments of the court along with our clerical staff that provide the data entry and information services vital to our day to day operation.

Major Accomplishments

- This year the Brunswick County Sheriff's Office as successfully opened sub stations in the Southern and Northern ends of Brunswick County. These sub stations are in locations which allow the citizens of Brunswick County easier access to the Sheriff's Office for day to day inquiries for reports, concealed carry permit applications and various other services provided by our office. In addition to the sub stations we have created an aviation unit for search and recovery operations to better enable us to locate missing children and/or elderly individuals who have wandered away from home as well as eradication of controlled substances. All of the above mentioned programs have been implemented at no cost to the Brunswick County Citizens.

Goals and Objectives

Goal: Our goal for the 2010-2011 budget year is to maintain the same level of service to the Citizens of Brunswick County without increasing our current budget, with the exception of replacement vehicles.

Sheriff's Department

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Civil Papers | 7,762 | 9,313 | 12,000 | 22,500 |
| Total of Entered Reports | 5,273 | 5,259 | 6,500 | 7,500 |
| Calls Answered | 58,257 | 47,000 | 51,700 | 66,300 |
| Mental Commitment Transports | 683 | 325 | 357 | 600 |
| Security Checks | 110,487 | 102,338 | 112,571 | 160,800 |
| Civil Papers | 7,762 | 9,313 | 12,000 | 22,500 |
| Efficiency Measures | | | | |
| Sex Offender Checks | n/a | n/a | 1772 | 1,654 |

Other Agencies – Fire and Rescue

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Fire Departments | \$ 223,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| Rescue Squads | 238,692 | 298,200 | 307,200 | 269,600 |
| Rescue Squads Capital Outlay | 7,150 | - | - | - |
| Public Safety Agencies | 7,500 | - | - | - |
| Total expenditures | \$ 476,342 | \$ 598,200 | \$ 607,200 | \$ 569,600 |
| 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 \$300,000 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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------------|---------------------------|--|---------------------------------------|--|
| Brunswick Transit System | \$ 155,781 | \$ - | \$ 157,508 | \$ - |
| Cape Fear Regional Jetport | 66,000 | 66,000 | 88,000 | 66,000 |
| Odell Williamson Municipal Airport | 27,500 | 27,500 | 27,500 | 27,500 |
| Cape Fear Transportation Authority | 7,458 | 7,458 | 7,458 | 7,458 |
| Total expenditures | \$ 256,739 | \$ 100,958 | \$ 280,466 | \$ 100,958 |
| Restricted intergovernmental | 155,781 | - | 157,508 | - |
| Total revenues | \$ 155,781 | \$ - | \$ 157,508 | \$ - |
| Number of FTE's | - | - | - | - |

Brunswick Transit System, Inc. (BTS) is a non-profit community transportation system that coordinates general public and human service transportation services for the residents of Brunswick County. BTS was incorporated in 1989 and operates under the NC Nonprofit Corporation Act and the USC 501(c)(3) Internal Revenue Code. The transit system operates a fleet of 16 vehicles, including ADA equipped vehicles to assist persons with special needs. It is the mission of Brunswick Transit System, Inc. to provide safe, reliable and efficient transportation services to the residents of Brunswick County.

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

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

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.

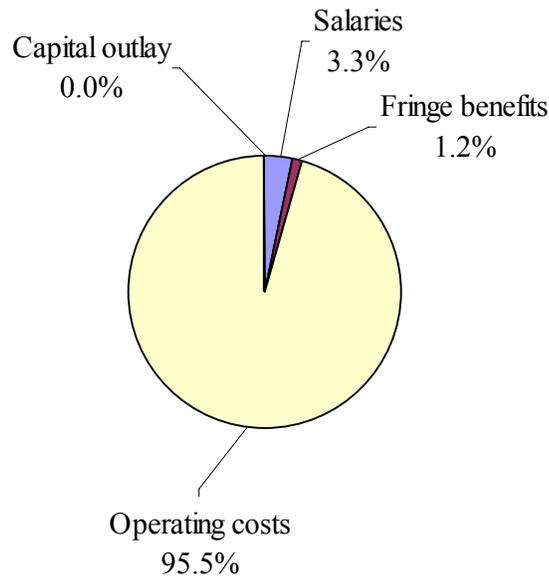
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Environmental Protection Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 464,647 | \$ 413,774 | \$ 414,274 | \$ 418,416 |
| Fringe benefits | 159,542 | 148,576 | 148,576 | 155,320 |
| Operating costs | 12,588,736 | 12,187,500 | 12,264,145 | 12,242,301 |
| Capital outlay | 113,367 | - | 10,000 | - |
| Total expenditures | \$ 13,326,292 | \$ 12,749,850 | \$ 12,836,995 | \$ 12,816,037 |
| Other taxes and licences | 200,069 | 212,000 | 212,000 | 191,000 |
| Restricted intergovernmental | 53,500 | 17,500 | 17,500 | - |
| Permits and fees | 151,371 | 90,557 | 90,557 | 67,000 |
| Sales and Service | 1,437,409 | 1,253,500 | 1,253,500 | 961,000 |
| Other revenue | 100,152 | 75,000 | 75,000 | 60,000 |
| Fund Balance Appropriated | - | - | - | 23,898 |
| Total revenues | \$ 1,942,501 | \$ 1,648,557 | \$ 1,648,557 | \$ 1,302,898 |
| Number of FTE's | 9 | 8 | 9 | 9 |

Environmental Protection Approved Expenditures FY 2011



Solid Waste

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 397,772 | \$ 345,434 | \$ 345,434 | \$ 350,076 |
| Fringe benefits | 139,413 | 128,059 | 128,059 | 133,812 |
| Operating costs | 11,873,720 | 11,934,800 | 11,940,880 | 11,993,805 |
| Capital outlay | 113,367 | - | 10,000 | - |
| Total expenditures | \$ 12,524,272 | \$ 12,408,293 | \$ 12,424,373 | \$ 12,477,693 |
| Other taxes and licences | \$ 200,069 | \$ 212,000 | \$ 212,000 | \$ 191,000 |
| Restricted intergovernmental | - | 17,500 | 17,500 | - |
| Permits and fees | 20,296 | - | - | - |
| Sales and services | 1,437,409 | 1,253,500 | 1,253,500 | 961,000 |
| Other revenue | 100,152 | 75,000 | 75,000 | 60,000 |
| Total revenues | \$ 1,757,926 | \$ 1,558,000 | \$ 1,558,000 | \$ 1,212,000 |
| Number of FTE's | 8.0 | 7.0 | 8.0 | 8.0 |

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

- Obtained a permit extension that will allow for the continued operation of the C&D Landfill until March 28, 2014.
- Currently, all public Brunswick County Schools have an active recycling program.
- 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.
- Was awarded a grant to expand the current electronics recycling building at the landfill.
- Remodeled and updated the current convenience sites to better serve the public.

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.

Objectives:

- Continue working with the North Carolina Department of Environment and Natural Resources and Dewberry & Davis to perform a sitting study on adjacent County owned land.
- Continue diversion of C&D from the landfill by using Sandlands to transport the material to Marion County, SC.

FY 10/11 Projected Cost – Site Study \$400,000 (some portion may be paid in FY10),C&D Transfer \$300,000

Projected Recurring Annual Cost – C&D Transfer \$300,000

Solid Waste

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:

- 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.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Tonnage of all material received at the Landfill per 1,000 population | 1,631.51 | 1,297.20 | 1,168 | 1,039 |
| Tonnage of recyclables received per 1,000 population | 53.11 | 54.18 | 68 | 82 |
| Tonnage of all material received at the Landfill per FTE | 25,824.02 | 22,700.91 | 20,438.34 | 18,182 |
| Efficiency Measures | | | | |
| Tonnage of recyclables received as a percentage of tonnage of MSW received | 6% | 8% | 10% | 12% |
| Number of Solid Waste violations received per 1,000 population | 1.39 | 3.20 | 3 | 3 |

Stormwater Ordinance Enforcement

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 66,875 | \$ 68,340 | \$ 68,840 | \$ 68,340 |
| Fringe benefits | 20,129 | 20,517 | 20,517 | 21,508 |
| Operating costs | 1,682 | 1,700 | 1,200 | 1,050 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 88,686 | \$ 90,557 | \$ 90,557 | \$ 90,898 |
| Retained Earnings | \$ - | \$ - | \$ - | \$ 23,898 |
| Permits and fees | 131,075 | 90,557 | 90,557 | 67,000 |
| Total revenues | \$ 131,075 | \$ 90,557 | \$ 90,557 | \$ 90,898 |
| 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.
- Met with staff from Sunset Beach and Stormwater Committee Members of St. James to refresh them on the Brunswick County Stormwater Program and encourage cooperation in dealing with stormwater management issues.
- Worked with the Coastal Federation to identify and construct a stormwater LID retrofit at the Brunswick County Government Complex. A stormwater wetland was completed in September 2009 which treats previously untreated stormwater runoff from the School Bus Garage and Maintenance Facility and Parking area.
- Stormwater staff completed comprehensive training for local government personnel directly involved in Stormwater Management Plan review and approval developed by the Division of Water Quality (DWQ) and N.C. State University. If Brunswick County were to become a locally delegated stormwater program, this is required to have stormwater plan approvals accepted by the DWQ 401 Certification Program.

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:

- Review and refine the County's existing Stormwater Manual and Stormwater Ordinance.
- Continue to work to improve the comprehensive stormwater runoff services within the corporate limits of those local governments with which we have agreements. Schedule meetings with municipalities we have partnered with to refresh current staff on what we do and determine ways we can improve our service.

Stormwater Ordinance Enforcement

- Coordinate with other departments, including Mosquito Control, Environmental Health, and Code Enforcement to better manage public stormwater concerns on new and existing development.

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

Objectives:

- Work with MIS to develop an enhanced Brunswick County Stormwater website to provide current information regarding stormwater management to the public.
- Work with Cooperative Extension to develop LID guidance materials for developers to promote the use of LID in Brunswick County. Guidance materials need to be made available early in the planning process to best promote LID.
- Be available to Brunswick County schools and other local interest groups to provide presentations regarding Stormwater Management in 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:

- Continue to work with other local stakeholders on the Lockwood Folly TMDL Advisory Team using a grant to monitor water quality in the County.
- Assist in constructing previously identified LID stormwater retrofits at the Brunswick County Complex using grant funds rewarded to the NC Coastal Federation.
- 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 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|------------------------------|
| Workload (output) Measures | | | | |
| Number of stormwater permits issued | 82 | 58 | 40 | 35 |
| Number of annual inspections conducted | 35 | 80 | 90 | 100 |
| | | | | |
| Efficiency Measures | | | | |
| Amount received from stormwater permits* | \$232,950 | \$108,050 | \$95,000 | \$87,500 |
| Amount received from annual inspections | \$6,325 | \$4,500 | \$5,250 | \$6,000 |
| | | | | |
| Effectiveness Measures | | | | |
| Average monthly revenue from stormwater permits | \$19,413 | \$9,004 | \$7,917 | \$7,292 |
| Average monthly revenue from annual inspections | \$527 | \$375 | \$438 | \$500 |

*Excludes County owned projects.

Environmental Protection Other Agencies

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Artificial Reef Program | \$ 11,000 | \$ - | \$ - | \$ - |
| BC Beach Consortium | 30,000 | 30,000 | 30,000 | 30,000 |
| Cape Fear RC&D | 9,000 | 9,000 | 9,000 | 9,000 |
| Forestry | 197,671 | 212,000 | 212,000 | 208,446 |
| Lockwood Folly River Aquatic | 111,835 | - | 71,065 | - |
| Contaminated Soil Removal | 10,191 | - | - | - |
| LF & Shallotte Dredging | 305,783 | - | - | - |
| Total expenditures | \$ 675,480 | \$ 251,000 | \$ 322,065 | \$ 247,446 |
| Restricted intergovernmental | 53,500 | - | - | - |
| Other revenue | - | - | - | - |
| Total revenues | \$ 53,500 | \$ - | \$ - | \$ - |
| Number of FTE's | - | - | - | - |

Department Purpose

In FY 2011, Brunswick County made contributions to three (3) Environmental Protection agencies:

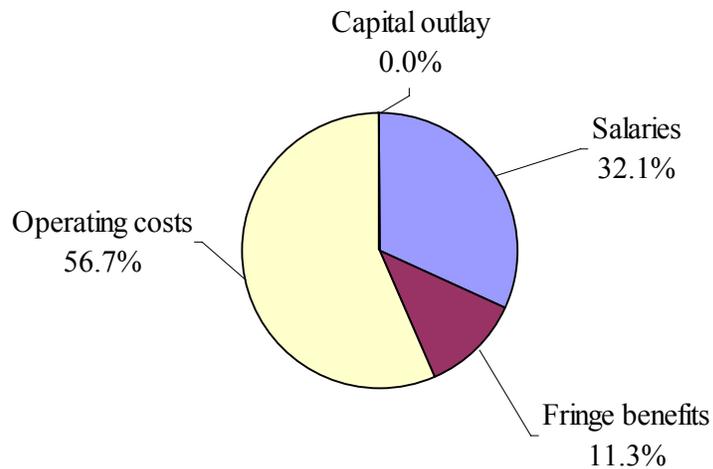
- The Brunswick County Beach Consortium is an inter-local undertaking of the county of Brunswick and the municipalities of Bald Head Island, Caswell Beach, Holden Beach, Oak Island, Ocean Isle Beach and Sunset Beach for the preservation and re-nourishment of our County's beaches.
- Cape Fear RC&D develops and supports natural resources and community development projects. In Brunswick County, Cape Fear RC&D recently wrote and received two grants to assist in funding of County parks; \$500,000 PARTF grant for the new Ocean Isle Beach/Brunswick County Park and \$50,000 for a restroom at the Town Creek Park.
- Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

Economic & Physical Development Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 1,640,721 | \$ 1,764,427 | \$ 1,772,467 | \$ 1,666,995 |
| Fringe benefits | 552,475 | 596,941 | 605,991 | 585,784 |
| Operating costs | 2,846,810 | 2,639,833 | 3,218,656 | 2,945,580 |
| Capital outlay | - | - | 88,416 | - |
| Total expenditures | \$ 5,040,006 | \$ 5,001,201 | \$ 5,685,530 | \$ 5,198,359 |
| Restricted intergovernmental | 2,521,290 | 2,238,077 | 2,536,895 | 2,740,760 |
| Permits and fees | 114,917 | 84,165 | 94,697 | 81,185 |
| Sales and service | 14,195 | 290,500 | 7,400 | 3,000 |
| Investment Earnings | 11,091 | 3,000 | 3,000 | - |
| Other revenue | 3,025 | - | 1,133 | - |
| Fund Balance Appropriated | - | - | 342,315 | - |
| Total revenues | \$ 2,664,518 | 2,615,742 | 2,985,440 | 2,824,945 |
| Number of FTE's | 41.0 | 38.0 | 37.0 | 35.0 |

Economical and Physical Development Approved Expenditures FY 2011



Central Permitting

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 236,769 | \$ 211,108 | \$ 213,408 | \$ 176,924 |
| Fringe benefits | 91,287 | 79,237 | 80,237 | 67,392 |
| Operating costs | 11,355 | 12,728 | 12,488 | 9,201 |
| Total expenditures | \$ 339,412 | \$ 303,073 | \$ 306,133 | \$ 253,517 |
| Permits and Fees | 29,800 | 21,250 | 24,310 | 25,500 |
| Total revenues | \$ 29,800 | \$ 21,250 | \$ 24,310 | \$ 25,500 |
| Number of FTE's | 6.0 | 5.0 | 5.0 | 4.0 |

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

- Collected 100% of projected revenue for Change of Contractor Fee on Building Permits.
- Decreased permit error rate by 26% (from 23% to .17%).
- Pauline Benton, Senior Property Development Technician, continues to serve as Region 4 Director for the North Carolina Permitting Personnel Association.
- Completed Standard Operations Manual (SOP) for Central Permitting unit.

Goals and Objectives

Goal: Develop a combined permit application form that will include the requirements for: Building, Environmental Health, Storm Water, Utility (water), and Zoning Departments by September 1, 2010.

Objectives:

- Prepare draft application form containing each department's requirement(s) by July 1, 2010.
- Review application form with each department and make adjustments, if necessary, by July 16, 2010.
- After approval by all departments, contact County Webmaster for placement of application form on County website and an application form available in CP no later than August 1, 2010

FY 10/11 Projected Cost – \$500.00 (Printing cost)

Projected Recurring Annual Cost – \$500-

Central Permitting

Goal: Improve customer service by sponsoring County-wide training seminar on the permit process and inform the citizens of documentation information needed to complete the application form no later than October 31, 2010.

Objectives:

- Develop a Power Point presentation that illustrates how to complete each type of application form (e.g., Building and Environmental Health) for all permits no later than September 1, 2010.
- Advertise the seminar in all County newspapers, and on the community access channels of ATMC and Time Warner Cable Companies.

FY 10/11 Projected Cost – \$1,000

Goal: Improve customer service by developing a continuous Customer Service In House Training Program for Central Permitting Technicians that may also be utilized for cross training other departmental employees regarding the permitting process by February 1, 2011.

Objectives:

- Review and select an online free Customer Service Training Program no later than October 4, 2010.
- Make adjustments to Customer Service Training Program to fit the specific customer service needs of Central Permitting (if needed) by December 13, 2010.

Key Programs, Objectives and Measures

| Key Performance Measures: | FY07/08 Actual | FY 08/09 Actual | FY 09/10 Estimated | FY 10/11 Projected |
|---|-------------------|--------------------|-----------------------|-----------------------|
| Workload (output) Measures | | | | |
| Central Permitting Activity | | | | |
| Total # of Permits Issued | 13,800 | 9,262 | 7,270 | 6,316 |
| Zoning/Property Development | 2,513 | 1,515 | 1,000 | 1,150 |
| Building Inspections | 9,283 | 6,769 | 5,477 | 4,338 |
| Environmental Health | 1,613 | 760 | 568 | 625 |
| Other (Fire Marshal & Storm Water) | 391 | 218 | 225 | 203 |
| # of CP Technicians | 5 | 3 | 3 ^[1] | 3 ^[1] |
| Avg. # of Permits per day | 53 | 36 | 28 | 24 |
| Avg. # of Permits per day per CP Tech. | 10.6 | 11.9 | 9.3 | 8.1 |
| Zoning/Property Dev. Revenues (\$) ^[2] | \$50,260 | \$30,300 | \$20,000 | \$23,000 |
| Contractor Change Fee ^[3] | NA | NA | \$1,250 | \$2,150 |
| Efficiency Measures | | | | |
| Permit Servicing Time w/in 30 minutes ^[4] | 100% | 100% | 100% | 100% |
| Average Permit Application Error Rate ^[5] | 0.56% | 0.22% | 0.20% | .17% |
| % Accounts Receivable Collected Within 30 Days of Past Due Notice ^[6] | 81% | 93% | 93% | 95% |
| ^[1] Two Property Development Technicians (PDT) have been temporarily reassigned. One PDT currently is assisting Code Enforcement and one PDT currently is fulfilling vacant Office Assistant III duties. ^[2] Based on current Property Development/Zoning Fee of \$20 per permit. ^[3] Contractor Change Fee of \$25.00 per occurrence. ^[4] Implementation of Express Customer Service Window for trade permits and frequent users. ^[5] Based on substantive errors from Environmental Health and Building Inspections. ^[6] Represents, on average, one (1) month (thirty [30] days) past due in accounts receivable. | | | | |

Code Enforcement

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 169,229 | \$ 173,411 | \$ 173,411 | \$ 203,024 |
| Fringe benefits | 62,775 | 63,938 | 63,938 | 80,436 |
| Operating costs | 19,282 | 28,041 | 28,041 | 28,041 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 251,285 | \$ 265,390 | \$ 265,390 | \$ 311,501 |
| Permits & Fees | 11,169 | 5,000 | 5,000 | - |
| Total revenues | \$ 11,169 | \$ 5,000 | \$ 5,000 | \$ - |
| Number of FTE's | 4.0 | 4.0 | 4.0 | 5.0 |

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 mandatory enforcement of Brunswick County's "Minimum Housing Ordinance", "Abatement of Nuisance Caused by Abandoned & Dilapidated Manufactured Homes", "Junked-Nuisance Vehicles" (*worth less than \$100*), portions of the "Solid Waste Ordinance" (*trash, debris 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.

The inspection-code enforcement process includes conferences with complainants, the actual inspection or investigation (*sometimes requiring legal Administrative Inspection Warrants*), "green" tagging of junked-nuisance vehicles (*including boats and campers*) for removal, posting abandoned-dilapidated dwellings, sending out Notice of Violation letters to the owners and discussions with owners concerning existing code violations. Additionally, the process includes case file preparation, follow-up compliance re-inspections, coordination with the Public Officer, attendance/testimony at hearings and court, and if compliance is not accomplished, the eventual rectification process (*demolition and removal*) via mandatory enforcement.

Major Accomplishments

- Successfully transitioned to electronic case file maintenance
- Successfully Implemented citation books for the ordinances enforced
- implemented a sign layer for ARC system for the purpose of eliminating out dated or illegal signage through out our county located on private properties
- Developed a policy and Procedure manual for Code Enforcement

Goals and Objectives

Goal: Improve our overall educational techniques for public awareness regarding county ordinances and enforcement measures.

Objectives:

- Meet with community awareness groups through out the county.
- Development of new educational literature/ handouts.
- Provide training to staff on any new policies.
- Meet with staff for joint input.

Code Enforcement

Goal: Improve in overall effectiveness of our rectification processes and compliance period.

Objectives:

- Discuss and perform and evaluation to determine compliance deadlines for enforcement actions.
- Discussion of rectification periods to determine the legal aspects and minimal requirements.
- Possible ordinance amendments regarding compliance and or rectification periods for ordinance's enforced by this department.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total # of illegal rd. side signs picked up | 917 | 1135 | 1326 | 1350 |
| Total # of minimum housing cases rectified or removed | 89 | 152 | 210 | 275 |
| Total junk/nuisance vehicles rectified or removed | ACE / 127 | 463 | 558 | 600 |
| Total abandoned mobile homes rectified or removed | ACE / 78 | 226 | 278 | 250 |
| Total Zoning cases rectified | 0 | 0 | 210 | 250 |
| Total Trash and Debris rectified cases | 0 | 118 | 192 | 200 |
| Total # of complaints | 220 | 290 | 350 | 400 |
| Efficiency Measures | | | | |
| Electronic case files | 0% | 0/20% | 50% | 70% |
| Daily Route pre planning | 0% | 0% | 40% | 50% |
| Effectiveness Measures | | | | |
| Daily route pre planning/ fuel and response time Improvement/ savings | 0% | 0% | 20% | 30% |

Cooperative Extension

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 355,569 | \$ 349,912 | \$ 352,752 | \$ 308,741 |
| Fringe benefits | 88,466 | 103,050 | 113,050 | 91,205 |
| Operating costs | 130,119 | 87,162 | 116,459 | 91,396 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 574,154 | \$ 540,124 | \$ 582,261 | \$ 491,342 |
| Restricted intergovernmental | 14,700 | - | 15,718 | - |
| Permits and fees | 37,065 | 29,550 | 37,022 | 33,135 |
| Other Revenue | 1,525 | - | - | - |
| Total revenues | \$ 53,290 | \$ 29,550 | \$ 52,740 | \$ 33,135 |
| Number of FTE's | 10.0 | 9.0 | 8.0 | 7.0 |

Department Purpose

Services provided by the Cooperative Extension Service are 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

- **Protecting the Environment/Water Quality** -More than 2000 plastic pesticide containers were recycled preventing these materials from entering the traditional waste stream. Although total container numbers were down, there were no rejections due to inadequate puncturing and rinsing. Most of these containers were collected from Ag Mart's large tomato-growing operation and several participating farmers. Educational programs such as the annual Pro Day in February, the new Fall Pro Day in October and other workshops throughout the year offered commercial and private pesticide recertification credits for more than 500 pesticide license holders – a 40% increase in participation from the previous year. Properly trained and licensed applicators help protect the environment by following recommended practices for the application and storage of pesticides. Landscapers and other professionals from the region were certified in the installation and maintenance of rain gardens – a commonly-used storm water management strategy – through a collaboration with Cooperative Extension agents and specialists at N.C. State University. Two sessions held in Wilmington certified over 120 persons to install and maintain rain gardens. Children are often disconnected from nature and need to understand how ecological systems work and why they matter. Ecosystem Exploits – a collaborative effort between Cooperative Extension, Master Gardeners and Brunswick County Schools – taught 115 fifth-graders basic principles in environmental education. Brunswick County 4-H received funding from International Paper for a pilot program that was a part of National Environmental Education Week and Nickelodeon's Big Green Help. Ninety-four per cent (94%) of students surveyed reported that the program helped them learn more about the environment and 95% would recommend the program to others. Depending on available funding and school participation, the program will be offered to an expanded audience in spring, 2010.
- **Life-Long Learning**-The Consumer Horticulture program of Cooperative Extension trained 34 volunteers as Master Gardeners during 2009. A total of 155 volunteers have made a tremendous impact by donating 110,368 hours of service worth almost \$200,000 by conducting 76 outreach programs including plant clinics, seminars, demonstrations and support of the Juvenile Crime Prevention Restitution Program. Master Gardeners also answered 1378 telephone calls for information and

assistance and diagnosed 1210 plant/insect/disease samples. Brunswick County Master Gardeners raised almost \$39,000 from plant sales during 2009. These funds support Extension outreach programs and other educational activities. The total monetary impact of Master Gardeners in 2009, including volunteer time, miles, contributions and fund-raising was over \$230,000. The 2008 LINC Topic Report estimated that Brunswick County's senior population (aged 55 to 85+) at slightly over 36,000. Access to affordable health care because a lack of health insurance and the high cost of insurance and prescription drugs threatens the quality of life for many of these seniors. Cooperative Extension – with grant funding from the Senior's Health Insurance Information Program (SHIIP) – provided well-trained volunteer counselors to review the healthcare service plans of Medicare and Medicaid recipients. During calendar year 2009 ninety-eight (98) citizens received direct assistance through the program saving them more than \$20,000 on their prescription drugs alone.

- **4-H Youth Programs**-Eighteen hundred (1800) second-grade classes learned about poultry physiology and life cycles through 4-H's "Embryology in the Classroom". Fertilized eggs and an incubator are placed in the classroom so students can directly experience the hatching of the eggs. Six hundred seventy-nine (679) Brunswick County third-graders learned about agriculture and where their food is actually produced through "Life on the Farm." Cooperative Extension staff and Master Gardener volunteers partnered with Funston Farms to provide this opportunity. Lessons included plant growth and usage, soils, composting, farm economics, plant propagation and animal agriculture. They also experienced a hayride tour of the farm where they learned about pork production, beef cattle and crop production. Through 4-H clubs youth learn life skills, set goal, build self-confidence and learn responsibility and decision-making. In 2008 there were no chartered 4-H clubs in Brunswick County. A program to correct this deficiency was initiated in 2009. Leaders were recruited and trained and received a Volunteer Handbook outlining youth development, officer's positions, working with parents and much more. Brunswick County now has 10 chartered 4-H clubs positively affecting the lives of more than 85 youth.
- **Non-Traditional Agriculture**-One nursery grower and a fruit/vegetable grower were approached by a company representative touting a product to improve nutrient uptake and growth in plants. The growers approached Cooperative Extension about some method of fairly evaluating the product. A replicated study was designed and implemented with the nursery grower and a demonstration comparing tomatoes that had been dipped in the product at transplanting was also included. The company representative provided the product as well as funding to support plant and solution analysis. The studies proved that the product had no effect on nutrient uptake or plant growth. Based on typical use rates of the product costing \$75 per gallon, each grower would have spent about \$3500 annually. In addition to avoiding the unnecessary expense, the extensive sampling indentified fertility problems in the nursery grower's crop that were corrected. The economic downturn has placed severe economic stress on nursery growers forcing many to look for diversification opportunities. One container nursery producer in Brunswick County sought Cooperative Extension's advice on growing strawberries for local markets even though he had never grown the crop. Cooperative Extension provided advice on cultural practices from planting, fertility management, insect and disease control and weed management throughout the production season. On the 0.6 acre plot, he was able to harvest and sell over \$20,000 worth of strawberries.
- **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, four 16-hour ServSafe classes were held during 2009, with 248 participants. Ninety-six per cent (96%) of the participants passed the exam from the first three classes. One hundred per cent (100%) of the late fall class were successfully certified. ServSafe classes have a mandated maximum of 32 participants.
- **Expanded Food and Nutrition Education Program -(EFNEP)** Using EFNEP's "Families Eating Smart and Moving More" curriculum, limited-resource families acquired the knowledge and skills necessary to follow a nutritionally-sound diet. Ninety-four percent (94%) of 112 EFNEP graduates showed a positive dietary change in any of the food groups at exit. Ninety-five percent (97%) of graduates showed improvement in one or more food resource management practices (e.g. plans meals, compares prices, uses grocery lists, does not run out of food). Ninety-seven percent (98%) showed improvement in one or more nutrition practices (e.g. makes healthy food choices, prepares food without added salt, reads nutrition labels, has children eat breakfast). Seventy-nine percent (86%) of graduates

Cooperative Extension

- showed improvement in one or more of the food safety practices (e.g. thawing and storing foods properly).
- **Mass Media**-Our Coastal Gardener brand includes a newsletter, a weekly radio show, a weekly television segment and a monthly television show. 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 15,000 and 20,000 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. The thirty-minute show produced by New Hanover County TV is aired on ATMC's TV Channel 3. Through these efforts Cooperative Extension is reaching over 100,000 households in the region weekly with timely, research-based information.
- **Brunswick Botanical Garden**-Enhancements to the botanical garden during 2009 included a new water feature and garden near the county refueling station, renovation of the rain garden and collection enhancements including additional crape myrtle selections and new and unusual plants from the J.C. Raulston Arboretum in Raleigh. During 2008, the botanical garden project received \$900 in private contributions, over \$5000 in in-kind donations and \$6000 in cash contributions from the Brunswick County Master Gardener Volunteers Association. Over 1900 volunteer hours with a value of almost \$36,000 were invested. Program cutbacks with the inmate labor program limited their participation.

Goals and Objectives

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

Objectives:

- With the assistance of Master Gardeners and other volunteers, expand the Pesticide Container Recycling program to include at least ten (10) golf courses increasing the number of containers recycled by 75%.
- Conduct a county-wide Pesticide Disposal Day for unwanted, unused or partially-used pesticides.
- Conduct two educational seminars for commercial pesticide applicators emphasizing proper application and safety to support license recertification required by the State of North Carolina.
- In cooperation with Brunswick Community College, organize and host Fall Pro Day for landscape contractors incorporating at least two pesticide recertification credits for commercial pesticide applicators.
- Conduct three Private Pesticide Applicator's License recertification programs to help applicators meet requirements for recertification every three years.

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 35 participants.
- In cooperation with the Brunswick County Sheriff's Department, continue the development of the Teaching Inmates Life Skills (TILS) program. The TILS program initially included a raised bed vegetable garden managed by Master Gardener volunteers with inmates providing the necessary labor and offered instruction in the basics of growing and managing plants, financial management, healthy lifestyle choices and other subjects deemed appropriate to help these individuals lead productive lives. Soil and logistics problems limited the success in 2009, but have since been solved.
- Provide advanced training opportunities for 20 active Master Gardeners to improve their problem-solving skills, knowledge and ability to mentor newly-trained Master Gardeners.
- In cooperation with Brunswick County Utilities, develop and implement a Water Wise educational program to help reduce peak water demand through better landscape and turf irrigation practices.

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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.

Objectives:

- Train five new volunteers with computer skills in the Seniors Health Insurance Information Provider (SHIIP) program to counsel Medicare beneficiaries and deliver educational information on Medicare programs.
- Conduct three 16-hour ServSafe Certification classes for public food service workers that will enable them to become certified for a 3 year period.
- 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: 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 storm water 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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 188,712 | \$ 189,444 | \$ 189,544 | \$ 187,444 |
| Fringe benefits | 58,449 | 58,557 | 58,457 | 61,122 |
| Operating costs | 139,786 | 128,500 | 128,500 | 128,500 |
| Total expenditures | \$ 386,947 | \$ 376,501 | \$ 376,501 | \$ 377,066 |
| Number of FTE's | 3.0 | 3.0 | 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

- Announced 7 new industries to the area
- 92 new jobs created
- Investments of over \$ 14.2 million
- Met with 42 existing industries
- Held our 2nd Existing Industry banquet with over 100 people attending
- Began working with developers on three new industrial parks in the county

Goals and Objectives

Goal: To recruit at least 5 new Industries to Brunswick County in 2010.

Objectives:

- Continue to proceed with development of the International Logistics Park and the Mid Atlantic Logistics Center
- Keep in close contact with NC Port Authority, NC Dept of Commerce, NC SouthEast, commercial/industrial real estate agencies, CSX and others to ensure we have every opportunity to work with prospective industries.
- Keep an up to date inventory of all available industrial buildings.
- Keep an up to date list of all possible incentives from the state and other agencies.
- Attend at least 4 trade shows with state/regional agencies to get the word out about our new parks.

Goal: To meet with at least 40 existing industries in 2010

Objectives:

- Set up at least 4 existing industry visits/month
- Continue to have a strong Existing Industry Team

Economic Development Commission

Goal: To expand the Entrepreneur Program in Brunswick County so as to encourage at least 10 new small businesses be created in the county.

Objectives:

- Work closely with Brunswick Community College to set up an Entrepreneur Committee
- Meet with UNCW and the SBTDC in Wilmington to incorporate their experiences with their entrepreneur program into ours
- Begin formulating a plan to fund and develop an industrial incubator by 2012
- Encourage the Bankers Committee to assist entrepreneurs who are struggling to find financing.

Goal: Update our marketing materials to provide the most up to date information on the County for Clients.

Objectives:

- Reshoot aerial photography of industrial sites
- Replace old pictures in Power Point presentations with new ones to reflect the changes occurring in the county
- Update maps through a closer working relationship with the GIS department
- Update our WEB site to ensure that when prospects review it, we have provided the most up to date information
- Prepare new site/building sheets for clients

Planning

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 393,508 | \$ 482,730 | \$ 484,730 | \$ 481,690 |
| Fringe benefits | 130,697 | 161,800 | 159,800 | 167,787 |
| Operating costs | 118,961 | 120,100 | 316,668 | 176,100 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 643,166 | \$ 764,630 | \$ 961,198 | \$ 825,577 |
| Permits and fees | 36,242 | 28,365 | 28,365 | 21,550 |
| Other Revenue | - | - | - | - |
| Total revenues | \$ 36,242 | \$ 28,365 | \$ 28,365 | \$ 21,550 |
| Number of FTE's | 10.0 | 9.0 | 9.0 | 9.0 |

Department Purpose

The Brunswick County **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 (until 01-Nov-07). Additionally, the Planning Department provides information and assists the Board of Commissioners, Planning Board, and Board of Adjustment (BOA) in land development decisions by providing data, review, research and recommendations based on current and future land use policies and ordinance provisions.

Major Accomplishments

- Completed interdepartmental Phase I work for the 911 Acre Brunswick Nature Park which includes the main entrance, canoe/kayak access site along Town Creek, parking areas and picnic shelters.
- Awarded, on behalf of Brunswick County and in conjunction with Parks & Recreation Department, the 2009 Special Recognition for Emphasis on Nature Area Preservation & Education in Site Planning by The Lower Cape Fear Stewardship Development Program.
- Initiated Brunswick County Architectural Historic Resources Survey Project identifying at least 470 historic properties that also include summaries of historical name origin/importance of approximately 75 unincorporated communities in Brunswick County. Project will also coincide with completion of cemetery survey identification work being completed by the Brunswick County GIS's Department.

Goals and Objectives

Goal: Implement new initiatives for preserving and raising community awareness about Brunswick County's historic resources no later than June 30, 2011.

Objectives:

- Follow-up Architectural Historic Resources Survey with funding for a comprehensive publication that focuses on memorializing/recognizing Brunswick County's storied and rich historical resources.
- Initiate funding in accordance with N.C.G.S. 65-Article 12 for the appropriation of one-third (⅓) of total cost (not to exceed \$50) to maintain any public abandoned and neglected cemeteries.
- Work with the local newspapers to run articles on the background histories of the approximately seventy-five (75) unincorporated communities in the County.

Planning

- Provide a digital copy of the Brunswick County Historic Resources Survey on the department's website no later than October 1, 2011.
- Consider passing a resolution, with support from interested stakeholder groups, that prevents the moving of documented grave site(s) and any other such protection, as necessary.

FY 10/11 Projected Cost - \$80,000 Manuscript Writing (\$55k) and Printing/Publication (\$25k)
Projected Recurring Annual Cost - \$7,000 Initial Cost @ approx. 1/3 (140) of total cemetery count
(approx. 415) to comply with N.C.G.S. 65-Article 12

Goal: Continue to explore "small area planning" opportunities for communities that have land use and infrastructure challenges and needs no later than June 30, 2011.

Objectives:

- Continue to identify communities/neighborhoods that are in need of small area plans.
- Hold community meetings, where needed, to address and seek input from communities/small area residents.
- Identify potential grant opportunities that may be used to assist with meeting financial and other resources needs.
- Work with residents, other departments, Admin., and Board of Commissioners to move forward with small area plan opportunities, where feasible.

Goal: Complete and/or secure funding for several on-going greenway/blueway projects no later than June 30, 2011.

Objectives:

- Adopt the draft Greenway and Blueway Master Plan.
- Apply for grant funding for Brunswick Nature Park (future phases) and the Waccamaw River Paddle Trail.
- Designate a regional canoe/kayak blueway along the Waccamaw River with shoreline access points located in Brunswick County.
- Facilitate the development of subsequent phases (i.e., hiking, biking, and equestrian trails) at the Brunswick Nature Park in conjunction with the Parks and Recreation Department and other public/private partnerships.

FY 10/11 Projected Cost - \$33,000 (Shoreline Access Matching Grant @ 1/3 total cost)

Goal: Encourage Intergovernmental cooperation with member municipalities by working jointly to develop uniform development standards for Brunswick County's industrial parks no later than December 31, 2010.

Objectives:

- Form Intergovernmental and Stakeholder Planning team among participating jurisdictions.
- Review and perform analysis of each jurisdiction's industrial development standards.
- Formulate agreed-upon development standards and seek multi-jurisdictional agreements.
- Secure adoption of uniform development standards for industrial development in each participating jurisdiction.

Planning

Key Programs, Objectives and Measures

| Key Performance Measures: | FY 07/08 Actual | FY 08/09 Actual | FY 09/10 Estimated | FY 10/11 Projected |
|--|--------------------|--------------------|-----------------------|-----------------------|
| Workload (output) Measures | | | | |
| Planning Board Development Review Preparation | | | | |
| Total # of Rezoning Processed | 36 ^[1] | 18 ^[1] | 22 ^[1] | 22 ^[1] |
| Avg. # of Rezonings Process w/in 90-120 days | 27 | 15 | 19 | 20 |
| # of Rezonings <5 Acres | - | 7 | 10 | 10 |
| # of Rezonings 5 – 49.99 Acres | - | 9 | 7 | 8 |
| # of Rezonings 50 – 99.99 Acres | - | 0 | 2 | 3 |
| # of Rezonings >100 Acres | - | 2 | 3 | 1 |
| Most Requested Rezonings | | | | |
| # of Rezonings to R-7500 | 5 | 2 | 0 | 0 |
| # of Rezonings to R-6000 | 1 | 1 | 1 | 0 |
| # of Rezonings to MR-3200 | 2 | 0 | 0 | 1 |
| # of Rezonings to C-LD | 20 | 10 | 8 | 10 |
| # of Rezonings to Other | 8 | 5 | 13 | 11 |
| # of Rezonings Amended by Staff | 8 | 0 | 3 | 3 |
| # of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners | 1 | 1 | 1 | 1 |
| # of Land Use Plan Amendments Processed [2] | 16 | 12 | 14 | 10 |
| % of Land Use Plan Amendments Approved | 87% | 100% | 86% | 90% |
| % of Land Use Plan Amendments Denied | 13% | 0% | 14% | 10% |
| Total # of Major Subdivisions & PUDs Requested | 26 | 10 | 5 | 7 |
| Total # of Units (SF & MF) Approved | 7,604 | 991 | 550 | 682 |
| % of Major Subdivisions & PUDs Approved | 92% | 66% | 80% | 86% |
| Total Acreage Approved for Dev. by Plng. Brd w/Staff Review | 3,276 | 383 | 1505.4 | 475 |
| Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff | 326 | 341 | 290 | 300 |
| Commercial Site Plan Reviews Completed w/in 21 days of Submittal[2] | 192 | 108 | 25 | 20 |
| Commercial Development Site Plan Review Revenue | N/A | N/A | \$7955 | \$3600 |
| Board of Adjustment (BOA) Case Preparation | 50 | 28 | 35 | 33 |
| Avg. # of BOA Cases Processed per Month | 4.17 | 2.33 | 2.92 | 2.75 |
| ^[1] Excludes Rezoning Cases Submitted but Withdrawn. ^[2] Does not include Change of Use Applications. | | | | |

Public Housing

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|--------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 172,136 | \$ 231,739 | \$ 231,739 | \$ 182,840 |
| Fringe benefits | 72,829 | 82,924 | 82,924 | 68,531 |
| Operating costs | 2,332,803 | 2,247,382 | 2,589,697 | 2,496,422 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 2,577,768 | \$ 2,562,045 | \$ 2,904,360 | \$ 2,747,793 |
| Restricted intergovernmental | 2,425,490 | 2,207,832 | 2,490,932 | 2,710,380 |
| Sales and service | 14,195 | 290,500 | 7,400 | 3,000 |
| Investment earnings | 11,091 | 3,000 | 3,000 | - |
| Fund Balance/Retained Earnings | - | - | 342,315 | - |
| Total revenues | \$ 2,450,775 | \$ 2,501,332 | \$ 2,843,647 | \$ 2,713,380 |
| Number of FTE's | 5.0 | 5.0 | 5.0 | 4.0 |

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

- Increased our CY 2010 voucher funding from CY 2009 by \$339,306.
- Received \$100,000 from second round of set-aside funds through the stimulus package.
- Aggressively pursued collection of \$3,435 in tenant fraud.
- Received a score of 100, an overall performance rating of high, on our Section 8 Management Assessment Program (SEMAP) certification.
- Had zero findings on the most recent financial audit.

Goals and Objectives

Goal: Maximize the use of voucher funding to assist as many families as possible.

Objectives:

- Closely monitor available voucher funding to achieve maximum monthly lease-up.
- Lower the per unit cost (PUC) by updating the rent reasonableness comparables to reflect changes in the declining housing market giving us more leverage to negotiate lower contract rents.

Goal: Approve the quality of assisted housing.

Objectives:

- Maintain a high level of housing quality standards without creating a hardship on our one and two bedroom families making it impossible for them to find adequate housing.
- Encourage new owner participation for decent, safe and sanitary housing with affordable contract rents.

Public Housing

Goal: Improve the manual tracking system of federal funds.

Objectives:

- Work with finance and computer services to develop and/or purchase additional computer software that would track federal funds in a manner consistent with HUD requirements.

FY 10/11 Projected Cost – Estimated \$4,000

Projected Recurring Annual Cost - \$600

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Voucher Issuance | 103 | 180 | 54 | 150 |
| HAP Contracts | 64 | 131 | 50 | 60 |
| Annual Re-examinations | 313 | 363 | 390 | 380 |
| Initial Inspections | 64 | 131 | 50 | 60 |

Soil and Water

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 124,789 | \$ 126,083 | \$ 126,883 | \$ 126,332 |
| Fringe benefits | 46,972 | 47,435 | 47,585 | 49,311 |
| Operating costs | 13,768 | 15,920 | 16,803 | 15,920 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 185,529 | \$ 189,438 | \$ 191,271 | \$ 191,563 |
| Restricted intergovernmental | 31,100 | 30,245 | 30,245 | 30,380 |
| Permits and fees | 642 | - | - | 1,000 |
| Other Revenue | - | - | 1,133 | - |
| Total revenues | \$ 31,742 | \$ 30,245 | \$ 31,378 | \$ 31,380 |
| 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

- Secured grant for Farmland Preservation Program Project.
- Administered Coastal Federation Grant through the NC Community Conservation Assistance Program.
- 2857 Acres Planned with Conservation Practices.
- 995 Acres Planned for Wildlife Enhancement.
- Waste Utilization Plans written on 284 acres.
- Assisted landowners with applications for the Brunswick County Voluntary Agriculture District Program.
- Lower Cape Fear Stewardship Development Banquet.
- Brunswick County Voluntary Agricultural District Annual Meeting.
- Educational Awards Banquet.
- 133 contacts with Envirothon Program.
- Summer Teacher Workshop.

Goals and Objectives

Goal: Encourage homeowners to install best management practices that address water use, storm water runoff and improve water quality on their property.

Objectives:

- Install Community Conservation Project in a highly visible area to encourage homeowners to implement best management practices.
- Outreach workshop to educate homeowners on best management practices that improve water quality and quantity usage.
- Provide technical assistance to homeowners with the NC Community Conservation Assistance Program.

Soil and Water

- Continue to assist public utilities with distribution of water conservation brochures.
- Seek funding from state and/or grants to implement community conservation projects.

FY 10/11 Projected Cost - \$20,000

Goal: Encourage the preservation and protection of farmland.

Objectives:

- Complete grant requirements for Farmland Preservation Project in process.
- Promote conservation practices on agricultural land that will preserve the land as well as improve water quality.
- Obtain resources needed to finalize Brunswick County Agriculture Awareness Project.
- Encourage enrollment in cost share programs that will assist producers with implementation of best management practices in the agricultural community.

FY 10/11 Projected Cost - \$19,000

Key Programs, Objectives and Measures

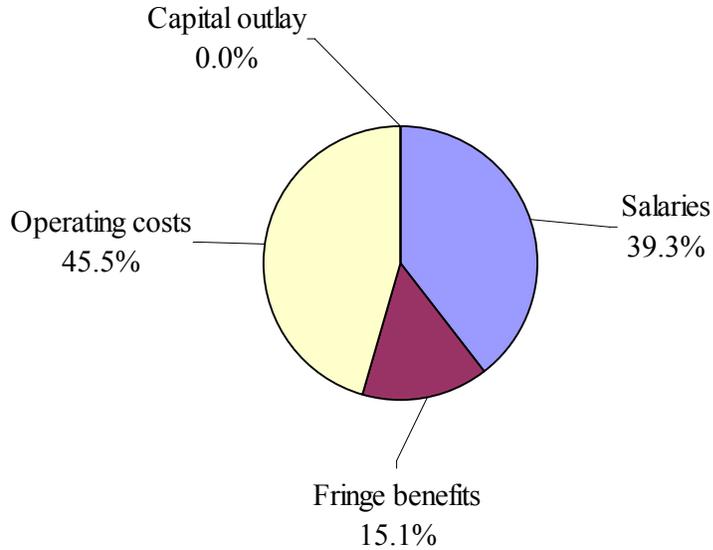
| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Cost Share Funds Received | 60,000 | 102,172 | 78,554 | 105,000 |
| Conservation Planned Acres | 1,800 | 2,857 | 2,500 | 2,500 |
| Participation in Environmental Education | 2,000 | 750 | 1,500 | 1,500 |
| Number of Citizens Served | 1,057 | 1,278 | 1,250 | 1,250 |
| Effectiveness Measures | | | | |
| Program Funds Allocated | 60,000 | 102,172 | 78,554 | 105,000 |
| Conservation Applied Acres | 1,787 | 3,435 | 2,500 | 2,500 |
| Tons of Soil Loss Reduction | 2,500 | 2,440 | 2,500 | 2,500 |
| Technical Assistance Funding Received | 94,835 | 97,175 | 101,380 | 102,000 |

Human Services Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 9,622,157 | \$ 10,184,896 | \$ 10,160,832 | \$ 10,210,887 |
| Fringe benefits | 3,545,390 | 3,764,761 | 3,771,438 | 3,931,364 |
| Operating costs | 14,884,138 | 12,273,629 | 14,245,645 | 11,827,767 |
| Capital outlay | 18,322 | 0 | 37,526 | - |
| Total expenditures | \$ 28,070,006 | \$ 26,223,286 | \$ 28,215,441 | \$ 25,970,018 |
| Restricted intergovernmental | 14,841,035.88 | \$ 12,705,961 | \$ 14,479,942 | 13,113,345.00 |
| Permits and Fees | 2,700.00 | 2,000.00 | 2,000 | 3,000 |
| Sales and service | 837,236 | 677,555 | 695,142 | 719,910 |
| Other revenue | 53,938 | 42,000.00 | 43,443 | 42,000.00 |
| Fund balance appropriated | - | - | 213,354 | - |
| Total revenues | \$ 15,734,910 | \$ 13,427,516 | \$ 15,433,881 | \$ 13,878,255 |
| Number of FTE's | 244.0 | 231.0 | 232.0 | 233.0 |

Human Services Approved Expenditures FY 2011



Health Services

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 3,810,284 | \$ 3,909,313 | \$ 3,885,249 | \$ 3,946,397 |
| Fringe benefits | 1,343,403 | 1,385,953 | 1,384,753 | 1,456,965 |
| Operating costs | 1,723,384 | 1,512,548 | 2,189,352 | 1,363,607 |
| Capital outlay | 18,322 | - | 37,526 | - |
| Total expenditures | \$ 6,895,393 | \$ 6,807,814 | \$ 7,496,880 | \$ 6,766,969 |
| Restricted intergovernmental | 2,546,653 | 2,387,667 | 2,975,770 | 2,315,869 |
| Permits and Fees | 2,700 | 2,000 | 2,000 | 3,000 |
| Sales and service | 781,087 | 629,455 | 647,042 | 666,560 |
| Other revenue | 8,046 | - | 1,443 | - |
| Fund balance appropriated | - | - | 122,767 | - |
| Total revenues | \$ 3,338,486 | \$ 3,019,122 | \$ 3,749,022 | \$ 2,985,429 |
| Number of FTE's | 89.0 | 82.0 | 83.0 | 84.0 |

Department Purpose

Ensure the health of the citizens of Brunswick County.

Major Accomplishments

- **H1N1 (Swine Flu) Response:** This unexpected outbreak really gave my staff a chance to shine. Using stimulus money to keep county cost down, we gave over 12,000 H1N1 vaccinations. Our production was multiples of any other provider in the county. Earnings from this program added approximately \$85,000 roll over revenue to next year's budget keeping our expenditures much lower than would have been possible otherwise.
- **Dental Van:** The Dental Van made several visits to the county this past year serving more children than ever before. In addition, we are funding hook ups for the rest of the elementary schools (in progress) that will allow the same level of care to the children of all the schools and decrease interruptions in class work. Thanks to the CCs for allowing us to do this.
- **Local Fees Option for Local Government:** While we could not get our bill passed, getting it filed keeps this issue on the radar screen. With the rapidly expanding food and lodging work in the county but no state funds to pay for the state mandated work, the county's burden will continue to grow. This is a very costly program and some relief must be sought if our ten years of 100 percent compliance is to be continued. Hopefully our local Commissioner on the CCs' Association Legislative Committee can get this item moved to the top of the CC Legislative Agenda. I estimate that if we could set our own fees for what it cost to do the work, this could save the county upwards of \$500,000 per year. That extrapolates to a possible \$50,000,000 savings to local government across North Carolina.
- **ADA Diabetes Education Umbrella:** We continue to work with Access III and Novant to get more referrals to our Diabetes Education Program. Our goal was to have ten clients per month. Right now we are averaging seven and that is double what we did last year. Our most recent three months have met the ten per month goal. If we can maintain that level of productivity, not only will we be providing a service that was not available before, but we will be adding \$36,000 in revenues to the department without increasing cost what so ever.
- **Pediatric Clinic:** Earnings are down as the economic climate drives more people out of work and into uninsured status. Our numbers seeking care without an ability to pay continues to grow and our earnings are right at \$8,500 per month (down from the \$9,000 hoped for). However with the greater

Health Services

- risk to the young from the H1N1 outbreak, it is more important than ever for people having a place to take their sick children. We will use some of the windfall earnings in H1N1 to cover this clinic's shortfall.
- **Medicaid Maximization in Budget:** Once again, we will be putting \$200,000 Maximization earnings into our budget for next year. Also, if the amount actually received is significantly more than that, we will increase that amount and return the extra to the county. We are hopeful that this will be possible. We continue to be conservative in our maximization estimates as the State is looking at the way it distributes the money and we have no way of knowing if we will be negatively impacted or not at this stage. Better to be conservative and put the money in later than over estimate the amount and have to go to the CCs begging for extra money.
- **Environmental Health Manning Fees:** We are nearing the ceiling for where we can go with on-site fees. If we just count the time doing the actual on-site work, you might say we are already at the ceiling. However, when you add in the cost of time sent in administrative, court and other work, there is still some cost that is not covered by the fee yet. This is a real double edged sword for us and the CCs. If we must continue to do the work but do not charge what it costs, that only leaves the CCs (and average tax payer) to make up the difference. That is where we were when we started adjusting the fee to actually cover the cost of the work. I hope no one wants to go back there.

Goals and Objectives

Goal: Maintain Currency of all Requirements to Continue to Meet Accreditation Process.

Objectives:

- Maintain Board of Health and staff training to level required by State Accreditation
- Maintain annual review of all policies and procedures.
- Review changes to accreditation process at state level to ensure our internal programs are in line with current requirements.

FY 10/11 Projected Cost – N/A (Other than normal training and meeting attendance cost)

Projected Recurring Annual Cost - \$25,000 when reaccreditation occurs

Goal: Continue to Expand Women, Infant and Children (WIC) Productivity by Use of Outlying Sites.

Objectives:

- Continue to make our presence known in Shallotte and Leland in hopes of increasing numbers of clients served.
- Provide annual update to the Board of Health on progress made (review of this report will meet that requirement).

FY 10/11 Projected Cost – There is added cost for this, but State dollars are increased with expanded client numbers and this covers the cost

Projected Recurring Annual Cost – Same as above

Goal: Limit Abuse of Senior Primary Care Clinic by “Frequent Flyers”.

Objectives:

- We put a nominal (\$10) fee in place for all uninsured visitors to the clinic hopes of deterring people abusing the clinic.

Health Services

- We are tracking the usage to see if the nominal fee has any effect on the numbers abusing the clinic.
- We are also tracking to see if the fee helps make the program more self-sufficient economically.

Goal: Increase Percentage of County Immunization Opportunities Met Over Time.

Objectives:

- Work more closely with local physician's offices to ensure all immunizations make it into the State Registry.
- Track numbers from month to month to so last minute crunch is not created in inputting the data into the registry.
- Report annual compliance number to Board of Health and CCs (Review of this report will meet that requirement).

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Achieve Women, Infants and Children (WIC) Productivity Goal in Stare Contract Addenda: | 2,024 2,445 | 2,140 2,561 | 2,592 | 2,600 |
| Increase earnings of Seniors' Program above and beyond this year's to make the program more self sufficient - \$36,000 Need to use safe level to preclude needing to be bailed out by CCs. | \$12,000 | \$36,000 \$58,356 | \$60,000 | \$60,000 |
| Establish Pediatric Clinic Earnings Average to give a better estimate of how much outside money will be needed to maintain the program. Need to use a safe level to preclude needing to be bailed out by CCs. | \$12,000 | \$96,000 \$112,595 | \$96,000 | \$96,000 |
| Percentage of onsite permits completed within 2 weeks per FTE | 80% | 80% 94% | 95% | 95% |
| Efficiency Measures | | | | |
| Percentage of Recommended Immunizations that made it into the State Registry on time | | 78% | 80% | 90% |
| Effectiveness Measures | | | | |
| Set Goal of 25%. It is believed rates have decreased as a result of economy. | 25% 31.5% | 25% 28.4% | 25% 27% | 25% |

Social Services

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 5,724,327 | \$ 6,186,388 | \$ 6,186,388 | \$ 6,175,065 |
| Fringe benefits | 2,170,279 | 2,346,630 | 2,354,507 | 2,441,206 |
| Operating costs | 10,171,553 | 8,038,012 | 9,125,470 | 7,746,961 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 18,066,158 | \$ 16,571,030 | \$ 17,666,365 | \$ 16,363,232 |
| Fund balance appropriated | \$ - | \$ - | \$ 90,587 | \$ - |
| Restricted intergovernmental | 12,085,714 | 10,316,294 | 11,298,165 | 10,795,476 |
| Sales and service | 56,149 | 48,100 | 48,100 | 53,380 |
| Total revenues | \$ 12,141,863 | \$ 10,364,394 | \$ 11,436,852 | \$ 10,848,856 |
| Number of FTE's | 153.0 | 147.0 | 147.0 | 147.0 |

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

- Moved into new office space.
- Complete memorandum agreement with all participants in Juvenile Court process that establishes a Court Advisory Committee and quarterly collaborative training as part of court improvement plan.
- Complied with state training standards.
- Will complete budget year within overall allocated funding levels.
- Exceeded self assessment elements in child support program.

Goals and Objectives

Goal: Complete implementation of our automated day sheet program.

Objectives:

- Train staff on utilization process of the automated system.
- Compare on-line and hard copy data to ensure correctness.
- Designate in house staff for training and problem resolution.

Goal: Enhance interview skills in Public Assistance Programs.

Objectives:

- Provide all income maintenance case workers with ongoing interview training at least quarterly.
- Improve interview process and uniform customer service techniques.
- Focus on securing required information in a positive and respectful process.

Goal: Utilize all administrative and judicial remedies for successful child support enforcement.

Social Services

Objectives:

- Reduce the number of cases in delinquency status.
- Increase overall collections, the collection rate and collections on arrears.
- Provide additional funds for the affected children in Brunswick County.

Goal: Ensure Child Protective Service assessments and in home services promote timely permanency outcomes.

Objectives:

- Develop tools for measuring outcomes.
- Have child and family team meetings prior to removing child(ren) from their home.
- Compile resource list for in home support services.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>07/08 Actual</i> | <i>08/09 Actual</i> | <i>09/10 Estimated</i> | <i>10/11 Projected</i> |
|--|-------------------------|-------------------------|----------------------------|----------------------------|
| Workload (output) Measures | | | | |
| Child Support Agency Caseload * | 340 | 344 | 362 | 375 |
| Child Support Collections | 6,892,860 | 6,921,679 | 6,990,896 | 7,085,708 |
| Food Stamp Caseload | 3,535 | 5,660 | 6,200 | 6,600 |
| Food Stamp Applications | 3,587 | 4,284 | 5,500 | 6,000 |
| Adult Medicaid Applications | 1,422 | 1,777 | 1,800 | 1,825 |
| Nursing Home Assisted Living Cases | 436 | 431 | 450 | 450 |
| Community Alternatives Program | 69 | 54 | 50 | 50 |
| Transportation | 6,332 | 14,072 | 16,000 | 17,000 |
| Efficiency Measures | | | | |
| Adult Protective Services Reports | 160 | 173 | 188 | 205 |
| Day Care Children | 1,290 | 1,141 | 1,219 | 1,259 |
| Family & Children Medicaid Program Applications * | 564 | 860 | 967 | 1,160 |
| Family & Children Medicaid Program: Cases | 6,974 | 7,616 | 8,447 | 9,122 |
| Effectiveness Measures | | | | |
| Food Stamp Application Processing Time | 25 | 28 | 25 | 25 |
| Adult Medicaid Application Processing Time (MAD 90-day Std.) | 42 | 39.77 | 44.22 | 45 |
| Adult Medicaid Application Processing Time (non-MAD 45-day Std.) | 30 | 26 | 25 | 25 |
| Adoption: Adoptions with 24 months | 40% | 38% | 60% | 64% |
| Foster Care Placements: 2 or fewer placements | 80% | 100% | 84% | 87% |
| Reunification: Reunited within 12 months | 53% | 67% | 69% | 77% |
| Maltreatment: Repeaters | 4.2% | 2.6% | 2% | 2% |
| Initiate Reports Timely | 86% | 91% | 94% | 95% |
| Complete CPS Assessments timely | 61% | 65% | 77% | 80% |

*per worker

Southeastern Mental Health

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | - | - | - | - |
| Operating costs | 693,881 | 692,000 | 692,000 | 692,000 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 693,881 | \$ 692,000 | \$ 692,000 | \$ 692,000 |
| Restricted intergovernmental | 2,485 | - | - | - |
| Other Revenue | 45,892 | 42,000 | 42,000 | 42,000 |
| Total revenues | \$ 48,376 | \$ 42,000 | \$ 42,000 | \$ 42,000 |
| Number of FTE's | - | - | - | - |

Department Purpose

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

Veterans Services

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 87,546 | \$ 89,195 | \$ 89,195 | \$ 89,425 |
| Fringe benefits | 31,708 | 32,178 | 32,178 | 33,193 |
| Operating costs | 9,685 | 14,069 | 14,069 | 13,199 |
| Capital outlay | - | - | - | - |
| Total expenditures | \$ 128,938 | \$ 135,442 | \$ 135,442 | \$ 135,817 |
| Restricted intergovernmental | 2,000 | 2,000 | 2,000 | 2,000 |
| Total revenues | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| Number of FTE's | 2.0 | 2.0 | 2.0 | 2.0 |

Department Purpose

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

Work is generated through inquiries concerning veterans' 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, loan guaranty, 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

- \$31,993,000.00 was paid out in tax-free benefits to the veterans and eligible dependents of Brunswick County last fiscal year. This is an increase of \$3,355,000.00 from 2007 to 2008. The 2009 expenditure totals will not be available until May 2010.
- Secured adequate physical office space to provide each employee with a private office to conduct confidential customer interviews in compliance with HIPPA regulations. This has also helped to reduce customers' level of anxiety by providing privacy during interviews with minimal distractions; increasing efficiency.
- Fielded 3,564 phone calls and assisted 1,170 clients in-person in the past eight months with only a two person office.
- Mailed 27 point-of-contact letters out to all 27 newly discharged veterans who live in Brunswick County and are eligible for VA benefits. These letters were all mailed within five days of our office's receipt of the DD-214 (military discharge).
- Notified by letter, 287 veterans and widows of their eligibility for the new North Carolina Disabled Veteran Property Tax Exclusion.
- Sixteen advertisements and/or articles promoting our office have run in the local newspapers in the past eight months.

Veterans Services

Goals and Objectives

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

Objectives:

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

FY 10/11 Projected Cost - \$1,000

Projected Recurring Annual Cost - \$1,000

Goal: Maintain accreditations through various veterans' service organizations and keep up-to-date on changing federal and state laws and regulations to provide quality service to our veterans and their dependents to get the maximum benefits.

Objectives:

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

FY 10/11 Projected Cost – \$2,500

Projected Recurring Annual Cost - \$2,500

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

Objectives:

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

FY 10/11 Projected Cost - \$1,500

Projected Recurring Annual Cost - \$1,500

Veteran Services

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of ads run in each newspaper annually | 18 | 16 | 21 | 21 |
| Presentations and Interviews | 15 | 8 | 10 | 12 |
| Service Connected Compensation Claims | 1,911 | 2,688 | 2,700 | 2,800 |
| Death Indemnity Compensation (DIC) | 168 | 136 | 150 | 160 |
| Veteran's & Widow's Pension | 909 | 955 | 965 | 980 |
| Education & Scholarships | 205 | 226 | 250 | 260 |
| Medical Benefits | 1,480 | 1,679 | 2,000 | 2,200 |
| Burial Benefits, Medals, Insurance, NC Benefits, DOD, Misc. | 2,480 | 3,220 | 3,300 | 3,400 |
| Effectiveness Measures | | | | |
| Total Expenditures paid by the VA in Brunswick Cty. (including medical care) | \$28,638,000 | \$31,993,000 | \$33,000,000 | \$35,000,000 |

Human Services Other Agencies

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-----------------------------------|---------------------------|--|---------------------------------------|--|
| American Red Cross Cape Fear | \$ 8,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Boys and Girls Club | - | 5,000 | 5,000 | 5,000 |
| Brun Co Family Assistance Agny | 42,000 | 100,000 | 100,000 | 75,000 |
| Brunswick Housing Opportunity | 20,000 | 10,000 | 10,000 | 10,000 |
| Brunswick Sr Resources Inc | 1,500,000 | 1,500,000 | 1,501,330 | 1,600,000 |
| Carousel Center | 15,000 | 10,000 | 10,000 | 10,000 |
| Communities in Schools | 291,241 | 190,000 | 190,000 | 100,000 |
| Habitat to Humanity | 25,000 | - | - | - |
| Hope Harbor Home | 50,000 | 60,000 | 60,000 | 50,000 |
| Juvenile Crime Prevention Council | 1,020 | - | 772 | - |
| Literacy Council | 7,000 | 12,000 | 12,000 | 12,000 |
| Lower Cape Fear Hospice | 25,000 | 25,000 | 25,000 | 25,000 |
| New Hope Clinic | 21,000 | 35,000 | 35,000 | 35,000 |
| Southeastern Sickle Cell | 3,200 | - | - | - |
| Smart Start of Brunswick County | 14,000 | - | - | - |
| JCPC Boys & Girls Club | - | - | 38,565 | - |
| JCPC Teen Court | 49,507 | - | 66,470 | - |
| JCPC Family Alternatives | 87,429 | - | 68,200 | - |
| Providence Home | 55,007 | 35,000 | 65,000 | 35,000 |
| Rape Crisis/Coastal Horizons | - | - | - | 20,000 |
| Sr Citizen District Allocation | 71,231 | 25,000 | 27,417 | 25,000 |
| Total expenditures | \$ 2,285,635 | \$ 2,017,000 | \$ 2,224,754 | \$ 2,012,000 |
| Restricted intergovernmental | 204,184 | - | 204,007 | - |
| Total revenues | \$ 204,184 | \$ - | \$ 204,007 | \$ - |
| Number of FTE's | - | - | - | - |

Department Purpose

In FY 2011 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.

Human Services Other Agencies

Brunswick Senior Resources, Inc (“BSRI”) provides various services to the elderly in Brunswick County. BSRI is responsible for providing home delivered meals and in-home services, congregate meals and companion services, and personal care services to the elderly in Brunswick County.

The Carousel Center is committed to providing a child-friendly environment to meet the needs of the abused and neglected children and to supporting child abuse prevention in Southeastern North Carolina. The Carousel Center: Utilizes a multidisciplinary approach by conducting the interview at the Carousel Center; thereby, reducing the need for multiple interviews. Conducts complete medical evaluation by a medical provider who has received specialized training regarding current techniques, procedures and diagnoses of child abuse trauma. Makes appropriate mental health referrals made to on-site or community mental health providers. Provides case management and counseling services by an on-site social worker that ensure that the children receive needed services in a timely fashion. Participates in child abuse prevention efforts.

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

Hope Harbor Home, Inc. provides services and shelter to victims of domestic violence, sexual abuse and sexual assault and educates the community on these issues. Hope Harbor Home’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.

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

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

Senior Citizen District Allocations are individual board members accounts for appropriation by the commissioners.

Education

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-----------------------------|---------------------------|--|---------------------------------------|--|
| Brunswick Community College | \$ 3,529,358 | \$ 3,435,831 | \$ 3,435,831 | \$ 3,435,831 |
| Brunswick County Schools | 31,861,066 | 31,016,145 | 31,016,145 | 29,515,717 |
| Total expenditures | \$ 35,390,424 | \$ 34,451,976 | \$ 34,451,976 | \$ 32,951,548 |
| Number of FTE's | - | - | - | - |

Brunswick Community College

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-----------------------------|---------------------------|--|---------------------------------------|--|
| Brunswick Community College | \$ 3,529,358 | \$ 3,435,831 | \$ 3,435,831 | \$ 3,435,831 |
| Total expenditures | \$ 3,529,358 | \$ 3,435,831 | \$ 3,435,831 | \$ 3,435,831 |
| 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

Issues for FY 2011

The County Commissioners provided \$3,435,831 of funds to the college for FY 11 which was unchanged from FY 10. 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 includes a gymnasium, exhibit hall, indoor pools, fitness center walking track, offices, and meeting rooms.

A 150-seat event space was completed in FY 09 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 also expanded 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.

The BCC Early Childhood Education Center functions as a Demonstration/Model Program for Brunswick County. The center includes student and instructional space, observation space, and a child-care facility for children through age four.

Brunswick County Public Schools

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Brunswick County Schools | \$ 31,861,066 | \$ 31,016,145 | \$ 31,016,145 | \$ 29,515,717 |
| Total expenditures | \$ 31,861,066 | \$ 31,016,145 | \$ 31,016,145 | \$ 29,515,717 |
| 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 2009-2010 Brunswick County School System served over 11,739 students from kindergarten through 12th grade in 9 elementary schools, 5 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 1,800 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 788 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 was temporarily suspended for the FY 11 year with plans to develop a new agreement during the fiscal year. The board appropriated \$29,515,717 to the school system in FY 11.

In 2010-2011, Brunswick County Schools expects membership of 11,973 an increase of 235 students or a 2 percent increase from the 2009-2010 student average daily membership.

During the 2009-2010 school year, 483 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 80 students for the 2010-2011 school year. The legislation providing for charter schools requires Brunswick County Schools to remit to each of the charter schools the local current expenses per pupil funding for those students residing in Brunswick County.

Brunswick County Schools

Brunswick County opened the newly constructed Cedar Grove Middle School located in the Holden Beach area and Town Creek Elementary School in the northern area of Brunswick County in August 2009.

For FY 2011, the county ad Valorem funded operating budget to the school system is \$29,515,717 which is a decrease of \$1,500,428 or 4.84% over the prior year amount of \$31,016,145. Debt service for the county schools for FY 2010, funded by ad Valorem revenue totals \$7.4 million and funded by local option sales tax totals \$3.1 for a total of \$10.5 million. The School System was allocated \$1,254,566 for the annual capital improvement plan dedicated to small capital improvement projects and \$214,110 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$97,918, State Capital building funds designated for education of \$214,110, and \$942,538 prior year collections of ad Valorem taxes. The county issued bank installment financing totaling \$35.5 million for the Cedar Grove 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.

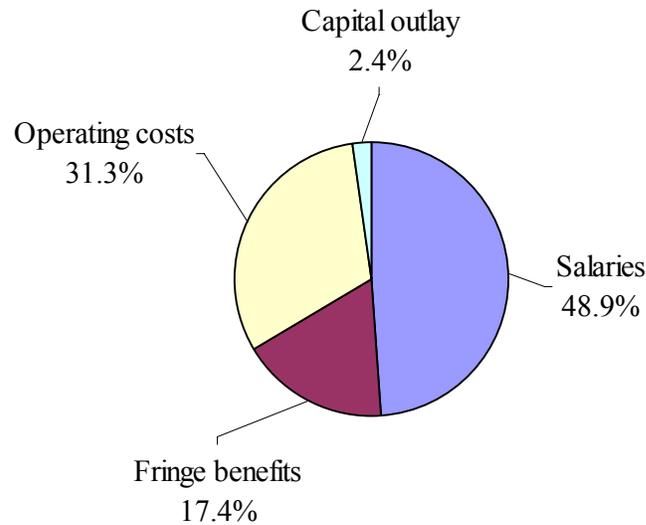
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Cultural and Recreational Budget Summary

Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 1,939,580 | \$ 2,005,045 | \$ 2,005,045 | \$ 1,953,033 |
| Fringe benefits | 689,347 | 719,228 | 720,552 | 693,701 |
| Operating costs | 1,200,548 | 1,041,925 | 1,140,470 | 1,249,495 |
| Capital outlay | 204,432 | 110,585 | 534,305 | 94,000 |
| Total expenditures | \$ 4,033,907 | \$ 3,876,783 | \$ 4,400,372 | \$ 3,990,229 |
| Restricted intergovernmental | 147,154 | 136,000 | 440,130 | 125,000 |
| Sales and service | 263,946 | 315,790 | 315,790 | 280,950 |
| Other revenue | 4,166 | 1,000 | 3,600 | 1,000.00 |
| Total revenues | \$ 415,266 | \$ 452,790 | \$ 759,520 | \$ 406,950 |
| Number of FTE's | 46.0 | 46.0 | 46.0 | 42.0 |

Cultural and Recreational Approved Expenditures FY 2011



Library

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 777,655 | \$ 761,628 | \$ 761,628 | \$ 763,202 |
| Fringe benefits | 295,039 | 302,134 | 302,134 | 313,476 |
| Operating costs | 239,909 | 239,656 | 242,256 | 239,656 |
| Capital outlay | 9,184 | - | - | - |
| Total expenditures | \$ 1,321,788 | \$ 1,303,418 | \$ 1,306,018 | \$ 1,316,334 |
| Restricted intergovernmental | 144,654 | 136,000 | 136,000 | 125,000 |
| Sales & Service | 55,578 | 55,000 | 55,000 | 55,000 |
| Other revenue | 3,847 | 1,000 | 3,600 | 1,000 |
| Total revenues | \$ 204,078 | \$ 192,000 | \$ 194,600 | \$ 181,000 |
| 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

- Helped set up a library at Boiling Spring Lakes and helped organize a Friends of the Library group.
- Tripled the number of programs offered to the public.
- Tripled the number of computer training programs offered to the public.
- Filled 16 NASA Space Science classes at four branches.
- Networked with local agencies to identify grant money to purchase children's books and DVDs.
- Staff members participated in County Customer Service Goal Team, Employee Safety Goal Team, and Historic Survey Project.
- All staff maintained current information about local job openings for the public.
- Provided more than 875,000 books, recordings, computers, movies, magazines, and other resources to county residents.

Goals and Objectives

Goal: Library staff will continue to provide outstanding customer service, budget cuts notwithstanding.

Objectives:

- Rotate recent CD acquisitions among branches so the public has more choices.
- Improve appearance of collections by weeding out shabby, out-dated materials.
- Network with local organizations to provide more adult programming.
- Work with the public to make story times more convenient.

Library

Goal: Brunswick County residents will have free and adequate access to the information technology they need in these difficult economic times.

Objectives:

- Provide more in-house computer training so staff can meet needs of customers.
- Provide more computer use time for people completing online applications by revising procedures and schedules.
- Identify new sources of funding for cutting edge hard and software.
- Recruit and train volunteers to assist the public with their computer needs.

Key Programs, Objectives and Measures

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total items circulated | 501,047 | 614,721 | 875,756 | 1,000,000 |
| Uses of electronic resources | 99,742 | 137,223 | 146,200 | 200,000 |
| Door count | 221,117 | 234,590 | 259,650 | 300,000 |
| Registered card holders | 47,528 | 46,021 | 48,101 | 50,000 |
| Program attendance | 14,312 | 15,751 | 16,482 | 18,000 |
| Efficiency Measures | | | | |
| Cost per service hour per library | \$21.75 | \$19.48 | \$19.97 | \$20.00 |
| Card holders as a percent of the population | 45.6% | 44% | 46% | 48% |
| Effectiveness Measures | | | | |
| Maximum waiting time for lease books | 7 weeks | 4 weeks | 6.5 weeks | 5 weeks |
| Reference response satisfaction | 94.3% | 96% | 96% | 100% |
| Individual intro. Internet sessions | 2,042 | 2,425 | 3,100 | 3,500 |
| New card registrations | | 5,222 | 6,000 | 6,500 |

Parks and Recreation

Department Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 1,161,925 | \$ 1,243,417 | \$ 1,243,417 | \$ 1,189,831 |
| Fringe benefits | 394,308 | 417,094 | 418,418 | 380,225 |
| Operating costs | 866,019 | 782,269 | 804,839 | 964,839 |
| Capital outlay | 195,248 | 110,585 | 534,305 | 94,000 |
| Total expenditures | \$ 2,617,499 | \$ 2,553,365 | \$ 3,000,979 | \$ 2,628,895 |
| Other Revenue | \$ 319 | \$ - | \$ - | \$ - |
| Restricted intergovernmental | 2,500 | - | 304,130 | - |
| Sales and service | 208,368 | 260,790 | 260,790 | 225,950 |
| Total revenues | \$ 211,187 | \$ 260,790 | \$ 564,920 | \$ 225,950 |
| Number of FTE's | 26.0 | 26.0 | 26.0 | 22.0 |

Department Purpose

The Parks & Recreation Department is comprised of 7 divisions: Administration, Maintenance Operations, Athletics, Fitness, Senior Programs, Marketing & Community Events, and Special Populations. Article 18, 160A-352 (NC Recreation Enabling Act) declares the public good and general welfare of the citizens require adequate recreation programs, that the creation, establishment, and operation of parks and recreation programs and facilities is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster and provide these facilities and programs for all its citizens. The mission of the department is to efficiently provide quality and safe recreation facilities and programs that establish quality of life for Brunswick County residents.

Major Accomplishments

- Completed construction on Cedar Grove Park in October 2009.
- Ongoing construction for Ocean Isle Beach Park. Received grant extension from State. Projected completion is June 2010.
- Worked in conjunction with Planning and Operation Services Department to complete construction for Phase 1 of Brunswick Nature Park. Park opened in December 2009.
- Developed a Memorandum of Agreement with Brunswick County Schools to share facilities for recreation purposes.
- Developed partnership with BARK to construct a Bark Park at Shallotte Park. Park opened in February 2010.
- Completion of a Strategic Plan with the Parks & Recreation Advisory Board.
- Our Youth Basketball Program entered its 2nd year and had 400 players, up from 237 the previous year.
- Successful planning and operation of Special Olympics and Gator Senior Games programs.
- Hosted North Carolina Dixie Boys (ages 13 and 14) State Championships at Smithville Park.
- Produced 2 State Championship teams (Dixie Debs Softball 15-18; Dixie Boys 14). Both teams traveled to World Series events.
- Created a Marketing Division in department (July 2009) that has produced an increased in awareness through print marketing, a new website, a monthly newsletter, facebook/twitter alerts and a new department logo to create brand awareness.
- Continued to offer a wide variety of quality programs in the areas of athletics, fitness, seniors, special events and special populations.
- Developed partnerships and applied for grants for future development of Brunswick Nature Park.

Parks and Recreation

Goals and Objectives

Goal: Completion of planned development projects.

Objectives:

- Completion of Ocean Isle Beach Park by July 1, 2010
- Closeout of NC PARTF grant for Ocean Isle Beach Park by August 1, 2010
- Continued development of Brunswick Nature Park through grant acquisition and partnership agreements.
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2011.
- Consistent search and application for grant/external funding for future park development.

FY 10/11 Projected Cost - \$800,000 (construction costs left for OIB Park)

Projected Recurring Annual Cost - \$300,000 (operating expenses)

Goal: Enact routine and preventative maintenance plan for all parks and facilities. Ensure safety and function ability of park sites and equipment.

Objectives:

- Implementation of an effective chemical and fertilization schedule of parks as well as a seasonal mowing program, to include school athletic facilities.
- Implementation of a year-round maintenance plan for athletic facilities which includes a winterization plan, pre-emergent application, routine top dressing, laser grading, and soil material balance.
- Develop a routine schedule of safety inspections for parks, playgrounds, and maintenance equipment.
- Develop an effective plan of tracking projects associated with school maintenance- man hours and equipment hours.
- Develop an inventory of all equipment tracking usage, service schedule and replacement.
- Develop a routine schedule for safety inspections for community buildings.

FY 10/11 Projected Cost - \$1,281,000

Projected Recurring Annual Cost - \$1,500,000

Goal: Provide effective athletic opportunities for the community.

Objectives:

- Develop a detailed Policy for rental of facilities to outside organizations.
- Develop a marketing plan to increase tournament rentals to generate additional revenues.
- Continue positive working relationship with Brunswick County Schools and joint usage of athletic facilities.
- Expand adult softball program to the northern area of the County.
- Restructure youth football program with the intent to increase participation.

FY 10/11 Projected Cost - \$465,000

Projected Recurring Annual Cost – \$500,000

Goal: Operate and promote effective fitness opportunities to increase activity for citizens of all ages.

Parks and Recreation

Objectives:

- Increase participation in fitness programs by 10%
- Implement County weight management program
- Re-establish aquatics program at SeaTrails
- Expand Cheerleading program to comply with new football program restructuring.

FY 10/11 Projected Cost - \$110,000

Projected Recurring Annual Cost - \$110,000

Goal: Provide affordable opportunities to residents age 55 and over that encourage healthy aging, physical activity, mental wellness, and social interaction.

Objectives:

- Increase participation in senior programming by 10%
- Implement at least 2 new programs for seniors.
- Offer a variety of recreation/socialization programs seeking to meet the essential needs of seniors such as healthy/wellness activities, cultural enrichment opportunities, organized trips, and competitive sports/arts.
- Increase participation in Brunswick County Gator Senior Games by 5%.
- Provide assistance and support to facilitate competition at State and National levels to local athletes by providing transportation and sponsorship.

FY 10/11 Projected Cost - \$106,000

Projected Recurring Annual Cost - \$120,000

Goal: Provide efficient, effective, and accurate marketing initiatives to create greater visibility and community involvement on behalf of the department.

Objectives:

- Update and revise Department Marketing Plan.
- Design and distribute programming brochure 3 times during the year.
- Continue to design and distribute "The Tide" monthly newsletter.
- Coordinate summer camp program and little princess ball through partnership with CIS, as well as Concerts on the Coast summer series.
- Solicitation of external funding through sponsorships, advertising and promotions.
- Continue to develop community partnerships/relationships/contacts by serving on boards and networking.

FY 10/11 Projected Cost - \$119,000

Projected Recurring Annual Cost - \$125,000

Goal: Offer programs that engage citizens with special needs in the community.

Objectives:

- Promote involvement of parents and volunteers by offering programs catering to family atmospheres.
- Promote involvement of Special Olympic athletes in community events such as parades, festivals, and charity events.

Parks and Recreation

- Collaboration with Exceptional Children teachers to incorporate active programs designed to promote curriculum learning values in music, mathematics, reading and physical education.
- Promote new therapeutic programs that focus on sensory stimulation such as music, horticulture, and animal therapy.
- Promote outdoor activities that provide meaningful active and passive recreation experiences.

FY 10/11 Projected Cost - \$108,000

Projected Recurring Annual Cost – \$110,000

Cultural and Recreational Other Agencies

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-----------------------------|---------------------------|--|---------------------------------------|--|
| American Legion Baseball | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| Arts Council | \$ 30,000 | | | \$ 25,000 |
| 2008 Recreational Trails | - | - | 75,000 | - |
| WHQR Radio | 1,200 | - | - | - |
| General District Allocation | 38,420 | 15,000 | 13,375 | 20,000 |
| Total expenditures | \$ 74,620 | \$ 20,000 | \$ 93,375 | \$ 45,000 |
| Number of FTE's | - | - | - | - |

In FY 2011, Brunswick County contributed to non-profit agencies to support Cultural and Recreation activities as follows:

Arts Council supports arts and artists in Brunswick County.

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

General Debt Service

Fund Summary-Debt Service

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Bond Principal | \$ 9,616,453 | \$ 9,741,528 | \$ 10,041,528 | \$ 10,084,608 |
| Bond Interest | 6,424,748 | 6,003,868 | 5,588,034 | 5,447,404 |
| Bond Fees and Issuance Costs | 14,862 | 50,000 | 285,072 | 50,000 |
| Total expenditures | \$ 16,056,063 | \$ 15,795,396 | \$ 15,914,634 | \$ 15,582,012 |
| ARRA Stim Debt/Interest Subs | - | - | - | 16,289 |
| Total revenues | \$ - | \$ - | \$ - | \$ 16,289 |

Debt Service Expenditures by Function

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Education | \$ 13,420,800 | \$ 13,369,053 | \$ 13,253,219 | \$ 12,973,507 |
| Public Safety | 632,580 | 623,805 | 623,805 | 614,543 |
| Culture & Recreation | 441,567 | 435,169 | 435,169 | 549,568 |
| Environmental Protection | 106,947 | - | - | - |
| General Government | 1,454,169 | 1,367,369 | 1,602,441 | 1,444,394 |
| Total expenditures | \$ 16,056,063 | \$ 15,795,396 | \$ 15,914,634 | \$ 15,582,012 |
| Culture & Recreation | - | - | - | 16,289 |
| Total revenues | \$ - | \$ - | \$ - | \$ 16,289 |

Governmental activities debt service is used to account for the payment of principal and interest on debt obligations for major government facilities, including the public schools and community college, service charges and proceeds or refunding of general fund debt. The County issued \$725,000 of Installment Financing Recovery Zone Economic Development Bonds, Series 2010 to finance an expansion and improvements to the Leland Library. The County does not plan to issue governmental activities debt in FY 11.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of June 2010 the County obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa2
 - Certificate of Participation Aa3
 - Revenue Bonds Aa3
- Standard & Poor's
 - General Obligation Bonds AA
 - Certificate of Participation A+
 - Revenue Bonds A+
- Fitch
 - General Obligation Bonds AA
 - Certificate of Participation AA-
 - Revenue Bonds AA-

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2010 the outstanding governmental activities principal indebtedness of the County totals \$132,700,608. The budget for governmental activities debt service payments for fiscal year 2010 totals \$15,532,012.

Governmental Debt Service

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

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 of 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, 2010

| Bond and COPS Debt Fiscal Year Ended June 30 | Education | | Other | | Total | |
|--|----------------------|---------------------------|---------------------|---------------------------|----------------------|---------------------------|
| | Principal | Principal and Interest | Principal | Principal and Interest | Principal | Principal and Interest |
| 2011 | 8,314,000 | 12,973,505 | 1,630,000 | 2,410,412 | 9,944,000 | 15,383,916 |
| 2012 | 8,326,000 | 12,649,200 | 1,625,000 | 2,345,352 | 9,951,000 | 14,994,552 |
| 2013 | 8,301,000 | 12,299,259 | 1,615,000 | 2,273,054 | 9,916,000 | 14,572,313 |
| 2014 | 8,531,000 | 12,174,735 | 1,645,000 | 2,239,381 | 10,176,000 | 14,414,116 |
| 2015 | 8,776,000 | 12,063,607 | 1,690,000 | 2,220,122 | 10,466,000 | 14,283,729 |
| 2016 | 9,271,000 | 12,180,294 | 1,700,000 | 2,157,110 | 10,971,000 | 14,337,404 |
| 2017 | 9,206,000 | 11,750,316 | 1,685,000 | 2,066,585 | 10,891,000 | 13,816,901 |
| 2018 | 9,171,000 | 11,327,341 | 1,675,000 | 1,983,058 | 10,846,000 | 13,310,399 |
| 2019 | 9,136,000 | 10,921,870 | 1,660,000 | 1,893,765 | 10,796,000 | 12,815,635 |
| 2020 | 9,121,000 | 10,537,925 | 1,650,000 | 1,810,088 | 10,771,000 | 12,348,013 |
| 2021-2025 | 20,362,000 | 23,299,587 | 2,110,000 | 2,308,000 | 22,472,000 | 25,607,587 |
| 2026-2030 | 5,370,000 | 5,815,710 | - | - | 5,370,000 | 5,815,710 |
| Total Bonded Debt | 113,885,000 | 147,993,346 | 18,685,000 | 23,706,927 | 141,273,000 | 171,700,272 |
| Other Long-Term Debt | | | | | | |
| Capitalized leases | | | | | | |
| 2011 | - | - | 130,608 | 138,093 | 130,608 | 138,093 |
| Total Other Long-Term Debt | - | - | 130,608 | 138,093 | 130,608 | 138,093 |
| Total Long- Term Debt | <u>\$113,885,000</u> | <u>\$147,993,346</u> | <u>\$18,815,608</u> | <u>\$23,845,020</u> | <u>\$132,700,608</u> | <u>\$171,838,366</u> |

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2010

| | |
|--|-------------------------------|
| Assessed value of taxable property | \$33,546,600,499 |
| | <u> x 0.08</u> |
| Debt limit- 8 percent of assessed value | \$2,683,728,040 |
| | |
| Gross debt: | |
| Total bonded debt | \$ 173,425,497 |
| Total certificates of participation | 15,080,000 |
| Total capital leases | <u>77,192,589</u> |
| Gross debt | 265,298,086 |
| Less: water and sewer bonds | <u>128,655,178</u> |
| | |
| Total amount of debt applicable to debt limit (net debt) | <u>\$ 137,042,608</u> |
| Legal debt margin | <u><u>\$2,546,685,432</u></u> |

Occupancy Tax Fund

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---------------------------|---------------------------|--|---------------------------------------|--|
| Operating costs | \$ 1,030,525 | \$ 877,987 | \$ 877,987 | \$ 952,750 |
| Total expenditures | \$ 1,030,525 | \$ 877,987 | \$ 877,987 | \$ 952,750 |
| Other taxes and licences | \$ 1,030,525 | \$ 877,987 | \$ 877,987 | \$ 952,750 |
| Total revenues | \$ 1,030,525 | \$ 877,987 | \$ 877,987 | \$ 952,750 |

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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|----------------------------|---------------------------|--|---------------------------------------|--|
| Transfer to General Fund | \$ 5,093,353 | \$ 5,040,941 | \$ 5,040,941 | \$ 2,008,937 |
| Total expenditures | \$ 5,093,353 | \$ 5,040,941 | \$ 5,040,941 | \$ 2,008,937 |
| Investment Earnings | 878 | - | - | - |
| Transfer from General Fund | 5,093,353 | 5,040,941 | 5,040,941 | 2,008,937 |
| Total revenues | \$ 5,094,231 | \$ 5,040,941 | \$ 5,040,941 | \$ 2,008,937 |

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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Operating costs | \$ 647,004 | \$ 879,718 | \$ 1,025,918 | \$ 691,998 |
| Capital outlay | 88,778 | 348,907 | 317,107 | 627,106 |
| Total expenditures | \$ 735,783 | \$ 1,228,625 | \$ 1,343,025 | \$ 1,319,104 |
| Restricted intergovernmental | 1,142,702 | 845,550 | 930,750 | 930,750 |
| Investment earnings | 14,820 | 3,000 | 3,000 | 2,700 |
| Fund balance appropriated | - | 380,075 | 409,275 | 385,654 |
| Total revenues | \$ 1,157,522 | \$ 1,228,625 | \$ 1,343,025 | \$ 1,319,104 |

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$0.70 for each connection. Providers, both wire line 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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-----------------------------------|---------------------------|--|---------------------------------------|--|
| Transfer to Capital Projects Fund | \$ 4,600,166 | \$ 11,965,160 | \$ 12,019,802 | \$ 8,663,512 |
| Total expenditures | \$ 4,600,166 | \$ 11,965,160 | \$ 12,019,802 | \$ 8,663,512 |
| Investment earnings | 412,564 | - | 143,500 | 50,000 |
| Fund balance appropriated | - | 11,965,160 | 11,876,302 | 8,613,512 |
| Transfer from Other Funds | 8,115,255 | - | - | - |
| Total revenues | \$ 8,527,819 | \$ 11,965,160 | \$ 12,019,802 | \$ 8,663,512 |
| 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 \$8,613,512 of fund balance appropriations in fiscal year 2010-2011. The designated uses of the sources are: Natural disasters reserve \$253,857, Landfill closure reserve \$3,707,671, Complex Bldg Renov/Demo \$400,000, Airport Certification \$595,384, Administration/Courthouse Parking \$350,000, Highway 211 Master Plan \$170,000, Affordable Housing Programs \$36,600, and transfers to the General Fund \$3,150,000.

School Capital Reserve Funds

Special School Capital Reserve Summary

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-----------------------------------|---------------------------|--|---------------------------------------|--|
| Transfer to Capital Projects Fund | \$ 659,808 | \$ 766,500 | \$ 696,859 | \$ 942,538 |
| Total expenditures | \$ 659,808 | \$ 766,500 | \$ 696,859 | \$ 942,538 |
| Investment earnings | 109,689 | - | - | 9,907 |
| Fund balance appropriated | - | - | - | 20,131 |
| Transfer from General Fund | 82,092 | 766,500 | 696,859 | 912,500 |
| Total revenues | \$ 191,781 | \$ 766,500 | \$ 696,859 | \$ 942,538 |

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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|----------------------------|---------------------------|--|---------------------------------------|--|
| Transfer to Other Funds | \$ 4,453,459 | \$ 4,018,561 | \$ 5,601,922 | \$ 3,412,536 |
| Total expenditures | \$ 4,453,459 | \$ 4,018,561 | \$ 5,601,922 | \$ 3,412,536 |
| Investment earnings | 114,251 | - | - | - |
| Fund balance appropriated | - | 10,861 | 1,594,222 | - |
| Transfer from General Fund | 4,063,441 | 4,007,700 | 4,007,700 | 3,412,536 |
| Total revenues | \$ 4,177,692 | \$ 4,018,561 | \$ 5,601,922 | \$ 3,412,536 |

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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|----------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 88,275 | \$ 51,986 | \$ 52,236 | \$ 51,986 |
| Fringe benefits | 28,618 | 17,594 | 17,594 | 18,347 |
| Operating costs | 191 | 24,920 | 24,670 | 70,315 |
| Capital Outlay | - | - | - | 6,750 |
| Total expenditures | \$ 117,084 | \$ 94,500 | \$ 94,500 | \$ 147,398 |
| Investment earnings | 12,987 | 3,500 | 3,500 | 2,000 |
| Fund balance appropriated | - | - | - | 43,212 |
| Transfer from General Fund | 96,881 | 91,000 | 91,000 | 102,186 |
| Total revenues | \$ 109,868 | \$ 94,500 | \$ 94,500 | \$ 147,398 |
| Number of FTE's | 2 | 1 | 1 | 1 |

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 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 3,567,661 | \$ 3,850,227 | \$ 3,878,542 | \$ 3,901,880 |
| Fringe benefits | 1,380,955 | 1,481,761 | 1,489,060 | 1,563,233 |
| Operating costs | 6,776,501 | 8,079,404 | 8,094,080 | 8,309,894 |
| Capital outlay | 863,666 | 461,000 | 6,619,166 | 2,109,300 |
| Debt service | 485,012 | 1,567,164 | 251,012 | 1,423,641 |
| Transfer to Other Funds | 8,946,551 | 2,342,851 | 2,792,851 | 70,000 |
| Total expenditures | \$ 22,020,347 | \$ 17,782,407 | \$ 23,124,711 | \$ 18,007,948 |
| Restricted intergovernmental | 17,269 | - | - | 198,423 |
| Permits and Fees | - | - | 2,200 | - |
| Sales and service | 18,264,193 | 17,211,625 | 17,259,431 | 17,368,378 |
| Investment earnings | 421,482 | 180,000 | 180,000 | 60,000 |
| Other revenue | 505,823 | 390,782 | 4,787,782 | 381,147 |
| Fund balance appropriated | - | - | 895,298 | - |
| Transfer from Other Funds | 195,150 | - | - | - |
| Total revenues | \$ 19,403,916 | \$ 17,782,407 | \$ 23,124,711 | \$ 18,007,948 |
| Number of FTE's | 77.75 | 77.75 | 79.75 | 79.75 |

Department Purpose

Provide potable water treatment and distribution for all Brunswick County retail customers, Brunswick County wholesale customers, and Brunswick County industrial customers.

Major Accomplishments

- Completed Construction of a 750,000 gallon elevated water storage tank in Shallotte
- Completed project to increase overflow elevation of Navassa tank
- Completed Construction of Public Utilities Operations Center Building

Goals and Objectives

Goal: Ensure Adequate Water Treatment Capacity to Meet Current Demands and Future Potable Water Demands

Objectives:

- Rehab two existing wells that supply water to NC 211 Water Treatment Plant Construct a new 16" water main on NC 211 from Midway Road to Sea Watch subdivision
- Construct a New 4 Million gallon clearwell and improvements to the flash mix and chemical feed systems at Northwest water treatment Plant
- Initiate Environmental Impact Statement study as required by Interbasin Transfer Certificate Regulations

| | | |
|---------------------------|----------------------------|--------------|
| FY 10/11 Projected Cost – | Well Rehabs | \$25,000 |
| | Northwest WTP Improvements | \$10,000,000 |
| | Interbasin Transfer EIS | \$670,000 |

Water Fund

Goal: Assist the Finance Department in implementing the Sensus Automatic Meter Reading System for a portion of the water distribution system.

Objectives:

- Install approximately 4,500 new fix based meters without interruption to service.
- Document the installation of meters and meter equipment.

FY 10/11 Projected Cost - \$1,500,000
 Projected Recurring Annual Cost - \$1,500,000 for 6 years

Goal: Select and implement SCADA reporting software program.

Objectives:

- Review the available SCADA report software programs and make recommendations.
- Implement SCADA report software program, create custom reports for various Brunswick County Public Utilities divisions, and provide support to internal users of the SCADA report software program.

FY 10/11 Projected Cost - \$75,000
 Projected Recurring Annual Cost - \$10,000

Key Programs, Objectives, and Measures

Water Distribution Division

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Miles of Water Lines Maintained | 802 | 830 | 847 | 860 |
| Number of County-Installed New Potable Water Meters | 1,683 | 1,122 | 792 | 600 |
| Number of County-Installed New Irrigation Meters | 726 | 507 | 420 | 400 |
| Effectiveness Measures | | | | |
| Number of Leaks Per Mile of Water Line | 80 | 69.2 | 26.5 | 40 |
| Average Days to Install Water Meter After Receipt of Fees | 14 | 6 | 6 | 6 |

Instrumentation and Electrical

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--------------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of RTU Sites Maintained | 159 | 174 | 195 | 212 |
| Number of Work Orders | 768 | 668 | 725 | 890 |
| Efficiency Measures | | | | |
| Work Orders Per Full-Time Employee | 153 | 133.6 | 145 | 125 |
| Effectiveness Measures | | | | |
| Average Hours to Complete Work Order | 14.8 | 10.2 | 14.3 | 14 |

Water Fund

Northwest Water Treatment Plant

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total Gallons Treated (million gallons) | 3,731 | 3,692 | 3,586 | 3,700 |
| Efficiency Measures | | | | |
| Number of Days with NTU Less than 2 | 125 | 153 | 144 | 165 |
| Effectiveness Measures | | | | |
| Cost Per 1,000 Gallon | \$0.96 | \$1.01 | \$1.21 | \$1.10 |

NC 211 Water Treatment Plant

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total Gallons Treated (million gallons) | 1245 | 1261 | 1073.56 | 1250 |
| Efficiency Measures | | | | |
| Number of Days with NTU Less than 2 | 365 | 365 | 365 | 365 |
| Effectiveness Measures | | | | |
| Cost Per 1,000 Gallon | \$1.34 | \$1.59 | \$1.93 | \$1.59 |

Kings Bluff Pump Station

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|--|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Total Gallons Pumped (million gallons) | 8,895 | 9,300 | 10,000 | 10,000 |
| Efficiency Measures | | | | |
| Number of Outages | 2 | 6 | 1 | 0 |
| Effectiveness Measures | | | | |
| Cost Per 1,000 Gallon | \$0.036 | \$0.038 | \$0.0262 | \$0.0262 |

Wastewater Fund

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Salaries | \$ 1,382,959 | \$ 1,455,476 | \$ 1,487,235 | \$ 1,575,989 |
| Fringe benefits | 536,487 | 570,148 | 557,284 | 634,858 |
| Operating costs | 2,319,036 | 2,669,634 | 4,449,297 | 2,442,361 |
| Capital outlay | 963,303 | 505,000 | 622,777 | 313,822 |
| Debt service | 6,681,820 | 8,239,732 | 8,239,732 | 9,251,557 |
| Transfer to Other Funds | 208,090 | 32,033 | 266,891 | - |
| Total expenditures | \$ 12,091,695 | \$ 13,472,023 | \$ 15,623,216 | \$ 14,218,587 |
| Restricted intergovernmental | 10,419 | - | - | 48,367 |
| Sales and service | 10,876,751 | 12,414,447 | 12,584,761 | 13,975,994 |
| Investment earnings | 38,859 | 15,000 | 15,000 | 5,400 |
| Other revenue | 253 | 17,000 | 73,803 | 169,125 |
| Fund balance appropriated | - | 1,025,576 | 2,816,652 | - |
| Transfer from Other Funds | 1,524,927 | - | 133,000 | 19,701 |
| Total revenues | \$ 12,451,209 | \$ 13,472,023 | \$ 15,623,216 | \$ 14,218,587 |
| Number of FTE's | 31.8 | 36.8 | 36.75 | 36.75 |

Department Purpose

Provide potable water treatment and distribution for all Brunswick County retail customers, Brunswick County wholesale customers, and Brunswick County industrial customers and provide wastewater treatment, collection, and transmission for all Brunswick County retail customers, Brunswick County industrial customers, and local government partners.

Major Accomplishments

- Initiated Construction of Wastewater Collection System in Mainland Section of Sunset Beach.
- Negotiated Water and Sewer Service Agreement with City of Boiling Spring Lakes and took over operation of Boiling Spring Lakes Water System.
- Completed construction of Pinewood Sewer Force Main.
- Completed Construction of Calabash Wastewater Collection System
- Completed Construction of Oak Island Force Main Phase II
- Completed Construction of 3.0 mgd expansion of West Brunswick WRF
- Completed Construction of Public Utilities Operations Center Building

Goals and Objectives

Goal: Construct capital improvements to the wastewater collections system to bring the older parts of the system to current standards and reduce the potential for sanitary sewer overflows.

Objectives:

- Upgrade the Village at Calabash #2 pump station to ensure proper operation
- Install 15 pressure transducers and SCADA monitoring equipment to analyze force main pressures to avoid pipe breaks and minimize leaks

FY 10/11 Projected Cost - \$78,000

Projected Recurring Annual Cost - \$0

Wastewater Fund

Goal: Expand Treatment Capacity to Meet Demand in Northern Section of the County.

Objective:

- Receive Approval of Environmental Assessment and issuance of a FONSI
- Receive Authorization to Construct Permit from NC DENR for Plant Expansion
- Receive bids on plant expansion and initiate
- Complete transmission system study.

FY 10/11 Projected Cost - \$7,000,000

Projected Recurring Annual Cost – Increase of \$50,000 per year in electrical cost

Goal: Perform Analysis and Make Improvements that Result in Improved NPDES Permit Compliance at Carolina Shores WWTP

Objectives:

- Complete PER on steps needed to bring Carolina Shores into compliance with NPDES Permit
- Monitor flows and determine when to divert and when the plant can adequately treat flows
- Use diversion force main to reduce flow to Carolina Shores WWTP

FY 10/11 Projected Cost - \$100,000

Projected Recurring Annual Cost - \$0

Key Programs, Objectives, and Measures

Wastewater Treatment Division

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Number of Plants Operated | 6 | 7 | 7 | 7 |
| Total Plant Capacity | 6.05 | 6.05 | 9.15 | 9.05 |
| Total Gallons Treated (MG) | 822.12 | 943.05 | 955 | 1100 |
| Efficiency Measures | | | | |
| Cost Per 1,000 Gallons | \$2.54 | \$2.19 | \$2.61 | \$2.60 |
| Effectiveness Measures | | | | |
| Percentage of DMR Compliance | 98 | 98 | 90 | 95 |

Wastewater Collections Division

| <i>Key Performance Measures:</i> | <i>FY 07/08 Actual</i> | <i>FY 08/09 Actual</i> | <i>FY 09/10 Estimated</i> | <i>FY 10/11 Projected</i> |
|---|----------------------------|----------------------------|-------------------------------|-------------------------------|
| Workload (output) Measures | | | | |
| Miles of Sewer Lines Maintained | 357 | 405 | 446 | 550 |
| Number of County-Maintained Sewer Pump Stations | 95 | 110 | 120 | 125 |
| Number of Grinder Pumps Installed | 180 | 155 | 92 | 90 |
| Effectiveness Measures | | | | |
| Feet of Gravity Sewer Cleaned | 23,760 | 43,000 | 45,000 | 50,000 |

Water Capital Reserve

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------------|---------------------------|--|---------------------------------------|--|
| Transfer to Water Capital Projects | 11,264,929 | 5,786,282 | 5,788,200 | 2,353,550 |
| Total expenditures | \$ 11,264,929 | \$ 5,786,282 | \$ 5,788,200 | \$ 2,353,550 |
| Special assessments | 40,479 | - | 26,000 | - |
| Investment earnings | 197,606 | 50,000 | 110,000 | - |
| Fund balance appropriated | - | 3,393,431 | 3,309,349 | 1,653,550 |
| Transfer from Other Funds | 8,946,551 | 2,342,851 | 2,342,851 | 700,000 |
| Total revenues | \$ 9,184,636 | \$ 5,786,282 | \$ 5,788,200 | \$ 2,353,550 |

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 \$700,000 and a fund balance appropriation of \$1,653,550 as sources totaling \$2,353,550 for fiscal year 2010-2011. The designated uses of funds are: Miscellaneous water projects \$100,000, Gray Bridge to Tar Landing to Shellpoint Waterline \$203,550, Hwy 211 Midway Rd to Camarose \$1,400,000 and Roger Bacon, Maco, Trucking Lane \$600,000.

Wastewater Capital Reserve

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|---|---------------------------|--|---------------------------------------|--|
| Transfer to Wastewater Capital Projects | \$ 2,941,909 | \$ 1,621,613 | \$ 3,591,096 | \$ 4,225,596 |
| Total expenditures | \$ 2,941,909 | \$ 1,621,613 | \$ 3,591,096 | \$ 4,225,596 |
| Special assessments | \$ 62,014 | \$ - | \$ - | \$ - |
| Investment earnings | 171,405 | 10,000 | 10,000 | - |
| Fund balance appropriated | - | 1,579,580 | 1,914,205 | 4,225,596 |
| Transfer from Other Funds | 208,090 | 32,033 | 1,666,891 | - |
| Total revenues | \$ 441,509 | \$ 1,621,613 | \$ 3,591,096 | \$ 4,225,596 |

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 a fund balance appropriation of \$4,225,596 as sources totaling \$4,225,596 for fiscal year 2010-2011. The designated uses of funds are: Carolina Shores Seatrail wastewater treatment plant upgrades \$155,000, undesignated funds \$284,000, regional pump station improvements of \$992,700, NE Regional Capital & Replacement of \$339,038, County Share NE Regional Plant Expansion \$1,134,858, Miscellaneous Wastewater Projects \$200,000, Dutchman Creek Acres \$700,000, and Angel Trace Rd Force Main \$375,000.

Water Debt Service

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Principal | \$ 388,199 | \$ 1,183,072 | \$ 152,072 | \$ 718,279 |
| Interest | 96,812 | 384,092 | 98,940 | 705,362 |
| Other fees | 1,189 | 5,000 | 5,000 | 2,000 |
| Total expenditures | \$ 486,200 | \$ 1,572,164 | \$ 256,012 | \$ 1,425,641 |
| ARRA Stim Debt/Interest Subs | - | - | - | 198,423 |
| Total revenues | \$ - | \$ - | \$ - | \$ 198,423 |

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 issued \$14,540,000 of taxable Recovery Zone Economic Development Revenue Bonds Series 2010 in July 2010 to finance waterline expansion projects and to expand water treatment capacity. The debt is to be repaid over a 20 year period and will be subject to a 45% interest credit from the United States Treasury. The County plans to finance water transmission improvements at an estimated cost of \$7.7 million in FY 12 and will issue revenue bonds to finance those costs.

Wastewater Debt Service

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|------------------------------|---------------------------|--|---------------------------------------|--|
| Principal | \$ 4,247,761 | \$ 4,320,904 | \$ 4,320,904 | \$ 4,464,705 |
| Interest | 2,434,053 | 3,918,828 | 3,918,828 | 4,786,852 |
| Other fees | 3,888 | 10,000 | 10,000 | 5,000 |
| Total expenditures | \$ 6,685,702 | \$ 8,249,732 | \$ 8,249,732 | \$ 9,256,557 |
| ARRA Stim Debt/Interest Subs | - | - | - | 48,367 |
| Total revenues | \$ - | \$ - | \$ - | \$ 48,367 |

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 issued Taxable Enterprise Systems Revenue Bond (Recovery Zone Economic Development Bonds) in July 2010 in the amount of \$11,270,000 for the construction of waste water collection systems in the un-served island sections of the Town of Sunset Beach. The debt is to be repaid through customer assessments over a ten year period and will be subject to a 45% interest credit from the United States Treasury. In addition, the County was awarded up to an additional \$1 million of State Construction Grants and Loans American Recovery and Reinvestment Act loans in January 2010 of which up to \$0.5 million is a principal forgiveness loan and up to \$0.5 million is a zero interest loan amortized over 20 years.

The County plans to issue debt in FY 11 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility estimated at \$6.3 million. The majority of the debt issued for the Northeast capacity expansion will be serviced by user fees assessed to the participant wholesale customers based on their additional capacity. The County is in acquired the City of Boiling Spring Lakes water system and assumed the outstanding General Obligation Bond USDA Series 2005 in the amount of \$4,397,000 million. The county plans to construct a wastewater collection system to serve the central business district and a package wastewater treatment plant at an estimated cost of \$5.3 million.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities

June 30, 2010

| Bonded Debt Fiscal Year Ended June 30 | Water | | Wastewater | | Total | |
|--|--------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|
| | Principal | Principal and Interest | Principal | Principal and Interest | Principal | Principal and Interest |
| 2011 | \$158,278 | \$422,697 | \$4,456,607 | 9,817,448 | \$4,614,885 | 10,240,145 |
| 2012 | 165,528 | 423,275 | 5,737,927 | 10,948,471 | 5,903,456 | 11,371,746 |
| 2013 | 172,376 | 422,725 | 5,926,070 | 10,924,729 | 6,098,445 | 11,347,454 |
| 2014 | 180,024 | 423,090 | 6,082,643 | 10,861,728 | 6,262,667 | 11,284,818 |
| 2015 | 188,009 | 423,327 | 6,303,990 | 10,846,907 | 6,491,999 | 11,270,234 |
| 2016 | 195,107 | 422,437 | 6,550,058 | 10,824,849 | 6,745,166 | 11,247,286 |
| 2017 | 203,729 | 422,462 | 6,815,814 | 10,806,964 | 7,019,543 | 11,229,426 |
| 2018 | 213,297 | 423,360 | 7,061,924 | 10,785,889 | 7,275,221 | 11,209,249 |
| 2019 | 222,204 | 423,087 | 7,253,151 | 10,689,935 | 7,475,355 | 11,113,022 |
| 2020 | 231,308 | 422,687 | 7,549,495 | 10,668,899 | 7,780,802 | 11,091,587 |
| 2021-2025 | 1,161,688 | 1,962,411 | 33,477,185 | 44,417,934 | 34,638,873 | 46,380,345 |
| 2026-2030 | 581,000 | 1,208,555 | 25,885,067 | 30,288,692 | 26,466,067 | 31,97,249 |
| 2031-2035 | 715,000 | 1,208,213 | 3,630,000 | 3,808,750 | 4,345,000 | 5,016,963 |
| 2036-2040 | 881,000 | 1,208,675 | - | - | 881,000 | 1,208,675 |
| 2041-2045 | 999,000 | 1,126,457 | - | - | 999,000 | 1,126,457 |
| Total Bonded Debt | <u>\$6,267,549</u> | <u>\$10,943,459</u> | <u>\$126,729,930</u> | <u>\$185,691,195</u> | <u>\$132,997,479</u> | <u>\$196,634,654</u> |

Internal Service Fund

| | <i>FY 2009 Actual</i> | <i>FY 2010 Approved Budget</i> | <i>FY 2010 Current Budget</i> | <i>FY 2011 Approved Budget</i> |
|-------------------------------|---------------------------|--|---------------------------------------|--|
| Workers' Compensation | \$ - | \$ - | \$ 1,209,078 | \$ 1,041,988 |
| Total expenditures | \$ - | \$ - | \$ 1,209,078 | \$ 1,041,988 |
| Workers' Compensation Premium | - | - | 1,209,078 | 1,041,988 |
| Investment earnings | - | - | - | - |
| Transfer from Other Funds | - | - | - | - |
| Total revenues | \$ - | \$ - | \$ 1,209,078 | \$ 1,041,988 |

Fund used to account for goods or services given to one department by another on a cost reimbursement basis. The fund is profit and loss oriented and hence follows accrual accounting.

In FY 2009-10, the County elected to become self-insured for workers' compensation insurance and established an internal services fund. The county charges a premium to all operating departments based on a percentage of wages paid. Claims and administrative costs are paid from the fund and the balance retained in the fund. The recommended reserve for the fund is \$2.5 million and the county plans to establish the balance over the next 5 years and then maintain a recommended reserve level. The current reserve balance is \$714,671.

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Capital Budget Process

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

Comprehensive Master Planning

Capital needs are identified in a collaborative process involving department heads, county management, agencies, citizens, and the County Commissioners. Community College needs is determined through an in-depth process of enrollment estimates, program evaluation and costs. The Community College Board of Trustees presents the list of identified needs to the commissioners each year. The school system capital needs are also determined through a study of membership projections, program reviews and cost estimates. The county and the school system appointed a liaison committee of two commissioners, two board of education members and senior staff of each entity to review and prioritize the school capital needs. The Commissioners established a space needs committee to review general government space needs and make recommendations on capital needs for general county government. Capital needs of the Enterprise operations (water and waste water) are identified through extensively studying the current system, projecting customers needs, timelines and associated costs. In many cases, consultants are engaged to identify the needs and estimate the project costs. The County Public Utilities Director and Engineer in conjunction with the Utilities Operations Board and various government partners' review the enterprise capital needs and to develop recommendations to submit to the commissioners. During the capital budget process department heads seek input from their staff and the public to identify capital needs. Department heads research costs and provide preliminary project cost estimates of the projects to the County Manager and Finance Officer.

Project Prioritization

The needs from all stakeholders are compiled into a preliminary Capital Improvement Plan which is submitted to the County Commissioners during their annual Goal Setting and Budget retreat held in February of each year. Presentations are made to the commissioners for each capital need identified.

Projects are prioritized based on the following ranked goals:

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

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

Funding

The County utilizes two methods to finance the capital plan. The County's policy is to maintain general fund balance no lower than 20%. Within that parameter, the county uses pay as you go funding to finance smaller general government capital projects. The county uses excess ad Valorem collections over amounts budgeted accumulated in a Special School Capital Reserve Fund and sales tax to fund school capital projects. The county uses debt to fund projects with costs beyond the reach of the currently available funding streams.

Capital Budget Process

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

Capital Improvement Plan

| DETAILED FIVE-YEAR SUMMARY OF SOURCES AND USES | | | | | | |
|---|------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| County General Capital Improvement Plan: Uses | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Total |
| Building I, E, & F Renovations | \$200,000 | \$ | \$ | \$ | \$ | \$200,000 |
| Building J Demolition | 200,000 | | | | | 200,000 |
| Construction & Demolition Landfill Closure Costs Reserve | | 750,000 | 750,000 | 750,000 | | 2,250,000 |
| Design Fees for Expansion of C&D Landfill | | 750,000 | | | | 750,000 |
| Expand Construction & Demolition Landfill | | | 2,250,000 | | | 2,250,000 |
| Relocate Effluent Drip System Due to Landfill Expansion | | | 1,500,000 | | | 1,500,000 |
| Town Creek Park Improvements | | 35,000 | 1,500,000 | | | 1,535,000 |
| Smithville Park Improvements | | 50,000 | 4,500,000 | | | 4,550,000 |
| Leland Park Renovation | | 365,000 | | | | 365,000 |
| Waccamaw Park Expansion and Renovation | | | 35,000 | 650,000 | | 685,000 |
| Lockwood Folly Park Renovations | | | 45,000 | 1,000,000 | | 1,045,000 |
| Cedar Grove Park Improvements (Phase 2) | | | 50,000 | 4,000,000 | | 4,050,000 |
| Ocean Isle Beach Park Improvements (Phase 2) | | | | 50,000 | 2,000,000 | 2,050,000 |
| Dutchman Creek Park Improvements | | | | 35,000 | 500,000 | 535,000 |
| Brunswick River Park Improvements | | 500,000 | | | | 500,000 |
| Senior Citizen/Community Centers | | 2,700,000 | 2,800,000 | 2,900,000 | 2,900,000 | 11,300,000 |
| 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 | | 11,500,000 |
| Sunset Beach Boat Ramp | | 250,000 | 250,000 | | | 500,000 |
| Land for Industrial Parks | | | 3,000,000 | | | 3,000,000 |
| Total: County General Capital Improvement Plan Uses | \$400,000 | \$6,900,000 | \$16,680,000 | \$19,385,000 | \$ 6,400,000 | \$49,765,000 |
| County General Capital Improvement Plan: Sources | | | | | | |
| County Capital Reserve Currently Designated | \$400,000 | \$ | \$ | \$ | \$ | \$400,000 |
| Transfer From General Fund C&D Landfill Fees | | 750,000 | 750,000 | 750,000 | | 2,250,000 |
| Grant Funds for Highway 211 Property | | 750,000 | | | | 750,000 |
| General Fund Balance Appropriation | | 2,700,000 | 6,380,000 | 5,735,000 | 3,500,000 | 18,315,000 |
| Debt Proceeds To Be Determined | | 2,700,000 | 9,550,000 | 12,900,000 | 2,900,000 | 28,050,000 |
| Total: County Capital Improvement Plan Sources | \$400,000 | \$6,900,000 | \$16,680,000 | \$19,385,000 | \$ 6,400,000 | \$49,765,000 |

Capital Improvement Plan

| Education Capital Improvement Plan: Uses | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Total |
|--|--------------------|--------------------|---------------------|---------------------|---------------------|----------------------|
| Brunswick County Public School System | | | | | | |
| Multi-year Capital Improvement Plan | \$ | \$ | \$15,953,455 | \$19,527,110 | \$20,538,180 | \$56,018,745 |
| Annual Capital Outlay Budget for Categories 1, 2&3 | 1,254,566 | 3,020,000 | 3,502,000 | 3,804,560 | 4,108,777 | 15,689,903 |
| Annual Technology Projects | 214,110 | 250,000 | 250,000 | 250,000 | 250,000 | 1,214,110 |
| Elementary School (Northeast Area of County) | | | | | 19,000,000 | 19,000,000 |
| High School | | | | 32,000,000 | | 32,000,000 |
| BB&T Debt Service Payments From Sales Tax | 3,100,508 | 3,054,302 | 2,979,975 | 2,905,649 | 2,831,322 | 14,871,756 |
| Total: Education Capital Improvement Plan Uses | \$4,569,184 | \$6,324,302 | \$22,685,430 | \$58,487,319 | \$46,728,279 | \$138,794,514 |
| Education Capital Improvement Plan: Sources | | | | | | |
| Article 40 and 42 Sales Tax Legislated for K-12 Schools | \$3,412,536 | \$3,480,787 | \$3,476,780 | \$3,546,316 | \$3,617,242 | \$17,533,660 |
| State Capital Building Fund For Education | 214,110 | 250,000 | 250,000 | 250,000 | 250,000 | 1,214,110 |
| Ad Valorem Designated for K-12 School Capital Outlay | | 639,562 | 652,352 | 665,400 | 678,708 | 2,636,022 |
| NC Education Lottery Proceeds | | 790,045 | 829,547 | 871,025 | 914,576 | 3,405,193 |
| Excess Ad Valorem-School Special Capital Reserve | 942,538 | 1,163,908 | | | | 2,106,446 |
| Debt Proceeds To Be Determined | | | 17,476,751 | 53,154,579 | 41,267,754 | 111,899,084 |
| Total: Education Capital Improvement Plan Sources | \$4,569,184 | \$6,324,302 | \$22,685,430 | \$58,487,319 | \$46,728,279 | \$138,794,514 |
| Airport Capital Improvement Plan: Uses | | | | | | |
| Brunswick County Airport | | | | | | |
| Airport Expansion Projects | \$ | \$ | \$832,500 | \$1,072,500 | \$1,072,500 | \$2,977,500 |
| Grant Reimbursements to County | 1,072,500 | 1,072,500 | 240,000 | | | 2,385,000 |
| Total: Airport Capital Improvement Plan Uses | \$1,072,500 | \$1,072,500 | \$1,072,500 | \$1,072,500 | \$1,072,500 | \$5,362,500 |
| Airport Capital Improvement Plan: Sources | | | | | | |
| 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 |
| Total: Airport Capital Improvement Plan Sources | \$1,072,500 | \$1,072,500 | \$1,072,500 | \$1,072,500 | \$1,072,500 | \$5,362,500 |

Capital Improvement Plan

| Water System Capital Improvement Plan: | | | | | | |
|---|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Uses | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Total |
| Water System | | | | | | |
| Subdivision Petition Customer Assessment Projects | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$ | \$2,000,000 |
| System Funded Improvement Projects | | | | | | |
| Roger Bacon Academy(Maco Rd near Hwy 74/76) Trucking Lane | 600,000 | | | | | 600,000 |
| Ash-Little River Road, Etheridge Rd | | 1,500,000 | | | | 1,500,000 |
| Old Shallotte Rd | | | 1,150,000 | | | 1,150,000 |
| Navassa Elevated Water Tank Modification | 600,000 | | | | | 600,000 |
| Supply Area Tank | | 200,000 | 1,200,000 | | | 1,400,000 |
| Miscellaneous Water Projects (Grant Matches/Special Needs) | 100,000 | 100,000 | 100,000 | | | 300,000 |
| Interbasin Transfer Permit Environmental Impact Statement | 766,559 | | | | | 766,559 |
| Transmission System Improvements | 7,654,787 | | | 21,245,847 | 11,007,223 | 39,907,857 |
| Northwest Water Plant Capacity Expansion Design/Expansion Phase 2 | | 546,150 | 21,783,518 | | | 22,329,668 |
| Raw Water Reservoir | | | 2,174,953 | 2,183,319 | | 4,358,272 |
| Total: Water System Improvements | \$10,221,346 | \$2,846,150 | \$26,908,471 | \$23,929,166 | \$11,007,223 | \$74,912,356 |
| Water System Capital Improvement Plan: | | | | | | |
| Sources | | | | | | |
| Water System | | | | | | |
| Water Fees and Sales | \$700,000 | \$1,800,000 | \$2,450,000 | \$ | \$ | \$4,950,000 |
| Subdivision Customer Assessments | 500,000 | 500,000 | 500,000 | 500,000 | | 2,000,000 |
| Water Capital Project Fund | 600,000 | | | | | 600,000 |
| Enterprise System Revenue Bonds, Series 2011 | 8,421,346 | | | | | 8,421,346 |
| Enterprise System Revenue Bonds, Series 2013 | | 546,150 | 23,958,471 | | | 24,504,621 |
| Enterprise System Revenue Bonds, Series 2014 | | | | 23,429,166 | | 23,429,166 |
| Enterprise System Revenue Bonds, Series 2014 | | | | | 11,007,223 | 11,007,223 |
| Total: Water System Capital Improvement Plan Sources | \$10,221,346 | \$2,846,150 | \$26,908,471 | \$23,929,166 | \$11,007,223 | \$74,912,356 |

Capital Improvement Plan

| Wastewater System Capital Improvement Plan: Uses | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | Total |
|--|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| Wastewater System | | | | | | |
| Southwest Area Plant Preliminary Engineering | \$ | \$200,000 | \$400,000 | \$ | \$ | \$600,000 |
| Carolina Shores and Sea Trail System Pump Station Upgrades | | | 1,500,000 | | | 1,500,000 |
| Dutchman Creek Acres | 700,000 | | | | | 700,000 |
| Angel Trace Road Force Main Upgrade | 375,000 | | | | | 375,000 |
| Miscellaneous Wastewater Projects (Grant Matches/Special Needs) | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| Regional Pump Stations | | 1,000,000 | | | | 1,000,000 |
| Bricklanding Improvements | 1,000,000 | | | | | 1,000,000 |
| Northeast Brunswick Wastewater Plant Design/Expansion 825,000gpd | 7,273,657 | | | | | 7,273,657 |
| Boiling Spring Lakes Plant & Transmission | 350,000 | 3,888,781 | | | | 4,238,781 |
| Boiling Spring Lakes Collection System | 187,000 | 1,438,847 | | | | 1,625,847 |
| Northeast Brunswick Wastewater Transmission System Improvements | | 3,298,028 | | | | 3,298,028 |
| Subtotal: Wastewater System | \$ 10,085,657 | \$10,025,656 | \$2,100,000 | \$200,000 | \$200,000 | \$22,611,313 |
| Wastewater Capital Improvement Plan: Sources | | | | | | |
| Wastewater System | | | | | | |
| Wastewater Fees and Sales | \$ | \$1,400,000 | \$2,100,000 | \$200,000 | \$200,000 | \$3,900,000 |
| Wastewater Capital Project Fund (448252) | 375,000 | | | | | 375,000 |
| Wastewater Capital Reserve Fund | 900,000 | | | | | 900,000 |
| Revenue Bond Proceeds 2008A (Remaining Proceeds) | 1,537,000 | | | | | 1,537,000 |
| NEBRWWTF (County Portion)Capital Reserve | 953,410 | | | | | 953,410 |
| Enterprise System Revenue Bonds, Series 2011 | | 6,597,889 | | | | 6,597,889 |
| Enterprise System Revenue Bonds, Series 2012 | 6,320,247 | 2,027,767 | | | | 8,348,014 |
| Total: Wastewater Capital Improvement Plan Sources | \$ 10,085,657 | \$10,025,656 | \$2,100,000 | \$200,000 | \$200,000 | \$22,611,313 |
| Grand Total Capital Improvement Plan | \$26,348,687 | \$27,168,608 | \$69,446,401 | \$103,073,985 | \$65,408,002 | \$291,445,683 |

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Brunswick County Profile

Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 110,292 which has grown 49% since 2000. 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 until recently was one of the fastest growing counties in North Carolina and the United States. The average annual population growth since 2006 is 4.7%. The permanent population continues to grow at a rate close to three percent (3.0%) annually. Since 1990, Brunswick County has had one hundred thirty-six plant announcements, creating 5,048 new jobs and over \$ 446 million in new capital investment. The County currently has four improved industrial parks and three more planned, 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. Trade, transportation, and utilities account for a quarter of all employment in Brunswick County. Leisure and hospitality represent 19% of employment, while education and health services account for 16%, construction and manufacturing for 13%, professional and business services for 8% and public administration for another 7%. Various other employment sectors make up the remaining 12%.

Brunswick County Profile

Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-nine (39) 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

Demographic Statistics

| Fiscal Year Ended June 30 | (1) Population | (2) Personal Income (in thousands) | (2) Per Capita Income | (1) Median Age | (3) School Enrollment | (4) Unemployment Rate |
|----------------------------------|---------------------------|---|----------------------------------|---------------------------|----------------------------------|----------------------------------|
| 2001 | 76,563 | 1,653,216 | 22,410 | 42.5 | 10,085 | 4.6% |
| 2002 | 79,044 | 1,819,075 | 23,892 | 42.8 | 10,218 | 5.4% |
| 2003 | 81,472 | 1,829,637 | 23,299 | 43.2 | 10,426 | 6.1% |
| 2004 | 84,653 | 1,942,639 | 24,013 | 43.6 | 10,528 | 6.4% |
| 2005 | 89,009 | 2,195,457 | 26,229 | 43.9 | 10,789 | 5.0% |
| 2006 | 94,350 | 2,440,703 | 27,645 | 44.1 | 11,133 | 4.1% |
| 2007 | 99,170 | 2,683,411 | 28,585 | 44.7 | 11,505 | 4.7% |
| 2008 | 102,877 | 2,907,482 | 29,379 | 45.0 | 11,599 | 6.1% |
| 2009 | 106,586 | Not available | Not available | 47.7 | 11,841 | 11.0% |
| 2010 | 110,092 | Not available | Not available | 47.7 | 11,739 | 10.2% |

Source:

(1) State Data Center; projection as of June 30, 2010; annual estimates previous nine years

(2) Bureau of Economic Analysis; figures are for prior calendar year

(3) Brunswick County School System (20th day ADM)

(4) North Carolina Employment Security Commission

Brunswick County Facts

Principal Property Taxpayers

| Taxpayer | Type of Business | Fiscal Year 2010 | | |
|-------------------------------------|------------------|-------------------------|------|--|
| | | 2009 Assessed Valuation | Rank | Percentage of Total Assessed Valuation |
| Progress Energy Carolinas, Inc. | Utility | \$ 804,286,231 | 1 | 2.40% |
| DAK LLC | Chemicals | 179,021,427 | 2 | 0.53% |
| Brunswick Electric Membership Corp. | Utility | 157,022,056 | 3 | 0.47% |
| N.C. Eastern Municipal Power Agency | Utility | 150,589,253 | 4 | 0.45% |
| Bald Head Island Ltd | Developer | 122,773,261 | 5 | 0.37% |
| Red Mountain Timberco I LLC | Forestry | 116,324,520 | 6 | 0.35% |
| MAS Properties LLC | Developer | 104,656,926 | 7 | 0.31% |
| Odell Williamson | Developer | 80,821,830 | 8 | 0.24% |
| Archer Daniels Midland Company | Chemicals | 77,858,172 | 9 | 0.23% |
| Funston Land & Timber Inc. | Developer | 73,213,580 | 10 | 0.22% |
| Totals | | \$ 1,866,576,256 | | 5.56% |

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

| Name of Employer | Type of Business | Fiscal Year 2010 | | |
|-------------------------------------|-------------------------|---------------------|------|---------------------------------------|
| | | Number of Employees | Rank | Percentage of Total County Employment |
| Brunswick County Board of Education | Education | 1,945 | 1 | 4.47% |
| County of Brunswick | Local Government | 1,030 | 2 | 2.37% |
| Progress Energy Carolinas, Inc. | Utility | 833 | 3 | 1.91% |
| Wal-Mart Associates | Retail Chain | 750 | 4 | 1.72% |
| Food Lion LLC | Grocery Chain | 549 | 5 | 1.26% |
| Brunswick Community Hospital LLC | Medical Care Facility | 458 | 6 | 1.05% |
| Brunswick Community College | Education | 456 | 7 | 1.05% |
| DAK Americas | Dacron Polyester Fiber | 381 | 8 | 0.87% |
| Smithville Townships J Arthur | Education and Health | 353 | 9 | 0.81% |
| Troon Gulf | Leisure and Hospitality | 300 | 10 | 0.69% |
| Totals | | 7,055 | | 16.02% |

Source: NC Employment Security Commission; total county employment

GLOSSARY

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amended Budget - a budget that includes authorized changes by the Board of County Commissioners to the original adopted budget.

Annualize - taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriated Fund Balance - amount of fund balance designated as a revenue for a given fiscal year.

Appropriation - a legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - the valuation set by the County upon real estate and certain personal property as a basis for levying property taxes.

Asset - resources owned or held by a government that have monetary value.

Authorized Positions - employee positions that are authorized in the adopted budget to be filled during the 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

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

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

Indirect Cost - a cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - the movement of monies between funds for the same governmental entity.

Intergovernmental Revenue - funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Lease Purchase Agreement - contracted agreements that are termed leases but which apply the lease amount to the purchase.

Major Funds - represent the significant activities of the County and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

Non-Major Funds - represent any fund that does not meet the requirements of a Major Fund.

Modified Accrual - a budgetary accounting technique whereby revenues are recognized when they become measurable and available as net current assets to pay liabilities of the current period. Expenditures are recorded when the liability is actually incurred.

Non-Departmental Accounts - items of expenditure essential to the operation of the County government that do not fall within the function of any department or which provide for expenditures related to more than one department.

Object - an expenditure classification, referring to the lowest and most detailed level of classification, such as telephone expense, postage expense, or departmental supplies.

Objective - something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities but also encumbrances not yet paid.

Operating Expenses - the cost for personnel, materials and equipment required for a department to function.

Operating Revenue - funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-As-You-Go Basis - a term used to describe a financial policy by which capital outlays or capital projects are financed from current revenues rather than through borrowing.

Personnel - expenditures made for salaries and wages for regular and temporary employees of the County.

Property Tax - a tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

GLOSSARY

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives. In the New Hanover County performance measure tables, the use of the term “not avail.” denotes data that was not collected or recorded during a period of time. The abbreviation “N/A” denotes “not applicable” and is used when the information does not apply to prior years.

Program - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Revaluation - a process by which all County property values are reviewed to assure they are true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every eight years.

Revenues - sources of income financing the operations of government.

Sales Tax - a tax levied on the taxable sales of all final goods. The state of North Carolina levies a 4.5 percent sales tax and allows counties to levy up to a 2.5 percent sales tax. Brunswick County levies the full 2.5 percent sales tax and distributes the proceeds on an Ad Valorem basis with jurisdictions within the County.

Source of Revenue - revenues are classified according to their source or point of origin.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

Tax Base - the total assessed value of real, personal and state appraised property within the County.

Tax Year - the calendar year in which tax bills are sent to property owners.

Tax Levy - the resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

User Charge - the payment of a fee for direct receipt of a public service by the party who benefits from the service.