



County of Brunswick Adopted Budget Fiscal Year 2015-2016



County of Brunswick Approved Budget

Fiscal Year 2015-2016

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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

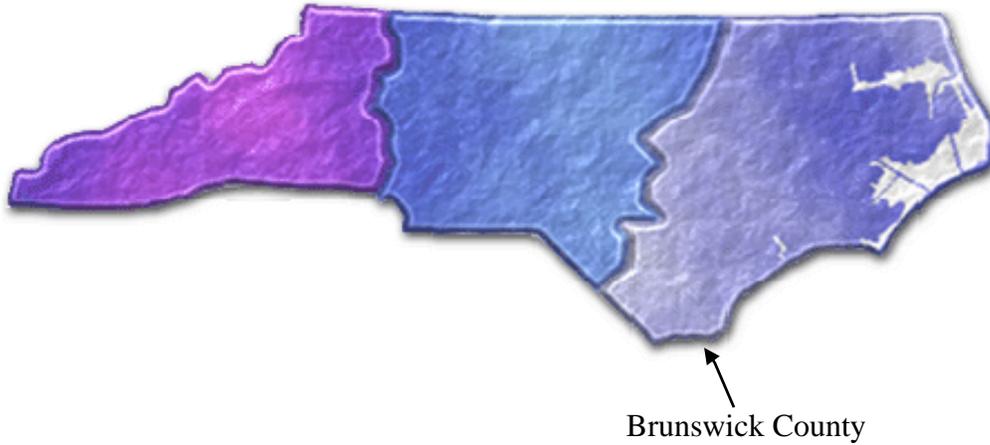
North Carolina

For the Fiscal Year Beginning

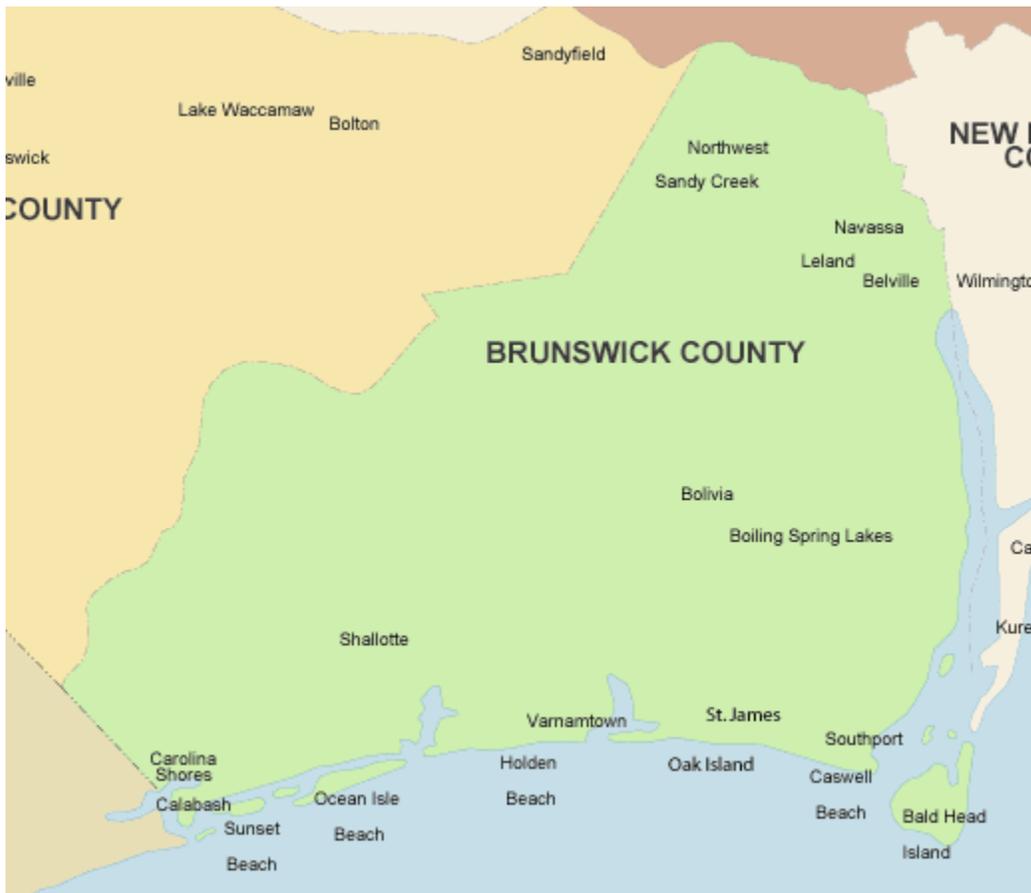
July 1, 2014

Executive Director

State of North Carolina



Brunswick County



County Seat, Bolivia
Established March 9, 1764
Population 121,581 (source: State Data Center est.)
846 Square Miles

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 composition 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 121,581 which has grown over 28% since 2006. Brunswick County is the sixth largest county in the State, having a land area of 846 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 in recent years has been one of the fastest growing counties in North Carolina and in the United States. The permanent population grew at an average rate of approximately 4 percent annually over the last ten years. In the past year Brunswick County has experienced an increase in retail sales and tourism dollars as the economy improved. Since 2004, Brunswick County has had forty-five plant announcements, creating 1,665 new jobs and over \$277 million in new capital investment. Brunswick County has four improved industrial parks and three planned industrial parks with great potential for future development.

Brunswick County is currently marketing two large industrial parks. The International Logistics Park of North Carolina and the Mid Atlantic Industrial Rail Park are both located adjacent to US Highway 74/76 at the Brunswick/Columbus County line and have over 1,000 acres of land each. The ILPNC, a State Tier 1 identified site, provides services for water, wastewater and fiber optics. In December of 2012, it was recognized as a North Carolina Certified Industrial Park. The Mid Atlantic site also has sewer and water service and can provide natural gas. CSXT can serve the park with rail and CSXT has recognized the Mid Atlantic Industrial Park as one of the few Certified Industrial Parks in their service area.

The County’s diversified economy is based primarily upon tourism, manufacturing, retail, and construction. Our existing industries continue to expand. In the past two years there have been two industrial announcements

Brunswick County Profile

which will add at least 120 new jobs to Brunswick County. Tourism contributions include permanent, as well as secondary housing development, increased retail sales, increased employment opportunities and increased demand for potable water and wastewater collection and treatment services. Retail development has picked up again with new shopping centers planned near St. James, Supply, and Leland and the infill of stores within centers in the southern part of the county. In the past year, residential construction has matched what was being experienced prior to the recession with new home construction up 16.7% and commercial construction up 85.4%.

Retail trade is the largest employment sector in Brunswick County, accounting for 16% of employment, while accommodation and food services represent 14%, government 8%, health care and social assistance 12%, public administration 8%, arts, entertainment, and recreation 6%, administrative and waste services 5%, construction 6%, real estate 3%, utilities 4%, wholesale trade 4% and manufacturing 5%. Various other employment sectors make up the remaining 9%.

Brunswick County is becoming the golf capital of the State of North Carolina. Thirty-six state of the art golf courses with most having residential/commercial development associated with them are located in the County.

Brunswick County's economic future looks bright as the new industrial parks expand, new retail shopping centers develop, new tourist attractions are completed and new residential growth continues to grow.



Carolina National Golf Course



TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

County Manager’s Budget Message.....	1
Guide to the Budget Document.....	13
Planning Process.....	15
Budget Process.....	18
Budget Calendar.....	19
Budget Structure.....	20
Basis of Budgeting and Accounting.....	22
Total Revenues by Fund.....	23
Total Revenues by Source (all funds)	24
Total Expenditures by Function (all funds)	25
Approved Tax Levy Distribution.....	26
General Fund – Changes in Fund Balance.....	27
Special Revenue Funds – Changes in Fund Balance.....	28
Enterprise Funds – Changes in Fund Balance.....	29
Internal Service Funds – Changes in Fund Balance.....	30
Revenue Highlights.....	31
Expenditure Highlights.....	39
Personnel Summary (FTE) by Department	45
County Organizational Chart.....	47

GENERAL FUND

General Fund Revenue Summary.....	49
General Fund Expenditure Summary.....	52

GENERAL GOVERNMENT

General Government Budget Summary.....	57
Board of Elections.....	58
County Administration.....	60
Court Facilities.....	62
Finance.....	63
Governing Body	65
Human Resources.....	67
Legal Department.....	68
Register of Deeds.....	70
Tax Administration.....	72
Contingency.....	74

CENTRAL SERVICES

Central Services Budget Summary.....	75
Engineering.....	76
Management Information Services.....	78
Operation Services.....	80
Service Center.....	83
Non-Departmental.....	85



TABLE OF CONTENTS **Page**

PUBLIC SAFETY

Public Safety Budget Summary..... 87
 Central Communications Center..... 88
 Code Administration..... 89
 District Attorney..... 91
 Detention Center..... 92
 Emergency Services..... 93
 Sheriff Animal Protective Services..... 95
 Sheriff’s Office..... 96
 Other Agencies - Fire and Rescue 97

TRANSPORTATION

Brunswick Transit System 99
 Cape Fear Regional Jetport..... 99
 Odell Williamson Municipal Airport..... 99
 Cape Fear Transportation Authority..... 99

ENVIRONMENTAL PROTECTION

Environmental Protection Budget Summary..... 101
 Solid Waste..... 102
 Environmental Protection Other Agencies..... 104

ECONOMIC & PHYSICAL DEVELOPMENT

Economic & Physical Development Budget Summary 105
 Cooperative Extension..... 106
 Economic Development Commission..... 109
 Planning..... 110
 Public Housing..... 114
 Soil and Water..... 116
 Economic Development Other Agencies..... 118
 Brunswick County Occupancy Tax..... 119

HUMAN SERVICES

Human Services Budget Summary..... 121
 Health Services..... 122
 Social Services..... 124
 Trillium..... 127
 Veterans Services..... 128
 Human Services Other Agencies..... 130

EDUCATION

Education Department Summary..... 131
 Brunswick Community College..... 132
 Brunswick County Schools..... 134



TABLE OF CONTENTS	Page
CULTURAL AND RECREATIONAL	
Cultural and Recreational Budget Summary.....	137
Library.....	138
Parks and Recreation.....	140
GOVERNMENTAL DEBT SERVICE	
General Debt Service.....	143
Schedule of Debt.....	145
Legal Debt Margin.....	146
SPECIAL REVENUE FUNDS	
Emergency Telephone System Fund.....	147
Register of Deeds Technology Enhancement Fund.....	148
ENTERPRISE FUNDS	
Water Fund	149
Wastewater Fund.....	152
Water Debt Service.....	155
Wastewater Debt Service.....	156
Schedule of Debt.....	157
INTERNAL SERVICE FUNDS	
Internal Service Fund	159
CAPITAL IMPROVEMENT PLAN	
Capital Budget Process.....	161
Capital Improvement Plan.....	189
APPENDIX	
Brunswick County Facts.....	193
Financial Policies.....	196
Investment and Portfolio Policies.....	202
County Budget Ordinances.....	205
Glossary.....	225

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BUDGET MESSAGE

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May 18, 2015

Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2015-2016 budget for Brunswick County for your review and consideration. County revenues are continuing to modestly improve with all major categories increasing. Department heads submitted conservative and thoughtful budget requests that are in line with the current year. The focus of the budget is providing high service levels within currently available resources, the elimination of services that may more effectively be provided by the private sector or specialized non-profits while achieving the revenue neutral tax rate. This proposal expands existing service levels in DSS utilizing state funds, continues to focus on improvements to the technology infrastructure, maintains funding for public schools, funds the employee compensation plan and provides funding for an effort to determine a dedicated funding stream for shoreline protection.

The county underwent a countywide revaluation of all real property as of January 1, 2015 which resulted in a 10% decrease in total county values. As required by NC General Statutes, the county calculates a revenue neutral tax rate based on the average of growth during the past four years. The county's average growth in assessed valuation from fiscal year 2011-2012 through 2014-2015 was 0.53%. The recommended budget is based upon the revenue neutral ad valorem tax rate of 48.50 cents, which is an increase of 4.25 cents over the current rate of 44.25 cents. The FY 2015-2016 budget proposal for all funds totals \$214,236,623 which represents an increase of 1.9% over the budget adopted June 16, 2014. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$3,065,489 for non-recurring capital appropriations as compared to \$3,768,420 in FY 2014-2015.

The recovery from the recession continues to impact individuals, businesses and corporations, and all levels of government as the economy is expected to modestly grow. Nationally, new job growth fluctuates on a monthly basis and the March jobless rate was 5.5%. The average cost of a gallon of gasoline in North Carolina is lower than a year ago at \$2.38 per gallon. Looking at the leading economic indicators for North Carolina, statewide unemployment is down 17.2% from last year, building permits are up by 19.8%, manufacturing hours worked are up 3.7% and average weekly earnings are up 5.0%. Locally, home sales rose more than 25% in the first quarter of 2015, sales rose 45.7% and the average sales price increased 17% as reported by the Brunswick County Association of Realtors. Brunswick County's unemployment rate is 6.8% compared to the State at 5.4% and United States at 5.5%.

Consistently ranking in the top twenty fastest growing counties in America, Brunswick County is now ranked 30th for national reporting and 2nd in the State for calendar year 2014. On a positive note the State Data Center reported Brunswick County's projected permanent population to be 121,744, up from the 107,431 decennial census figure indicating that people are still choosing Brunswick County as a place to live.

Due to the existence of continued uncertainty surrounding the economy, I am optimistic that local economic conditions will continue to improve in the up-coming fiscal year. An analysis of the preliminary State budget provides concerns regarding the County's discretion in the use of building and inspection fees, continued or enhanced receipt of school lottery funds, potential changes to the County's ability to assess taxes on builders'

BUDGET MESSAGE

inventory, changes to local option sales tax proceeds distribution and control and potential unfunded mandates for the county to provide services.

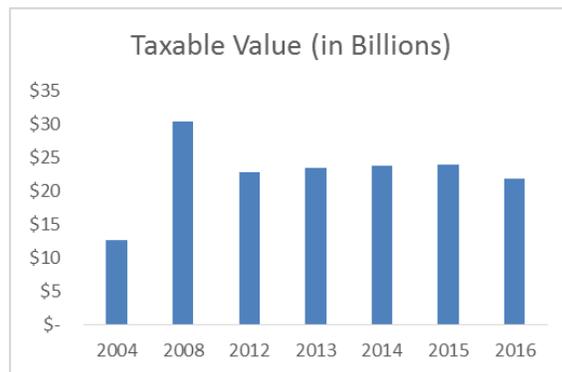
Due to some proactive measures taken in recent years to reduce expenses, the general governmental funds are leaner and significantly less reliant on non-recurring sources. These actions include the decisions to renegotiate and extend the countywide solid waste collection and disposal contract, contracting the county food services operations, refinancing debt obligations to more attractive rates, the elimination of the non-emergency transport program, partnering with WARM for community development grants and the transition of the adult health services to other community providers.

GOVERNMENTAL FUNDS

Revenues

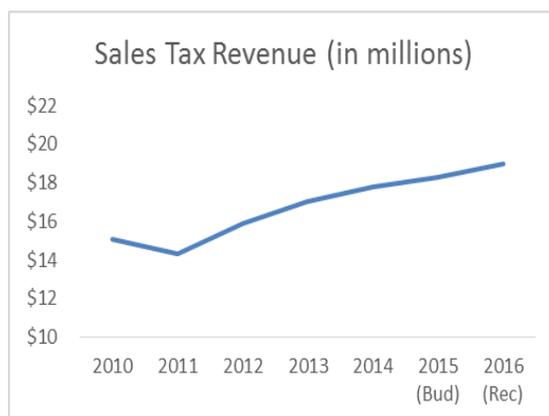
The total recommended general government budget is \$168,059,308 which represents a 1.8% increase from FY 2014-2015. Property tax revenue is the primary source of governmental fund revenue, providing \$109,348,481 or 65.1% of the total revenue. The 2015 levy is a revaluation year. The total projected tax base, inclusive of real property and motor vehicles for FY 2015-2016, is \$22,920,451,666 down by \$1,986,932,004 or 7.98% below the base of \$24,907,383,670 on which the FY 2014-2015 budget was based.

The total projected real property value for FY 2015-2016 is \$21,920,451,666 which represents an 8.6% decrease under the FY 2014-2015 real property base of \$23,982,383,670. The motor vehicle base is projected to be \$1,000,000,000 with an increase of 8.11% from the prior year base of \$925,000,000. The projected collection rate for motor vehicles is close to 100%, which should generate revenue of \$4,850,000. North Carolina's vehicle Tax & Tag Together program was implemented in the previous fiscal year and collection improvements are expected to continue. The program collects vehicle property taxes along with registration renewals.



The total real property levy for FY 2015-2016 is calculated on a tax base of \$21,920,451,666, the recommended revenue neutral tax rate of 48.50 cents, the FY 2013-2014 audited collection rate of 95.0%, and is projected to provide \$100,998,481 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$105,848,481 which is \$1,364,497 or 1.31% more than the original budget for FY 2014-2015. The value of one cent on the tax rate is \$2,182,443 as compared to \$2,361,220 in the prior year. The county tax on a home valued at \$250,000 would be \$1,212.50 and the county tax on a vehicle with a value of \$25,000 would be \$121.25.

A major source of general governmental revenue is local option sales tax. The growth in sales tax revenue is greater than current year projections and the outlook for continued growth extends into the projection for FY 2015-2016. Total county sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$14,479,555 which is \$684,982 or 5.0% higher than the original budget of \$13,794,573 for FY 2014-15. The portion of Articles 40 and 42 designated for schools is \$4,526,641 which is \$46,026 or 1.0% more than the current budget of \$4,480,615. The increased sales tax is attributable to the general improvement of



BUDGET MESSAGE

economic conditions within the county and the increase in the number of retail businesses locating within the county. The local portion of the sales tax is 2.00 cents and the state sales tax rate is 4.75 cents for a total of 6.75.

Projections for other revenue sources for FY 2015-2016 are mixed with moderate increases. Emergency Medical Services fees will decrease due to the elimination of non-emergency transport services. Total EMS charges are projected to reach \$3,450,000 with an additional \$450,000 from Medicaid Cost Settlement revenue.

There is continued stability or improvements projected for other major general government revenue categories projections as follows:

Revenue	FY 2013	FY 2014	FY 2015	FY 2016	% Change
Solid Waste Tipping Fees	\$1,000,000	\$1,180,000	\$1,600,000	\$1,600,000	no change
Building Permits	\$846,500	\$1,008,734	\$1,206,000	\$1,708,000	+41.6%
Deed Stamp Excise Tax	\$1,800,000	\$1,850,000	\$2,000,000	\$2,200,000	+10.0%

The Sheriff has aggressively sought new revenues to offset the costs of serving civil warrants and detention center operations. However, the federal and other county inmate population has declined in recent months. The recommended budget includes no increase in revenue associated with federal inmates and state misdemeanor reimbursements. There is no planned reimbursement revenues from other counties for housing inmates.

The restricted intergovernmental funds from the State and federal governments projected to total \$18,312,913 which is increased \$1,792,250 or 10.8% from the prior fiscal year original budget of \$16,520,663 mainly due to the increase of 25% in the Medicaid reimbursement of salary and benefits. The recommended budget includes an estimate of \$635,000 of Medicaid Maximization funds in the health fund to provide current year eligible services. In prior years, the funds were committed to a reserve for future capital related needs.

The recommended budget includes a fund balance appropriation in the amount of \$3,065,489 for a decrease of \$702,931. This level of fund balance appropriation is consistent with the County's level prior to the great recession and is considered reasonable due to the County's FY 2013-2014 unassigned fund balance of \$53.5 million that is 33.7% of expenditures. In November of 2014, the County appropriated \$2,750,000 of fund balance earned in FY 2013-2014 for the funding of pay as you go capital projects at Smithville Park and \$750,000 for Landfill closure cost. All of the FY 2015-2016 fund balance appropriation is dedicated to non-recurring expenditures. The County ended fiscal year 2013 with actual revenues in excess of expenditures of \$7,095,091 and \$10,796,908 in fiscal year 2014.

Expenditures

The FY 2015-2016 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 1.0% and 1 to 2% merit raises to eligible employees, contributions to the employee and dependent health plan, \$750,000 dedicated to landfill closure costs, \$166,000 second year funding of Oak Island Eastern Channel Dredging Restoration, funded an additional \$75,000 to assist the Village of Bald Head Island with rescue services, \$50,000 dedicated to identifying a dedicated funding stream for shoreline protection, and continued improvements to technology infrastructure. The budget includes capital outlay consistent with the prior year and the Five Year Capital Improvement Plan includes pay as you go projects that will not require the County to incur additional debt.

BUDGET MESSAGE

The Local Government Employee Retirement System Board recommended a COLA for retirees and the contribution rate is recommended to decrease. The recommended budgeted rate for general employees is 7.00% and law enforcement 7.27%

In September 2011 the County assumed ownership of the Brunswick Community Hospital property. The property is currently under contract through June 30, 2015. At this time, the facility revenue approximately equals expenditures.

Brunswick County Board of Elections is facing the potential for four elections in FY 2015-16 to include a Municipal Election, Presidential Primary Election, May Primary and a possible Second Primary. Funding in the amount of \$800,000 is recommended for temporary salaries to accommodate staffing for One-Stop voting, Election Day voting locations and peak Elections office work, along with additional training and check in stations for law changes in 2016 for the photo ID requirement.

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 7.5% of the general government expenditures. The County recently renegotiated a five year extension of the countywide solid waste collection and disposal contract with Waste Industries that extends the contract through June 2023. The new contract eliminated the fuel surcharge and retained the annual price adjustment formula. The FY 2015-2016 unit price of \$11.91 is based on 83,246 units with a projected average increase in service locations of 1,548 for countywide solid waste collection of \$12,245,578 for an increase over the prior year of \$387,160.

The construction and demolition tonnage being received at the county landfill had an increase as of April 2014 of 5.9% compared to the previous year. To preserve the existing capacity in the landfill and extend the useful life of the facility, the County has a contract with Waste Industries for diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 60% of the waste from the landfill is currently \$38 per ton or \$525,000 per year. A transfer to the Capital Reserve Fund for landfill closure cost of \$750,000 is recommended. The current reserve balance accumulated is \$5.2 million and the total cost of closure is estimated at \$8.8 million.

Per the above referenced solid waste contract, Waste Industries is providing curbside recycling services on a voluntary individual contract basis for which the costs are borne by the users through direct billing with no direct fiscal impact to Brunswick County. As of May 2015, Waste Industries reports there are 25,751 county households using curbside recycling either voluntary or through their municipal services.

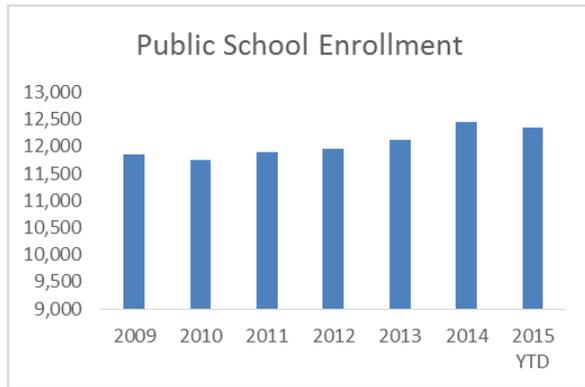
Brunswick County Public Schools

The County is recommended to enter into a funding agreement with the Brunswick County Board of Education through June 30, 2017. The terms of the agreement are substantially identical to prior agreements. The requirements are for the County to provide 36.5% of the ad valorem tax revenue to the schools for operating expenditures less the portion of the tax rate dedicated to pay debt service. The total recommended FY 2015-2016 school appropriation, in accordance with the funding agreement, is \$34,499,762 which represents an increase of approximately 1.4 percent or \$464,940 over the FY 2014-2015. Under the terms of the agreement, 35.75%, or \$33,790,863 will be used for current expense and 0.75% or \$708,899 will be used for category 2 (furniture, fixtures and equipment) and category 3 capital outlay (vehicles and rolling stock). The schools are projected to receive \$963,165 of local option sales tax proceeds, after subtracting \$3,563,476 dedicated for school debt service, to be utilized for category 1 (improvements to buildings and grounds) annual needs. The estimated State lottery proceeds of \$800,000 will be used for debt service in lieu of local option sales tax proceeds increasing the amount to be utilized for category 1 annual needs. The schools capital improvement plan includes the utilization of prior year ad valorem collections received pursuant to the funding agreement of \$1,690,372 to aid in funding for additional category 1 system improvements.

BUDGET MESSAGE

The total general obligation debt service for Brunswick County Schools for FY 2015-2016 is \$6,113,119. An additional \$3,563,476 of limited obligation debt associated with Town Creek Elementary School, Cedar Grove Middle School, North Brunswick High School Additions, and Waccamaw Multi-Purpose Facility is funded from sales tax revenue dedicated to school capital under statute. Including the debt service, 39.30% or \$41,598,381 of the County ad valorem property tax revenue is appropriated for k-12 public education purposes.

In FY 2013-2014 Brunswick County ranked 15th in the State of North Carolina for local funding of public schools based on per pupil expenditures. With State provided funding rank of 92nd, federal funding rank of 64th and local per pupil expenditures combined, Brunswick County ranked 50th in the State in total for \$8,581.53 expended per pupil.



Brunswick Community College

Brunswick Community College is in the process of completing the Southport satellite campus improvements bringing all of the college bond projects near conclusion as part of the general obligation bond funded capital projects. The total General Obligation debt service for Brunswick Community College is \$3,117,789.

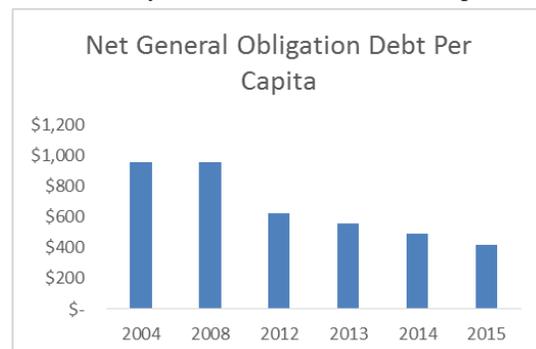
The recommended community college appropriation for FY 2015-2016 is \$3,598,737 for the operating budget which includes \$206,594 for county facility usage and interagency adult transportation and the k-12 school system use of facilities of \$224,000. The recommended budget for capital outlay needs is \$50,000. It is recommended to change the college appropriation to funding at the purpose level and by reimbursement with any annual budget surplus to be placed in a reserve for college capital needs. The combined recommended change to the support for the community college totals a decrease of \$100,710 or 2.7%.

Debt Service

Brunswick County government is in a good position with regard to capital facilities for general fund operations. There is adequate office space for a workforce that has shrunk in recent years and excess capacity in the County Detention Center. Topping the list of needs of Brunswick County include renovations and maintenance to existing buildings, and park expansions and upgrades. Enrollment growth projections for Brunswick County Schools are projected to remain steady in the near future so it is possible that new school construction may be deferred for a couple of years.

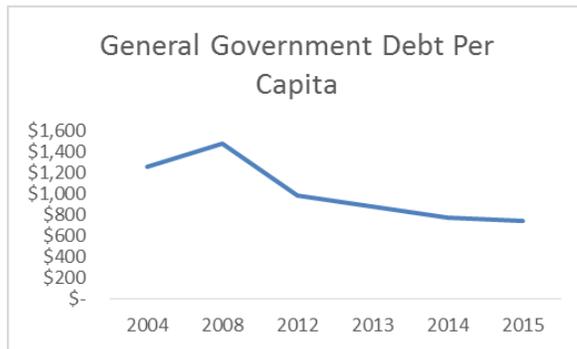
However, school officials report district wide deferred maintenance and improvements and the need for a new Lincoln Elementary School, a new Town Creek Middle School, Waccamaw k-1-2 replacement building, and the addition of a STEM/CTE Program, totaling in excess of \$170 million. The schools have suggested to the county that a bond referendum in November of 2016 may be needed to address the capital needs.

Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental funds debt declined from \$91,440,000 to \$89,955,000 as of the end of FY 2014-2015. This equates to approximately \$740 per capita and current net general obligation debt is approximately \$416 per capita.



The total general government debt service budget will be \$14,881,873 which represents an increase of \$997,345 or

BUDGET MESSAGE



7.18% more than the debt service budget for the prior year. This increase is mainly due to the limited obligation bonds debt issued for the North Brunswick High School Additions and the Waccamaw Multi-Purpose Facility.

The total principal payments on general fund debt are \$11,470,000 with interest and service fee payments equaling \$3,411,873.

Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$3,766,035 to the health fund programs representing a decrease of \$381,188, under the current year appropriation mainly due to the elimination of the non-mandated Adult Health Program and health plan decreases. Due to the combining of the health and social services programs into a health and human services organization, the County is required to provide a maintenance of effort in the FY 2014-15 budget under H438 that equates to the FY 2010-2011 funding level of \$3,644,688 net of the non-mandated Adult Health Program.

The total contribution to the social services fund of \$5,813,416 represents a slight increase from the current year of \$20,916 mainly due to employee costs.

Funding for Trillium is recommended to decrease to \$250,443 from \$692,000 in the prior year. This will provide funding in parity with other counties within Trillium. The funding level per person will be \$2.18 rather than the current Brunswick County level of \$5.66.

The recommended appropriation to Brunswick Senior Resources, Inc. is \$1,565,000, which is the same as the prior year. As the senior center in Leland is constructed and becomes operational along with improvements at the Lockwood Folly center and the acquisition of a center in District 1, it is estimated that that additional resources will be needed to support senior activities in the county.

Employee Benefits

The FY 2012-2013 budget funded a classification and compensation study. The FY 2013-2014 budget included \$2,500,000 to fund the results of the classification and compensation study which provided for an 8% increase in the pay ranges, a 5% increase for employees with a grade increase of 1 or more grades, a service longevity/parity adjustment for Brunswick County service years with a maximum of 5% and a minimum of 3%. The FY 2015-2016 budget recommendation includes a pay scale market adjust of 1.0% related to the CPI index change from the prior year at a cost of approximately \$475,500 and the funding of employee merit raises of between 1 and 2% at an estimated cost of \$507,000.

With significant increases in health care costs, necessary plan design changes to the employee group health insurance schedule of benefits include no available coverage for employee spouses and an increase in the individual deductible from \$500 to \$750 for savings of \$1.8 million. As an organization we will embark on the fourth full year of self-insurance for the group health insurance. After more than two and a half years, claims have tracked at expected levels. The decision was made to eliminate employee premiums of \$40 per month for those participating in the annual health risk screening, decrease the cost of dependent coverage and decrease the county contributions to the health fund per employee to \$8,400 from \$10,470 in FY 2015-2016. The self-insured health plan is operating at 100.00% utilization with no expected reserves accumulated as of June 30, 2015. The sector that has experienced the highest claims is spouses, and pre-65 retirees where claims have exceeded contributions. Specific stop loss insurance for individual claims exceeding \$150,000 is in place to manage the risk associated with a self-insured plan. However, the County has incurred costs for high claimants in FY 2015 that are not eligible for specific stop loss insurance.

BUDGET MESSAGE

In order for the County to have the opportunity to achieve success under the self-insured plan, it is important for the County to expand opportunities for employee health awareness and lifestyle changes. Therefore, this budget includes a level of funding to continue the employee wellness clinic for all employees and spouses.

The proposed budget includes funding for all currently provided employee benefits, including the 5% 401K employer contribution and longevity pay for employees with five years or more of service.

Staffing / Positions

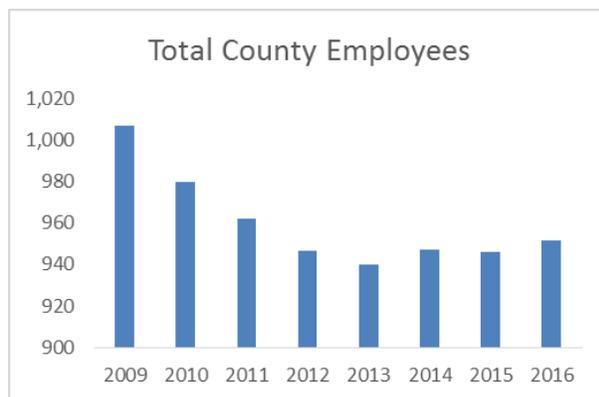
The economy continues to impact the service delivery and workload of County departments in various ways. Some departments, primarily those associated with development and construction permitting, are experiencing increased activity since the recession. Other departments, primarily those that provide human services, public safety or internal and support services have seen an increase in service demands. The FY 2013-2014 general government budget included a net decrease of 3 positions and in FY 2014-2015 a net decrease of 3 positions for a total of 826 general government positions remaining.

A total of 21 new positions were requested for general government. The recommended budget includes the transfer of a Deputy Clerk's position from the Governing Body to Administration as an Administrative Assistant I to assist with the administrative and mailroom duties. A transfer of an Administrative Assistant II from Service Center to Operation Services as an Inventory Control Purchaser, and the transfer of a Training Coordinator from Emergency Services to Emergency Medical Services as a Computer Technician. The general government recommended FTE increase is the addition of 1 Division of Motor Vehicle Specialist in Tax Administration, 1 Junior Network Engineer in Management Information Services, 2 Drug Enforcement Unit deputies in the Sheriff's Office, 1 Code Inspector IV in Code Administration, 1 Administrative Telecommuter in Central Communications, 0.65 funding for a shared 2 county Extension Agent and Extension Secretary in Cooperative Extension, and 3 Income Maintenance Caseworker I, 2 Income Maintenance Caseworker II, 1 Social Worker III, and 1 Social Worker Quality Assurance Supervisor for a total increase of 13.65. The total cost of new positions added is \$1,139,556. Positions eliminated are 1 Community Development Administrator in Planning now provided by contracting with a non-profit entity, 3 Emergency Medical Technicians that were part of the Non-Emergency Transport Program, 3 positions in the non-mandated Adult Health Program and 2 positions in the Employee Wellness Program now provided by contracted services for a total savings of \$606,111.

As part of the County's pay plan and to maintain a competitive pay plan per policy, 25% of budgeted positions were evaluated and various positions were reclassified at a cost of \$31,604. Other reclassification are recommended to meet minimums for exempt status and to create career ladders for advancement and certifications at a total cost of \$24,818.

The general government operations provide school resource officers which are reimbursed by the school system and the charter school totaling \$1,160,000 for at a flat annual rate of \$58,000 per officer, down from the prior year due to the change in health insurance premiums per employee. This is the second year that the schools will reimburse the County at a flat rate that does not include charges for the summer months when school is not in session.

A total of 3 new positions were requested for the enterprise operations. The budget includes the recommendation of 1 Generator Maintenance Tech II in the Water Instrumentation and Electrical Division, 1 Collections Mechanic I and 1 Collections Mechanic III in the Sewer Collections Division at a cost of \$154,642.



BUDGET MESSAGE

These changes would bring the total number of positions to 951.65, of which 827.65 are associated with general government functions and 120 associated with the enterprise operations.

Capital Improvement Plan

The list of projects recommended for funding in FY 2015-2016 totals \$5,565,797.

In FY 2015-2016 related to environmental protection the plan includes a \$750,000 contribution to the reserve for the construction and demolition landfill closure projected to begin in 2017. The landfill closure activities would be funded from capital reserve funds designated specifically for that purpose.

The culture and recreation component of the plan includes \$230,000 for the design fees and \$4,270,000 for the construction of improvements to the Smithville Park. Completion of the Waccamaw Park project includes soccer lights, basketball court and two tennis courts w/lights & ADA at an estimated cost of \$508,000. The remaining \$2,778,000 of pay go funds needed to fund the parks are subject to audited results released October 31st and maintaining a fund balance percent calculation of the previous year.

Included in the public safety component of the plan is the Sheriff's Office firing range in the amount of \$1,814,200, of which \$680,000 is funded from the reserve and the remaining \$1,134,200 will be pay go funds contingent upon audited results released October 31st and maintaining a fund balance percent calculation of the previous year.

The FY 2015-2016 Capital Improvement Plan as presented includes \$750,000 of current year revenue transfers from the general fund and \$2,000,000 of capital reserve funds. Since the five-year capital improvement plan represents a living document, some projects originally scheduled for FY 2015-2016 have been deferred to future years.

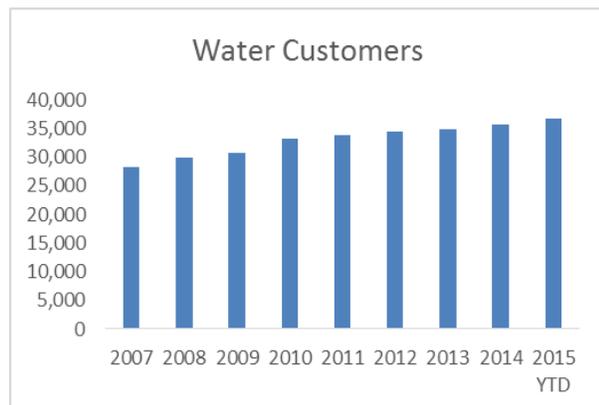
Capital Outlay and Major Operating Expenditures

The recommended general government budget includes a total of \$2,407,189 in capital outlay and major operating equipment for operating purposes in the governmental funds, increased by \$208,420 from the FY 2014-2015 budget. Capital outlay in general fund departments consists of items in excess of \$5,000 in value. Some of the more significant capital items include 15 replacement patrol vehicles for the Sheriff's Office at \$388,315, 2 new ambulances at \$310,000 and an excavator at \$150,000 and SAN (server) replacement for \$300,000. The Operation Services budget includes funding for repairs and maintenance to buildings including \$50,000 for the Harper Library HVAC system, \$345,000 for Building C redesign and repairs and \$15,000 for Shallotte Senior Center HVAC repairs. The major operating budget includes the replacement of 235 desktop and laptop computers.

ENTERPRISE FUND

The county enterprise fund continues to expand to meet the service needs of the retail and wholesale customers. Although not increasing as rapidly as before the recession, the customer base is experiencing moderate growth. The County currently has 36,828 water retail customers and 14,378 sewer retail customers. Customer connections provide capital recovery fee revenue, which is a source dedicated to the retirement of debt service for system expansion projects.

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 participants and establishing contractual relationships that eliminate duplication of effort and capital costs.



BUDGET MESSAGE

Several projects have occurred over the last several years that further strengthen the County's role as the regional wastewater treatment provider in Brunswick County. In FY 2011-2012, the Calabash wastewater collection system and the Brick Landing collection system improvements and pump station and force main projects were completed. In FY 2012-2013, the Sunset Beach collection systems were completed and in FY 2013-2014 the Boiling Spring Lakes wastewater collection and transmission system project was completed. In November 2012, the County and the Town of Ocean Isle Beach entered into an agreement whereby the Town became a regional wastewater participant which will insure a long term source of high quality wastewater treatment capacity for the citizens of the area. The Northeast Regional Wastewater Plant 825,000 gpd expansion contract was completed in 2013-14 to provide the treatment capacity needed to sustain the continued growth in the northern portion of the county. The Ocean Ridge Pump Station was completed in 2014-2015 and the Ocean Isle Beach Wastewater Plant improvement are under construction.

The County continues to expand the water distribution system to meet the potable water needs of the county. The FY 2014-2015 neighborhood water mains project consisting of Fletcher-Hewett, Sirwood Place, Nichols Avenue, Big Oak Subdivision, Beaufort, and Snowfield neighborhood are currently scheduled to be advertised for construction in FY 16.

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

WATER FUND

Revenues

The total recommended water fund budget for FY 2015-2016 is \$20,944,110 which is slightly higher than the original budget for FY 2014-2015 appropriation of \$20,510,074. A conservative estimate of 700 connections are projected in the upcoming fiscal year. New service connections should generate approximately \$516,000 in capital recovery fee revenue and \$175,000 in water transmission line capital recovery fees. Tap fees are expected to generate \$450,000.

No increase is being recommended in the retail water rates for base service charges and the usage rate of \$3.05 per 1000 gallons; however, with the planned acquisition of the Caswell Beach water system with approximately 650 customers, the County plans to adopt their current monthly billing rates. For a ¾" meter the monthly access rate will be \$9.50 with a usage rate of \$4.20 per 1,000 gallons. Total commercial and residential retail water sales are projected to be \$8,781,812 or \$2,131,530 for industrial, \$5,040,632 for retail and \$1,609,650 for irrigation. The monthly base service charges will produce \$5,346,720.

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has increased consistently over the prior three years taking into consideration that the number of wholesale customers has been reduced due to the transfer of the Sunset Beach and Boiling Spring Lakes water systems being conveyed to County ownership. The current wholesale rate is \$2.82 per 1000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be in the \$2.77 to \$2.83 range based on the most current PPI. Assuming the rate of \$2.82, wholesale water revenue is projected to provide \$4,620,400.

Operating Costs

There was 1 new position requested for the water fund, a Generator Maintenance Tech I which was recommended for funding. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is unchanged at \$1,073,250. The anticipated rate is \$0.27 per thousand gallons. 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 will decrease by approximately 6.9% to \$284,178 due to decreases in employee health care benefit costs.

Planned expenditures are less than planned revenues of \$1,399,192 therefore, the budget includes a contingency reserve.

BUDGET MESSAGE

Capital Outlay

The largest capital expenditure in the water fund is \$1,000,000 for the final phase of implementation of the automated water meter reading system and meter installation. The County is on schedule to complete the project in FY 2015-2016. Other large capital outlay items include 2 replacement vehicles at \$42,000 and a flatbed truck at \$80,000.

Debt Service

Debt service in the water fund increased due to two new debt issues in FY 2015 with the first installment payments due in FY 2016. Phase II of the Northwest Water Transmission Improvement project is included as a capital project for FY 2014-2015 at a cost of \$8.75 million and the Danford Road water project at an additional cost of \$4.1 million. The total water fund debt service budget shows a modest increase at \$2,018,140.

Water Capital Improvement Plan

The water fund capital improvement plan includes projects for FY 2015-2016 at a total estimated cost of \$3,375,000. The largest project is FY15 Top Six Water Main projects with an estimated total cost of \$850,000.

Other water system improvement projects to be funded on a pay as you go basis without incurring debt are transmission improvement mains \$500,000, system improvement mains for neighborhoods \$650,000, Northwest raw water reservoir \$500,000, aquifer storage and recovery study phase II \$300,000, and highway 74/76 water main \$175,000.

Waterline expansion projects planned in the upcoming fiscal year for professional engineering design include Ludlum Road, Taft Road/Sea Wind II Subdivision, Old Town Creek Road, High Meadows Subdivision, Russ Town Road and Big Neck/Mill Branch Road. These projects will be constructed with an estimated \$850,000 of capital reserve funds.

WASTEWATER FUND

The total recommended sewer fund budget for FY 2015-2016 is \$24,924,602 representing an 11.4% increase or \$2,546,093 over the FY 2014-2015 original budget.

Revenue

There is no increase in the current sewer retail rate structure that is projected to generate \$8,706,435 or \$619,821 more than the \$8,086,614 projected in the original FY 2014-2015 budget. However, with the planned acquisition of the Caswell Beach sewer system with approximately 650 customers, the County plans to adopt their current monthly billing rates.

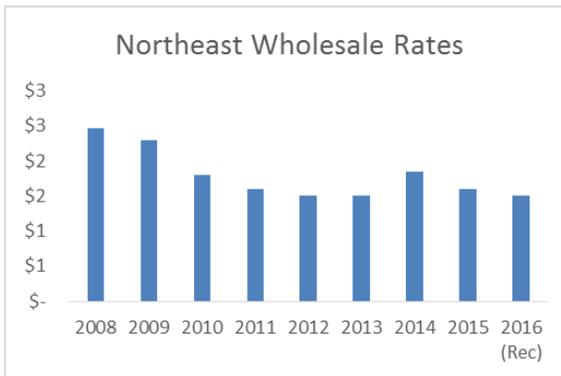
The number of new sewer connections is conservatively projected to be approximately 300. Sewer capital recovery fees are projected to generate \$450,000 and sewer transmission capital recovery fees are projected to generate \$150,000. Capital recovery fee revenue has primarily been used for smaller pay 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.

Operating Costs

There were 2 new positions requested for the Sewer Fund; a Collections Mechanic I and III, with both recommended for funding.

BUDGET MESSAGE

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 12 years. Based on an annual average daily flow of 1.53 MGD and an operational budget of \$925,960, the wholesale rate for the Northeast participants will decrease from \$1.60 to \$1.50 per thousand gallons.



The recommended operating budget for the West Brunswick Regional Wastewater System is \$2,733,542, up 16.1% due to the increased operating costs and increased flow. The County increased the capacity in the lease agreement with Southport to 750 mgd with revenues to be shared with the other participants. In addition to personnel costs associated with positions added in recent years, the operating cost increase will primarily be in the areas of electricity, contractual services for sludge removal and capital outlay. The wholesale rate is recommended to decrease from \$2.60 to \$2.45 per 1000 gallons.



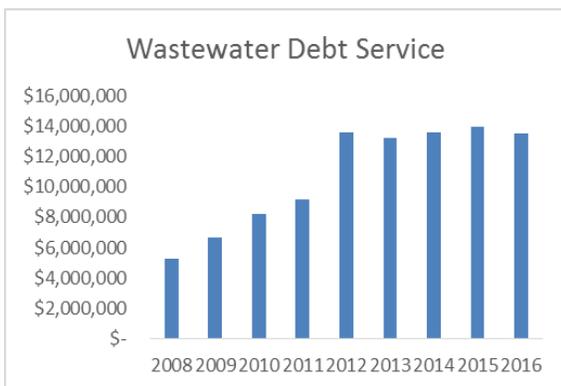
Capital Outlay

Some of the larger capital outlay for the sewer divisions includes a mid-size excavator \$62,000, a hydro-gritter \$62,000, lab expansion at the west regional facility \$80,000 and 2 additional trucks totaling \$80,000. Total capital outlay for wastewater departments is \$512,425.

Sewer Fund Debt Service

The sewer fund debt service budget is substantial due to the development and expansion of collection systems and regional treatment and transmission infrastructure. The total debt service budget for FY 2015-2016 is \$13,444,284 decreased \$525,498 from FY 2014-2015 mainly due to the refunding of existing debt offset by the new debt issue of \$4.2 million for the Ocean Isle Beach Wastewater Treatment Plant Pump Station and improvements.

West Regional Wastewater participants are responsible for \$5,366,881 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. The Town of Oak Island will contribute \$2,678,800, the Town of Holden Beach will contribute \$1,164,145, and the Town of Shallotte will contribute \$498,936. Although not a participant in the West Regional System, the City of Southport will contribute \$750,000 under the terms of an interim wastewater treatment agreement with the County and Ocean Isle Beach will contribute an additional \$275,000.



The Northeast Regional Wastewater participants are responsible for \$1,291,212. The Town of Leland's contribution for the State Revolving Loan Fund debt for Phase I of the Northeast Regional Plant and their portion of the new debt for the current expansion is \$927,092. Debt service reimbursements for the remaining

BUDGET MESSAGE

Northeast Regional participants for the expansion includes the Town of Navassa \$94,020, the City of Northwest \$26,546, and Brunswick Regional Water and Sewer H2Go \$243,554.

Wastewater Capital Improvements

The wastewater capital improvement plan for FY 2015-2016 is \$3,100,000 in total. The largest project is the Carolina Shores Special Assessment District with an estimated total cost of \$1,950,000.

Conclusion

The outlook for FY 2015-2016 is more optimistic than recent years but uncertainty surrounding legislation and economic conditions still exist. If the modest growth projections ranging from 1 to 3 percent are realized, the County may continue to reduce the reliance on non-recurring funds to balance the general government operating budget and set aside reserve funds for pay as you go capital improvement projects. Significant progress has been made toward these goals due to some very proactive and strategic actions by the Board of Commissioners and staff to reduce expenditures. The county needs to continue to identify and evaluate alternative ways of doing business that will result in cost reductions while maintaining high service levels.

I would like to thank the staff for their dedication to conservative budgeting and efficient use of the county's resources and the Board of Commissioners for providing valuable direction to the staff to assist staff in the development of this recommended budget. I look forward to working with you over the next several weeks to develop a final budget for FY 2015-2016 that will meet the service needs and expectations of everyone we serve.

Respectfully Submitted,



Ann B. Hardy
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 2016, representing the period from July 1, 2015 to June 30, 2016.

Processes and Methods

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

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 2014 actual results, FY 2015 approved and current budget as of June 30, 2015 and FY 2016 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, Water and Wastewater. These sections contain a financial summary, brief narrative of the department's purpose, FY 2016 goals and objectives, and key programs, objectives and measures.

Sample Financial Summary Format:

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 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 2016 appropriations and funding sources, and the county's five-year Capital Improvement Plan.

Appendix - Supplemental Information

This section includes statistical and supplemental data that describes Brunswick County, its community, population, financial policies, budget ordinances, and glossary.

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. Beginning in November, the preliminary Five-Year Capital Improvement Plan is compiled to identify the short and long term capital and funding needs. 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 early April. 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 ten (10) major focus areas to pursue in the coming fiscal year:

Economic Development

- Collaborate with the Brunswick County Small Business Advisory Commission, Brunswick Community College Workforce Development Initiatives, Economic Development Department, the four 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 while protecting our residential neighborhoods.

Education

- Review the multi-year local funding agreement with the Brunswick County Board of Education to provide for a quality education that prepares our children for college or the workforce.

Financial Stewardship

- Adopt a County Budget for the (revenue-neutral) property tax rate, and maintain one of the lowest rates among counties in North Carolina with a population over 100,000.
- Employ a conservative budgetary philosophy and make strategic decisions on all fiscal matters in order to maintain the positive financial position and credit strength of the county; begin adopting a zero-based budgeting mentality wherever appropriate and feasible.

Planning Process

Environmental Stewardship

- Encourage and incentivize green development and construction to minimize the impact on natural resources while respecting and protecting private property rights.

Transportation

- Continue the supplemental financial support for the Brunswick Connector transit service provided by the Cape Fear Public Transportation Authority.
- Support BTS in continued development of rural transportation services, providing access to services and employment for rural residents.
- Support the efforts of the NCACC to oppose any transfer of responsibility for transportation funding from the state to counties.

Organizational Improvement / Development

- Embed a focus on exceptional customer service where it becomes part of the organizational culture.
- Provide all services in a way that recognizes and values diversity.
- Recognize that businesses are customers of the county and review the Unified Development Ordinance to develop small business assistance by providing local rules that are clear, simple, easy to understand, that are predictable, reasonable and appropriate for Brunswick County.
- Revise and implement policies, processes, procedures, programs focused on ensuring a high performing workforce.
- Encourage participation in the Employee Wellness Program to improve upon individual health of employees, improve productivity and reduce medical costs.
- Provide supervisory skill building and leadership training opportunities for all supervisory personnel and those with supervisory potential.

Infrastructure Development / Expansion

- Develop strategies for continued growth in the number of water and sewer customers by determining methods to increase the number of SAD projects, prioritizing County funded water and sewer mains and acquiring or merging existing private and/or public water and sewer systems.
- Enter into an agreement with Lower Cape Fear Water and Sewer Authority to obtain the raw water capacity to position the county for design and expansion of the Northwest Water Treatment Plant.
- Improve communication between the County and its wholesale water customers and utilities that contribute flow to the regional wastewater treatment plants.
- Explore methods to work with surrounding utilities to reduce operational costs.

Planning Process

Public / Mental Health

- Provide education to the public about preventable health issues and disease and improve Brunswick County's health ranking in the state.
- Support the Trillium LME/MCO to operate a program for mental health, developmental disabilities, and substance abuse services as they transition to one of the four state entities.
- Continue to advocate for sufficient state/federal funding to adequately address MH/DD/SAS needs of our residents.

Community Development

- Investigate additional policy amendments and enhancements to provide tangible incentives to encourage the development of affordable single and multi-family housing opportunities.
- Enhance community appearance and protect property values through responsible zoning and code enforcement while recognizing the diversity of our county and respecting private property rights.

Technology

- Implement the results of the comprehensive in-house evaluation and assessment of the County's technological resources and operations and identify opportunities for departments to improve efficiency and service delivery through the implementation of proven technology applications.

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. Budgeted current year transfers to the capital project funds from the general, water, and sewer operating funds are discussed in the Capital Improvement Plan section of this document.

County Manager's Recommended Budget

The annual operating budget process begins in January 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 in providing high service levels within currently available resources. General Fund capital outlay, new positions and construction projects continue to be impacted by a moderate 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 2016 budget occurred on June 15, 2015.

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 2016

Date of Action	Budget Procedure	Action By
11/17/2014	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
12/5/2014	Preliminary Capital Improvement Forms to County Manager and Director of Fiscal Operations	Department Heads
12/8-12/12/2014	Compile Preliminary Capital Improvement Plan	County Manager
1/13/2015	Commissioner Goal Workshop 12:30 p.m.	Board of County Commissioners County Manager
1/20/2015	Distribution of Goals and Budget Forms and Instructions	Director of Fiscal Operations
2/16/2015	Submit Goals and Budget Requests to County Manager and Director of Fiscal Operations	Department Heads and Agency Officials
3/6/2015	Compile Department and Agency Budget Requests	Director of Fiscal Operations
3/9 - 3/20/2015	Meet with Department Heads on Requested & Recommended Budget	County Manager Director of Fiscal Operations
4/8 – 4/9/2015	Goals/Budget Retreat	Board of County Commissioners County Manager Director of Fiscal Operations
5/18/2015	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 15, 2015 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/19/2015	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/19/2015	Submit legal notice for publication 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
5/19/2015	Study session on Recommended Budget at 1:00-5:00 p.m.	Board of County Commissioners
6/15/2015	Public Hearing 6:00 p.m. Monday and Formal adoption of Budget Ordinance	Board of County Commissioners
7/1/2015 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 Funds. The Agency Funds are used to account for the assets the county holds on behalf of others.

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

Major governmental fund included in this document is the General Fund.

Non-major governmental funds included in this document are the Emergency Telephone System Fund and Register of Deeds Technology Enhancement Fund.

Major enterprise funds included in this document are Water Fund and Wastewater (Sewer) Fund.

Major internal service funds included in this document are the Workers' Compensation Fund and Health Insurance 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. County maintained special revenue funds are the Emergency Telephone System Fund and Register of Deeds Technology Enhancement Fund.

Enterprise Fund

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

Internal Service Fund

The internal service 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 and the health self-insurance fund.

Budget Structure

Funds Appropriated Annually & Included in the Budget Ordinance	Fund Type	Budget Functions										
		General Government	Central Services	Public Safety	Transportation	Environmental Protection	Economic & Physical Development	Human Services	Education	Cultural & Recreational	Debt	Proprietary
Major Funds												
General Fund:												
Governing Body	G	X										
County Administration	G	X										
Finance	G	X										
Tax Administration	G	X										
Legal Department	G	X										
Court Facilities	G	X										
Board of Elections	G	X										
Register of Deeds	G	X										
Management Information Systems	G		X									
Service Center	G		X									
Engineering	G		X									
Operation Services	G		X									
Non-Departmental	G		X									
District Attorney's Office	G			X								
Sheriff's Office	G			X								
Detention Center	G			X								
Emergency Management	G			X								
Emergency Medical Services	G			X								
Fire and Rescue Agencies	G			X								
Code Administration	G			X								
Central Communications Center	G			X								
Sheriff's Animal Protective Services	G			X								
Transportation Agencies	G				X							
Solid Waste	G					X						
Environmental Protection Agencies	G					X						
Planning	G						X					
Economic Development	G						X					
Brunswick County Occupancy Tax	G						X					
Cooperative Extension	G						X					
Soil and Water	G						X					
Trillium	G							X				
Veterans Service	G							X				
Human Services Agencies	G							X				
Brunswick County Schools	G								X			
Brunswick Community College	G								X			
Library	G									X		
Parks and Recreation	G									X		
Contingency	G	X										
Public Housing	G						X					
Public Health	G							X				
Social Services	G							X				
Debt	G									X		
Proprietary Funds:												
Water	E											X
Wastewater	E											X
Water Debt	E											X
Wastewater Debt	E											X
Worker's Compensation	IS											X
Health Insurance	IS											X
Non-Major Funds												
Emergency Telephone	SR			X								
Register of Deeds Technology Enhancement	SR	X										

G-General Fund, E-Enterprise Fund, IS-Internal Service Fund, SR-Special Revenue Fund

Basis of Budgeting and Accounting

Basis of Budgeting

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 capital projects or continuing programs, funds authorized by purchase order (ordered and not received) and grant funds which have not been expended.

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, Special Revenue Funds, and Capital Projects 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).

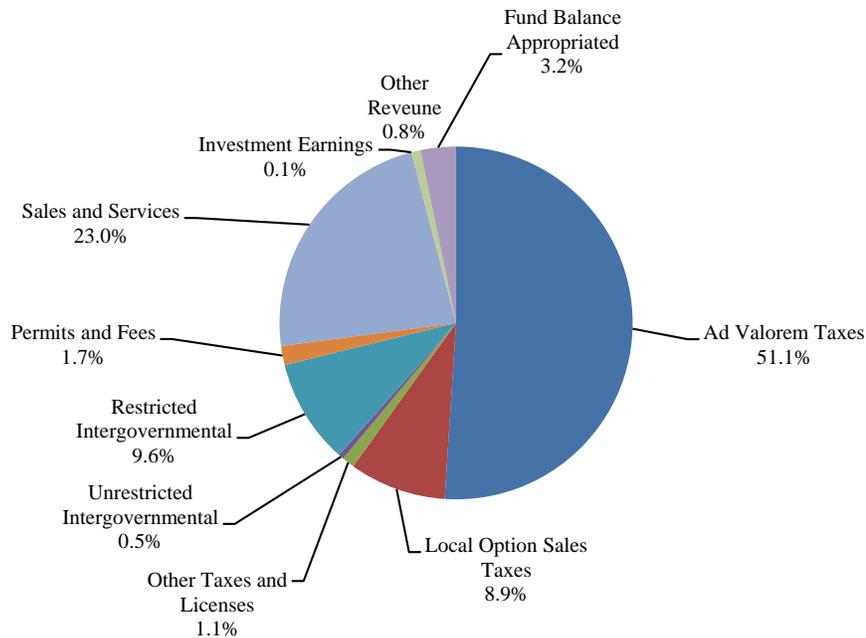
Total Revenues by Fund

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
General Fund	\$ 169,490,594	\$ 165,146,903	\$ 185,337,949	\$ 168,063,931
Special Revenue Funds:				
Emergency Telephone System	1,227,857	618,939	4,247,711	659,435
Grant Project Fund	617,617	-	139,513	-
Register of Deeds Technology Enhancement	133,433	162,050	162,050	205,299
Enterprise Funds:				
Water	20,564,578	21,993,301	34,300,410	20,944,110
Wastewater	23,662,636	22,378,509	72,467,531	24,937,297
Internal Service Fund:				
Workers' Compensation Fund	1,046,141	600,000	1,350,000	600,000
Health Insurance Fund	10,275,013	12,359,051	14,158,899	11,075,000
Total Revenues	227,017,869	223,258,753	312,164,063	226,485,072
Less transfer from other Funds	(297,512)	(101,250)	(719,665)	(549,700)
Total Revenues all Funds, Net of transfers	\$ 226,720,357	\$ 223,157,503	\$ 311,444,398	\$ 225,935,372

Total Revenues by Source (all funds)

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Ad Valorem Taxes	\$ 112,999,386	\$ 107,983,984	\$ 109,537,946	\$ 109,348,481
Local Option Sales Taxes	17,832,031	18,525,188	18,603,667	19,006,196
Other Taxes and Licenses	2,459,240	2,245,000	2,772,760	2,440,000
Unrestricted Intergovernmental	1,229,149	1,118,000	2,803,845	1,086,000
Restricted Intergovernmental	22,091,561	19,188,580	24,532,076	20,590,526
Permits and Fees	6,607,371	3,201,233	3,629,330	3,732,896
Sales and Services	50,129,344	48,368,036	48,079,190	49,262,312
Investment Earnings	159,456	156,350	156,378	156,000
Other Reveune	13,212,819	13,971,040	15,716,869	13,365,778
Net Issuance/Refunding of Long-Term Debt	-	-	62,700,778	-
Fund Balance Appropriated	-	8,400,092	22,911,559	6,947,183
Total Revenues	226,720,357	223,157,503	311,444,398	225,935,372
Total Revenues Excluding Internal Service Funds	\$ 215,399,203	\$ 210,198,452	\$ 297,685,499	\$ 214,260,372

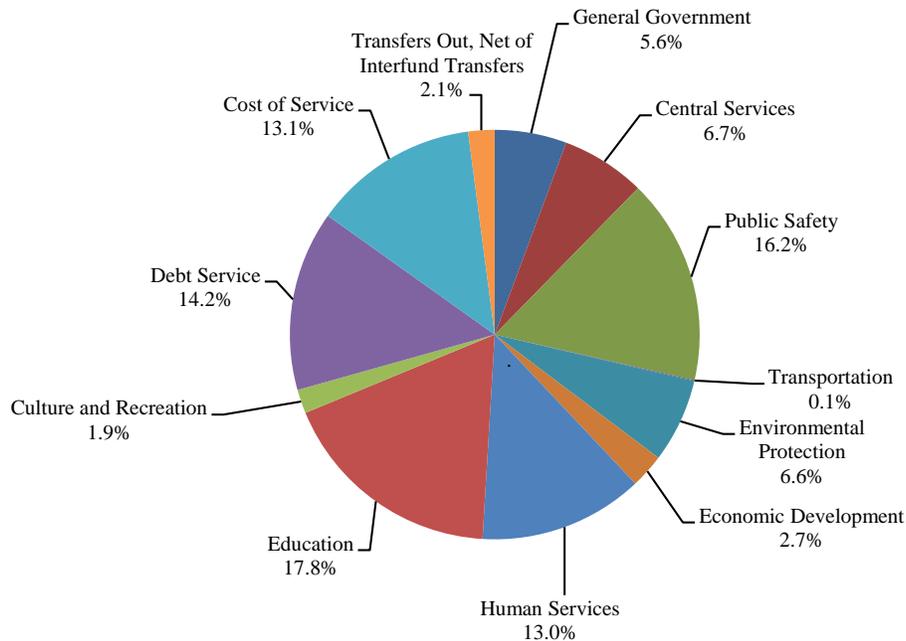
Total Revenues by Source (Excluding Internal Service Funds)



Total Expenditures by Function (all funds)

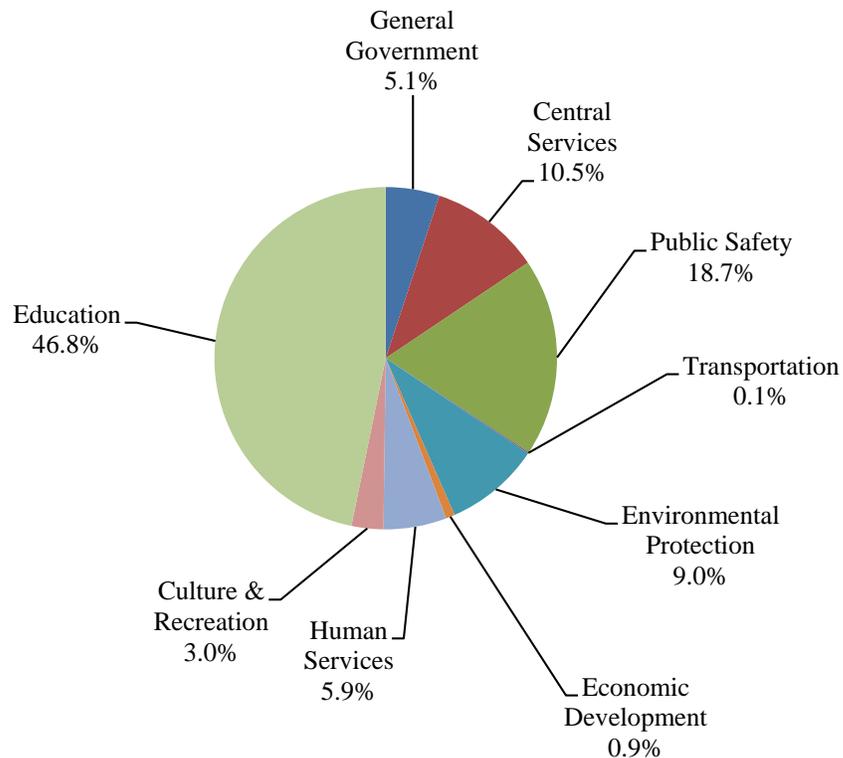
	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
General Government	\$ 9,947,052	\$ 11,282,607	\$ 11,435,015	\$ 12,152,469
Central Services	11,846,684	13,333,230	14,652,291	14,250,771
Public Safety	36,154,948	35,250,093	41,005,027	34,813,048
Transportation	371,421	158,163	382,729	153,850
Environmental Protection	13,687,085	13,861,171	13,989,087	14,222,177
Economic Development	6,098,694	5,633,152	6,293,409	5,762,766
Human Services	27,045,142	26,843,104	29,709,995	27,813,840
Education	37,920,810	37,784,270	37,784,270	38,148,499
Culture and Recreation	3,841,553	4,099,590	7,751,624	4,030,707
Debt Service	28,335,200	29,655,884	30,571,608	30,458,506
Cost of Service	36,025,852	37,869,505	41,609,203	39,663,107
Payment to Escrow Agent-debt	-	-	64,597,024	
Transfers Out, Net of Interfund Transfers	14,892,134	7,386,734	11,663,116	4,465,632
Total Operating Expenditures	226,166,575	223,157,503	311,444,398	\$ 225,935,372
Total Operating Expenditures Excluding Internal Service Funds	\$ 214,671,272	\$ 210,198,452	\$ 295,935,499	\$ 214,260,372

Total Expenditures (Excluding Internal Service Funds)



2015 Approved Tax Levy Distribution

	2015 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 5,370,714	0.0245	\$ 0.051	5.1%
Central Services	11,124,070	0.0510	0.105	10.5%
Public Safety	19,791,254	0.0907	0.187	18.7%
Transportation	124,294	0.0006	0.001	0.1%
Environmental Protection	9,540,170	0.0437	0.090	9.0%
Economic Development	907,097	0.0042	0.009	0.9%
Human Services	6,288,903	0.0288	0.059	5.9%
Culture & Recreation	3,177,432	0.0146	0.030	3.0%
Education	49,524,547	0.2269	0.468	46.8%
Total	\$ 105,848,481	0.4850	\$ 1.000	100%



General Fund – Changes in Fund Balance

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2015 Actual Estimated</i>	<i>FY 2016 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ 112,999,386	\$ 107,983,984	\$ 109,537,946	\$ 113,180,642	\$ 109,348,481
Local Option Sales Taxes	17,832,031	18,525,188	18,603,667	19,698,311	19,006,196
Other Taxes and Licenses	2,459,240	2,245,000	2,772,760	2,879,320	2,440,000
Unrestricted Intergovernmental	1,229,149	1,118,000	2,803,845	2,944,878	1,086,000
Restricted Intergovernmental	19,899,572	17,942,856	20,858,287	21,571,252	19,760,779
Permits and Fees	3,308,103	2,999,533	3,427,630	3,624,692	3,555,896
Sales and Services	10,112,821	9,442,142	9,347,840	9,936,862	8,603,679
Investment Earnings	96,904	85,000	85,000	86,976	85,000
Other Reveune	1,553,388	1,036,780	1,205,521	2,416,855	1,204,800
Total Revenues	169,490,594	161,378,483	168,642,496	176,339,788	165,090,831
Expenditures:					
General Government	9,852,902	11,120,557	11,272,965	10,347,566	11,947,170
Central Services	11,846,684	13,333,230	14,652,291	12,534,486	14,250,771
Public Safety	35,325,094	34,631,154	36,751,513	35,899,987	34,153,613
Transportation	371,421	158,163	382,729	327,320	153,850
Environmental Protection	13,687,085	13,861,171	13,989,087	13,839,188	14,222,177
Economic Development	5,825,084	5,633,152	6,173,381	5,874,615	5,762,766
Human Services	27,045,142	26,843,104	29,709,995	28,229,950	27,813,840
Education	37,920,810	37,784,270	37,784,270	37,784,270	38,148,499
Culture and Recreation	3,841,553	4,099,590	7,751,624	7,456,999	4,030,707
Debt Service	12,977,911	13,844,528	13,951,665	13,929,128	14,881,873
Cost of Service	-	-	-	-	-
Total Expenditures	158,693,686	161,308,919	172,419,520	166,223,509	165,365,266
Revenues over (under) Expenditures	10,796,908	69,564	(3,777,024)	10,116,279	(274,435)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	4,620,000	4,620,000	-
Premiums on bonds	-	-	157,138	157,138	-
Payment to escrow agent	-	-	(4,670,000)	(4,670,000)	-
Transfer from other funds	-	-	101,682	101,682	-
Transfer to other funds	(11,176,286)	(3,837,984)	(8,248,429)	(8,248,428)	(2,698,665)
Total Other Financing Sources (Uses)	(11,176,286)	(3,837,984)	(8,039,609)	(8,039,608)	(2,698,665)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(379,378)	(3,768,420)	(11,816,633)	2,076,671	(2,973,100)
Fund balance, beginning of the year	\$ 66,678,510	\$ 66,299,132	\$ 66,299,132	\$ 66,299,132	\$ 68,375,803
Fund balance, end of year	\$ 66,299,132	\$ 62,530,712	\$ 54,482,499	\$ 68,375,803	\$ 65,402,703

Special Revenue Funds – Changes in Fund Balance

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2015 Actual Estimated</i>	<i>FY 2016 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	1,530,262	618,939	3,047,004	3,186,764	659,435
Permits and Fees	424,854	160,700	160,700	139,495	137,000
Sales and Services	-	-	-	-	-
Investment Earnings	2,646	1,350	1,378	2,402	1,000
Other Revenue	-	-	275,000	277,230	-
Total Revenues	1,957,762	780,989	3,484,082	3,605,891	797,435
Expenditures:					
General Government	94,150	162,050	162,050	114,689	205,299
Central Services	-	-	-	-	-
Public Safety	829,854	618,939	4,253,514	3,231,227	659,435
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	273,610	-	120,028	474,956	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Total Expenditures	1,197,614	780,989	4,535,592	3,820,872	864,734
Revenues over (under) Expenditures	760,148	-	(1,051,510)	(214,981)	(67,299)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-
Transfer from other funds	21,145	-	28,004	28,003	-
Transfer to other funds	-	-	(13,682)	(13,682)	-
Total Other Financing Sources (Uses)	21,145	-	14,322	14,321	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	781,293	-	(1,037,188)	(200,660)	(67,299)
Fund balance, beginning of the year	\$ 1,352,850	\$ 2,134,143	\$ 2,134,143	\$ 2,134,143	\$ 1,933,483
Fund balance, end of year	\$ 2,134,143	\$ 2,134,143	\$ 1,096,955	\$ 1,933,483	\$ 1,866,184

Enterprise Funds – Changes in Fund Balance

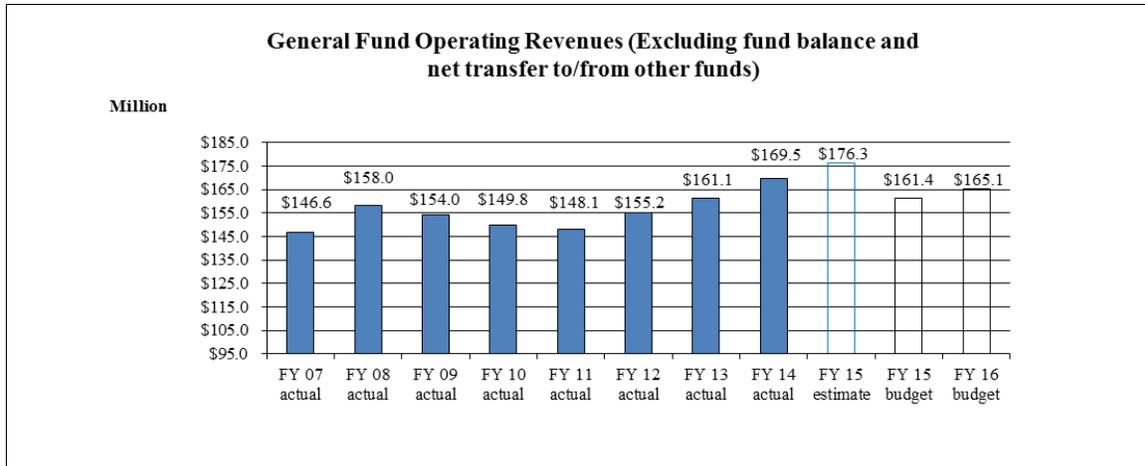
	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2015 Actual Estimated</i>	<i>FY 2016 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	661,727	626,785	626,785	690,168	170,312
Special Assessments	2,787,123	41,000	41,000	230,257	40,000
Permits and Fees	-	-	-	1,334	-
Sales and Services	40,016,523	38,925,894	38,731,350	41,711,308	40,658,633
Investment Earnings	53,307	70,000	70,000	39,969	70,000
Other Reveune	432,167	475,209	477,449	492,810	485,978
Total Revenues	43,950,847	40,138,888	39,946,584	43,165,846	41,424,923
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	15,357,289	15,811,356	16,619,943	16,538,377	15,576,633
Cost of Service	24,530,549	24,910,454	26,100,304	23,536,356	27,988,107
Total Expenditures	39,887,838	40,721,810	42,720,247	40,074,733	43,564,740
Revenues over (under) Expenditures	4,063,009	(582,922)	(2,773,663)	3,091,113	(2,139,817)
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	50,550,000	50,550,000	-
Premiums on bonds	-	-	7,373,640	7,373,568	-
Payment to escrow agent	-	-	(59,927,024)	(59,927,024)	-
Transfer from other funds	276,367	101,250	589,979	589,979	549,700
Transfer to other funds	(4,013,360)	(3,650,000)	(4,120,670)	(4,080,697)	(2,316,667)
Total Other Financing Sources (Uses)	(3,736,993)	(3,548,750)	(5,534,075)	(5,494,174)	(1,766,967)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	326,016	(4,131,672)	(8,307,738)	(2,403,061)	(3,906,784)
Expendable Net Assets, beginning of the year	43,300,189	43,626,205	43,626,205	43,626,205	41,223,144
Expendable Net Assets, end of year	\$ 43,626,205	\$ 39,494,533	\$ 35,318,467	\$ 41,223,144	\$ 37,316,360

Internal Service Funds – Changes in Fund Balance

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2015 Actual Estimated</i>	<i>FY 2016 Approved Budget</i>
Revenues:					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	87,291	-	-	70,684	-
Sales and Services	-	-	-	-	-
Investment Earnings	6,599	-	-	4,698	-
Other Reveune	11,227,264	12,459,051	13,758,899	13,699,877	11,675,000
Total Revenues	11,321,154	12,459,051	13,758,899	13,775,259	11,675,000
Expenditures:					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	11,495,303	12,959,051	15,508,899	14,927,093	11,675,000
Grant and Capital Project Reserves	-	-	-	-	-
Total Expenditures	11,495,303	12,959,051	15,508,899	14,927,093	11,675,000
Revenues over (under) Expenditures	(174,149)	(500,000)	(1,750,000)	(1,151,834)	-
Other Financing Sources (Uses)					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(174,149)	(500,000)	(1,750,000)	(1,151,834)	-
Expendable Net Assets, beginning of the year	3,928,911	3,754,762	3,754,762	3,754,762	2,602,928
Fund balance, end of year	\$ 3,754,762	\$ 3,254,762	\$ 2,004,762	\$ 2,602,928	\$ 2,602,928

Revenue Highlights

General fund operating revenues in FY 2016 are projected to increase approximately 2.3 percent above FY 2015 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 65.0 percent of total estimated general revenue. The property tax is levied against real and personal property not exempt from taxation. The overall assessed valuation of property is projected to decrease 8.7% from the FY 15 estimated value. The property tax rate and base is comprised of the following:

Estimated Property Tax Base (in thousands)

Fiscal Year	2012	2013	2014	2015	2016
Real Property	\$ 21,462,203	\$ 21,793,024	\$ 21,965,710	\$ 22,175,643	\$ 20,139,880
Public Service	\$ 980,670	\$ 1,130,000	\$ 1,223,000	\$ 1,276,741	\$ 1,296,691
Motor Vehicles	\$ 825,000	\$ 890,000	\$ 925,000	\$ 925,000	\$ 1,000,000
Personal Property	\$ 400,000	\$ 610,000	\$ 589,000	\$ 530,000	\$ 483,881
Total Estimated Property Tax Base	\$ 23,667,873	\$ 24,423,024	\$ 24,702,710	\$ 24,907,384	\$ 22,920,452
Property Tax Rate	.4425	.4425	.4425	.4425	.4850

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 2015.

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.

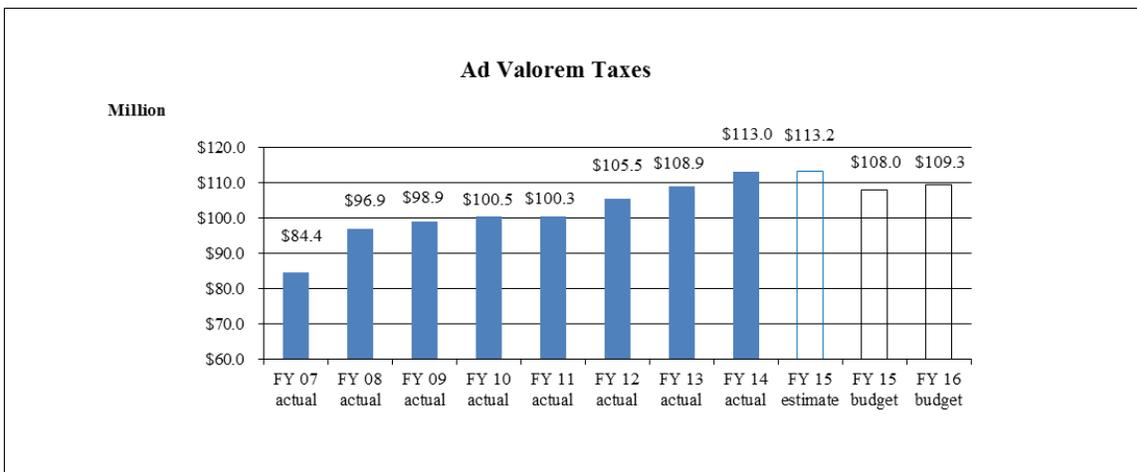
Revenue Highlights

The property tax rate did change from previous year's tax rate of \$.4425 mainly due to the revaluation of real property and the decrease in land values. For FY 2016, the general property tax rate is \$.4850 per \$100 assessed valuation. The approved revenue-neutral with growth rate of \$.4850 is calculated as follows:

Fiscal Year	Assessed Valuation	Valuation Increase	% Change
2015-16	\$22,920,451,666		
2014-15	\$24,907,383,670	\$ (351,896,644)	-1.39%
2013-14	\$25,259,280,314	\$ 660,700,164	2.69%
2012-13	\$24,598,580,150	\$ 70,002,514	0.29%
2011-12 (last revaluation)	\$24,528,577,636		
Average Growth			0.53%
Last Year Prior to Revaluation	\$24,907,383,670	Rate \$0.4425	\$110,215,173 2011 Levy
First Year of Revaluation	\$22,920,451,666	Rate \$0.4809 to produce the same levy	\$110,215,173 2015 Levy
Increase for Average Growth	\$22,920,451,666	Revenue-neutral rate \$0.4850 (rounded) to produce 0.53% growth	\$110,794,971 2015 Levy

The 2015 levy increase in the revenue-neutral tax rate is \$.0425 or 9.6% to produce the same 2011 levy as in plus the average growth over the last 3 fiscal years. The average growth for the last 3 fiscal years is 0.53%.

Ad valorem tax revenue is projected to increase by \$1,364,497 (1.26%) over the previous year's tax levy mainly due to an improving real property collection rate and the State's Tax and Tag together program of motor vehicle tax collection, also causing a collection rate increase. One cent on the general fund property tax rate generates approximately \$2,182,443 with a collection rate of 100.0% for motor vehicles and 95.0% for real property.



Revenue Highlights

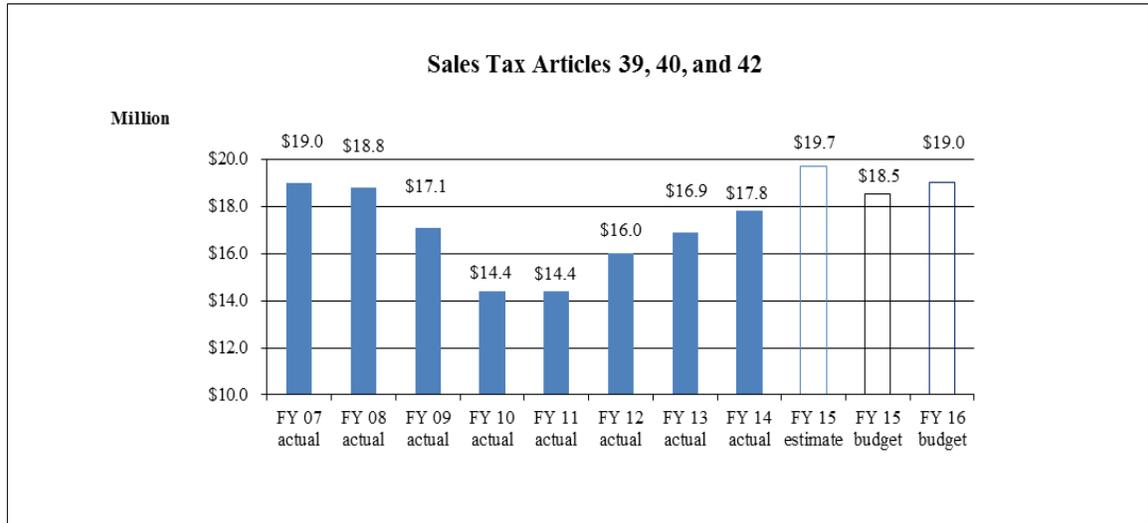
Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2016 is estimated to be \$19.0 million representing an increase from the approved budget for FY 2015. This 2.6% increase is attributable to the improved economy and the growth in new retail businesses locating within the county. There are three statutory authorizations for sales tax as shown in the following table:

Sales Tax					
Sales Tax	FY 12 Actual	FY 13 Actual	FY 14 Actual	FY 15 Estimated	FY 16 Budget
Article 39 (1cent)	\$ 6,683,940	\$ 7,174,799	\$ 7,574,126	\$ 8,260,987	\$ 8,201,931
Article 40 (1/2 cent)	\$ 4,862,026	\$ 5,034,320	\$ 5,274,487	\$ 5,898,786	\$ 5,553,726
Article 42 (1/2 cent)	\$ 4,450,742	\$ 4,732,676	\$ 5,010,418	\$ 5,538,538	\$ 5,250,539
Total Sales Tax	\$15,996,708	\$16,941,795	\$17,832,031	\$19,698,311	\$19,006,196

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.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. 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.

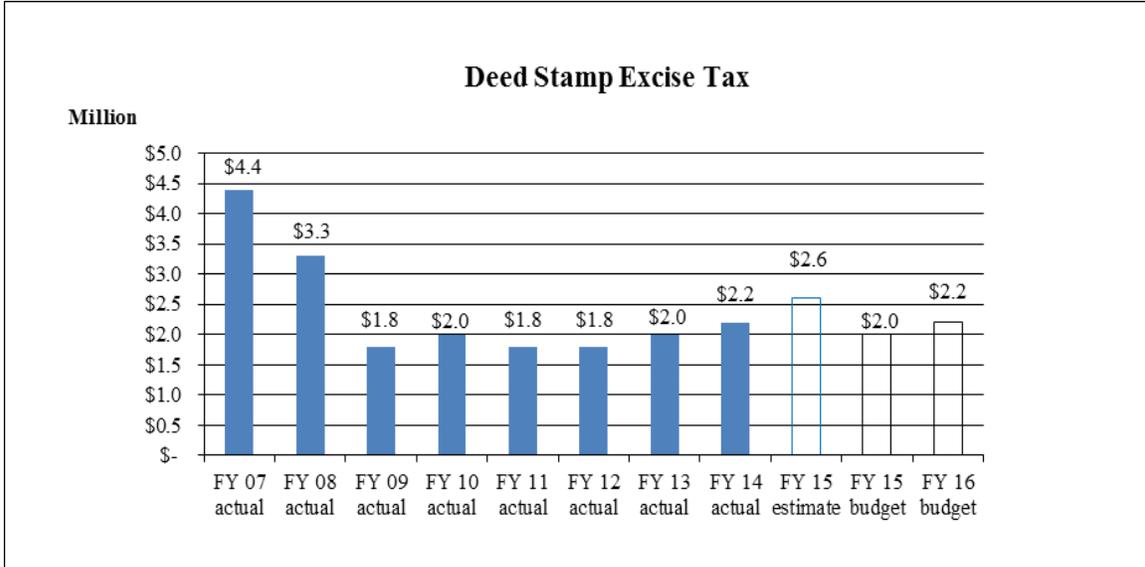


Revenue Highlights

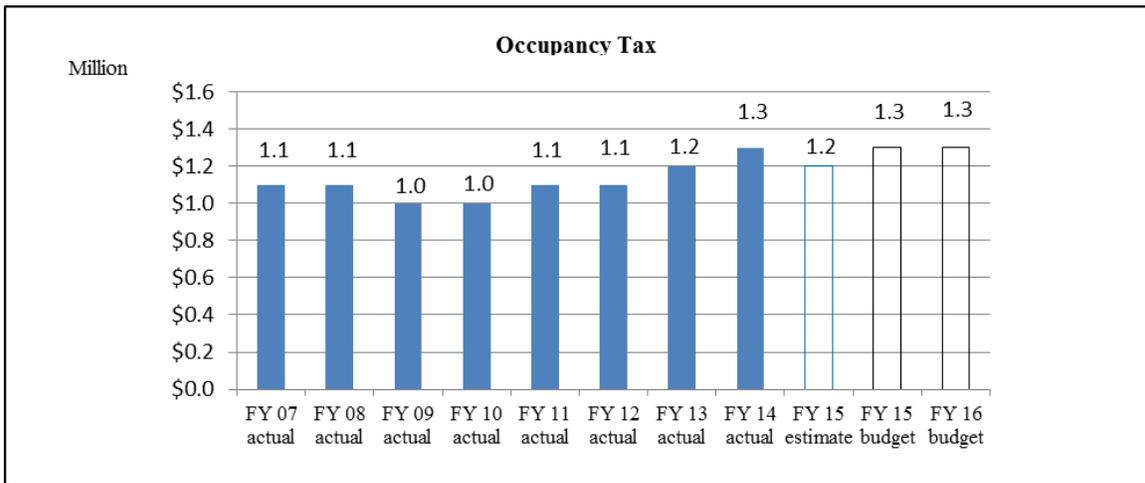
Other Taxes and Licenses

The majority of other taxes and licenses revenue is from Real property excise tax which is required by State statutes to be collected on transfers of real property and from 1% Occupancy Tax collections.

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. Economic recovery in real estate sales is indicating moderate growth and the FY 16 approved budget is \$0.2 million over the FY 15 approved budget but \$0.4 million less than the estimated actuals for FY 15.



The 1% Occupancy Tax collections net of the 3% collection costs are remitted to the Tourism Development Authority to promote tourism in Brunswick County. The tax is computed on the receipts derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the county that is subject to sales tax because it is rented for less than 15 days. The occupancy tax revenue budgeted in FY 16 is \$1,275,000.



Revenue Highlights

Unrestricted Intergovernmental

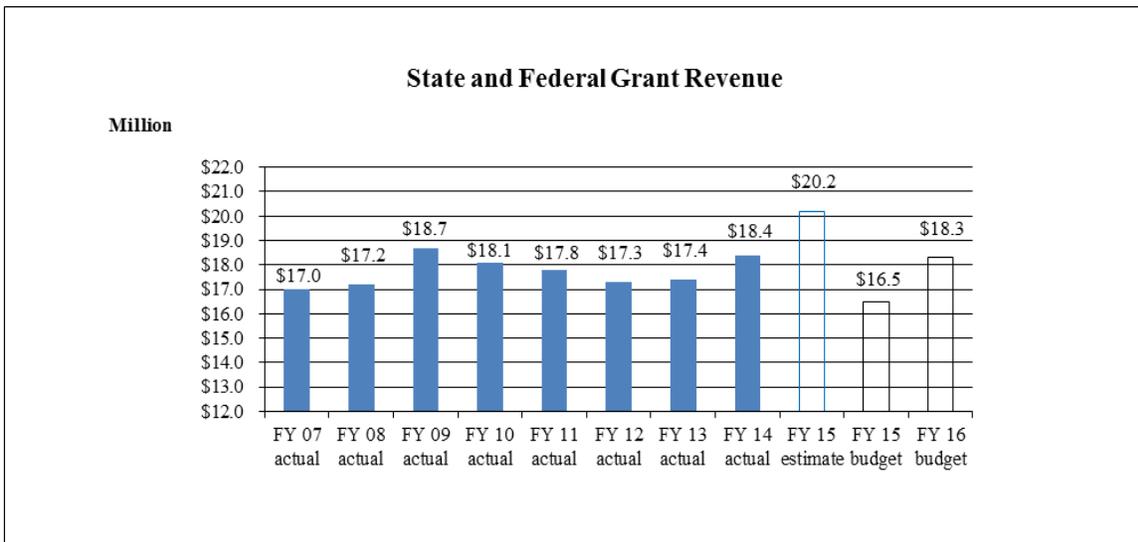
Beer and wine excise tax revenue is a state levied excise tax on beer and wine sales at the wholesale level and the State remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties 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. The amount of revenue budgeted for FY 16 is the same as the prior year approved budget of \$248,000 in FY 15.

Jail fees are expected to increase slightly (4.71%) in comparison to the prior year’s approved budget generating approximately \$178,000 in revenue for FY 2016.

Medicaid Hold Harmless receipts from the State are a result of the Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the county share of Medicaid over three years, with the final components of the relief swap occurring in 2009-10. To help the state absorb the additional Medicaid cost, counties relinquished a half cent of their local sales tax. The Medicaid relief swap includes a “hold harmless” provision that guarantees each county will benefit by at least \$500,000 in Medicaid relief every year in perpetuity. In this and future years, the Medicaid hold harmless payment is based on actual performance – actual Medicaid savings versus actual foregone sales taxes. For FY 2016, the county is expecting to receive \$660,000 in Medicaid Hold Harmless receipts.

Restricted Intergovernmental

The majority of the of the Restricted Intergovernmental revenue source is State and federal grants received by the county 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. The total FY 2016 budgeted Restricted Intergovernmental revenues of \$18.5 million is a 10.7 percent increase compared to the approved budget for FY 2015, mainly due to changes in reimbursement percentages for eligible expenditures in State and Federal Grant revenue.

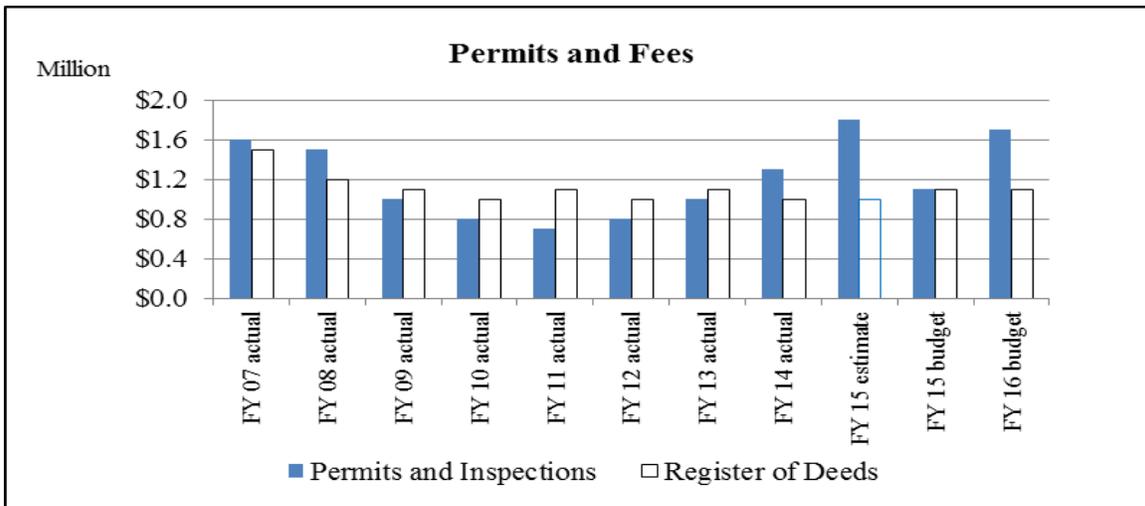


Revenue Highlights

Permits and Fees

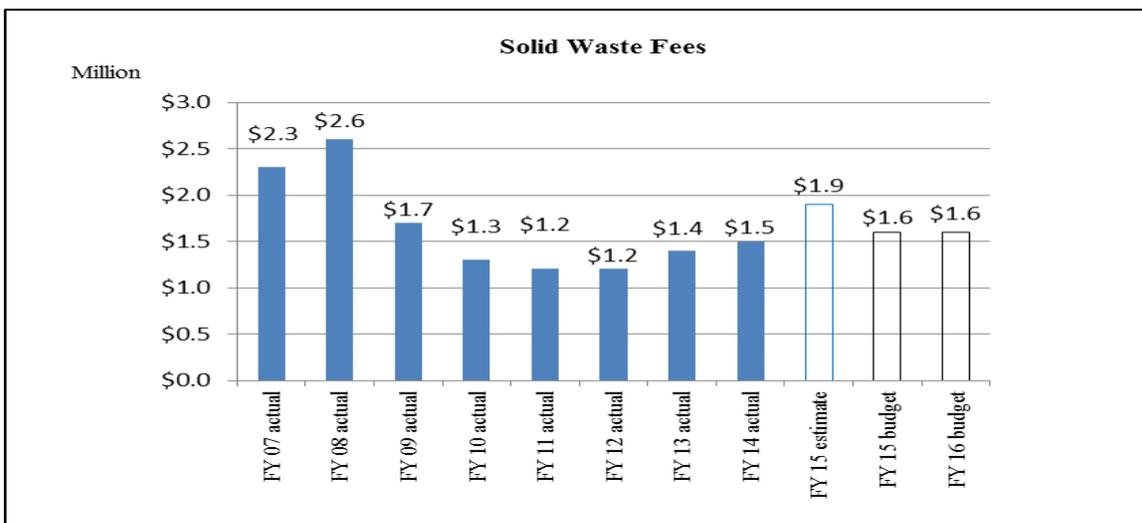
Building permits and inspections are expected to generate revenues of \$1,720,000 in FY 2016 which is an increase from the prior year original budget of 42.6%. The county is experiencing moderate recovery in the number of residential and commercial building permits issued countywide.

The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected decrease in FY 2016 under last year's budget is 1.24% for a total of \$1,097,982 in revenue.



Sales and Service

Solid waste fees of \$1,600,000 for the county's construction and demolition landfill are expected to remain consistent in comparison with the FY 2015 approved budget.

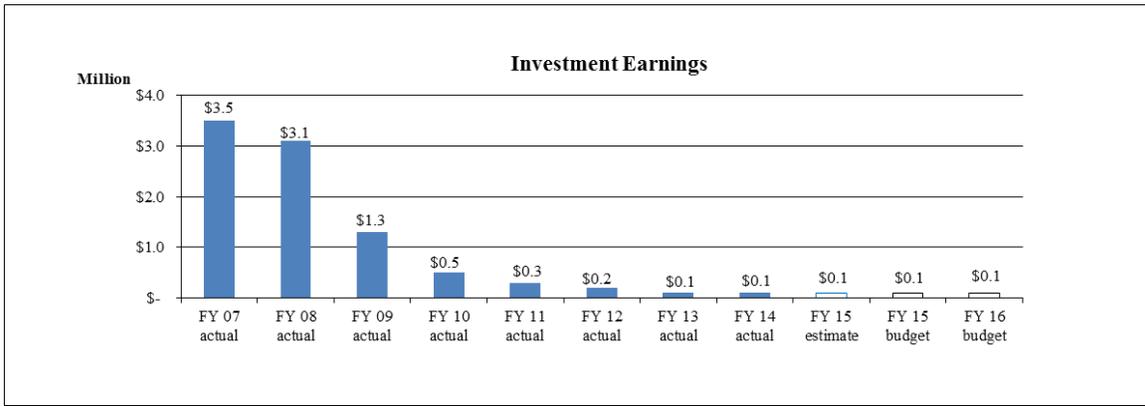


Revenue Highlights

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. Emergency medical fees and charges for services are expected to decrease in comparison to the prior year approved budget mainly due to the reduction in services provided for non-emergency transports and the increase in non-emergency transport provided by other outside entities. The county contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2016 are \$3.5 million, down 13.8% percent from the prior year approved budget.

Investment Earnings

Earnings on investments continue to be low due to the low short-term interest rates, but are expected to remain consistent to FY 15 at \$85,000.



Transfers from Other Funds

The budget includes no transfers from other funds in the current year.

Fund Balance Appropriated

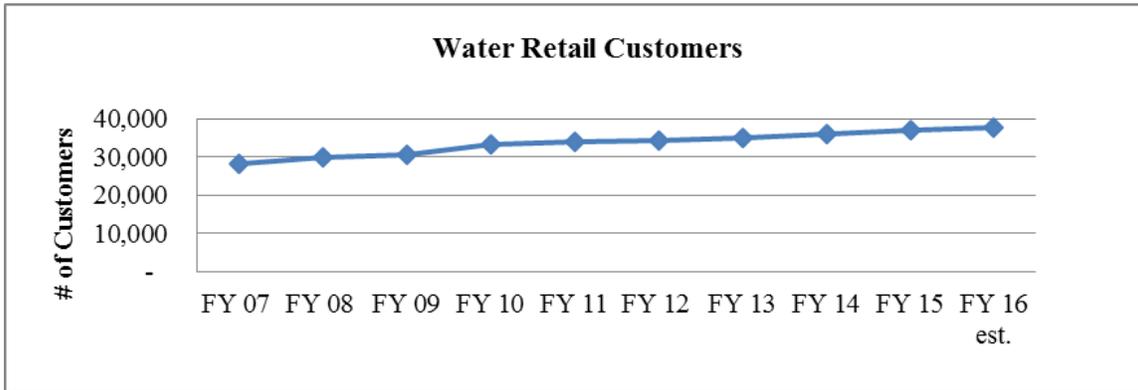
Fiscal Year 2016 includes a fund balance appropriation in the general fund of \$2,973,100 a \$795,320 decrease over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$54.4 million is projected to be 32.4% of \$168.1 million of budgeted expenditures and transfers to the reserves in FY 2016.

Revenue Highlights

Enterprise Fund Revenues:

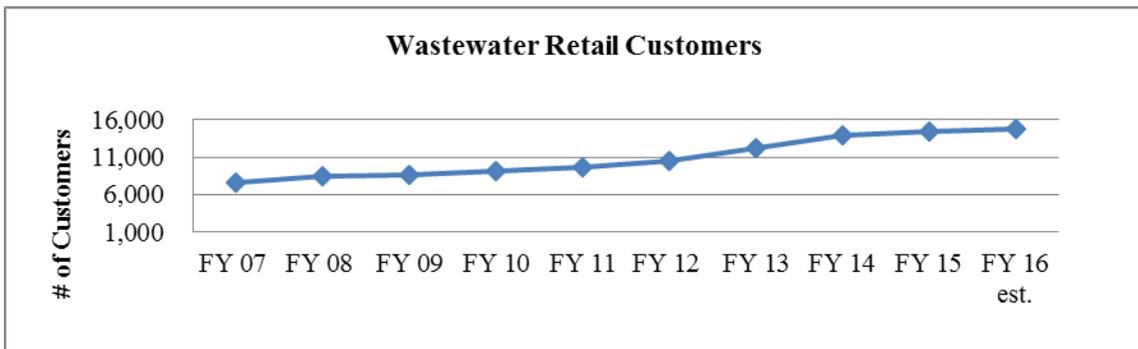
Water Fund

Total projected revenue in the Water Fund is \$20,944,110 with no appropriation of expendable net assets. Revenues are expected to increase 2.1% from the prior year approved budget mainly due to new customer growth and the acquisition of the Caswell Beach water system. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Fiscal year 2015 approved rate is \$2.80 per 1,000 gallons down 2 cents from the previous years approved rate of \$2.82 per 1,000 gallons. Expected growth in FY 2016 is approximately 600 new retail customers generating \$516,000 in capital recovery fees which is a funding source to expand water lines to service new customers and transmission improvements. The expected number of retail water customers at the end of FY 16 is 37,712.



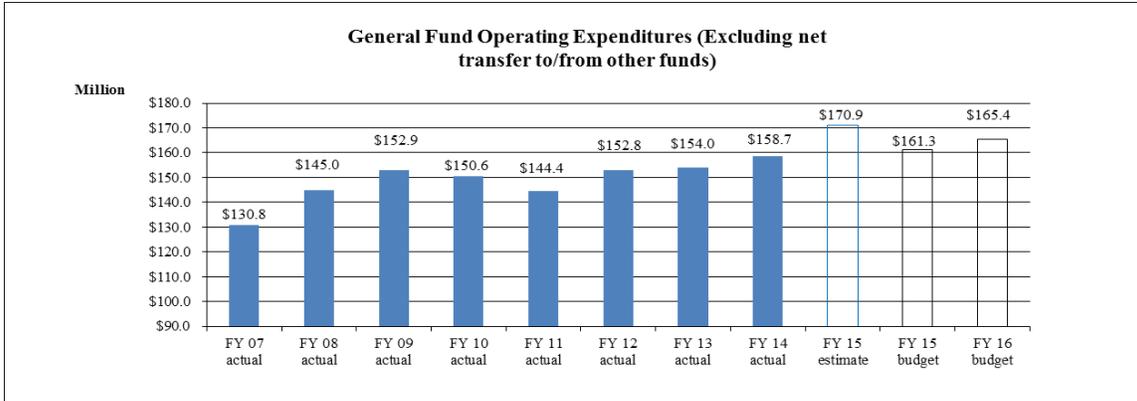
Wastewater Fund

Total projected revenue in the Wastewater Fund is \$20,480,813 net of an appropriation of expendable net assets of 3,906,784 and the transfer from the capital and replacement project funds of \$549,700. Retail wastewater sales are projected to be \$8,706,435 which is a 7.7% (\$619,821) increase over FY 2015 mainly due to the growth due to new customers and the acquisition of Caswell Beach wastewater system. Expected growth from current sewer service areas is 300 new retail customers generating \$450,000 in capital recovery fees to be used for sewer system expansions and to retire debt service on sewer system projects. The expected number of retail wastewater customers at the end of FY 16 is 14,814.



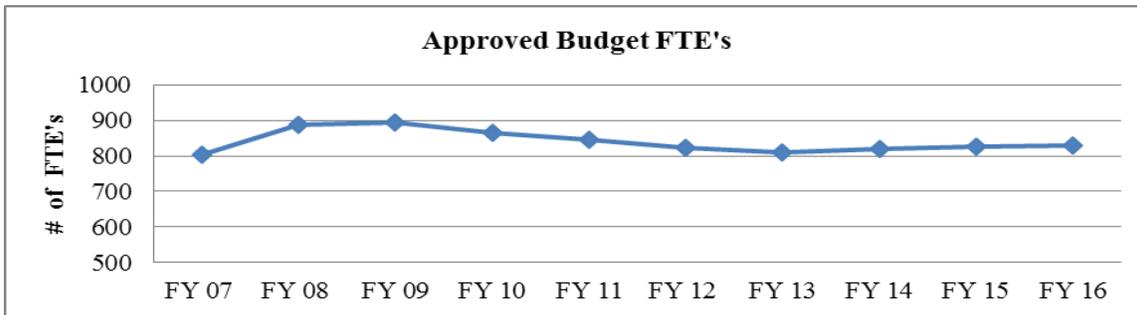
Expenditure Highlights

General fund operating expenditures in FY 2016 are projected to increase approximately 2.5 percent to \$165.4 million above FY 2015 approved budget from uses other than transfers to other funds.



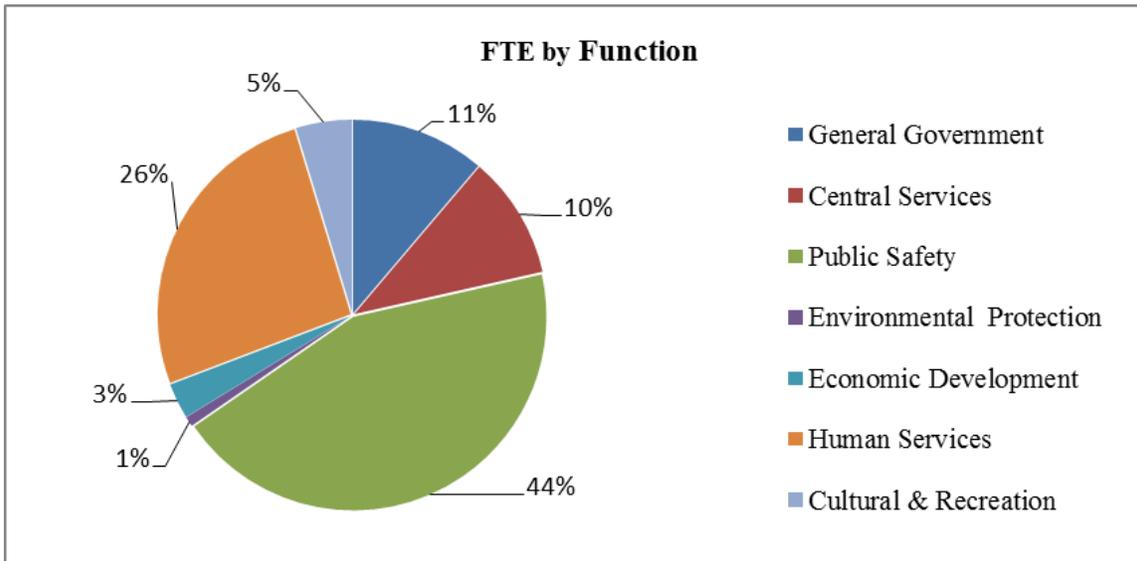
Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2016 is \$62.4 million. FY 2016 includes 2 newly created positions, 1 DMV Tax Specialist in Tax Administration for the expanded vehicle registration services provided at a cost of \$50,402, and 1 Junior Network Engineer in Management Information Systems for resources to enhance network and security needs at a cost of \$65,092. Due to the economic recovery and increased workloads an additional 12 FTE's were added in various departments of the county: 2 Drug Enforcement Unit agents in the Sheriff's Office (\$114,613), 2 Jailer I's in the Detention Center (\$91,447), 1 Codes Inspector IV in Code Administration (\$75,543), and 7 FTE's in Social Services for 3 Income Maintenance Caseworker I's (\$138,847), 2 Income Maintenance Caseworker II's (\$101,968), 1 Social Worker III-APS (\$67,445) and 1 Social Worker Quality Assurance Supervisor (\$74,499). Cooperative Extension also increased shared funding percentages for an Extension Secretary by .35 FTE at a cost of \$16,155 and added a partially County Funded position of .3 FTE for an Extension Agent Volunteer Coordinator at a cost of \$16,578. Positions eliminated included 2 Community Development FTEs replaced with contract services in planning, 3 FTEs in Emergency Medical Services due to the decrease in services for Non-Emergency transportation and 5 FTEs in the Health Department, 3 of which are due to Adult Health no longer being funded and provided by other outside service providers and 2 because Employee Wellness is now contracted with a third party. The total FTE budget for general government operations is 829.65 FTE's.



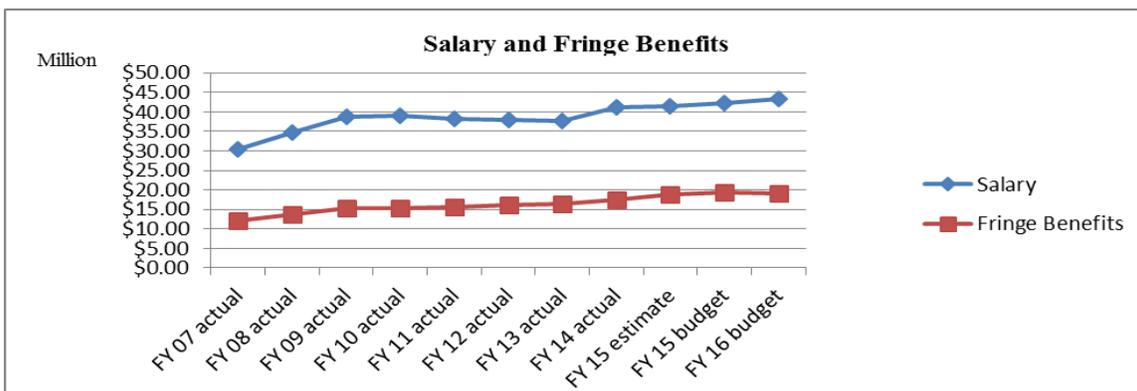
The approved FY 2016 FTE in the General Fund by function is General Government 93, Central Services 85, Culture and Recreation 39, Economic Development 24.65, Environmental Protection 7, Human Services 216, and Public Safety 364 for a total FTE budget of 829.65. Fiscal Year 2016 percentage of the total approved Full Time Equivalent Units by function is illustrated on the following page:

Expenditure Highlights



Compensation is adjusted annually in July and is based on performance. The FY 2015-2016 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 1.0% and 1 to 2% merit raises to eligible employees.

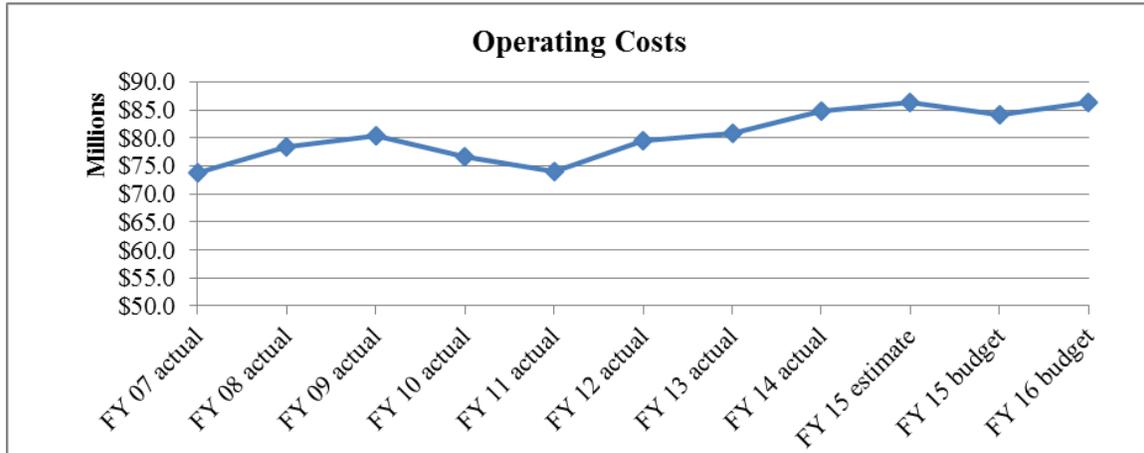
Overall personnel costs increased \$0.8M (1.4%) from the FY 2015 approved budget of \$61.6M to \$62.4M in FY 2016. Salary and fringe benefits represent 37.7 percent of the general fund operating budget. FY 2016 will be the fourth full year of the transition to being self-insured with the group health insurance. With significant increases in health care costs, necessary plan design changes to the employee group health insurance schedule of benefits include no available coverage for employee spouses and an increase in the individual deductible from \$500 to \$750 for savings of \$1.8 million. The decision was made to eliminate employee premiums of \$40 per month for those participating in the annual health risk screening, decrease the cost of dependent coverage for children and decrease the county contributions to the health fund per employee to \$8,400 from \$10,470 in FY 2015-2016. The county contributes to a group health and dental insurance plan of approximately \$9.8 million (includes contributions for retired employees), Local Government Retirement System of 7.07% (no increase) for general employees and 7.41% (no increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$5.0 million. Total fringe benefits budgeted for FY 2016 in the general fund are \$19.1 million which represents a \$0.2 million or 1.1 percent decrease under the prior year budget mainly due to the decrease in the county contribution for health insurance.



Expenditure Highlights

Operating Costs

Total operating costs budgeted in the general fund are \$86.4 million which is a 2.5 percent (\$2.1 million) increase compared to the prior year budget and is 52.2 percent of the total general fund approved operating budget of \$165.4 million before transfers to other funds. Operating costs include all costs except capital outlay items that cost \$5,000 or greater, personnel costs, and debt service.



Some of the significant decreases/increases are noted in the following programs for FY 2016 as compared to the FY 2015 approved budget:

Operating Costs by Function

Function	FY 2015 Budget	FY 2016 Budget	Dollar Change	Percentage Change
General Government	\$ 3,889,375	\$ 4,197,575	\$ 308,200	7.9%
Central Services	\$ 4,943,527	\$ 5,240,800	\$ 297,273	6.0%
Public Safety	\$ 6,900,641	\$ 7,092,246	\$ 191,605	2.8%
Transportation	\$ 158,163	\$ 153,850	\$ (4,313)	-2.7%
Environmental Protection	\$ 13,406,949	\$ 13,782,831	\$ 375,882	2.8%
Economic & Physical Development	\$ 3,809,890	\$ 4,084,824	\$ 274,934	7.2%
Human Services	\$ 12,132,263	\$ 12,407,902	\$ 275,639	2.3%
Education	\$ 37,784,270	\$ 38,148,499	\$ 364,229	1.0%
Cultural & Recreational	\$ 1,243,081	\$ 1,251,853	\$ 8,772	0.7%

- General Government – One of the most significant changes is in the finance department’s computer software budget which increased \$137,400 mainly due to the Sungard One Solution upgrade. Board of Elections had an increase over prior year’s original budget of \$57,463 for supplies and materials and \$56,375 for operating equipment \$500-\$4,999 along with other small increases due to the potential for four elections in the fiscal year. Register of Deeds excise tax increased \$98,000 due to the increase in budgeted deed stamp excise tax collections.

Expenditure Highlights

- Central Services – The increase is mainly due to amounts budgeted for Repair & Maintenance – Building in the Operation Services Budget. The budget increased from fiscal year 2015’s original budget of \$105,000 to \$465,000. This budget is a result of normal repairs as well as roof replacements on various county buildings. Operation services increased \$64,000 for phase 2 of the complex road repaving goal. Employee wellness has moved from the Human Services Function to Central Services as a contracted expense of \$275,000. It is no longer a department of the county.
- Public Safety – The main increase is in the Detention Center budget of \$184,362 for inmate medical to more accurately reflect the expense based on historical figures. Included is additional county funding to the fire departments and rescue squads in the amount of \$93,026.
- Environmental Protection – Contracted Services for solid waste pickup increased 3.3% or \$387,160. The increase is mainly due to approximately 135 new services added each month and construction and demolition transfer cost due to the improved economy. Per contract the rate per household decreased one (1) cent from 11.92 to 11.91 based on the March 2015 CPI-U index.
- Economic and Physical Development – The increase is due to assistance for the Town of Oak Island in the amount of \$166,666 for beach abatement and re-nourishment funding of phase 1 of the lower Lockwood Folly Habitat Restoration and Navigation Project and funding of \$50,000 to begin the process and provide a study to identify additional revenue sources for shoreline protection.
- Human Services – The overall increase is mainly due to increases in social services. Professional Services increased to \$379,000 which is an increase of \$201,000 for scanning projects associated with the Northwoods implementation. Repair and Maintenance increased for Northwoods maintenance costs and to replace Maximus software in the amount of \$297,400. There were also program increases for Client Transportation, Crisis Intervention, and LIEAP in the amount of \$287,043. Due to the combining of the health and social services programs into a health and human services organization, the county will be required to provide a maintenance of effort to receive Federal and State funding in FY 2016 under the H438 that equates to the FY 2010-2011 funding level of \$3,644,688 for health services programs. The FY 2016 county contribution to health services programs is \$3,766,035 and to social services is \$5,813,416 for a combined total of \$9,579,451.
- Education – The total FY 2015-2016 school appropriation, in accordance with the funding agreement, is \$34,499,762 which represents an increase of approximately 1.4 percent or \$464,940 over the FY 2014-2015. Under the terms of the agreement, 35.75%, or \$33,790,863 will be used for current expense and 0.75% or \$708,899 will be used for category 2 (furniture, fixtures and equipment) and category 3 capital outlay (vehicles and rolling stock). The community college appropriation for FY 2015-2016 is \$3,598,737 for the operating budget and \$50,000 for capital outlay.

Capital Outlay

Purchases of vehicles and equipment that exceed \$5,000 represent 1.0 percent of the general fund budget for a total of \$1,711,315 which is an increase of 5.9% in comparison to FY 2015 approved budget.

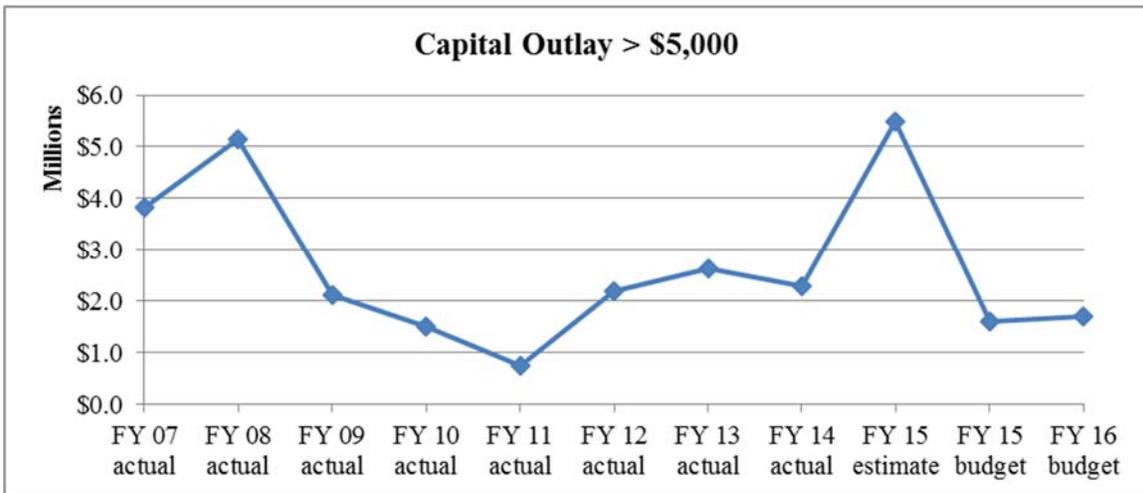
Capital Outlay-General Fund

Classification of Purchase	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget
Vehicles	\$ 524,146	\$ 645,992	\$ 898,654	\$ 454,180	\$ 695,315
Equipment	\$ 328,220	\$ 1,567,180	\$ 866,405	\$ 1,069,747	\$ 1,016,000
Improvements	\$ -	\$ 6,000	\$ 90,000	\$ 92,550	\$ 0

Expenditure Highlights

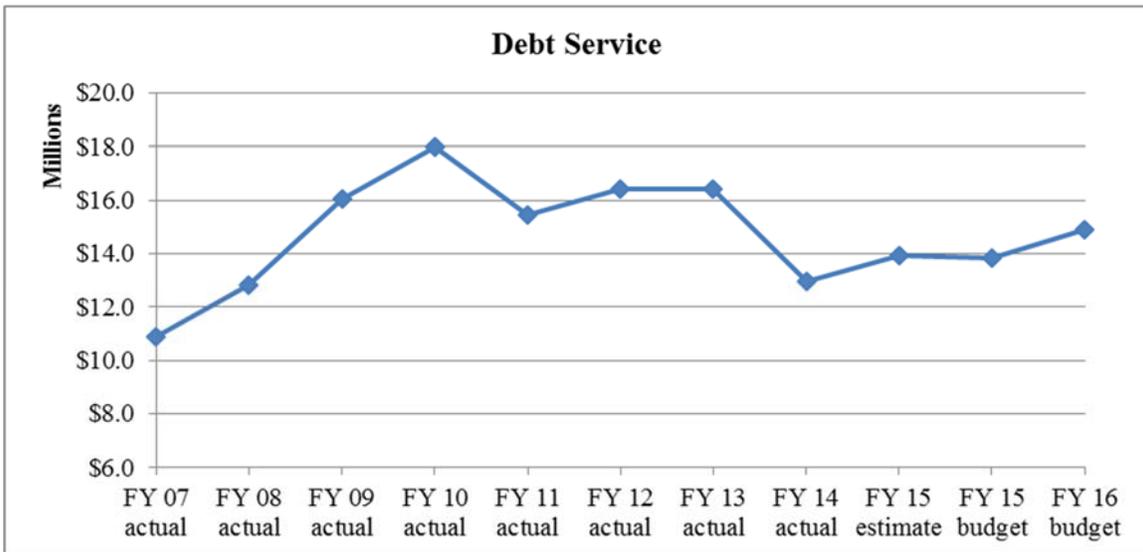
Included in the public safety budget are fifteen (15) replacement patrol cars for a total of \$388,315. Other vehicle purchases include 2 Tax Administration compact SUVs totaling \$46,000, a Service Center SUV for \$28,000, a replacement Engineering compact SUV for \$31,000, a replacement Operations Services 2 ton dump truck for \$100,000, a replacement Parks and Recreation 15 passenger van for \$57,000 and 2 replacement Environmental Health trucks totaling \$45,000.

Significant equipment purchases include SAN replacement (\$300,000), Courtroom technology/Video arraignment (\$190,000), an excavator with a hydraulic thumb (\$150,000), 1 replacement ambulance (\$155,000), Motorola equipment for the Central Communication Center (\$44,000) and a tractor with a bucket and box blade for \$40,000.



Debt Service

The debt service payments of principal and interest on debt obligations for major government facilities, including the public schools and community college for FY 2016 is \$14,881,873, a 7.5% increase over FY 2015 mainly due to the limited obligation bonds debt issued for the North Brunswick High School addition and the Waccamaw multi-purpose facility. Debt service is 9.0% of the total operating expenditures of \$165.4 million.



Expenditure Highlights

Enterprise Fund Expenditures:

Water Fund

Total operating expenditures excluding contingency and transfers to other funds totaling \$18,194,918 is a slight decrease from the FY 2015 approved budget due to less capital outlay in the final stages in implementing the automated meter reading system. Capital outlay decreased \$692,380 from the prior fiscal year. Included in capital outlay purchases is the 7th year implementation of the automated water meter reading system and meter installation (\$1 million), and seven new trucks (\$253,000). The approved budgeted transfer to the water capital projects fund is \$1,350,000 for pay go water tank and waterline projects. Debt service increased \$197,598 for the 2nd phase of the Northwest Water Treatment Plant expansion and the Danford Road water main debt issue of \$12.8 million in revenue bonds. Personnel related expenditures increased \$134,057 to \$6.0 million or 2.3% over the prior year approved budget. In FY 2016, one additional position is approved for a Generator Maintenance Tech I in the Instrumentation and Electrical Division and the increases for the 1.0% market adjustment and up to a 2% merit.

Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$23,970,630 are projected to increase 7.1% or \$1,592,121 over the prior year approved budget. Operating expenditures increased mainly due to repairs and maintenance costs mostly related to pump station repairs as well as in the areas of electricity and contractual services for sludge removal. The County also increased the capacity in the lease agreement with Southport to 750 mgd from 500 mgd with revenues to be shared with the other participants. Debt service decreased \$432,321 or 3.1% due to refunding of existing debt offset by the new debt issue of \$4.2 million for the Ocean Isle Beach Wastewater Treatment Plant Pump Station and improvements. Some of the larger items included in capital outlay were a hydro gritter, a mid-size excavator, improvements to the Caswell Beach collection system, a disc filter panels, a radio link, a spare wetwell, and a lab expansion and two new trucks for a total of \$433,050. Personnel related expenditures increased \$76,011 to \$3.2 million or 2.4% over the prior year approved budget. Personnel expenditures increased mainly due to the 1.0 % market adjustment, up to a 2% merit raise, and the approval of two new positions in the Collection's Division for a Collections Mechanic I and III.

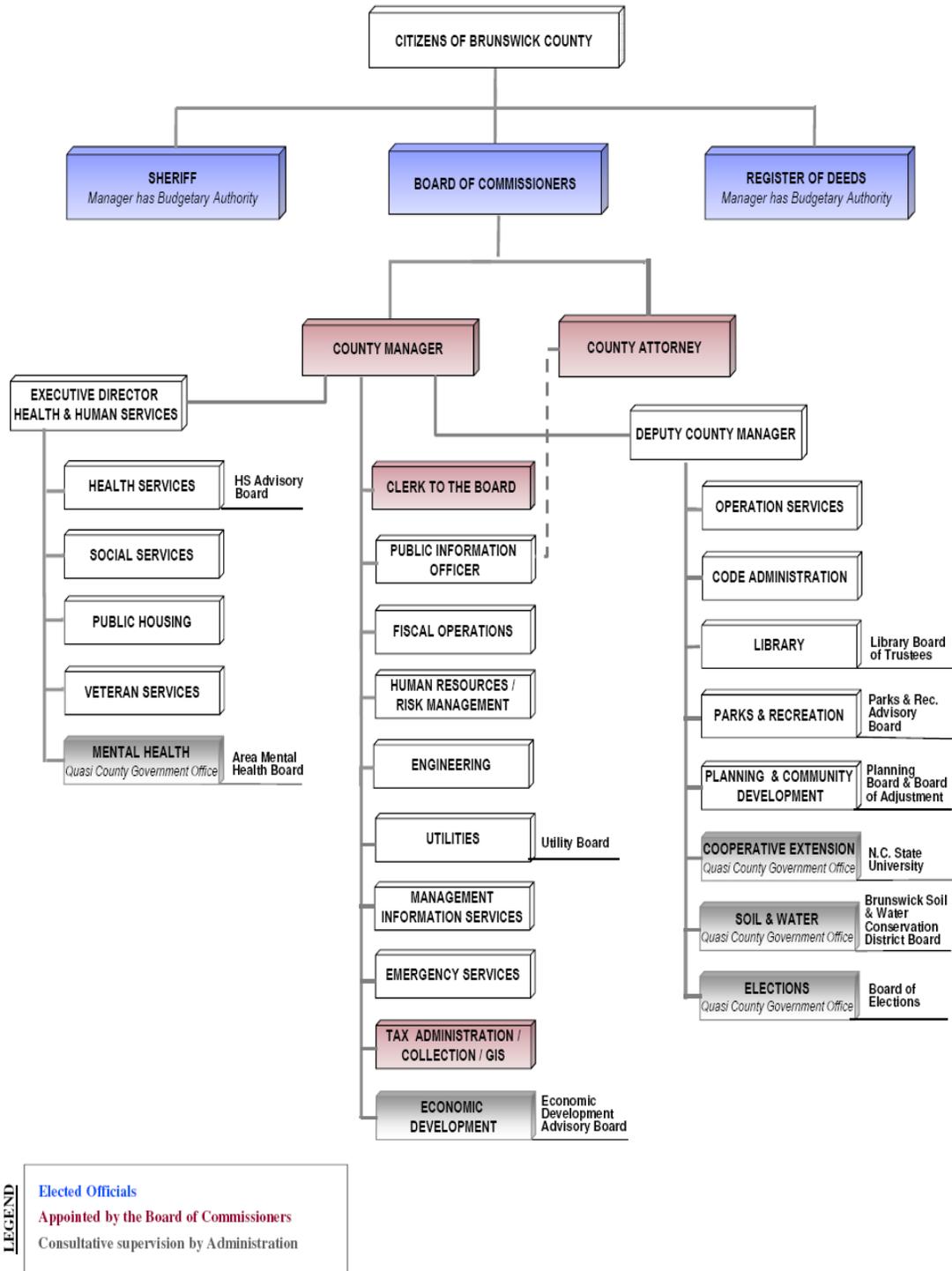
Personnel Summary (FTE) by Department

	<i>FY 2014 Actual Budget</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
General Fund:				
Governing Body	2.00	2.00	2.00	1.00
County Administration	10.00	10.00	4.00	4.00
Human Resources	0.00	0.00	6.00	7.00
Finance	10.00	10.00	10.00	10.00
Tax Administration	47.00	47.00	45.00	46.00
Legal	4.00	4.00	4.00	4.00
Superior Judges Office	1.00	1.00	0.00	0.00
Board of Elections	5.00	5.00	5.00	5.00
Register of Deeds	16.00	16.00	16.00	16.00
Computer Services - MIS	12.00	13.00	13.00	14.00
Service Center	13.00	14.00	14.00	13.00
Engineering	5.00	5.00	5.00	5.00
Operation Services	49.00	52.00	53.00	53.00
Sheriff's Office	135.00	134.00	134.00	136.00
Detention Center	82.00	82.00	82.00	84.00
Emergency Services	6.00	6.00	6.00	5.00
Emergency Medical Services	78.00	78.00	78.00	76.00
Code Administration	18.00	17.00	18.00	19.00
Central Communications Center	31.00	32.00	32.00	32.00
Sheriff Animal Protective Services	12.00	12.00	12.00	12.00
Solid Waste	7.00	7.00	7.00	7.00
Planning	9.00	9.00	8.00	6.00
Economic Development	3.00	3.00	3.00	3.00
Cooperative Extension	8.00	8.00	8.00	8.65
Soil & Water Conservation	3.00	3.00	3.00	3.00
Veterans Service	3.00	3.00	3.00	3.00
Library	17.00	17.00	17.00	17.00
Parks & Recreation-Administration	9.00	9.00	9.00	9.00
Parks & Recreation-Parks & Ground Maintenance	13.00	13.00	13.00	13.00
Total General Fund	607.00	611.00	610.00	611.65
Public Housing Fund:				
Public Housing - Administration	4.00	4.00	4.00	4.00
Total Public Housing Fund	4.00	4.00	4.00	4.00

Personnel Summary (FTE) by Department

	<i>FY 2014 Actual Budget</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Public Health:				
Family Health Personnel	46.00	47.80	47.80	47.80
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Adult Health	2.00	3.00	3.00	0.00
WIC-Client Services	10.00	10.00	10.00	10.00
Environmental Health	15.00	14.00	15.00	14.00
Employee Wellness	2.00	2.00	2.00	0.00
Total Public Health	76.00	77.80	77.80	72.80
Social Services:				
DSS-Administration	130.00	132.20	132.20	140.20
Title III- In Home Care	11.00	0.00	0.00	0.00
Total Social Services	141.00	132.20	132.20	140.20
ROD Technology Enhancement Fund:				
Register of Deeds-Technology Enhancement	1.00	1.00	1.00	1.00
Total ROD Technology Enhancement Fund	1.00	1.00	1.00	1.00
Water Fund:				
Water Administration	7.00	7.00	7.00	7.00
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	24.00	24.00
LCFWSA - Reimbursement	1.50	1.50	1.50	1.50
Customer Service Division	12.00	12.00	12.00	11.00
Instrumental/Electrical Division	8.00	8.00	9.00	10.00
Total Water Fund	75.00	76.00	77.00	77.00
Wastewater Fund:				
Wastewater Administration	2.00	1.70	1.70	1.70
Wastewater Collection Division	20.00	21.00	21.00	23.00
Northeast Regional Wastewater	2.90	3.20	3.20	3.20
Southwest Regional Wastewater	5.25	4.25	4.05	4.05
West Regional Wastewater	10.35	11.35	11.25	11.25
Ocean Isle Beach Wastewater	2.50	2.50	2.80	2.80
Total Wastewater Fund	43.00	44.00	44.00	46.00
Total All Funds	947.00	946.00	946.00	952.65

County Organizational Chart



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General Fund Revenue Summary

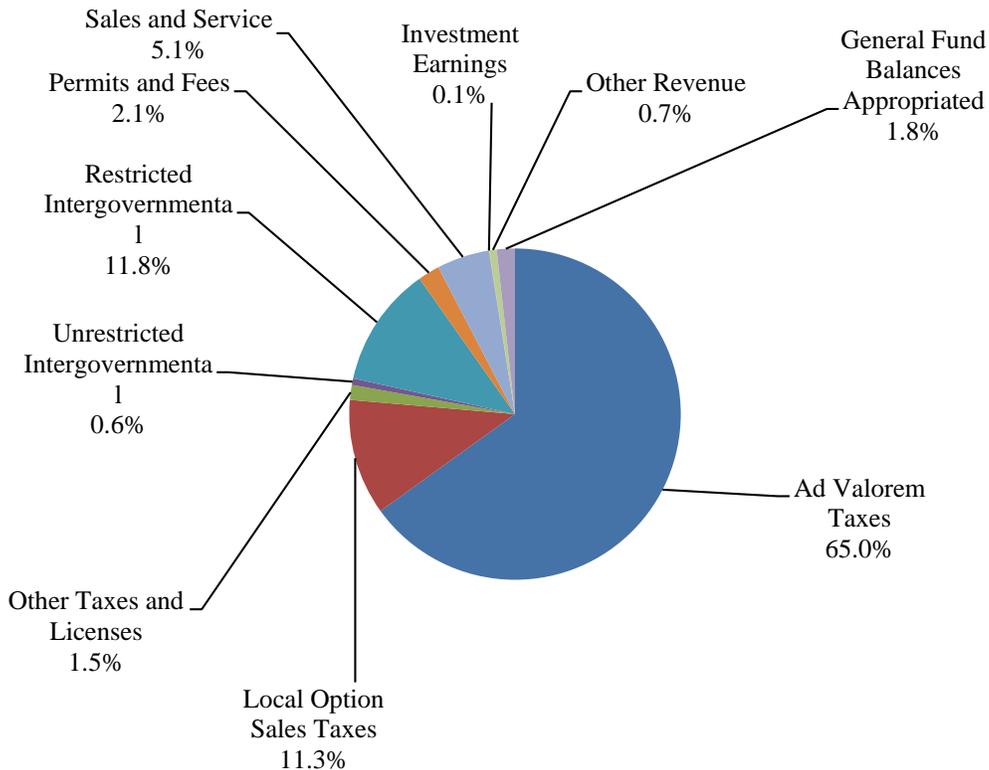
	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>	<i>Change from FY 2015 Budget</i>
Ad Valorem Taxes:					
Taxes	\$ 111,679,339	\$ 107,283,984	\$ 108,837,946	\$ 108,648,481	1.3%
Penalties and interest	1,320,047	700,000	700,000	700,000	0.0%
Ad Valorem Taxes Subtotal	112,999,386	107,983,984	109,537,946	109,348,481	1.3%
Local Option Sales Taxes:					
Article 39 and 44 (1%)	7,547,126	7,886,472	7,886,472	8,201,931	4.0%
Article 40 (1/2%)	5,274,487	5,508,714	5,409,670	5,553,726	0.8%
Article 42 (1/2%)	5,010,418	5,130,002	5,307,525	5,250,539	2.3%
Local Option Sales Taxes Subtotal	17,832,031	18,525,188	18,603,667	19,006,196	2.6%
Other Taxes and Licenses:					
Scrap tire disposal fee	155,729	160,000	160,000	160,000	0.0%
Deed stamp excise tax	2,224,696	2,000,000	2,527,760	2,200,000	10.0%
Solid Waste Tax	40,119	35,000	35,000	40,000	14.3%
White goods disposal tax	38,696	50,000	50,000	40,000	-20.0%
Other Taxes and Licenses Subtotal	2,459,240	2,245,000	2,772,760	2,440,000	8.7%
Unrestricted Intergovernmental:					
Medicaid Hold Harmless	759,953	700,000	2,280,203	660,000	-5.7%
Beer and Wine Tax	258,749	248,000	248,000	248,000	0.0%
Jail fees	210,447	170,000	275,642	178,000	4.7%
Unrestricted Intergovernmental Subtotal	1,229,149	1,118,000	2,803,845	1,086,000	-2.9%
Restricted intergovernmental:					
State and federal revenue	18,399,838	16,520,663	19,435,533	18,321,718	10.9%
ARRA restricted federal	10,728	9,193	9,193	7,563	-17.7%
Court facility fees	145,386	140,000	140,000	140,000	0.0%
Payments in Lieu of taxes	-	3,000	3,000	-	-100.0%
ABC education requirement	7,062	-	-	-	na
ABC law enforcement services	4,870	2,000	2,000	2,000	0.0%
Local Occupancy Tax	1,307,052	1,250,000	1,250,000	1,275,000	2.0%
State drug tax	24,636	18,000	18,561	14,498	-19.5%
Restricted Intergovernmental Subtotal	19,899,572	17,942,856	20,858,287	19,760,779	10.1%
Permits and Fees:					
Building permits	1,306,960	1,066,000	1,596,000	1,708,000	60.2%
Register of Deeds	702,243	750,000	750,000	750,000	0.0%
Inspection fees	154,873	140,000	7,000	12,000	-91.4%
Concealed Handgun Permit	151,215	115,428	122,175	110,050	-4.7%
Other permit and fees	992,812	928,105	952,455	975,846	5.1%
Permits and Fees Subtotal	3,308,103	2,999,533	3,427,630	3,555,896	18.5%

General Fund Revenue Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>	<i>Change from FY 2015 Budget</i>
Sales and Services:					
Solid waste fees	1,542,335	1,600,000	1,700,000	1,600,000	0.0%
School Resource officer reimbursement	1,343,539	1,178,000	1,178,000	1,160,000	-1.5%
Rents	87,381	37,000	37,000	37,000	0.0%
EMS charges	4,279,913	4,000,000	3,850,000	3,450,000	-13.8%
Public health user fees	743,589	670,250	670,250	642,207	-4.2%
Sheriff Animal Protective Service fees	88,097	85,000	85,000	85,000	0.0%
Social services fees	57,507	46,700	46,700	54,200	16.1%
Public housing fees	73,853	46,112	90,112	100,860	118.7%
Tax collection fees	228,815	130,000	130,000	200,000	53.8%
Other sales and services	1,112,675	1,041,680	953,378	718,830	-31.0%
Register of Deeds	289,161	304,800	304,800	290,382	-4.7%
Marriage License	52,004	57,000	57,000	57,600	1.1%
Recreation services	213,952	245,600	245,600	207,600	-15.5%
Sales and Services Subtotal	10,112,821	9,442,142	9,347,840	8,603,679	-8.9%
Investment Earnings	96,904	85,000	85,000	85,000	0.0%
Other Revenue:					
Tax refunds-sales and gas tax	946	1,100	1,100	1,100	0.0%
ABC bottle taxes	50,313	42,000	42,000	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	62,554	4,300	32,169	4,300	0.0%
Other revenues	1,415,575	965,380	1,106,252	1,133,400	17.4%
Other Revenue Subtotal	1,553,388	1,036,780	1,205,521	1,204,800	16.2%
Fund Balance Appropriated	-	3,768,420	11,816,634	2,973,100	-21.1%
Total Operating Revenues	169,490,594	165,146,903	180,459,130	168,063,931	1.8%
Other Financing Sources (Uses)					
Premium on Bonds	-	-	157,138	-	na
Issuance of long-term debt	-	-	4,620,000	-	na
Total Other Financing Sources	-	-	4,777,137	-	na
Transfers from Other Funds	-	-	101,682	-	na
Total Revenue	\$ 169,490,594	\$ 165,146,903	\$ 185,337,949	\$ 168,063,931	1.8%

General Fund Revenue Summary

	FY 2016 Approved	% of Total	FY 2015 Approved	% of Total	% Change From Prior Year
Ad Valorem Taxes	\$ 109,348,481	65.0%	\$ 107,983,984	65.4%	1.3%
Local Option Sales Taxes	19,006,196	11.3%	18,525,188	11.2%	2.6%
Other Taxes and Licenses	2,440,000	1.5%	2,245,000	1.4%	8.7%
Unrestricted Intergovernmental	1,086,000	0.6%	1,118,000	0.6%	-2.9%
Restricted Intergovernmental	19,760,779	11.8%	17,942,856	10.9%	10.1%
Permits and Fees	3,555,896	2.1%	2,999,533	1.8%	18.5%
Sales and Service	8,603,679	5.1%	9,442,142	5.7%	-8.9%
Investment Earnings	85,000	0.1%	85,000	0.1%	0.0%
Other Revenue	1,204,800	0.7%	1,036,780	0.6%	16.2%
General Fund Balances Appropriated	2,973,100	1.8%	3,768,420	2.3%	-21.1%
Total Revenues	\$ 168,063,931	100%	\$ 165,146,903	100%	1.8%



General Fund Expenditure Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>	<i>Change from FY 2015 Budget</i>
General Government:					
Governing Body	\$ 341,653	\$ 373,886	\$ 373,886	\$ 306,405	-18.0%
County Administration	983,604	1,063,962	549,741	550,790	-48.2%
Human Resources	-	-	519,603	543,203	na
Finance	1,191,208	1,245,896	1,288,437	1,398,193	12.2%
Tax Administration	3,449,870	4,012,424	4,149,186	3,882,358	-3.2%
Legal Department	633,311	704,960	712,496	685,111	-2.8%
Court Facilities	272,598	272,261	322,448	308,592	13.3%
Board of Elections	610,573	702,020	702,020	1,473,311	109.9%
Register of Deeds	2,370,085	2,345,148	2,655,148	2,399,207	2.3%
Contingency	-	400,000	-	400,000	0.0%
General Government Subtotal	9,852,902	11,120,557	11,272,965	11,947,170	7.4%
Central Services:					
Management Information Systems	1,907,796	2,259,377	2,343,570	2,667,623	18.1%
Service Center	1,071,046	1,453,389	1,459,089	1,216,223	-16.3%
Engineering	449,519	488,336	514,336	573,423	17.4%
Operation Services	5,535,807	6,301,333	6,773,060	6,271,909	-0.5%
Non-Departmental	2,882,516	2,830,795	3,562,236	3,521,593	24.4%
Central Services Subtotal	11,846,684	13,333,230	14,652,291	14,250,771	6.9%
Public Safety:					
District Attorney	78,816	123,000	123,000	123,000	0.0%
Sheriff Department	13,521,725	12,922,539	13,646,540	12,796,813	-1.0%
Detention Center	7,609,015	7,577,228	7,730,461	7,680,739	1.4%
Emergency Management	806,475	889,784	1,106,153	777,366	-12.6%
Emergency Medical Service	7,827,637	7,822,103	8,408,946	7,200,568	-7.9%
Public Safety Agencies:					
Fire Departments	321,989	548,100	548,100	594,726	8.5%
Rescue Squads	312,838	348,200	385,475	394,600	13.3%
Code Administration	1,337,245	1,324,613	1,351,813	1,471,689	11.1%
Central Communications	2,467,275	2,124,249	2,411,976	2,187,398	3.0%
Sheriff Animal Protective Services	1,042,079	951,338	1,039,049	926,714	-2.6%
Public Safety Subtotal	35,325,094	34,631,154	36,751,513	34,153,613	-1.4%

General Fund Expenditure Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>	<i>Change from FY 2015 Budget</i>
Transportation:					
Transportation Agencies:					
Cape Fear Regional Jetport	97,000	97,000	97,000	97,000	0.0%
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500	0.0%
Cape Fear Transportation Authority	29,350	33,663	33,663	29,350	-12.8%
Brunswick Transit System	217,571	-	224,566	-	na
Transportation Subtotal	371,421	158,163	382,729	153,850	-2.7%
Environmental Protection:					
Solid Waste	13,453,759	13,601,490	13,729,406	13,999,608	2.9%
Environmental Protection Agencies:					
Forestry	203,326	229,681	229,681	222,569	-3.1%
Brunswick County Beach Consortium	30,000	30,000	30,000	-	-100.0%
Environmental Protection Subtotal	13,687,085	13,861,171	13,989,087	14,222,177	2.6%
Economic Development:					
Soil and Water Conservation	206,168	212,916	216,333	211,757	-0.5%
Public Housing Section 8	2,467,103	2,405,824	2,511,824	2,501,900	4.0%
Economic Development Commission	407,183	418,007	420,339	406,090	-2.9%
Brunswick County Occupancy Tax	1,307,052	1,250,000	1,250,000	1,275,000	2.0%
Other:					
Dredging Projects	197,337	-	141,828	-	na
Shoreline Protection	-	-	166,666	216,666	na
Economic Development Subtotal	5,825,084	5,633,152	6,173,381	5,762,766	2.3%

General Fund Expenditure Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>	<i>Change from FY 2015 Budget</i>
Human Services:					
Health:					
Administration	3,598,123	3,524,849	3,601,214	3,755,526	6.5%
Communicable Diseases	228,481	265,970	272,205	375,970	41.4%
Adult Health Maintenance	91,453	157,630	197,413	166,630	5.7%
Senior Health	449,311	521,608	555,343	70,795	-86.4%
Maternal and Child Health	1,120,694	1,148,222	1,172,845	1,116,290	-2.8%
Environmental Health	1,297,148	1,322,093	1,376,861	1,486,962	12.5%
Employee Wellness	177,213	261,953	269,741	-	-100.0%
Social Services:					
Administration	9,803,983	11,114,428	12,337,094	12,764,491	14.8%
Title III - In Home Care	464,420	-	-	-	na
Medical Assistance	5,464	30,000	30,000	30,000	0.0%
Aid to the Blind	5,909	5,910	5,910	5,910	0.0%
Adoption Assistance	256,761	280,000	280,000	280,000	0.0%
SAA Eligibility	204,456	225,000	225,000	225,000	0.0%
SAD Eligibility	203,993	225,000	225,000	225,000	0.0%
Adoption Promotion Fund	16,324	-	83,804	-	na
Foster Care	627,976	800,000	770,000	810,000	1.3%
State Foster Home	333,639	325,000	355,000	335,000	3.1%
Special Assistance	1,972	1,500	5,500	1,800	20.0%
Day Care	4,649,529	4,138,523	5,311,700	4,111,727	-0.6%
Veteran Services	169,816	188,418	188,418	187,296	-0.6%
Human Services Agencies:					
Trillium Health Resources	707,375	692,000	710,210	250,443	-63.8%
Brunswick County Family Assistance	100,000	-	-	-	na
Brunswick Senior Resources, Inc.	1,550,000	1,565,000	1,565,000	1,565,000	0.0%
Hope Harbor Home	90,000	-	-	-	na
Literacy Council	15,000	-	-	-	na
Lower Cape Fear Hospice	50,000	50,000	50,000	50,000	0.0%
New Hope Clinic	50,000	-	-	-	na
Providence Home	65,000	-	15,000	-	na
Juvenile Crime Prevention Grant	543,620	-	106,737	-	na
Rape Crisis / Coastal Horizons	49,200	-	-	-	na
Other Human Services:					
Capital Outlay	78,282	-	-	-	na
Human Services Subtotal	27,045,142	26,843,104	29,709,995	27,813,840	3.6%

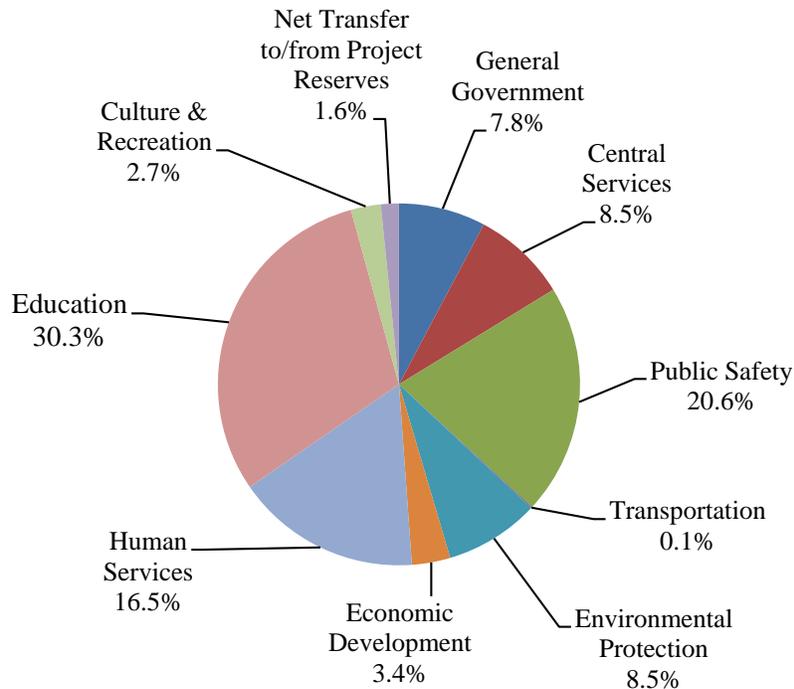
General Fund Expenditure Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>	<i>Change from FY 2015 Budget</i>
Education:					
Brunswick County Schools	34,139,363	34,034,823	34,034,823	34,499,762	1.4%
Brunswick Community College	3,781,447	3,749,447	3,749,447	3,648,737	-2.7%
Education Subtotal	37,920,810	37,784,270	37,784,270	38,148,499	1.0%
Culture and Recreation:					
Brunswick County Library	1,234,006	1,286,758	1,298,534	1,253,896	-2.6%
Parks and Recreation	2,607,547	2,812,832	6,453,090	2,776,811	-1.3%
Culture and Recreation Subtotal	3,841,553	4,099,590	7,751,624	4,030,707	-1.7%
Debt Service:					
Principal retirement	9,215,000	10,440,001	10,440,001	11,470,000	9.9%
Interest and fees	3,762,911	3,404,527	3,511,664	3,411,873	0.2%
Debt Service Subtotal	12,977,911	13,844,528	13,951,665	14,881,873	7.5%
Total Operating Expenditures	158,693,686	161,308,919	172,419,520	165,365,266	2.5%
Other Financing Uses:					
Payment to escrow agent	-	-	4,670,000	-	na
Total Other Financing Uses	-	-	4,670,000	-	na
Transfer to other funds	11,176,286	3,837,984	8,248,429	2,698,665	-29.7%
Total Expenditures	\$ 169,869,972	\$ 165,146,903	\$ 185,337,949	\$ 168,063,931	1.8%

General Fund Expenditure Summary

	FY 2016 Approved	% of Total	FY 2015 Approved	% of Total	% Change From Prior Year
General Government	\$ 13,043,148	7.8%	\$ 12,340,951	7.5%	5.7%
Central Services	14,250,771	8.5%	13,333,230	8.1%	6.9%
Public Safety	34,683,913	20.6%	35,178,454	21.2%	-1.4%
Transportation	153,850	0.1%	158,163	0.1%	-2.7%
Environmental Protection	14,222,177	8.5%	13,861,171	8.4%	2.6%
Economic Development	5,762,766	3.4%	5,633,152	3.4%	2.3%
Human Services	27,813,840	16.5%	26,843,104	16.3%	3.6%
Education	50,942,883	30.3%	49,424,601	29.9%	3.1%
Culture & Recreation	4,491,918	2.7%	4,536,093	2.7%	-1.0%
Net Transfer to/from Project Reserves	2,698,665	1.6%	3,837,984	2.3%	-29.7%
Total Expenditures	\$ 168,063,931	100%	\$ 165,146,903	100%	1.8%

Note: Debt Service dollars are included by function

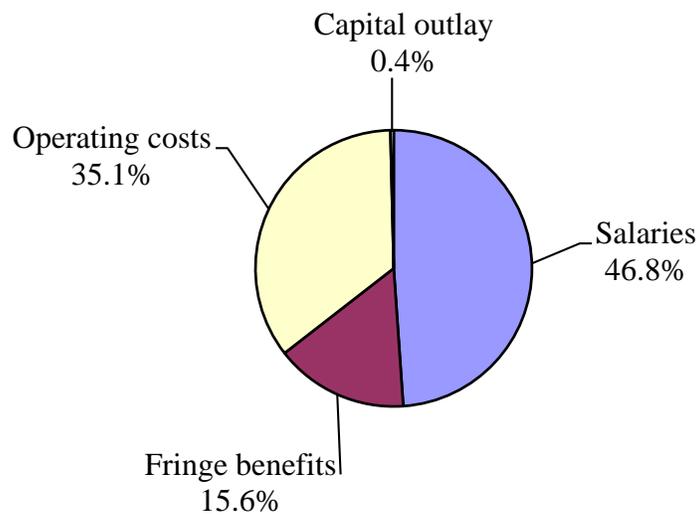


General Government Budget Summary

Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 5,052,490	\$ 5,209,463	\$ 5,219,851	\$ 5,842,088
Fringe benefits	1,757,704	2,021,719	2,039,371	1,861,507
Operating costs	3,034,737	3,889,375	4,013,743	4,197,575
Capital outlay	7,971	-	-	46,000
Total expenditures	\$ 9,852,902	\$ 11,120,557	\$ 11,272,965	\$ 11,947,170
Other taxes and licences	2,224,696	2,000,000	2,527,760	2,200,000
Unrestricted Intergovernmental	75,002	70,000	70,000	112,000
Restricted intergovernmental	145,386	140,000	140,000	140,000
Permits and fees	939,563	918,600	918,600	974,600
Sales and service	569,961	491,800	491,800	547,982
Investment earnings	1,188	-	-	-
Other revenue	7,755	6,000	6,000	80,000
Total revenues	\$ 3,963,551	\$ 3,626,400	\$ 4,154,160	\$ 4,054,582
Number of FTE's	94.0	94.0	92.0	93.0

General Government Approved Expenditures FY 2016



Board of Elections

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 371,707	\$ 411,067	\$ 410,421	\$ 1,011,940
Fringe benefits	88,062	112,416	113,062	148,130
Operating costs	150,804	178,537	178,537	313,241
Capital outlay	-	-	-	-
Total expenditures	\$ 610,573	\$ 702,020	\$ 702,020	\$ 1,473,311
Permits and fees	53,969	100	100	55,000
Total revenues	\$ 53,969	\$ 100	\$ 100	\$ 55,000
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.

Goals and Objectives

Goal: Improve efficiency of the voting process at the polling locations allowing for faster check-in and reduced voter waiting at each precinct and one-stop voting location.

Objectives:

- Replace existing laptops as current laptops do not have an operating system that is compatible with state software.
- Add additional check-in workstations to ensure that each polling location has a minimum of 3 and have the ability to place up to 5 depending on expected turnout.
- Purchase switches for each satellite one-stop location to allow continuous connectivity and remote support from the Board of Elections office.
- Purchase tablets to allow precinct officials to ensure voters waiting in line to check in are in the correct polling location on Election Day.

FY 15/16 Projected Cost - \$91,575
 Projected Recurring Annual Cost -\$0

Goal: Ensure that employees can access vital information remotely when visiting polling locations, attending conferences, recruiting and training poll workers and educating voters and future voters with public and school educational presentations, etc.

Objectives:

- Replace 5 desktop workstations with Microsoft Surface Core.

FY 15/16 Projected Cost - \$10,000
 Projected Recurring Annual Cost -\$0

Board of Elections

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Number of Registered Voters	82,215	84,848	85,000	87,609
Number of Elections Held	2 2 nd Primary & Presidential General	2 Municipal & Primary	1 General	3 Municipal, Presidential Preference Primary, & Primary
Number of Ballots Cast	59,244	24,128	41,197	52,954
Number of New Registrations Processed	9,181	6,027	4,500	5,000
Number of Information Changes Processed	5,414	3,316	4,000	3,500
Number of Verification Cards Sent	25,218	18,695	20,000	15,000
Number of NCOA mailings sent	1,758	2,392	2,400	2,400
Number of Confirmation Cards Sent	4,814	2,666	13,000	2,000
Number of No Contact mailings sent	10,943	-	10,617	-
Number of Inactive Voters Removed	2,935	-	3,266	-
Efficiency Measures				
Registered Voters per FTE	16,443	16,969	17,000	17,521
Ballots Cast per FTE	11,849	4,825	8,239	10,590
New Registrations Processed per FTE	1,836	1,205	900	1,000
Information Changes Processed per FTE	1,083	663	800	700
Verification Cards Sent per FTE	5,044	3,739	4,000	3,000
NCOA mailings sent per FTE	352	478	480	480
Confirmation Cards Sent per FTE	963	533	2,600	400
No Contact mailings sent per FTE	2,189	-	2,123	-
Inactive Voters Removed per FTE	587	-	653	-
Effectiveness Measures				
Election results released to the public and media prior to 11:00 on election night	Yes	Yes	Yes	Yes

County Administration

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 725,484	\$ 741,859	\$ 394,973	\$ 404,586
Fringe benefits	224,152	254,393	125,621	114,794
Operating costs	33,968	67,710	29,147	31,410
Capital outlay	-	-	-	-
Total expenditures	\$ 983,604	\$ 1,063,962	\$ 549,741	\$ 550,790
Number of FTE's	10.0	10.0	4.0	4.0

Department Purpose

County Administration includes the County Manager's Office 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 are provided economically and equitably. Risk Management is responsible for all safety training programs and management of the county's Worker's Compensation and Property and Liability claims.

Goals and Objectives

Goal: Reinforce a Culture of Customer Responsiveness.

Objectives:

- Provide continuing leadership training to department leaders.
- Provide customer service training and situational awareness to staff at all levels.
- Provide a merit system that focuses and rewards customer responsiveness.

FY 15/16 Projected Cost - \$800,000

Projected Recurring Annual Cost - \$800,000 annually for pay scale and merit adjustments

Goal: Maintain a Commitment to Efficiency and Cost Containment.

Objectives:

- Evaluate current processes.
- Seek input from employees for efficiency and cost savings opportunities.
- Implement technological processes where cost effective.
- Measure effectiveness.

FY 15/16 Projected Cost – included current budget

Projected Recurring Annual Cost – included in current budget

County Administration

Goal: Enhance and Improve Public Information.

Objectives:

- Implement new county website.
- Create and improve information list serves.
- Find effective ways to provide the public more timely and relevant information.
- Continue to improve information posted on Novus.
- Survey the public for cost effective methods to engage citizen participation.
- Develop tools to assist the public in inquiry about transacting business with the county.
- Conduct a Vision/Strategic Planning Process.

FY 15/16 Projected Cost – Approximately \$20,000 for Vision/Strategic Plan Process
Projected Recurring Annual Cost – Included in current budget

Court Facilities

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 19,653	\$ -	\$ -	\$ 150
Fringe benefits	6,571	-	2,187	11
Operating costs	246,374	272,261	320,261	308,431
Capital outlay	-	-	-	-
Total expenditures	\$ 272,598	\$ 272,261	\$ 322,448	\$ 308,592
Restricted intergovernmental	145,386	140,000	140,000	140,000
Unrestricted Intergovernmental	75,002	70,000	70,000	112,000
Permits and fees	150,761	160,000	160,000	157,000
Investment earnings	1,188	-	-	-
Total revenues	\$ 372,337	\$ 370,000	\$ 370,000	\$ 409,000
Number of FTE's	-	-	-	-

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, and Clerk of Court operating budgets.

Finance

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 619,572	\$ 652,196	\$ 654,872	\$ 674,932
Fringe benefits	206,801	236,440	234,714	219,821
Operating costs	364,835	357,260	398,851	503,440
Capital outlay	-	-	-	-
Total expenditures	\$ 1,191,208	\$ 1,245,896	\$ 1,288,437	\$ 1,398,193
Number of FTE's	10.0	10.0	10.0	10.0

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.

Goals and Objectives

Goal: Improve efficiency and effectiveness of fiscal operations thru continued review of current processes and implementation of new technology.

Objectives:

- Upgrade current financial and human resources software to the next version (One Solution). Cost associated are project management, installation, training, consulting and development.
- Research and Implement technology solutions for vendor payments (bar coding system, workflow, etc...) to eliminate paper, consolidate record management, and to increase processing efficiency.
- Analyze processes in the Utility Customer Service Department to ensure effective use of current technology and tools available to enhance billing, collections, reporting and customer service.

FY 15/16 Projected Cost - \$117,000 (\$12,300 included for recurring) to General Fund
Projected Recurring Annual Cost – \$12,300

Finance

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Effectiveness Measures				
Certificate of Excellence earned on Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Distinguished Budget Award earned on the Annual Budget Document	Yes	Yes	Yes	Yes
Maintain or upgrade bond ratings	Maintain	Maintain	Upgrade	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

Governing Body

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 244,933	\$ 242,643	\$ 242,643	\$ 198,703
Fringe benefits	52,312	69,779	69,779	46,334
Operating costs	44,408	61,464	61,464	61,368
Capital outlay	-	-	-	-
Total expenditures	\$ 341,653	\$ 373,886	\$ 373,886	\$ 306,405
Number of FTE's	2.0	2.0	2.0	1.0

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, 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.

Goals and Objectives

Goal: Record Scanning/Indexing Project.

Objectives:

- Continue In-House Indexing/Scanning of all files from warehouse files and present Board Action.
- Continue working with the North Carolina Department of Cultural Resources on the Brunswick County's Record Retention & Disposition Schedule.

FY 15/16 Projected Cost – included in recurring budget

Projected Recurring Annual Cost – included in recurring budget

Goal: Provide Exceptional Customer Service.

Objectives:

- Continue providing consistent accurate information for all citizen inquires.

Governing Body

- Continue providing public records request to citizens/municipalities in a timely manner
- Maintain open line of communication between departments

FY 15/16 Projected Cost – included in recurring budget

Projected Recurring Annual Cost – included in recurring budget

Goal: Automation of Procedures

Objectives:

- Explore alternatives for improving the minute process through the use of available technology.
- Review methods of distributing board actions.
- Review of processes and implement technology where appropriate.

FY 15/16 Projected Cost – included in annual budget

Projected Recurring Annual Cost – included in annual budget

Human Resources

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ -	\$ -	\$ 348,244	\$ 394,472
Fringe benefits	-	-	133,223	137,191
Operating costs	-	-	38,136	11,540
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 519,603	\$ 543,203
Number of FTE's	-	-	6.0	7.0

Department Purpose

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.

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
New Hire Orientations	4	4	12	10
Safety Training Programs Offered	16	14	14	14
Efficiency Measures				
Health Ins: Funding vs Claims Utilization (includes Admin Fees)	94%	107%	111%	95%
# of OSHA recordable cases (CY)	21	19	19	25
Effectiveness Measures				
% Employee Turnover rate including Retirees	8%	10.3%	9.8%	10%
% Employee Turnover rate excluding Retirees	7.5%	7.8%	6.7%	6.8%
% Employee Turnover rate excluding Retirees and Involuntary Separations	4.0%	4.9%	5.0%	5.0%

Legal Department

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 368,496	\$ 344,545	\$ 351,545	\$ 358,608
Fringe benefits	102,550	111,335	111,871	105,623
Operating costs	162,265	249,080	249,080	220,880
Capital outlay	-	-	-	-
Total expenditures	\$ 633,311	\$ 704,960	\$ 712,496	\$ 685,111
Permits and fees	25,382	7,500	7,500	12,000
Total revenues	\$ 25,382	\$ 7,500	\$ 7,500	\$ 12,000
Number of FTE's	4.0	4.0	4.0	4.0

Department Purpose:

It is the policy of the County Attorney's Office to maintain an open door policy in the prosecution or defense of claims, to promote a policy of proactive prevention of mistake or loss, and to maintain a strong relationship with the local legal community, the Court system, and the various government agencies, such as Employment Security and the Office of Administrative Hearings. The County Attorney or the Assistant County Attorney attends all such trials or hearings, and our goal is to turn around the Order of that hearing as soon as practicable, either the day of the hearing, if time permits, or the day after if the proceeding finishes late in the day. Those days with multiple hearings will require additional days to submit multiple Orders.

Goals and Objectives

Goal: To continue to work proactively with various departments and department supervisors on situations that could become legal issues in the future.

Objective:

- To encourage department supervisors to proactively discuss issues or situations occurring on a daily basis that may become problematic in the future instead of waiting for problems to arise to seek solutions.
- Brainstorming solutions, documenting situations, and discussing issues as they are occurring saves time, money, and stress in the long run and makes difficult situations easier to deal with up front.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: To revitalize the staff and enhance some positions by rewarding staff's efforts at improving their individual skillset, and to optimize all five full-time employees.

Objective:

- Through the end of 2014 and the beginning of 2015, our staff has gone through some changes, which has been supplemented by temporary assistance.
- It is a goal of the coming year to return to a full staff with five full-time employees meeting the County's legal needs, and enhancing some of the positions to accommodate the additional education some employees acquired in the past years.

Legal Department

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

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

Objective:

- While having a productive collection year, the County Attorney's Office has not met with the same success rate for collecting taxes as it did the previous year.
- Our goal in moving forward is to work closer with the Tax Office and assisting them in a joint effort to collect past due balances, especially with properties that have passed to the heirs of the taxpayer or those with other title issues.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: To work with Finance and the Board on a process for transferring properties that have been obtained through past foreclosures or deeded outright to the County.

Objective:

It has come to the attention of a few citizens in the county that the County has received property in the past either through foreclosure or deed that the County has no need for and does not benefit from owning.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Register of Deeds

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 639,616	\$ 644,360	\$ 644,360	\$ 650,366
Fringe benefits	276,956	315,945	315,945	281,826
Operating costs	1,453,513	1,384,843	1,694,843	1,467,015
Capital outlay	-	-	-	-
Total expenditures	\$ 2,370,085	\$ 2,345,148	\$ 2,655,148	\$ 2,399,207
Other taxes and licenses	2,224,696	2,000,000	2,527,760	2,200,000
Permits & Fees	702,243	750,000	750,000	750,000
Sales & Services	341,146	361,800	361,800	347,982
Total revenues	\$ 3,268,085	\$ 3,111,800	\$ 3,639,560	\$ 3,297,982
Number of FTE's	16.0	16.0	16.0	16.0

Department Purpose

The Brunswick County Register of Deeds office provides numerous services to the working community and general public. These services include but not limited to 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 and 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 office to preserve the integrity of these records and make them more accessible to the public.

Goals and Objectives

Goal: To continue utilizing the office staff to assist in the redaction of personal identifying information from our internet records.

Objectives:

- By using our office staff to perform this task an outside vendor would not have to be hired.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: To preserve and restore Vital Record's certificates. These items have become brittle and are deteriorating.

Objectives:

- Restoring these certificates and indexes aids in their preservation. It gives staff and the public a better means of viewing and handling these documents.

FY 15/16 Projected Cost - \$48,000

Projected Recurring Annual Cost -\$0

Goal: To preserve and restore Real Estate index books dating from 1932-1953. These items are deteriorating.

Register of Deeds

Objectives:

- Restoration is vital for the preservation of these indexes.

FY 15/16 Projected Cost - \$22,000
 Projected Recurring Annual Cost –\$0

Goal: To index Real Estate documents dating from 1764-1952, allowing the computerization of real estate records dating back over 200 years.

Objectives:

- Once again by using our office staff to perform this indexing task an outside vendor would not have to be hired. This would give the staff and public a better means of researching documents.

FY 15/16 Projected Cost -\$0
 Projected Recurring Annual Cost –\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Total number of recorded instruments	39,106	35,630	33,650	35,000
Total number of recorded Births	447	429	542	550
Total number of recorded Deaths	919	964	994	1,020
Total number of recorded Marriages	864	877	939	960
Passport applications accepted	930	1,000	1,056	1,100
Efficiency Measures				
Percent of documents recorded the same day	100%	100%	100%	100%
# of days to permanently index a document	1-2	1-2	1-2	1-2
# of days to return documents to customer	1-2	1-2	1-2	1-2
Number of Full Time Employees	19	17	16	17

Tax Administration

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 2,063,029	\$ 2,172,793	\$ 2,172,793	\$ 2,148,331
Fringe benefits	800,300	921,411	932,969	807,777
Operating costs	578,570	918,220	1,043,424	880,250
Capital outlay	7,971	-	-	46,000
Total expenditures	\$ 3,449,870	\$ 4,012,424	\$ 4,149,186	\$ 3,882,358
Permits & Fees	7,208	1,000	1,000	600
Other Revenue	7,755	6,000	6,000	80,000
Sales & Services	228,815	130,000	130,000	200,000
Total revenues	\$ 243,778	\$ 137,000	\$ 137,000	\$ 280,600
Number of FTE's	47.0	47.0	45.0	46.0

Department Purpose

The Mission of Brunswick County Tax Administration Department is to professionally administer property taxation, and its collection, fairly, equitably, and efficiently. 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, ortho-photography, topographic, land-use, zoning, centerlines, structures, school districts, electoral districts, etc.

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. We strive to be leaders within our profession and lead by example.

Goals and Objectives

Goal: Accurately assign values to all properties in New Hanover County.

Objectives:

- Review and process all building permits timely and accurately.
- Review each parcel under appeal and work diligently to resolve any issues.
- Continue the review and audit of exemption and land-use properties to ensure compliance with requirements of the NC General Statutes.
- Ensure all personal and business property is listed and valued properly.
- Establish and business listing audit program.
- Discover and assess unlisted property with Brunswick County.
- Work with NCVTS to continue to improve the listing and valuation of Motor Vehicles.

Tax Administration

FY 15/16 Projected Cost - \$25,000 for start-up audit program
 Projected Recurring Annual Cost -

Goal: Increase Revenue to the County.

Objectives:

- Diligently work to collect outstanding prior year taxes.
- Diligently work to collect current year taxes. Increase current year collection rate by .5 percent per year.
- Increase enforcement actions including establishing the Debt set-off program which attaches state income tax returns and lottery winnings.

FY 15/16 Projected Cost – included in current budget
 Projected Recurring Annual Cost - \$0

Goal: Improve Customer Service

Objectives:

- Implementing a license tag agency within the tax department. Review cost analysis and benefits. Review adding a Kiosk to the tax office if more practical than opening an office.
- Research and implement an online listing process for Business and Personal Property.
- Continue to correct default addressing within the new Vehicle Tax System to ensure we are billing vehicles within correct taxing jurisdiction. Minimizing the number of refunds processed by the County.

FY 15/16 Projected Cost – \$65,000 staffing for DMV office
 Projected Recurring Annual Cost - personnel cost

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 the development of the online mapping tools and other GIS website enhancements.
- Assist various departments in understanding the Utilization of GIS tools through ESRI vendor presentations and providing technical support.
- Complete the GIS and 911 centerline databases project into a single database utilized by both agencies.

FY 15/16 Projected Cost – included in budget
 Projected Recurring Annual Cost –\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Total # of parcels mapped	5,825	10,634	14,756	19,920
Avg # of parcels mapped per mapper monthly	162	295	307	415
Percent of parcels mapper per mapper monthly	2.77	2.77	2.08	2.08

Contingency

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	400,000	-	400,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 400,000	\$ -	\$ 400,000
Number of FTE's	-	-	-	-

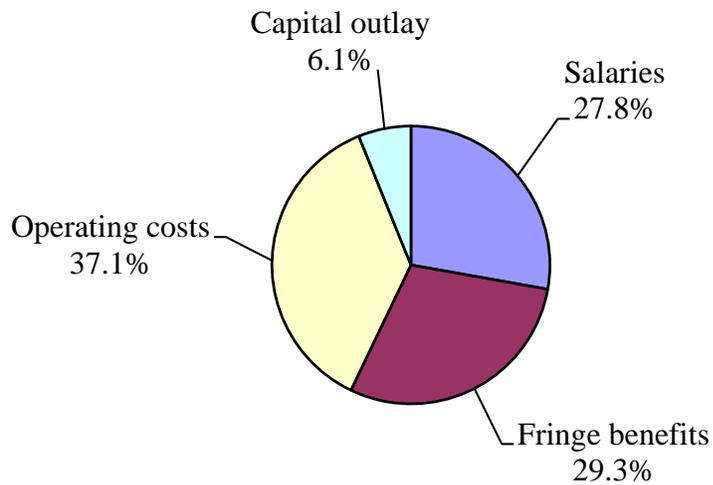
Contingency funds are intended for unanticipated expenditures. The Board of Commissioners must approve transfers from this account. Funding is not required but is limited by law to 5 percent of the total appropriation in a particular fund. The amount budgeted for FY 2015 is less than 1 percent of the General Fund appropriation.

Central Services Budget Summary

Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 3,564,712	\$ 4,045,714	\$ 3,995,360	\$ 3,962,310
Fringe benefits	3,691,139	3,913,609	4,428,188	4,176,161
Operating costs	4,212,311	4,943,527	5,716,158	5,240,800
Capital outlay	378,522	430,380	512,585	871,500
Total expenditures	\$ 11,846,684	\$ 13,333,230	\$ 14,652,291	\$ 14,250,771
Restricted intergovernmental	225,469	192,500	190,000	190,000
Permits and fees	30,985	21,000	21,000	37,000
Sales and service	102,702	140,000	140,000	30,000
Other revenue	100,434	26,400	44,163	132,000
Total revenues	\$ 459,590	\$ 379,900	\$ 395,163	\$ 389,000
Number of FTE's	79.0	84.0	85.0	85.0

Central Services Approved Expenditures FY 2016



Engineering

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 323,831	\$ 333,112	\$ 335,590	\$ 343,590
Fringe benefits	106,608	119,624	118,744	111,133
Operating costs	19,080	35,600	34,002	87,700
Capital outlay	-	-	26,000	31,000
Total expenditures	\$ 449,519	\$ 488,336	\$ 514,336	\$ 573,423
Permits & Fees	\$ 30,625	\$ 21,000	\$ 21,000	\$ 37,000
Total revenues	\$ 30,625	\$ 21,000	\$ 21,000	\$ 37,000
Number of FTE's	5.0	5.0	5.0	5.0

Department Purpose

County Engineering provides professional engineering services for capital project management; plan review and approval for water, sewer, and stormwater infrastructure; field inspections of water, sewer, and stormwater installations; investigates drainage complaints; performs plat map review and approval; calculates all non-residential water and sewer capital recovery fees; and answers public inquiries concerning water and sewer availability. We also maintain and update the Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems.

The county Stormwater Engineer administers the stormwater program for the unincorporated area of the county by performing plan review and approval for developer installed stormwater systems, and issuing stormwater permits as required; maintains and updates the Stormwater Ordinance and Stormwater Manual; and collects all required stormwater permit fees and Best Management Practices (BMP) fees. Field inspections of installed BMPs are also performed on a monthly basis. The Stormwater Engineer assists five municipalities (Belville, Bolivia, Boiling Spring Lakes, St. James, and Sunset Beach) with stormwater plan review and permitting via interlocal agreement between the county and the municipality.

Our mission is to apply sound engineering practices to assist our customers, protect public health and safety, preserve our natural resources, and promote sustainable economic development within our county. We strive to advance the joint interests of all citizens of Brunswick County in accordance with our guiding vision and principles and with regards to local and state regulations.

Goals and Objectives

Goal: Provide professional engineering services to our internal and external customers.

Objectives:

- Maintain professional staff to provide exceptional service to all customers.
- Provide continuing education opportunities to staff for all required professional licensure renewals.
- Encourage staff professional development with regards to technical, business, and communication skills.

FY 15/16 Projected Cost - \$2,700

Projected Recurring Annual Cost – \$2,700

Goal: Encourage the use of Low Impact Development (LID) techniques for new development and redevelopment within the county to minimize impacts on our natural environment.

Engineering

Objectives:

- Cooperate with Planning & Community Development to develop LID materials and enhance a better understanding of LID within the engineering and development community.
- Participate with the Coastal Federation and other interested stakeholders on joint LID projects as they become available with potential grant monies.

FY 15/16 Projected Cost – current staff
 Projected Recurring Annual Cost –\$0

Goal: Update the Brunswick County Stormwater Ordinance and Stormwater Manual that were adopted on September 15, 2002.

Objectives:

- Evaluate state mandated changes to stormwater permitting and the effects upon the county stormwater ordinance and manual.
- Evaluate stormwater requirements to ensure they continue to meet county goals for environmental stewardship.

FY 15/16 Projected Cost –\$0
 Projected Recurring Annual Cost –\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
# of stormwater plan reviews	50	60	65	70
# of stormwater permits issued	22	26	45	55
# of annual BMP field inspections performed	145	150	150	155
# of water / sewer inquiries answered	325	360	375	400
# of non-residential water / sewer capital recovery fees calculated	36	51	43	45
# of water / sewer infrastructure dedications	15	12	15	17
Efficiency Measures				
Revenue from stormwater permits	\$26,925	\$22,800	\$25,000	\$28,000
Average revenue per stormwater permit	\$1,224	\$877	\$555	\$510
Revenue from BMP field inspections	\$10,075	\$6,025	\$7,800	\$8,500
Average revenue per BMP field inspection	\$70	\$40	\$50	\$55
Revenue from SW construction inspections	\$2,850	\$1,800	\$3,200	\$3,500
Utility system value increase from water and sewer dedications by developers	\$2,759,912	\$1,204,063	\$1,350,000	\$1,500,000
Average utility system value increase from water and sewer dedications by developers	\$183,995	\$100,340	\$90,000	\$88,240
Effectiveness Measures				
Utility system value increase from water and sewer dedications by developers per engineering FTE	\$551,982	\$240,812	\$270,000	\$300,000
Average utility system value increase from water and sewer dedications by developers per engineering FTE	\$36,800	\$20,068	\$18,000	\$17,648

Management Information Systems

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 734,701	\$ 838,126	\$ 846,273	\$ 904,280
Fringe benefits	257,964	303,611	303,232	298,643
Operating costs	786,042	1,069,640	1,123,053	914,700
Capital outlay	129,089	48,000	71,012	550,000
Total expenditures	\$ 1,907,796	\$ 2,259,377	\$ 2,343,570	\$ 2,667,623
Other Revenue	30,109	12,000	12,000	20,000
Total revenues	\$ 30,109	\$ 12,000	\$ 12,000	\$ 20,000
Number of FTE's	12.0	13.0	13.0	14.0

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.

Goals and Objectives

Goal: To continue to improve the Brunswick County Central Permitting Software for improved services to our citizens and functionality to our users.

Objectives:

- Continue to make enhancements to the newly developed CP application including integration with ArcMap.
- Enhance application communication with the public.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

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

Objectives:

- Implement Year 3 of the County's 5 year desktop replacement initiative (107) - \$129,000
- Continue Microsoft Enterprise Software Agreement with 365 (Year 4) - \$277,000
- Replace the County's phone system with a VOIP solution - \$510,000
- Expand the phone system and County network to satellite sites/offices by installing ASA firewalls at these locations - \$11,700
- Implement SharePoint to the County's user base.

Management Information Systems

- Expand Laserfiche applications with workflow throughout the County departments (Employee Action Form, etc) – Additional license cost associated - \$21,000
- Expand the functionality of Microsoft 365 to the Sheriff’s Office by implementing Microsoft Mobility Suite to allow remote password resets - \$46,000
- Migrate more of the County’s applications and data to the cloud – (CP, scanned documents, etc).

FY 15/16 Projected Cost - \$994,700

Projected Recurring Annual Cost – \$406,000 (Year 4 desktop replacements and Year 5 Microsoft Enterprise Agreement)

Goal: To migrate the County’s computer room to the new 911 facility to provide a more stable/secure environment and to reduce cost.

Objectives:

- Installation of fiber optics between Bldg. E and the new 911 Facility - \$26,000
- Purchase and installation of a new SAN in the new 911 Facility’s computer room - \$300,000
- Purchase and install two new ASA firewalls in the new 911 Facility - \$60,000
- Migrate the VM environment, servers, applications, software and data from the old SAN to the new SAN.
- Setup and configure the old SAN to receive replicated data for Disaster Recovery.
- Explore off-campus facilities to house the old SAN.
- Explore future cloud-based Disaster Recovery options.

FY 15/16 Projected Cost - \$385,000

Projected Recurring Annual Cost –\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Total # of trouble calls with response	1,686	693	2,355*	2,200*
Total # of computers/tablets/etc. supported	790	810	820	825
Total # of software support calls	114	130	1,200	1,100
Total # of requests for phone related support	526	530	547	550
Efficiency Measures				
Average time for completion of work orders (hours)	37	50	64	60
Effectiveness Measures				
Total # of systems six years old or greater	126	85	48	0
Total # of systems five years old < six			53	100

*Higher #s due to 365 and Sharepoint rollout

Operation Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 1,897,141	\$ 2,086,985	\$ 2,061,985	\$ 2,092,740
Fringe benefits	799,178	974,858	990,591	865,979
Operating costs	2,704,705	2,907,940	3,368,041	3,063,190
Capital outlay	134,783	331,550	352,443	250,000
Total expenditures	\$ 5,535,807	\$ 6,301,333	\$ 6,773,060	\$ 6,271,909
Restricted intergovernmental	225,469	192,500	190,000	190,000
Sales & Services	69,425	115,000	115,000	-
Permits & Fees	360	-	-	-
Other revenue	\$ 44,850	\$ -	\$ 17,763	\$ -
Total revenues	340,104	307,500	322,763	190,000
Number of FTE's	\$ 49	\$ 52	\$ 53	\$ 53

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. The 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. The Grounds division is responsible for the maintenance of county government center grounds, flowerbeds, landscaping, green house and mowing of grass. The Construction division is responsible for performing construction type work requiring heavy equipment operation for all County departments. The Vector Control division is responsible for larviciding mosquito problem areas and mosquito spraying, as well as, educating the public and municipalities on mosquito programs. The Water Management division is responsible for all snagging, drainage, and ditching projects.

Goals and Objectives

Goal: Increase the productivity, effectiveness and efficiency of the Operation Services Department including all divisions as well as that of the administrative staff, by employing an Inventory Control Purchaser/Administrative Assistant I. With the loss of four supervisory/management level positions and one administrative position in the past few years, the current supervisors are struggling to maintain their duties as "working" supervisors along with the increased amount of administrative type work required. This position would handle purchasing for all divisions of Operation Services as well as manage the work order database. Due to the type of work performed by Operation Services, large quantities of materials, supplies and tools are purchased by each division. Purchasing items properly is very important but also very time consuming. There are new opportunities for cost savings with purchasing groups and with the large volumes of purchases made within the department this position would be a great benefit for all divisions. The work order database will be able to track material costs and inventory, which is closely related to purchasing. Most divisions of Operation Services utilize the work order system, which is the only way to track productivity and have performance benchmarks. Having one person to perform all of these duties will make it easier to implement the inventory controls needed, but currently lacking, especially for the BM division.

Operation Services

Objectives:

- Gain approval to hire 1 full-time Inventory Control Purchaser/Administrative Assistant I, projected cost below includes salary and benefits, plus a computer.
- Establish and maintain sufficient inventory to eliminate frequent trips to local vendors.
- Allow full inventory/cost savings use of work order software.
- Use state or federal contracts and purchasing groups to the fullest extent possible to realize cost savings on departmental purchases.
- Realize all possible cost savings while reducing errors by having one purchaser, trained and educated on local government purchasing for Operation Services instead of multiple supervisors trying to accomplish these duties.

FY 15/16 Projected Cost - \$54,271

Projected Recurring Annual Cost – 53,171

Goal: To improve customer service and appearance of the BC Government Center, while reducing liability and wear on county, employee, and public vehicles by re-paving the main circle drive in 5 one-year phases. The first phase of this project was completed during FY15. Patching asphalt is a temporary and costly repair, this goal proposes to remove existing pavement, redo the road base and apply new asphalt paving to create a “new” paved surface. This approach will spread the cost of paving the circle over 5 years and will in effect provide a new road.

Objectives:

- County to cut and remove existing asphalt paving and purchase and place new base rock material and contractor will pave/install new asphalt layer.
- County could possibly reserve enough rock product from future concrete crushing events at the landfill and potentially reduce the cost.

FY 15/16 Projected Cost - \$64,000 (costs have increased due to increased rock prices)

Projected Recurring Annual Cost - \$64,000 for three years

Goal: Increase the productivity, effectiveness and efficiency of the vector control staff by creating a pilot beaver management program. The pilot program will be similar to the current program used by Columbus County, which is now in its third year. Currently Brunswick County provides \$4,000 annually to a federal BMAP program that’s productivity has declined.

Objectives:

- Gain approval to provide an annual allocation of \$15,000 to be distributed to licensed trappers who are residents or property owners of Brunswick County.
- Implement a beaver bounty of \$35.

FY 15/16 Projected Cost - \$15,000 (\$13,000 has been eliminated from other line items to offset this program)

Projected Recurring Annual Cost - \$15,000 (\$13,000 has been eliminated from other line items to offset this program)

Operation Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Square footage of buildings maintained per FTE for the Building Maintenance Division	88,588	76,804	76,804	77,582
Square footage of buildings maintained per FTE for the Housekeeping Division (not including floor maintenance)	21,958	20,559	22,475	22,475
Square footage of floors maintained per FTE for the Housekeeping division (only CA II's)	283,288	263,920	43,050	44,606
Number of requests for temporary Vector Control per 1000 population	3.0	3.4	4.13	3.44
Number of requests for temporary Vector Control per FTE	66	80.4	97.8	81.2
Number of construction projects completed	374	302	356	350
Number of Water Management projects approved	39	17	10	10
Feet Ditched or Snagged by Water Management	38,170	27,633	27,024	30,942
Efficiency Measures				
Percentage of Operation Services Work Requests completed within 30 days	86%	85%	90%	86%
Effectiveness Measures				
Cost of all Vector Control/Water Management services per acre of county served.	3.17	3.97	3.22	3.2
Cost of Housekeeping services per square foot of buildings cleaned including floor maintenance.	2.63	3.7	3.11	3.00
Percentage of Brunswick County acres treated with adulticide for Temporary Vector Control.	0.1%	0.06%	0.05%	.07%

Service Center

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 609,039	\$ 662,451	\$ 662,451	\$ 621,700
Fringe benefits	230,609	280,678	280,678	234,588
Operating costs	148,065	479,430	477,830	319,435
Capital outlay	83,333	30,830	38,130	40,500
Total expenditures	\$ 1,071,046	\$ 1,453,389	\$ 1,459,089	\$ 1,216,223
Sales & Services	33,277	25,000	25,000	30,000
Other revenue	450	14,400	14,400	112,000
Total revenues	\$ 33,727	\$ 39,400	\$ 39,400	\$ 142,000
Number of FTE's	13.0	14.0	14.0	13.0

Department Purpose

The Service Center Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,221 pieces of rolling stock for Brunswick County. The department is also responsible for maintaining all fuel sites and software systems concerning fuel and service of rolling stock.

Goals and Objectives

Goal: Increase productivity, cost savings and customer service by entering into an integrated supply agreement through National Joint Powers Alliance (NJPA) with Central Auto Parts. This agreement will allow NAPA to set up an on-site NAPA store at the location of the Brunswick County Service Center. NAPA will be the primary supplier of inventory needs for the Service Center. NAPA will employ one full-time manager to service this location. This agreement will allow Brunswick County to reduce inventory investment, lower transaction costs and increase shop productivity. Brunswick County will purchase NAPA parts and supplies at cost plus 10% as opposed to mark-ups as much as 30%. This will also allow for the current Parts Manager and Inventory Control Purchaser to transfer to much needed positions as Service Writer and Service Coordinator. This will allow for a current vacant position of Administrative Assistant II (Grade 65) to be transferred to Operation Services and be reclassified to a needed position of Inventory Control Purchaser-Administrative Assistant I (Grade 63).

Objectives:

- Enter into an integrated supply agreement with Central Auto Parts (d/b/a NAPA).
- Reclassify the current inventory control purchaser and parts manager to service writer and service coordinator, no additional costs are associated with this classification.
- Transfer a current vacant position of Administrative Assistant II (Grade 65) to Operation Services as an Inventory Control Purchaser/Administrative Assistant (Grade 63).
- NAPA will purchase inventory to decrease investment and eliminate obsolescence or shrinkage.

FY 15/16 Projected Cost - \$68,328 (management fee) – decrease due to transfer from grade 65 to grade 63 \$3,929 – purchase of inventory \$108,000 = \$-43,601 if we transfer the vacant position
 Projected Recurring Annual Cost - \$68,328

Service Center

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Number of vehicles and trailers maintained	780	795	801	820
Number of equipment pieces maintained	366	385	420	470
Number of rolling stock maintained per FTE	115	118	111	117
Efficiency Measures				
Average mileage of vehicle at replacement	208,288	220,000	203,000	200,000
Effectiveness Measures				
Average cost of vehicle/equipment maintained	1405	1418	1548	1458

Non-Departmental

Non-Departmental Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ -	\$ 125,040	\$ 89,061	\$ -
Fringe benefits	2,296,780	2,234,838	2,734,943	2,665,818
Operating costs	554,419	450,917	713,232	855,775
Capital outlay	31,317	20,000	25,000	-
Total expenditures	\$ 2,882,516	\$ 2,830,795	\$ 3,562,236	\$ 3,521,593
Other revenue	25,025	-	-	-
Total revenues	\$ 25,025	\$ -	\$ -	\$ -

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.

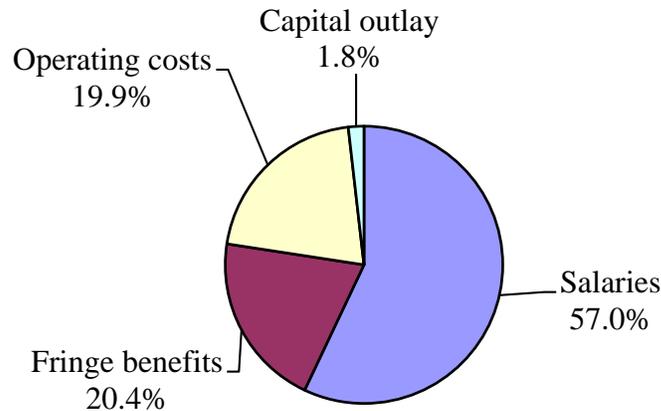
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Public Safety Budget Summary

Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 19,304,444	\$ 19,080,564	\$ 19,541,696	\$ 19,479,621
Fringe benefits	6,896,601	7,620,269	7,648,812	6,961,931
Operating costs	7,585,419	6,900,641	7,800,008	7,092,246
Capital outlay	1,538,630	1,029,680	1,760,997	619,815
Total expenditures	\$ 35,325,094	\$ 34,631,154	\$ 36,751,513	\$ 34,153,613
Unrestricted Intergovernmental	135,445	100,000	205,642	108,000
Restricted intergovernmental	614,193	302,500	496,270	262,998
Permits and fees	1,889,977	1,586,178	1,981,275	2,038,091
Sales and service	6,626,535	5,987,500	5,831,324	5,235,780
Other revenue	778,361	659,500	793,323	584,700
Total revenues	\$ 10,044,511	\$ 8,635,678	\$ 9,307,834	\$ 8,229,569
Number of FTE's	362.0	361.0	362.0	364.0

Public Safety Approved Expenditures FY 2016



Central Communications Center

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 1,371,894	\$ 1,320,919	\$ 1,347,385	\$ 1,412,315
Fringe benefits	535,690	589,730	592,907	537,593
Operating costs	162,396	182,100	162,184	160,990
Capital outlay	397,295	31,500	309,500	76,500
Total expenditures	\$ 2,467,275	\$ 2,124,249	\$ 2,411,976	\$ 2,187,398
Other revenue	322	-	25,000	-
Total revenues	\$ 322	\$ -	\$ 25,000	\$ -
Number of FTE's	31.0	32.0	32.0	32.0

Department Purpose

The Central Communications Center provides 911 emergency telephone reception and dispatch and maintains the majority of public safety communications systems used by emergency response agencies.

Code Administration

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 893,377	\$ 856,351	\$ 887,876	\$ 995,988
Fringe benefits	316,962	351,342	351,992	360,440
Operating costs	104,027	116,920	111,945	115,261
Capital outlay	22,879	-	-	-
Total expenditures	\$ 1,337,245	\$ 1,324,613	\$ 1,351,813	\$ 1,471,689
Restricted intergovernmental	-	-	-	-
Permits & Fees	1,503,998	1,245,550	1,609,550	1,730,691
Other revenues	450	-	-	-
Total revenues	1,504,448	1,245,550	1,609,550	1,730,691
Number of FTE's	18.0	17.0	18.0	19.0

Department Purpose

Brunswick County Code Administration incorporates building inspections, central permitting and code enforcement into one department. By combining the efforts of these three agencies, processes have been developed that streamline the enforcement of state building codes, and state and local ordinances. These processes include online permitting applications, enhanced customer service training for property technicians, electronic plan review systems and cross training of building inspectors and code enforcement officials. Qualified building officials inspect new buildings and structures for compliance with the North Carolina State Building Codes. These officials also investigate violations of the county minimum housing ordinance, unified development ordinance and portions of the solid waste ordinance. From more efficient permitting systems to uniform enforcement of building codes and ordinances, the Brunswick County Code Administration Department serves the development and quality of life needs for our citizens.

Goals and Objectives

Goal: Create an efficient working environment and improve workflow processes that will expedite permitting for contractors and landowners.

Objectives:

- Implement the online permitting system that will be available in May of 2015.
- Fully implement all electronic payment options for building and trade permits.
- Email customers copies of permits and documents for printing after receiving electronic payment.
- Continue cross training all permitting and inspections administrative personnel.
- Redesign the central permitting area to be more customer focused and friendly.

FY 15/16 Projected Cost - \$4,000
Projected Recurring Annual Cost-\$0

Code Administration

Goal: Enhance communication between the development services departments.

Objectives:

- Invite all related departments to meet with customers on substantial projects (mini TRC).
- Meet quarterly with all development departments to enhance communication and work out issues.

FY 15/16 Projected Cost - \$0
Projected Recurring Annual Cost-\$0

Goal: Improve customer service and cut expenses by requiring all building inspectors to be fully certified as a standard level inspector in all four trades (plumbing, mechanical, building and electrical).

Objectives:

- Strengthen In-house training for inspectors with lead building inspector and senior inspectors.
- Schedule training schools for each inspector to satisfy education requirements of the Code Official Qualifications Board.
- Appropriate funds in budget for exam fees.
- Appropriate funds for travel to exam sites.

FY 15/16 Projected Cost - \$10,000
Projected Recurring Annual Cost-\$1,000

Goal: Continue implementing a cross training program that would enable code enforcement officials to train as building inspectors for carrying out building administrative functions.

Objectives:

- Submit proper documentation to the NC Department of Insurance.
- Develop in house training for code enforcement officials with lead building inspector.
- Schedule training schools for each inspector to satisfy education requirements of the Code Officials Qualification Board.

FY 15/16 Projected Cost – \$2,000
Projected Reoccurring Annual Cost - \$750

District Attorney

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	78,816	123,000	123,000	123,000
Capital outlay	-	-	-	-
Total expenditures	\$ 78,816	\$ 123,000	\$ 123,000	\$ 123,000
Number of FTE's	-	-	-	-

Department Purpose

The County's contribution to the District Attorney's office is \$123,000 in FY 2016. 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 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 3,856,773	\$ 3,972,395	\$ 3,914,395	\$ 4,071,619
Fringe benefits	1,454,132	1,662,598	1,639,847	1,524,518
Operating costs	2,260,524	1,892,235	2,126,219	2,084,602
Capital outlay	37,586	50,000	50,000	-
Total expenditures	\$ 7,609,015	\$ 7,577,228	\$ 7,730,461	\$ 7,680,739
Unrestricted Intergovernmental	135,445	100,000	205,642	108,000
Restricted intergovernmental	33,827	15,000	28,342	15,000
Sales & Service	750,944	625,000	550,000	477,280
Permits & Fees	33,583	20,000	20,000	13,010
Other revenues	70,714	48,000	61,354	48,000
Total revenues	\$ 1,024,513	\$ 808,000	\$ 865,338	\$ 661,290
Number of FTE's	82.0	82.0	82.0	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. On average there are approximately 300 inmates in the Detention Center who receive jail services. Brunswick County Detention is also a participant in the Federal Inmate Detention program.

Emergency Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 4,948,026	\$ 4,908,053	\$ 5,054,406	\$ 4,730,901
Fringe benefits	1,631,848	1,827,710	1,822,819	1,596,058
Operating costs	1,569,492	1,503,124	1,789,799	1,495,975
Capital outlay	484,746	473,000	848,075	155,000
Total expenditures	\$ 8,634,112	\$ 8,711,887	\$ 9,515,099	\$ 7,977,934
Restricted intergovernmental	49,692	-	52,596	35,000
Permits & Fees	35,705	40,000	60,000	60,000
Sales & Service	4,360,804	4,044,000	3,894,000	3,458,000
Other revenues	550,098	605,000	605,000	535,000
Total revenues	\$ 4,996,299	\$ 4,689,000	\$ 4,611,596	\$ 4,088,000
Number of FTE's	84.0	84.0	84.0	81.0

Department Purpose

The Brunswick County Emergency Services Department exist to prepare for, respond to, recover from, and mitigate against any emergency or disaster situation the county may face. The department is composed of three divisions, Emergency Management, Emergency Medical Services, and the Fire Marshal's Office. Emergency Management plans, responds and coordinates during a disaster. Emergency Medical Services provides paramedic level ambulance services to the County. The Fire Marshal's office provides a safe environment through fire inspections and determines cause and origin of any fire.

Goals and Objectives

Goal: To continue to enhance the disaster resiliency of Brunswick County by providing an all hazards emergency services program that exceeds nationally recognized standards.

Objectives:

- Continue to foster communications and build relationships with stakeholders within the planning and response functions.
- Review and update current emergency operations plans and procedures to ensure they meet the needs of all stakeholders
- Redesign and remodel Emergency Operations Center for additional space and add cutting edge technology to better respond to County events.
- Continue to conduct origin and cause investigations into any suspicious fires
- Increase the number of public education programs on fire and natural hazard safety, weather safety and community CPR.
- Begin the process of accreditation from the Emergency Management Accreditation Program (EMAP)

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: To continue to decrease County funding used for Emergency Services by increasing services provided and increasing the collection percentage of user fees.

Emergency Services

Objectives:

- Increase number of ambulance transports by 8% (Increase of 1000 Transports)
- Increase number of fire inspections by 15% (Increase of 200 Inspections)
- Increase the ambulance fee collection percentage by employing such tactics as debt setoff and wage garnishments to collect overdue accounts receivable.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

Goal: To continue to strive for increased efficiency and effectiveness with regards to Emergency Medical Services throughout Brunswick County.

Objectives:

- Continue to enhance the response of VFD first responders to 90% of life threatening emergencies in less than 8 minutes.
- Respond to 90% of all emergency responses in less than 12 minutes.
- Continue to focus on the rapid assessment, treatment and transport of time dependent emergencies such as Cardiac Arrest, Stroke, and STEMI.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Number of EMS Dispatches	17,214	19,547	21,486	23,000
Number of EMS Transports	11,269	13,024	14,631	15,650
Number of Completed Fire Inspections	854	1,009	1,160	1,350
Number of EOC Activations	0	3	3	3
Number of Public Education Functions				
Efficiency Measures				
EMS Emergency Response Time Compliance	76%	76%	73%	75%
EMS Dispatch Unit Hour Utilization	.25	.27	.29	.31
EMS Transport Unit Hour Utilization	.16	.18	.19	.21
EMS Cost Per Unit Hour	\$99.54	\$109.18	\$104.41	\$113.27
Percentage of ES Funding from General Fund	40%	42%	37%	41%
Effectiveness Measures				
Total EMS Revenue Collected	\$4,345,047	\$4,824,790	\$5,740,290	\$4,758,000
Total FMO Revenue Collected	\$34,961	\$34,122	\$39,995	\$60,000
Cash Collected per EMS Transport	\$385.57	\$370.45	\$392.33	\$304.02
Cash Collected per FMO Inspection	\$40.94	\$33.82	\$34.47	\$44.44

Sheriff's Animal Protective Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 527,816	\$ 521,031	\$ 534,531	\$ 523,252
Fringe benefits	210,372	231,157	235,278	207,812
Operating costs	272,091	199,150	269,240	195,650
Capital outlay	31,800	-	-	-
Total expenditures	\$ 1,042,079	\$ 951,338	\$ 1,039,049	\$ 926,714
Restricted intergovernmental	13,127	3,500	11,762	4,500
Sales & Services	88,097	85,000	85,000	85,000
Other revenues	20,777	-	19,495	-
Total revenues	\$ 122,001	\$ 88,500	\$ 116,257	\$ 89,500
Number of FTE's	12.0	12.0	12.0	12.0

Department Purpose

The goal of the Sheriff's Animal Protective Services is to create community partnerships to promote responsible pet ownership. Through spay/neuter education and programs, decrease overpopulation of domestic pets. The goal is to ultimately find every adoptable dog or cat, through adoption, a perfect and loving home.

Sheriff's Office

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 7,706,558	\$ 7,501,815	\$ 7,803,103	\$ 7,745,546
Fringe benefits	2,747,597	2,957,732	3,005,969	2,735,510
Operating costs	2,503,246	1,987,812	2,284,046	1,927,442
Capital outlay	564,324	475,180	553,422	388,315
Total expenditures	\$ 13,521,725	\$ 12,922,539	\$ 13,646,540	\$ 12,796,813
Restricted intergovernmental	451,492	284,000	403,570	208,498
Permits & Fees	316,691	280,628	291,725	234,390
Sales & Service	1,426,690	1,233,500	1,302,324	1,215,500
Other revenues	136,000	6,500	82,474	1,700
Total revenues	\$ 2,330,873	\$ 1,804,628	\$ 2,080,093	\$ 1,660,088
Number of FTE's	135.0	134.0	134.0	136.0

Department Purpose

The Brunswick County Sheriff's Office provides services to its citizens in a variety of ways. It is the duty of the Sheriff's Office to safeguard lives and property as well as to protect the innocent from becoming victims of deception and oppression while always respecting the people's constitutional rights.

Our Uniformed Patrol Division 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 courthouse.

The Investigative Division provides Detectives in narcotics, major crimes, special child abuse and exploitation, juvenile crimes, computer crimes, crime scene investigations, SWAT, computer voice stress analysis, 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.

Other Agencies – Fire and Rescue

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Fire Departments	\$ 255,934	\$ 548,100	\$ 548,100	\$ 594,726
Rescue Squads	312,838	348,200	385,475	394,600
Public Safety Agencies	66,055	-	-	-
Total expenditures	\$ 634,827	\$ 896,300	\$ 933,575	\$ 989,326
Restricted intergovernmental	66,055	-	-	-
Total revenues	\$ 66,055	\$ -	\$ -	\$ -
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 \$400,000 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 patients to the emergency department, and rescue and extrication services countywide.

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Transportation Budget Summary

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Brunswick Transit System	\$ 217,571	\$ -	\$ 224,566	\$ -
Cape Fear Regional Jetport	97,000	97,000	97,000	97,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	29,350	33,663	33,663	29,350
Total expenditures	\$ 371,421	\$ 158,163	\$ 382,729	\$ 153,850
Restricted intergovernmental	217,571	-	224,566	-
Total revenues	\$ 217,571	\$ -	\$ 224,566	\$ -
Number of FTE's	-	-	-	-

Brunswick Transit System, Inc. is a non-profit organization with the mission of providing safe, reliable, efficient transportation services for residents of Brunswick County. They operate a fleet of seventeen vehicles providing non-emergency transportation services and special needs transportation to approximately 250 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.

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.

Cape Fear Transportation Authority – local funding paid by Brunswick County for public transportation services provided in northern Brunswick County.

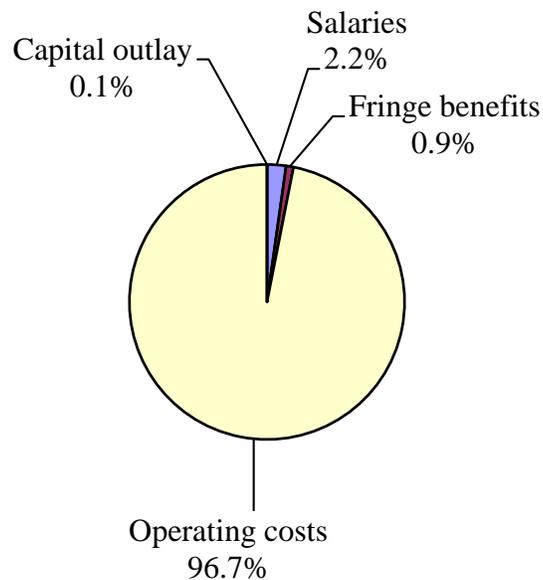
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Environmental Protection Budget Summary

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 294,494	\$ 311,318	\$ 311,318	\$ 316,683
Fringe benefits	108,669	136,304	136,304	122,663
Operating costs	13,221,859	13,406,949	13,533,655	13,782,831
Capital outlay	62,063	6,600	7,810	-
Total expenditures	\$ 13,687,085	\$ 13,861,171	\$ 13,989,087	\$ 14,222,177
Other taxes and licences	234,544	245,000	245,000	240,000
Restricted intergovernmental	17,721	6,000	8,916	8,000
Permits and fees	240	-	-	-
Sales and Service	1,603,499	1,655,000	1,755,000	1,660,000
Other revenue	253,044	41,800	1,800	41,800
Total revenues	\$ 2,109,048	\$ 1,947,800	\$ 2,010,716	\$ 1,949,800
Number of FTE's	7.0	7.0	7.0	7.0

Environmental Protection Approved Expenditures FY 2016



Solid Waste

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 294,494	\$ 311,318	\$ 311,318	\$ 316,683
Fringe benefits	108,669	136,304	136,304	122,663
Operating costs	12,988,533	13,147,268	13,273,974	13,560,262
Capital outlay	62,063	6,600	7,810	-
Total expenditures	\$ 13,453,759	\$ 13,601,490	\$ 13,729,406	\$ 13,999,608
Other taxes and licenses	234,544	245,000	245,000	240,000
Restricted intergovernmental	17,721	6,000	8,916	8,000
Permits & Fees	240	-	-	-
Sales & Services	1,603,499	1,655,000	1,755,000	1,660,000
Other revenues	253,044	41,800	1,800	41,800
Total revenues	\$ 2,109,048	\$ 1,947,800	\$ 2,010,716	\$ 1,949,800
Number of FTE's	7.0	7.0	7.0	7.0

Department Purpose

The Solid Waste Department includes Landfill operations, County-wide curbside trash collection, Convenient Site operations, recycling programs, and Keep America Beautiful programs. 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 and grant applications for White Goods, Scrap Tires and the Electronics Management Fund.

Goals and Objectives

Goal: Improve and increase diversion of recyclables from the waste stream by expanding recycling opportunities for Brunswick County residents at the Brunswick County Landfill and all Convenience Sites.

Objectives:

- Continue to implement new recycling programs and stay up-to-date on existing programs, as they become available.
- Add a mattress recycling program in an effort to keep mattresses from being placed in landfills. Mattresses have a compaction rate 400% less than regular garbage making them a problem in all landfills.
- Construct a loading dock at the electronics building to increase efficiency and reduce operational costs for the already existing electronics recycling program.
- Add textile collection bins to our landfill and 4 convenient sites.
- Improve communication with County residents and local businesses about the recycling programs offered by Brunswick County, where they're located, operation hours, and procedures to follow using newspapers, County website, local media, and flyers (located at the Landfill and Convenient sites).

FY 15/16 Projected Cost – grant funded, pending approval by North Carolina Division of Environmental Assistance and Customer Service. The matching cost of \$2,752.53 is to be deducted from the electronics recycling funds received from the state.

Projected Recurring Annual Cost -\$0

Goal: Improve appearance and restoration of a local waterway through removal of marine debris.

Solid Waste

Objectives:

- Receive approval for grant application submitted to National Oceanic and Atmospheric Administration during November 2014.
- Removal of a half-submerged shrimping vessel from the tidal flat in the Intracoastal Waterway located near the town of Holden Beach.

FY 15/16 Projected Cost – \$25,000 cost sharing, grant funded, pending approval by National Oceanic and Atmospheric Administration.

Projected Recurring Annual Cost -\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 11/12 Actual</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures					
Tonnage of all material received at the Landfill per 1,000 population	1130.35	1,114.23	1,138.81	1,227.01	1,310.69
Tonnage of recyclables received per 1,000 population	142.20	138.13	155.60	149.18	185.53
Tonnage of all material received at the Landfill per FTE	20,766.04	20,846.71	21,884.28	24,218.82	26,553.51
Efficiency Measures					
Tonnage of recyclables received as % of tonnage of MSW received	21.07%	20.81%	23.36%	21.31%	21.70%

Environmental Protection Other Agencies

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
BC Beach Consortium	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Forestry	203,326	229,681	229,681	222,569
Total expenditures	\$ 233,326	\$ 259,681	\$ 259,681	\$ 222,569
Number of FTE's	-	-	-	-

Department Purpose

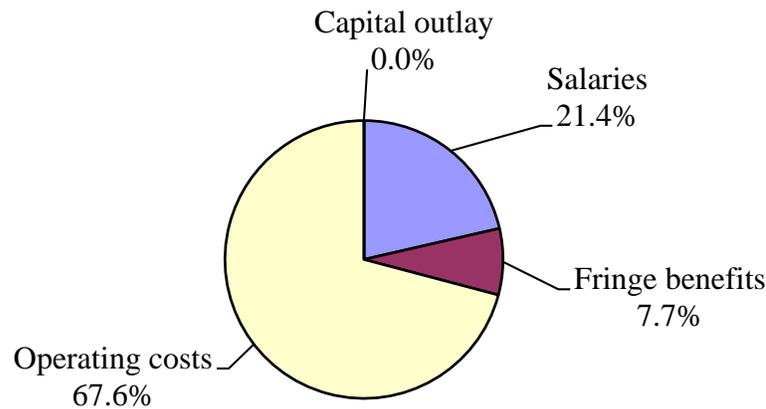
In FY 2016, Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

Economic & Physical Development Budget Summary

Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 1,239,946	\$ 1,304,920	\$ 1,343,542	\$ 1,233,779
Fringe benefits	456,438	518,342	515,520	444,163
Operating costs	4,120,729	3,809,890	4,307,319	4,084,824
Capital outlay	7,971	-	7,000	-
Total expenditures	\$ 5,825,084	\$ 5,633,152	\$ 6,173,381	\$ 5,762,766
Restricted intergovernmental	3,672,210	3,497,998	3,460,750	3,595,275
Permits and fees	52,689	51,035	51,035	51,855
Sales and service	73,639	45,912	89,912	100,760
Investment earnings	8	-	-	-
Other revenue	9,519	780	1,865	700
Appropriated fund balance	-	-	154,248	-
Total revenues	\$ 3,808,065	\$ 3,595,725	\$ 3,757,810	\$ 3,748,590
Number of FTE's	27.0	27.0	26.0	24.7

Economical and Physical Development Approved Expenditures FY 2016



Cooperative Extension

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 253,798	\$ 278,718	\$ 313,070	\$ 297,966
Fringe benefits	95,944	113,045	109,859	123,279
Operating costs	125,430	113,938	147,047	97,173
Capital outlay	-	-	-	-
Total expenditures	\$ 475,172	\$ 505,701	\$ 569,976	\$ 518,418
Restricted intergovernmental	24,357	-	55,000	-
Permits & Fees	32,873	31,785	31,785	29,605
Other revenues	7,730	-	1,085	-
Total revenues	\$ 64,960	\$ 31,785	\$ 87,870	\$ 29,605
Number of FTE's	8.0	8.0	8.0	8.7

Department Purpose

NC Cooperative Extension uniquely addresses timely and prioritized issues facing Brunswick County with expert information in our fields of study. Our strengths are most evident as we work strategically to develop our local economy, strengthen families and conserve our natural resources.

To make positive impacts in our county, we regularly assess local needs, process feedback from clients, utilize an advisory leadership council of local stakeholders, and work together as a highly qualified, effective and efficient staff that deeply cares about the future of Brunswick County. Enacted by Federal legislation in 1914 and funded through federal, state, local and private sources, Cooperative Extension brings the knowledge of our national Land Grant University system to residents and visitors with a century behind us and a promising future ahead.

Goals and Objectives

Goal: Volunteer Coordinator for the County.

Objectives:

- Maintain and expand volunteer management functions for Brunswick County.
- Recruit and retain an excellent volunteer corps for County and crisis events.
- Train volunteers in task and leadership capacities.
- Leverage State and partner funds to provide similar services as in the past for a significant savings.

FY 15/16 Projected Cost - \$18,010

Projected Recurring Annual Cost - \$18,010

Goal: Align with State Staffing Plan.

Objectives:

- Align our staff in payroll and percentage allocations with the state level Extension staffing plan.
- The State now provides 1 Admin Assistant, 1 CED/Agriculture Agent, 1 4-H Agent and 1/3 salary for 1/2 FCS Agent.

Cooperative Extension

FY 15/16 Projected Cost - \$24,173

Projected Recurring Annual Cost - \$23,493

Goal: Economic Development.

Objectives:

- 120 Restaurant Managers will become certified in the ServSafe Food Safety training program to support local tourism and food service industries.
- Equip our Green Industry with timely and critical information to make the best decisions possible for their business (pesticide education, landscape maintenance training, etc.), adding \$50,000 of value to this industry in the county.
- Support upcoming farm transitions and expansions to maintain and enhance the productivity and profitability of farms and forests in Brunswick County to the point that 12 new market opportunities will be utilized in the fiscal year.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: Public/Mental Health.

Objectives:

- 4-H youth development programs will reach 1,000 young people in the county and equip 60% of them with communication and career skills. 15 of these participants will share what they learn with others through formal opportunities to contribute.
- Parenting education classes will equip 150 families with skills they need to better connect with their family members and care for children.
- Wellness initiatives will reach 80 individuals with knowledge and skills to quantifiably improve their heart health during the fiscal year.
- The Expanded Foods and Nutrition Program (EFNEP) will share nutrition, food safety and finance skills and information with 200 families; 75% of the participants will improve their family's health and safety with at least 2 behavior changes.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: Environmental Stewardship and Community Development.

Objectives:

- Collaboratively address storm water and other environmental issues facing our watersheds and coastline which have been attempted by individual communities in the past.
- Increase Extension Master Gardener Volunteer service hours by 5% with improved quality and quantity of service opportunities for the majority of the current volunteers who serve to protect and conserve the landscapes and open spaces of Brunswick County.
- Increase collection of pesticide containers and unused pesticides to further protect our sensitive natural resources and further improve the safety of local farms.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Cooperative Extension

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Face to face contacts	17,500	18,050	19,145	20,000
Number of educational courses	186	200	202	225
Number of local advisory stakeholders	55	40	44	49
Efficiency Measures				
Master Gardener Volunteer hours	8,000	7,227	6,543	7,500
4H Volunteer hours	11,035	12,000	12,184	12,350
FCS Volunteer hours	78	85	235	290
Effectiveness Measures				
Number of VAD farms	190	205	205	220
Renewed pesticide, waste, & septic certificates	330	351	386	390
Pounds of pesticide disposed	2,540	3,165	3,200	3,300
Number/lbs of pesticide containers recycled	4,770	5,050	1,300	1,450
Number of passing ServSafe students	115	125	105	115

Economic Development

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 204,892	\$ 206,414	\$ 208,746	\$ 218,794
Fringe benefits	73,791	73,093	73,093	68,396
Operating costs	128,500	138,500	138,500	118,900
Total expenditures	\$ 407,183	\$ 418,007	\$ 420,339	\$ 406,090
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick County Economic Development Department enhances growth and increases the tax base for the county and employment opportunities for our residents by actively recruiting industries and commerce and through the nurturing of existing industries.

Planning

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 445,442	\$ 481,565	\$ 481,565	\$ 371,037
Fringe benefits	158,206	190,431	190,431	123,893
Operating costs	153,450	168,708	217,419	138,005
Capital outlay	7,971	-	7,000	-
Total expenditures	\$ 765,069	\$ 840,704	\$ 896,415	\$ 632,935
Permits & Fees	18,201	18,750	18,750	21,750
Other revenues	1,575	580	580	600
Total revenues	\$ 19,776	\$ 19,330	\$ 19,330	\$ 22,350
Number of FTE's	9.0	9.0	8.0	6.0

Department Purpose

The department promotes economic development and preservation of the community's natural and man-made assets through the implementation of the policies and regulations adopted by the Board of Commissioners. The department works closely with other County departments and applicable outside organizations to ensure quality development through the proper and timely review and approval of development.

The department provides recommendations and performs specialized planning efforts and studies in response to the needs and directives of the Board of Commissioners, the Planning Board, the Board of Adjustment, County Management and other County Departments.

The focus of the Community Development Program is to build community capacity through an array of programs that include, but not limited to, housing rehabilitation for low to moderate income persons, restoration and/or preservation of older neighborhoods/communities/properties. Goals also include meeting infrastructure (i.e., water and wastewater) needs for low and moderate income residents.

Goals and Objectives

Goal: Provide high quality, results oriented customer service.

Objectives:

- Implement refinements as approved by the Board of Commissioners to strengthen positive elements and improve the efficacy of the Unified Development Ordinance.
- Implement and continue refinements to enhance the on-line development approval process in cooperation with MIS, Code Administration, and other development related departments.
- Provide positive atmosphere of friendly service and solutions-oriented partnership with customers.
- Continue improvements to permit processing procedures to improve timeliness and convenience to customers.

FY 15/16 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Planning

Goal: Support transportation planning activities leading to vital system improvements in the community.

Objectives:

- Support the County's engagement in the development of the NCDOT's annual Transportation Improvement Program.
- Provide support and recommendations to the Wilmington MPO, the Cape Fear RPO and the Grand Strand Area transportation Study MPO, including representatives on the respective Technical Coordinating Committees.
- Work collaboratively with municipalities, NCDOT, the MPO's and others on transportation related issues, plans and projects.

FY 15/16 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Perform specialized planning activities, including support to other departments and agencies.

Objectives:

- Support the update to the Brunswick Tomorrow Plan.
- Coordinate activities of the Broadband Initiative to identify and address the needs of underserved areas of the community.
- Continue planning and technical support to the Economic Development Commission, County Extension Service, Brunswick Housing Opportunities and other community organizations.
- Complete and publish for distribution the Brunswick County Greenways/Blueway Plan.
- Provide ongoing support and training to County Departments.
- Seek grant funding opportunities for needed master planning and other key activities.

FY 15/16 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Continue with housing rehabilitation efforts within the County to assist approximately 50 low to moderate income homeowners to improve housing conditions and preserve/maintain existing housing stock as an affordable housing strategy.

Objectives:

- Implement and oversee agreement with Wilmington Area Rebuilding Ministry (WARM) to administer the programs on behalf of the County.
- Assist 10 of the 20 identified low income owner occupant, special needs persons with imminent housing repair needs. (NCHFA 2014 Urgent Repair Grant program (URP14)).
- Identify 20 additional homeowners and complete imminent housing repairs for 3 units. (NCHFA 2015 Urgent Repair Grant program (URP15)).

Planning

Goal: Construction of a successful tax credit affordable housing (single-family or multi-family) development via a public/private sector/non-profit partnership.

Objectives:

- Meet with potential NC Housing Finance Agency Tax Credit developers to discuss possible applications.
- Identify the affordable housing tax credit development application(s) where the County’s support would prove to be most beneficial in the development’s success while meeting rental housing affordability needs.
- Work with Board of Commissioners to determine most appropriate support that will aid the selected tax credit rental housing development’s success.

FY 15/16 Projected Cost - \$120K (\$100K URP14 Grant with \$20K County Match)
 Projected Recurring Annual Cost - \$20K County Match

FY 15/16 Projected Cost - \$120K (\$100K URP15 Grant with \$20K County Match)
 Projected Recurring Annual Cost - \$20K County Match

FY 15/16 Project Cost - \$160K (SFR14 Grant)
 Projected Recurring Annual Cost – \$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	21	12	14	14
Avg. # of Rezoning Process w/in 60-90 days		11	11	12
Avg. # of Rezoning Process w/in 90-120 days	18	9	2	2
# of Rezoning <5 Acres	10	4	5	5
# of Rezoning 5 – 49.99 Acres	9	4	4	4
# of Rezoning 50 – 99.99 Acres	0	1	3	3
# of Rezoning >100 Acres	2	3	2	2
Most Requested Rezoning				
# of Rezoning to R-7500	0	1	3	1
# of Rezoning to R-6000	1	0	2	1
# of Rezoning to MR-3200	2	0	0	1
# of Rezoning to C-LD	9	5	7	6
# of Rezoning to Other	9	6	2	4
# of Rezoning Amended by Staff	0	1	3	2
# of Rezoning Recommended by Planning Board Reversed by the Board of Commissioners	0	0	0	0
# of Land Use Plan Amendments Processed	11	6	11	6
% of Land Use Plan Amendments Approved	90%	83% ¹	91%	100%
% of Land Use Plan Amendments Denied	10%	0%	9%	0%

Planning

Key Performance Measures:	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Estimated	FY 15/16 Projected
Workload (output) Measures continued:				
Total # of Major Subdivisions & PUDs Requested	0	0	1	3
Total # of Units (SF & MF) Approved	0	0	100	600
% of Major Subdivisions & PUDS Approved	0	0	100	100
Total # of Campgrounds Requested	0	0	1	1
Total # of Campground Units	0	0	56	100
Total Campground Acreage	0	0	5.8	25
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	0	0	80.8	475
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	312	362	340	351
Commercial Application Reviews ²	26	227	322	457
Residential Application Reviews ³	0	1,063	1,622	2,482
Commercial Site Plan Revenue	\$3,700	\$5,650	\$10,000	\$14,200
Board of Adjustment (BOA) Case Preparation	23	10	26	13
Avg. # of BOA Cases Processed per Month	1.92	.84	2.15	1.09
<p>[1] One withdrawal</p> <p>[2] Effective 10-16-13 new permitting system. As a result, numbers represent all comm. apps. including, but not limited to building structures and signs as well as other planning jurisdictions.</p> <p>[3] Effective 10-16-13 all residential site plans and apps. Including other planning jurisdictions are included as well as accessory structures and homes.</p>				

Public Housing

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 197,726	\$ 199,640	\$ 199,640	\$ 203,108
Fringe benefits	74,395	82,290	82,290	74,562
Operating costs	2,194,982	2,123,894	2,229,894	2,224,230
Capital outlay	-	-	-	-
Total expenditures	\$ 2,467,103	\$ 2,405,824	\$ 2,511,824	\$ 2,501,900
Restricted intergovernmental	2,310,618	2,217,723	2,125,475	2,290,000
Sales & Services	73,639	45,912	89,912	100,760
Investment earnings	8	-	-	-
Other revenues	214	200	200	100
Fund balance appropriated	-	-	154,248	-
Total revenues	\$ 2,384,479	\$ 2,263,835	\$ 2,369,835	\$ 2,390,860
Number of FTE's	4.0	4.0	4.0	4.0

Department Purpose

To continue HUD's mission to provide decent, safe, and sanitary housing to very low and extremely low income families through the Section 8 Housing Choice Voucher tenant-based rental assistance program, as set forth in Part 982 of the Code of Federal Regulations.

Goals and Objectives

Goal: Improve customer service.

Objectives:

- Give clients a way to provide feedback by way of a customer service survey form and by having in-house training sessions on how to provide better customer service.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: Continue to revise policies and procedures to ensure that we maintain our standing with HUD as a high performing agency.

Objectives:

- In order to receive maximum reimbursement for our voucher expenses, continue to revise current tracking systems to ensure that we're supplying HUD with complete and accurate financial information.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost - \$0

Public Housing

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Voucher Issuance – New	86	102	118	136
Voucher Issuance – Move	42	31	42	45
Annual Review Changes	314	344	344	334
Interim Changes	322	223	146	150
Reinspections	109	131	214	250
Initial Inspections	99	129	82	90
Efficiency Measures				
Annual Inspections per FTE	291	368	268	340
Effectiveness Measures				
HAP Contracts – New	67	59	56	60
HAP Contracts – Move	38	25	28	30

Soil and Water

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 138,088	\$ 138,583	\$ 140,521	\$ 142,874
Fringe benefits	54,102	59,483	59,847	54,033
Operating costs	13,978	14,850	15,965	14,850
Capital outlay	-	-	-	-
Total expenditures	\$ 206,168	\$ 212,916	\$ 216,333	\$ 211,757
Restricted Intergovernmental	30,183	30,275	30,275	30,275
Permits & Fees	1,615	500	500	500
Total revenues	\$ 31,798	\$ 30,775	\$ 30,775	\$ 30,775
Number of FTE's	3.0	3.0	3.0	3.0

Department Purpose

The Brunswick Soil and Water Conservation District includes 3 elected positions and two appointed by the North Carolina Soil and Water Conservation Commission. The District Board directs staff with program implementation. Through voluntary actions of landowners the district encourages the conservation of land, improvement of water quality, enhancement of wildlife habitat, farmland preservation and forest management.

Goals and Objectives

Goal: Recognize development projects that address resource concerns and installs projects with the least amount of impact on the natural environment.

Objectives:

- Increase participation in the Lower Cape Fear Stewardship Development Coalition Program.

FY 15/16 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Goal: Expand agriculture and community conservation assistance programs with focus on water quality issues and erosion control by providing financial incentives to assist with best management practice implementation and installation of water conservation practices measures.

Objectives:

- Seek out funding through Legislation for the North Carolina Agriculture Cost Share Program and, Agriculture Water Resources Assistance Program and Community Conservation Assistance Program.

FY 15/16 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

Soil and Water

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Cost Share Funds Received	126,527	121,182	120,000	150,000
Conservation Planned Acres	1,194	8,294	2,000	2,000
Participation in Environmental Education	3,426	1,514	1,800	1,800
Number of Citizens Assisted	1,426	2,160	2,500	2,500
Program Funds Allocated	124,355	121,182	120,000	150,000
Conservation Applied Acres	3,003	2,154	2,000	2,000
Technical Assistance Funding Received	79,490	79,490	79,490	79,490

Economic Development Other

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Dredging projects	\$ 197,337	\$ -	\$ 141,828	\$ -
Shoreline protection	-	-	166,666	216,666
Total expenditures	\$ 197,337	\$ -	\$ 308,494	\$ 216,666
Number of FTE's	-	-	-	-

Department Purpose

In FY 2016, funds in the amount of \$216,666 were budgeted for shoreline protection.

Brunswick County Occupancy Tax

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Operating costs	\$ 1,307,052	\$ 1,250,000	\$ 1,250,000	\$ 1,275,000
Total expenditures	\$ 1,307,052	\$ 1,250,000	\$ 1,250,000	\$ 1,275,000
Restricted intergovernmental	1,307,052	1,250,000	1,250,000	1,275,000
Total revenues	\$ 1,307,052	\$ 1,250,000	\$ 1,250,000	\$ 1,275,000

The County, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority (“TDA”). The TDA is a discretely presented component unit of the county. 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 proceeds are transferred to the TDA who is authorized to spend these proceeds to promote travel, tourism and conventions within the county. The Occupancy Tax Department has been used to account for these proceeds.

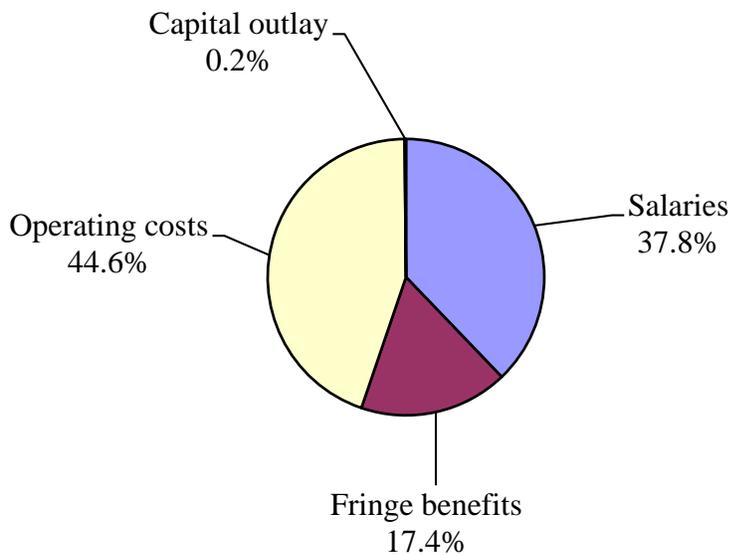
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Human Services Budget Summary

Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 9,803,883	\$ 10,342,638	\$ 10,188,224	\$ 10,523,411
Fringe benefits	3,762,844	4,319,386	4,329,544	4,837,527
Operating costs	13,295,040	12,132,263	15,035,049	12,407,902
Capital outlay	183,375	48,817	157,178	45,000
Total expenditures	\$ 27,045,142	\$ 26,843,104	\$ 29,709,995	\$ 27,813,840
Restricted intergovernmental	14,860,181	13,669,665	16,191,816	15,434,943
Permits and Fees	57,507	46,700	46,700	54,200
Sales and service	743,589	670,250	670,250	642,207
Other revenue	147,425	47,300	54,244	5,300
Fund balance appropriated	-	17,500	159,848	45,000
Total revenues	\$ 15,808,702	\$ 14,451,415	\$ 17,122,858	\$ 16,181,650
Number of FTE's	220.0	213.0	213.0	216.0

**Human Services
Approved Expenditures
FY 2016**



Health Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 3,778,334	\$ 3,874,608	\$ 3,875,214	\$ 3,663,148
Fringe benefits	1,407,778	1,602,839	1,602,333	1,650,428
Operating costs	1,745,081	1,724,878	1,869,714	1,613,597
Capital outlay	31,230	-	98,361	45,000
Total expenditures	\$ 6,962,423	\$ 7,202,325	\$ 7,445,622	\$ 6,972,173
Restricted intergovernmental	2,672,192	2,367,352	2,426,892	2,518,931
Permits & Fees	-	-	-	-
Sales & Services	743,589	670,250	670,250	642,207
Other revenues	95,101	-	6,944	-
Fund balance appropriated	-	17,500	159,848	45,000
Total revenues	\$ 3,510,882	\$ 3,055,102	\$ 3,263,934	\$ 3,206,138
Number of FTE's	76.0	77.8	77.8	72.8

Department Purpose

The mission of the Brunswick County Health Services is to preserve, protect, and improve the health of the community. This mission is accomplished through the collection and dissemination of health information, education, and service programs aimed at the prevention of disease, protection of the environment, and the improvement of the quality of life for our citizens.

Goals and Objectives

Goal: Implement Debt Set-off.

Objectives:

- Mail notification letters to those with outstanding fees for services rendered.
- Send an excel spreadsheet of new outstanding debts monthly to NC Debt – Set-off.

FY 15/16 Projected Cost - \$400 (mail notifications)
Projected Recurring Annual Cost –\$400

Goal: Host death certificate training for local funeral homes.

Objectives:

- Reduce time correcting errors when processing death certificates.
- Reduction of repeat visits from family to retrieve corrected death certificates.
- Give presentations to local organizations to promote awareness of Federal and State benefits available to veterans and their eligible dependents.

FY 15/16 Projected Cost –\$0
Projected Recurring Annual Cost -\$0

Goal: To continue the consolidation of the finance sections of Health Services, Social Services, Public Housing, and Veterans Affairs. Most of the reporting procedures are similar in all the associated departments. Consolidation should lead to efficiencies of operations.

Health Services

Objectives:

- By December 2015, the finance section will have instituted a cross-training program that should lead to a more accurate and efficient system of reporting. Duties will be reviewed and amended where necessary. On a regular basis, review the financial health of all the departments and modify these reports to reflect accurate, current information.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

Goal: To improve and enhance customer service

Objectives:

- Implement customer service satisfaction survey to evaluate services provided.
- Provide yearly customer service training/in-service to staff.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

Goal: To establish a Brunswick County Wellness Program under the administration of the Health Services Health Promotion section

Objectives:

- Have representatives from each Department serve on the Employee Wellness Council
- Conduct annual Health Risk Assessment (HRA) and use the data to establish wellness programs.
- Develop an annual calendar of wellness events such as Lunch and Learns and Health Fairs.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
WIC Vouchers Issued Per FTE	2,514	2,454	2,592	2,484
BCCCP Patients Screened Per FTE	352	284	270	270
Laboratory Services Per FTE	9,600	9,615	9,610	9,600
Adult Health Patients Seen Per FTE	642	564	530	600
Child Health Patients Seen Per FTE	416	381	444	445
Employee Health Patients Seen Per FTE	na	780	942	1,200
Efficiency Measures				
Percentage of onsite applications completed within two weeks	98%	98%	98%	98%
Percentage of Recommended Immunizations recorded into State Registry	97%	99%	94%	99%
Effectiveness Measures				
County Health Outcomes Ranking of 100 Counties	47	37	34	32

Social Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 5,908,378	\$ 6,347,950	\$ 6,191,600	\$ 6,736,853
Fringe benefits	2,312,182	2,660,763	2,671,727	3,136,947
Operating costs	8,280,003	8,087,831	10,706,864	8,915,128
Capital outlay	73,863	48,817	58,817	-
Total expenditures	\$ 16,574,426	\$ 17,145,361	\$ 19,629,008	\$ 18,788,928
Fund balance appropriated	-	-	-	-
Restricted intergovernmental	12,061,725	11,300,861	13,641,735	12,916,012
Permits & Fees	57,507	46,700	46,700	54,200
Other revenues	2,011	5,300	5,300	5,300
Total revenues	\$ 12,121,243	\$ 11,352,861	\$ 13,693,735	\$ 12,975,512
Number of FTE's	141.0	132.2	132.2	140.2

Department Purpose

The Department of Social Services provides services primarily mandated by State and Federal regulations to eligible individuals and families in this community. Services include Medicaid, Food and Nutrition Services, Work First, Energy Assistance Programs, Child and Adult Protective Services, Foster Care, Adoption, Guardianship, In Home Supportive Services, and Child Support Enforcement and Collections.

Goals and Objectives

Goal: To improve service delivery.

Objectives:

- Continue to provide cross training to transition economic service staff from one program caseworkers to universal workers. Clients will only need to tell their story one time.
- Continue to identify training needs and provide subsequent training to all economic service staff on NC FAST, as the department transitions from the outdated eligibility programs.
- Hire five new economic service staff to meet growing service delivery needs: three (3) Income Maintenance Caseworker I, and two (2) Income Maintenance Caseworker II, thus allowing the department to change work flow process and meet application and recertification timelines.
- Hire Quality Assurance Supervisor for social work programs to review all documentation, ensuring that the county passes all state and federal audits for the social work programs.
- Hire Social Worker III for adult services to replace position that was moved to foster care to meet state caseload guidelines.
- Continue to collaborate with community partners enhancing the programs to support older youth in Foster Care as they transition to independent living.
- Continue to expand the number and diversity of foster homes located in Brunswick County.
- Continue to enhance staff customer service skills by sending staff to appropriate trainings (customer service, data entry, and supervisory trainings).

FY 15/16 Projected Cost: 0*

Projected Recurring Annual Cost - \$0

Social Services

*Seven (7) new staff members ~ \$359,117/year. (Note: Medicaid processing reimbursement rate has increased from 50% to 75%. The increase rate of reimbursement is expected to cover the cost of the 6 new positions) 75% Medicaid processing reimbursement does not have an end date.

Goal: To scan selected economic service, adoption, child protective services, and foster care files into document management system.

Objectives:

- Scan long term care, adoption, child protective services, and foster care files into document management system.
- Improve ability to monitor children services program.
- Develop scanning unit to ensure all forms are entered and named according to set standard.
- Improve ability to monitor quality assurance and program integrity.

FY 15/16 Projected Cost – \$200,000 (will receive 50% Federal reimbursement)
Projected Recurring Annual Cost - \$0

Goal: To continue to implement electronic document management system.

Objectives:

- Develop scanning unit to ensure all forms are entered and named according to set standard.
- Monitor productivity.
- Track work flow, outcomes, and needs.
- Increase ability to respond to client inquiries immediately.
- Ensure files are complete.
- Ensure documentation is complete and accurate.
- Identify staff training needs.
- Improve State and Federal audit results, ensure agency meets quality standards.

FY 15/16 Projected Cost - \$285,294.42 (will receive 50% Federal reimbursement)
Projected Recurring Annual Cost - \$285,294.42

Social Services

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>Y 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Child Support Agent Caseload	379	350	380	380
Child Support Collections	\$7,400,496	\$7,316,940	\$6,702,902	\$6,703,000
Food Stamp Caseload – Monthly Average	8,230	8,135	8,214	8,275
Medicaid Caseload – Monthly Average	14,102	18,060	19,724	20,000
Food Stamp Applications – Yearly Total	5,196	5,334	6,852	6,900
Adult Medicaid Application – Yearly Total	2,561	2,253	1,726	1,700
Family and Children Applications – Yearly Total	6,848	8,311*	7,000*	6,800*
Community Alternative Program – Funded Slots	45	45	45	45
Transportation (one way trip yearly total)	12,477	14,662	16,100	18,000
Efficiency Measures				
Adult Protective Service Reports – Yearly Total	280	283	309	312
Child Protective Service Reports – Yearly Total	727	1,172	1,166	1,170
Effectiveness Measures				
Food Stamp Application Processing Time in Days	25	30	20	20
Adult Medicaid Application Processing Time (MAD 90 Day Standard)	44	***	***	45
Adult Medicaid Application Processing Time (non-MAD 90 Day Standard)	28	***	***	60
Family and Children Medicaid Application Processing Time (45 Day Standard)	14	***	***	25
Adoption: Adoption within 24 months	60%	60%	60%	65%
Foster Placements: 2 or fewer Placements	95%	95%	90%	90%
Reunification: Reunited within 12 months	67%	55%	60%	60%
Maltreatment: repeat within 6 months	10%	8%	7%	7%
CPS – Initiated Reports Timely	96%	94%	96%	97%
Completed CPS Reports Timely	75%	79%	80%	80%

*Application increase due to Federal Market Place, received approximately 1200 from FFM last year.

**Fewer FFM received. Number expected to decrease beginning this year due to changes with the recertification timelines.

*** Numbers not available due to change from EIS to NC Fast

Trillium Health Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	707,375	692,000	710,210	250,443
Capital outlay	-	-	-	-
Total expenditures	\$ 707,375	\$ 692,000	\$ 710,210	\$ 250,443
Restricted Intergovernmental	7,062	-	-	-
Other revenue	50,313	42,000	42,000	-
Total revenues	\$ 57,375	\$ 42,000	\$ 42,000	\$ -
Number of FTE's	-	-	-	-

Department Purpose

Trillium (formerly known as CoastalCare), is a local public agency that provides access and oversight of services for mental health, intellectual/developmental disabilities and substance use disorders, and affiliated programs. Trillium is committed to the maintenance of a collaborative relationship with organizations across Southeastern North Carolina to improve the lives of the individuals they serve.

Veterans Services

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 117,171	\$ 120,080	\$ 121,410	\$ 123,410
Fringe benefits	42,884	55,784	55,484	50,152
Operating costs	9,761	12,554	11,524	13,734
Capital outlay	-	-	-	-
Total expenditures	\$ 169,816	\$ 188,418	\$ 188,418	\$ 187,296
Restricted Intergovernmental	1,452	1,452	1,452	-
Total revenues	\$ 1,452	\$ 1,452	\$ 1,452	\$ -
Number of FTE's	3.0	3.0	3.0	3.0

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 the necessary applications and required forms, obtaining documents and affidavits, and forwarding same to 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, medical care, 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).

Goals and Objectives

Goal: Improve and enhance customer service.

Objectives:

- Implement a customer service satisfaction survey to evaluate our services.
- Ensure the safety and retrieval of client's files through electronic backups in the event of a natural disaster.
- Send emails out to our veterans' contact list to provide updated information concerning veterans' issues.

FY 15/16 Projected Cost - \$200

Projected Recurring Annual Cost - \$200

Goal: Increase public awareness of veterans' benefits.

Objectives:

- Advertise in the two local newspapers concerning veterans' benefits.
- Contact by letter, each newly discharged, eligible veteran who lives in Brunswick County, within 5 days of receipt of their DD-214.

Veterans Services

- Give presentations, to local organizations, to promote awareness of Federal and State benefits available to veterans and their eligible dependents.

FY 15/16 Projected Cost - \$1,000

Projected Recurring Annual Cost - \$1,000

Goal: Increase Federal and State benefits received by eligible veterans and their dependents in Brunswick County.

Objectives:

- Increase the number of fully developed claims (FDC) filed to the VA. This will increase the monetary benefit for those who qualify under the FDC program based on the one year back pay incentive to promote veterans filing FDC claims.
- Contact veterans, which receive a service connected rating granting them permanent and total status, to inform them of the additional benefits that they and their dependents may be eligible to receive based on their new rating.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Total in-person contacts	2,000	1,925	2,000	2,100
Total telephone calls	6,749	6,862	6,417	6,500
Emails/Faxes	767	1,006	2,000	2,200
New clients added to VIMS	383	316	400	430
Forms generated using VIMS	2,921	3,104	3,500	3,700
Records edited in VIMS	2,586	3,727	3,900	4,300
Letters sent to recently discharged veterans	23	39	46	50
Effectiveness Measures				
Compensation & Pension expenditures paid by VA in Brunswick County	\$35,505,000	\$43,542,000	\$45,000,000	\$46,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	\$2,105,000	\$2,629,000	\$2,700,000	\$2,800,000
Insurance & Indemnities paid by VA in Brunswick County	\$640,000	\$1,023,000	\$1,100,000	\$1,200,000
Medical care expenditures paid by the VA in Brunswick County	\$13,670,000	\$18,074,000	\$19,000,000	\$20,000,000
Grand total of all expenditures paid by the VA in Brunswick County (including medical care)	\$51,921,000	\$65,268,000	\$68,000,000	\$70,000,000

Note: The VA gives their expenditures based on the calendar year. So the figures shown for our FY 12/13 are VA's 2012 calendar year and our FY 13/14 is the VA's 2013 calendar year. The 2014 figures are generally not available until May of the following year.

Human Services Other Agencies

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Brun Co Family Assistance Agny	\$ 100,000	\$ -	\$ -	\$ -
Brunswick Sr Resources Inc	1,550,000	1,565,000	1,565,000	1,565,000
Brun Co Health Related Grant	455,870	-	-	-
Communities in Schools	40,000	-	-	-
Hope Harbor Home	90,000	-	-	-
Juvenile Crime Prevention Council	6,000	-	6,237	-
Literacy Council	15,000	-	-	-
Lower Cape Fear Hospice	50,000	50,000	50,000	50,000
New Hope Clinic	50,000	-	-	-
JCPC Coastal Horizons	35,500	-	51,000	-
JCPC Teen Court	46,250	-	49,500	-
Providence Home	65,000	-	15,000	-
Rape Crisis/Coastal horizons	49,200	-	-	-
COL-Senior Centers	78,282	-	-	-
Total expenditures	\$ 2,631,102	\$ 1,615,000	\$ 1,736,737	\$ 1,615,000
Restricted Intergovernmental	117,750	-	121,737	-
Total revenues	\$ 117,750	\$ -	\$ 121,737	\$ -
Number of FTE's	-	-	-	-

Department Purpose

In FY 2015, the county changed from contributions to several non- profits agencies to a fee for service on a contractual basis. Brunswick County contributions to non-profit agencies to support human service efforts in FY 16 as follows:

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.

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 well.

Education

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Brunswick Community College	\$ 3,781,447	\$ 3,749,447	\$ 3,749,447	\$ 3,648,737
Brunswick County Schools	34,139,363	34,034,823	34,034,823	34,499,762
Total expenditures	\$ 37,920,810	\$ 37,784,270	\$ 37,784,270	\$ 38,148,499
Other revenue	-	200,000	200,000	224,000
Total revenues	\$ -	\$ 200,000	\$ 200,000	\$ 224,000
Number of FTE's	-	-	-	-

Brunswick Community College

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Brunswick Community College	\$ 3,781,447	\$ 3,749,447	\$ 3,749,447	\$ 3,648,737
Total expenditures	\$ 3,781,447	\$ 3,749,447	\$ 3,749,447	\$ 3,648,737
Other revenue	-	200,000	200,000	224,000
Total revenues	\$ -	\$ 200,000	\$ 200,000	\$ 224,000
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

To provide opportunities for individuals to be successful through accessible, high quality programs and services that meet the educational, cultural and workforce development needs of the community.

Goals:

- To educate, qualify, and prepare students to be successful in professional technical careers and/or transfer programs using traditional and/or distance learning.
- To promote student access and success by providing quality academic and support services.
- To provide quality workforce training and to promote economic development.
- To prepare adult learners for college and career programs through foundational skills, English as a second language, high school equivalency, and developmental studies.
- To provide opportunities for life-long learning, cultural enrichment, and global awareness.
- To employ and support qualified, diverse faculty and staff that promote a student-centered learning environment.
- To effectively manage and expand the College's fiscal resources.
- To provide a safe, well-maintained learning environment and strong support for administrative and instructional technology and to encourage sustainability practices.
- To foster a collegial atmosphere and open communication.
- To continually collect and assess data to monitor and improve student learning and administrative performance.

Brunswick Community College has completed all buildings and renovations, with the exception of the Southport Center funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004.

Brunswick Community College

Bond Construction Projects

The BCC Athletics and Aquatics Center includes a gymnasium, indoor pools, fitness center, walking track, weight and aerobic rooms, offices, and a classroom.

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, receptions, and to support community programs. The project also expanded the back-stage space of the auditorium.

The BCC Student Center addition houses student activity space, cafeteria, the Bookstore and Police Department.

The Applied Plant Sciences Facility provides teaching facilities for the Horticulture Technology and Turf-grass Management programs. The facility includes a classroom/laboratory building, two greenhouses, plant materials storage structures, and shaded and full-sun garden spaces.

The original bond was to support a continuing education center. Due to the delay in the construction, the cost of construction could not support the construction of a new CE building. In turn, the bond supported the renovation of Building D as the CE building. In 2006-07 CE occupied the facility before the renovation was completed in 2008-09. In 2008 – 2009, CE was dislocated from Building D.

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 Schools

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Brunswick County Schools	\$ 34,139,363	\$ 34,034,823	\$ 34,034,823	\$ 34,499,762
Total expenditures	\$ 34,139,363	\$ 34,034,823	\$ 34,034,823	\$ 34,499,762
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 31 in student membership out of 115 school districts in the state. For 2014-2015 Brunswick County School System served over 12,240 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. The school system and all 19 schools are fully accredited by AdvancED, which is the governing agency for Southern Association of Colleges and Schools. The school system has over 1,892 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 781 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, with the exception of FY11, 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 and a new agreement was entered into for Fiscal Years 2012 and 2013. The board appropriated \$34,499,762 to the school system in FY 16 under the terms of the agreement.

In 2015-2016, Brunswick County Schools expects membership of 12,589 an increase of 349 students or a 2.8 percent increase from the 2014-2015 student average daily membership.

During the 2014-2015 school year, 880 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 125 students for the 2015-2016 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

For FY 2016, the county ad Valorem funded operating budget to the school system is \$33,790,863 which is an increase of \$455,386 or 1.4% over the prior year amount of \$33,335,477. Debt service for the county schools for FY 2016, funded by ad Valorem revenue totals \$6.1 million and funded by local option sales tax totals \$3.6 for a total of \$9.7 million. The School System was allocated \$2,725,363 for the annual capital improvement plan dedicated to small capital improvement projects, \$5,850,000 for the Waccamaw gym/multi-purpose facility, \$6,622,414 for North Brunswick High classroom additions and \$1,474,355 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$1,000,447, \$800,000 of NC Education Lottery proceeds, \$708,899 of current year ad Valorem taxes appropriated under the funding agreement, \$1,690,372 of prior year collections of ad Valorem taxes, \$11,701,925 of debt proceeds and \$770,489 of Local Fund Balance.

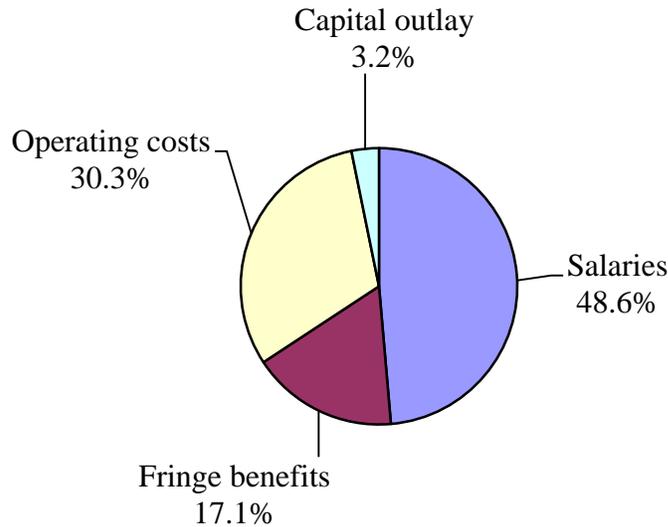
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Cultural and Recreational Budget Summary

Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 1,907,641	\$ 1,980,872	\$ 1,980,872	\$ 1,959,882
Fringe benefits	705,000	774,637	779,895	689,972
Operating costs	1,124,489	1,243,081	1,243,857	1,251,853
Capital outlay	104,423	101,000	3,747,000	129,000
Total expenditures	\$ 3,841,553	\$ 4,099,590	\$ 7,751,624	\$ 4,030,707
Restricted intergovernmental	131,243	120,000	131,776	120,000
Sales and service	251,178	282,600	282,600	281,300
Other revenue	34,695	36,500	36,500	36,500
Total revenues	\$ 417,116	\$ 439,100	\$ 450,876	\$ 437,800
Number of FTE's	39.0	39.0	39.0	39.0

Cultural and Recreational Approved Expenditures FY 2016



Library

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 686,048	\$ 692,640	\$ 692,640	\$ 695,318
Fringe benefits	291,352	318,518	318,518	283,378
Operating costs	256,606	275,600	287,376	275,200
Capital outlay	-	-	-	-
Total expenditures	\$ 1,234,006	\$ 1,286,758	\$ 1,298,534	\$ 1,253,896
Restricted intergovernmental	131,243	120,000	131,776	120,000
Sales and service	20,226	20,000	20,000	20,000
Other revenue	32,320	36,500	36,500	36,500
Total revenues	\$ 183,789	\$ 176,500	\$ 188,276	\$ 176,500
Number of FTE's	17.0	17.0	17.0	17.0

Department Purpose

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

Goals and Objectives

Goal: The Library will continue to be as user-friendly as possible within best public library practices.

Objectives:

- Review and revise all procedures to be sure they are fair, reasonable and necessary.
- Consult with State Library personnel and Library Board if there are uncertainties.
- Add flexibility to meeting room usage.
- Offer personal e-reader assistance and computer help at all branches, by appointment if necessary.
- Recruit volunteers to serve as computer tutors.
- Assure that all branches and staff follow the same procedures.
- Take advantage of online training through the State Library.
- Survey regular users to determine need for changes in procedures and services.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Goal: The Library will actively support and partner with county agencies and organizations to enhance community life.

Library

Objectives:

- Update personal contacts within governmental, educational, cultural and civic groups in each library branch's community.
- Visit contacts to promote library services and resources.
- Invite organizations to give programs at the libraries.
- Maintain reference file of organizations, services and contacts to assure that requests for assistance are directed in a timely manner to the right organization.
- Train all staff to use this file.
- Enlist assistance of all four Friends of the Library groups.

FY 15/16 Projected Cost - No additional costs expected.

Projected Recurring Annual Cost -

Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Estimated</i>	<i>FY 15/16 Projected</i>
Workload (output) Measures				
Total items circulated	549,495	577,825	575,000	600,000
Uses of electronic equipment	94,609	96,372	99,648	90,000
Door count	268,875	265,286	265,000	300,000
Registered card holders	57,602	59,789	60,000	65,000
Program attendance	16,124	17,126	16,000	20,000
Efficiency Measures				
Cost per service hour	21.85	19.40	20.00	21.00
Card holders as % of population	51%	51.85%	53%	55%
Effectiveness Measures				
Maximum waiting time for new title	11 weeks	10 weeks	11 weeks	11 weeks
User satisfaction	89%	85%	92%	95%
New user registrations	4,032	4,127	4,500	5,000

Parks and Recreation

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 1,221,593	\$ 1,288,232	\$ 1,288,232	\$ 1,264,564
Fringe benefits	413,648	456,119	461,377	406,594
Operating costs	867,883	967,481	956,481	976,653
Capital outlay	104,423	101,000	3,747,000	129,000
Total expenditures	\$ 2,607,547	\$ 2,812,832	\$ 6,453,090	\$ 2,776,811
Other revenue	2,375	-	-	-
Sales and service	230,952	262,600	262,600	261,300
Total revenues	\$ 233,327	\$ 262,600	\$ 262,600	\$ 261,300
Number of FTE's	22.0	22.0	22.0	22.0

Department Purpose

The Parks & Recreation Department is comprised of 5 Divisions: Administration, Athletics, 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.

Goals and Objectives

Goal: Completion of planned development projects. (Administration)

Objectives:

- Construction management of Waccamaw Park, including final punch list, grant closeout and grand opening.
- Completion of site specific Master Plan for Ocean Isle Beach Park- Phase 2 per the Capital Improvement Plan- pending funding approval.
- Project bidding and construction management of Smithville Park, pending final funding approval.
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board by February 2016.
- Consistent search and application for grant/external funding for future park development

FY 15/16 Projected Cost - \$7,600,000

Projected Recurring Annual Cost - \$0

Goal: To provide effective recreation programming opportunities for the community and the citizens that live here. (Recreation)

Objectives:

- Expand baseball program to incorporate Dixie Majors 18 and under League into all 3 County High Schools as a replacement for defunct Summer League (Athletics)

Parks and Recreation

- Expand Athletic Division Staff to be able to offer new programming geared to meet the demands of soccer, girls volleyball and lacrosse specifically, with the ability to add additional programs in the future (Athletics)
- Now that the official age of the Senior Population has changed to 50 years of age, we aim to seek cost efficient ways to develop more programs through partnerships and use of existing resources to serve the rapid growing population (Senior 50+ Programs).
- Plans are underway to work with Brunswick Little Theater about potentially hosting some plays at our Ocean Isle Beach Amphitheater. No dates have been set as we are in the beginning stages of planning and negotiations. We hope to have an event scheduled in 2015. (Community Events)
- 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. (Special Populations)
- Special Olympics “Project UNIFY” programs to our current offerings within our local Special Olympics Program. (Project UNIFY is a school-based program to promote inclusive sports programs, Intellectual Disability advocacy and leadership.)(Special Populations)

FY 15/16 Projected Cost - \$55,000

Projected Recurring Annual Cost - \$55,000

Key Programs, Objectives and Measures

Key Performance Measures:	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Estimated	FY 15/16 Projected
Workload (output) Measures				
Number of Community Involvements (Staff)	282	321	325	325
Amount of Grant Dollars Received	503,000	500,000	5,000	5,000
Number of Recreation Programs Offered	441	512	500	500
Number of New Programs Offered	33	15	25	25
Number of Community Co-Ops/Partners	336	377	375	375
Number of Community Buildings Rented-Paid	242	173	200	150
Efficiency Measures				
Number of Volunteer Hours	15,688	22,760	23,000	25,000
Effectiveness Measures				
Number of Work Related Injuries	1	2	0	0
Number of Work Days Lost to Injury	0	0	0	0
Number of Work Orders Processed	223	329	350	350
Amount of Time for Work Orders (hours)	2,203	3,290	3,500	3,500
Number of Park Inspections Conducted	624	624	624	624
Number of Equipment Inspections Conducted	2152	1,844	1,850	1,850

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Debt Service

Debt Service Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Bond Principal	\$ 9,215,000	\$ 10,440,001	\$ 10,440,001	\$ 11,470,000
Bond Interest	3,753,876	3,389,527	3,389,527	3,405,873
Bond Fees and Issuance Costs	9,035	15,000	122,137	6,000
Total expenditures	\$ 12,977,911	\$ 13,844,528	\$ 13,951,665	\$ 14,881,873
ARRA Stim Debt / Interest Subs	10,728	9,193	9,193	7,563
Total revenues	\$ 10,728	\$ 9,193	\$ 9,193	\$ 7,563

Debt Service Expenditures by Function

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Education	\$ 10,761,176	\$ 11,640,331	\$ 11,640,331	\$ 12,794,384
Public Safety	560,175	547,300	547,300	530,300
Culture & Recreation	397,931	436,503	436,503	461,211
General Government	1,258,629	1,220,394	1,327,531	1,095,978
Total expenditures	\$ 12,977,911	\$ 13,844,528	\$ 13,951,665	\$ 14,881,873
ARRA Stim Debt / Interest Subs	10,728	9,193	9,193	7,563
Total revenues	\$ 10,728	\$ 9,193	\$ 9,193	\$ 7,563

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.

Advanced Refundings: On April 18, 2013, the county issued \$12,680,000 series 2013A general obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of \$14,890,792 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2013. The reacquisition price was higher than the net carrying amount of the old debt by \$20,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next nine years by \$487,338 in a net economic gain of \$487,414.

On April 18, 2013, the county issued \$3,940,000 series 2013B general obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of \$3,976,500 of general obligation bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2013. The reacquisition price was higher than the net carrying amount of the old debt by \$325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next five years by \$89,871 in a net economic gain of \$84,160.

On April 29, 2015, the county issued \$4,620,000 series 2015B Limited Obligation Bonds to refund current debt service payments of \$4,765,697 of certificates of participation. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was higher than the

Debt Service

net carrying amount of old debt by \$50,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is same as the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next five years by \$301,704 in net economic gain of \$281,224.

The county issued Limited Obligation Bonds at the end of FY 15 for the North Brunswick High School classroom additions and the Waccamaw School gym/multi-purpose facility of \$10,515,000 and debt service payments to begin in FY 16 from revenue sources of NC Education Lottery Proceeds and Article 40 and 42 Sales Tax Legislated for K-12 Schools.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. As of June 2015 the county obtained the following bond ratings:

- Moody's
 - General Obligation Bonds Aa2
 - Limited Obligation Bonds Aa3
 - Revenue Bonds Aa3
- Standard & Poor's
 - General Obligation Bonds AA+
 - Limited Obligation Bonds AA
 - Revenue Bonds AA-
- Fitch
 - General Obligation Bonds AA
 - Limited Obligation Bonds 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, 2015, the outstanding governmental activities principal indebtedness of the county totals \$91,465,000. The budget for governmental activities debt service payments for fiscal year 2016 totals \$14,875,873.

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, 2015

Bond and LOB's Debt Fiscal Year Ended June 30	Education		Other		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2016	9,727,982	12,794,382	1,742,018	2,081,488	11,470,000	14,875,870
2017	9,588,531	12,322,059	1,706,469	1,987,545	11,295,000	14,309,605
2018	9,777,788	12,146,378	1,432,212	1,662,068	11,210,000	13,808,446
2019	9,431,299	11,447,596	1,638,701	1,829,814	11,070,000	13,277,411
2020	9,361,848	11,041,879	1,598,152	1,743,866	10,960,000	12,785,745
2021	9,110,498	10,462,030	689,502	782,814	9,800,000	11,244,844
2022	5,701,596	6,657,508	688,404	750,936	6,390,000	7,408,444
2023	3,307,729	4,028,330	417,271	450,213	3,725,000	4,478,544
2024	2,578,278	3,145,570	416,722	429,224	2,995,000	3,574,794
2025	2,225,000	2,704,544	-	-	2,225,000	2,704,544
2026-2030	7,705,000	8,919,000	-	-	7,705,000	8,919,000
2031-2035	2,620,000	2,880,788	-	-	2,620,000	2,880,788
Total Bonded Debt	81,135,549	98,550,064	10,329,451	11,717,969	91,465,000	110,268,033
Total Long- Term Debt	81,135,549	98,550,064	10,329,451	11,717,969	91,465,000	110,268,033

Legal Debt Margin

Computation of Legal Debt Margin

June 30, 2015

Assessed value of taxable property	\$25,326,215,608
	<u> x 0.08</u>
Debt limit- 8 percent of assessed value	\$ 2,026,097,249
Gross debt:	
Total bonded debt	\$ 152,727,778
Total limited obligation bonds	40,500,000
Total capital leases	<u>44,169,259</u>
Gross debt	237,397,038
Less: water and sewer bonds	<u>142,487,038</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 94,910,000</u>
Legal debt margin	<u><u>\$ 1,931,187,249</u></u>

Emergency Telephone System Fund

Fund Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Operating costs	\$ 369,257	\$ 527,632	\$ 823,956	\$ 659,435
Capital outlay	147,008	91,307	3,423,755	-
Total expenditures	\$ 516,265	\$ 618,939	\$ 4,247,711	\$ 659,435
Restricted intergovernmental	\$ 761,711	\$ 618,939	\$ 1,006,952	\$ 659,435
911 Center Consolidation Grant	170,377	-	1,924,683	-
Investment earnings	1,553	-	-	-
Fund balance appropriated	-	-	1,037,188	-
Transfer from General Fund	2,157	-	3,888	-
Total revenues	\$ 1,227,857	\$ 618,939	\$ 4,247,711	\$ 659,435

Established in accordance with North Carolina law, all 911 service fees will be collected at the rate of \$0.60 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.

In FY 2013, Brunswick County was awarded a \$2,100,000 grant to expand the 911 center. The primary purpose of this grant is to facilitate consolidation of the Oak Island PSAP with Brunswick County to establish one primary PSAP and to maximize the overall efficiency of 911 call-taking, correct and expeditious dispatch of 911 calls to the appropriate emergency response agencies, support interoperability for emergency operations across the county, and to meet or exceed 911 Board standards pertaining to 911 operations.

Register of Deeds Technology Enhancement Fund

Fund Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 56,261	\$ 56,446	\$ 56,666	\$ 57,574
Fringe benefits	19,968	21,885	21,885	20,000
Operating costs	17,921	83,719	83,499	112,725
Capital outlay	-	-	-	15,000
Total expenditures	\$ 94,150	\$ 162,050	\$ 162,050	\$ 205,299
Permits and Fees	\$ 132,395	\$ 160,700	\$ 160,700	\$ 137,000
Investment earnings	1,038	1,350	1,350	1,000
Fund balance appropriated	-	-	-	67,299
Total revenues	\$ 133,433	\$ 162,050	\$ 162,050	\$ 205,299
Number of FTE's	1.0	1.0	1.0	1.0

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

Water Fund

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 3,964,932	\$ 4,098,629	\$ 4,157,505	\$ 4,219,220
Fringe benefits	1,581,800	1,755,979	1,765,102	1,769,445
Operating costs	7,142,528	7,947,119	8,371,260	9,560,653
Capital outlay	3,606,151	2,700,000	2,750,034	2,005,620
Debt service	1,748,409	1,841,574	1,941,535	2,039,172
Payment to escrow agent	-	-	11,625,000	-
Transfer to Other Funds	3,929,192	3,650,000	3,689,974	1,350,000
Total expenditures	\$ 21,973,012	\$ 21,993,301	\$ 34,300,410	\$ 20,944,110
Restricted intergovernmental	268,423	263,693	263,693	-
Sales and service	19,757,895	19,766,172	19,786,172	20,462,432
Investment earnings	23,849	40,000	40,000	40,000
Other revenue	390,411	440,209	442,449	441,678
Issuance of Long-Term Debt	-	-	9,508,047	-
Fund balance appropriated	-	1,483,227	4,149,049	-
Transfer from Other Funds	124,000	-	111,000	-
Total revenues	\$ 20,564,578	\$ 21,993,301	\$ 34,300,410	\$ 20,944,110
Number of FTE's	75.00	76.00	77.00	77.00

Department Purpose

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

Goals and Objectives

Water Distribution Division

Goal: Implement Recommendations of Sewer Customer Expansion Study.

Objectives:

- Educate Property Owners on Fixed Cost SAD Petition Process to Encourage Petition Submission.
- Determine Areas Where Sewer Mains Can Be Constructed With a Short ROI and Implement Priority Rating System to Rank Locations.
- Determine Interest of Private Sewer System Owners in Transferring Systems.
- Identify and Apply for Grants for Collection System Construction.

FY 015/16 Projected Cost -\$0
Projected Recurring Annual Cost -\$0

Water Distribution Division

Goal: Advanced Meter Infrastructure implementation to improve meter reading efficiency and reliability.

Water Fund

Objectives:

- Complete installation of new fix based meters (about 3000) without interruption to service.
- Install three repeater stations.
- Document the installation of meters and meter equipment.

FY 15/16 Projected Cost - \$1,000,000

Projected Recurring Annual Cost - \$0 (7th Year of 7 Year Program)

Water Treatment Divisions

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

Objectives:

- Complete construction of high service pump station replacement and filter upgrades.
- Participate in the Area Wide Optimization Program Sponsored by NC DENR.

FY 15/16 Projected Cost - \$8,000,000

Projected Recurring Annual Cost -\$0

Key Programs, Objectives, and Measures

Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Miles of Water Lines Maintained	979	998	1,002	1,020
Number of County-Installed New Potable Water Meters	583	583	1,190	1,200
Number of County-Installed New Irrigation Meters	471	471	630	600
Effectiveness Measures				
Miles of Water Line per main leak	37.6	35	35	40
Average Days to Install Water Meter After Receipt of Fees	5	5	5	5

Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	3,872.608	3,823.034	3,850	3,850
Efficiency Measures				
Number of Days with NTU Less than .2	363	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	\$1.04	\$1.06	\$1.04	\$1.05

Water Fund

Key Programs, Objectives, and Measures

NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Total Gallons Treated (million gallons)	1011.715	1,151.128	1,100	1,200
Efficiency Measures				
Number of Days with NTU Less than .2	365	365	365	365
Effectiveness Measures				
Cost Per 1,000 Gallon	2.28	\$1.66	\$1.85	\$1.90

Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Total Gallons Pumped (million gallons)	9,457.72	9,251.170	9,300	9,700
Efficiency Measures				
Number of Outages	6	5	5	2
Effectiveness Measures				
Cost Per 1,000 Gallon	\$0.025	\$0.025	\$0.026	\$0.027

Wastewater Fund

Department Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Salaries	\$ 2,103,353	\$ 2,181,362	\$ 2,223,571	\$ 2,257,171
Fringe benefits	842,228	949,414	951,509	949,666
Operating costs	4,022,980	4,462,549	4,857,732	5,909,907
Capital outlay	1,266,577	815,402	1,023,591	1,316,425
Debt service	13,608,880	13,969,782	14,678,407	13,537,461
Payment to escrow agent	-	-	48,302,025	-
Transfer to Other Funds	84,168	-	430,696	966,667
Total expenditures	\$ 21,928,186	\$ 22,378,509	\$ 72,467,531	\$ 24,937,297
Restricted intergovernmental	393,304	363,092	363,092	170,312
Sales and service	20,258,628	19,159,722	18,945,178	20,196,201
Investment earnings	29,458	30,000	30,000	30,000
Other revenue	2,828,879	76,000	76,000	84,300
Issuance of Long-Term Debt	-	-	48,415,593	-
Fund balance appropriated	-	2,648,445	4,158,689	3,906,784
Transfer from Other Funds	152,367	101,250	478,979	549,700
Total revenues	\$ 23,662,636	\$ 22,378,509	\$ 72,467,531	\$ 24,937,297
Number of FTE's	43.00	44.00	44.00	46.00

Department Purpose

Provide wastewater treatment, collection, and transmission for all Brunswick County retail customers, Brunswick County industrial customers, and local government partners.

Goals and Objectives

Administration

Goal: Implement Recommendations of Sewer Customer Expansion Study.

Objectives:

- Educate Property Owners on Fixed Cost SAD Petition Process to Encourage Petition Submission.
- Determine Areas Where Sewer Mains Can Be Constructed With a Short ROI and Implement Priority Rating System to Rank Locations.
- Determine Interest of Private Sewer System Owners in Transferring Systems.
- Identify and Apply for Grants for Collection System Construction.

FY 15/16 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

Wastewater Collections Division

Goal: Provide proactive response to grinder repair issues associated with 1 horsepower grinder pumps.

Wastewater Fund

Objectives:

- Upgrade in-house electrical wiring and breaker to facilitate grinder pump replacement with current standard 2 horsepower model (250 customers per year).
- Replace 1 horsepower grinders with 2 horsepower grinders (10 per year to be used as replacements.)

FY 15/16 Projected Cost - \$76,000

Projected Recurring Annual Cost - \$76,000

Estimated Completion – 5 years

Goal: Increase efficiency and responsiveness for grinder pump installation and repair.

Objectives:

- Divide grinder maintenance into two distinct groups for efficiency and oversight – 1) Installation & 2) Repair.
- Develop expanded schedules to meet emergency repair needs while minimizing overtime.
- Provide tracking tools for County-maintained grinders systems to assist field personnel in quickly identifying grinders that the County has responsibility for maintaining.

FY 15/16 Projected Cost - \$44,000

Projected Recurring Annual Cost - \$44,000

Wastewater Treatment Division

Goal: Reduce Long Term Operational Costs at West Brunswick WRF.

Objectives:

- Construct Drip Site Improvements to convert some zones to spray irrigation.

FY 15/16 Projected Cost - \$350,000

Projected Recurring Annual Cost – Increase of \$10,000 per year in electrical cost

Instrumentation and Electrical Division

Goal: Decrease costs while increasing reliability and performance of emergency generators through expansion of grinder maintenance program.

Objectives:

- Increase the amount of non-scheduled repairs performed by the County's skilled generator repair and maintenance technician.
- Provide additional preventive maintenance of generators, transfer switch maintenance, and generator fueling using an assistant to the Generator Repair & Maintenance Technician.

FY 15/16 Projected Cost - \$50,000

Projected Recurring Annual Cost - \$50,000

Wastewater Fund

Key Programs, Objectives, and Measures

Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Feet of Sewer Lines Maintained (Gravity, Force Main, Effluent)	2,872,429	2,985,289	3,036,765	3,052,000
Feet of Vacuum Sewer Maintained	95,105	95,105	95,105	95,105
Number of County-Maintained Sewer Pump Stations	140	144	145	146
Number of Grinder Pumps Installed	224	311	307	268
Effectiveness Measures				
Feet of Gravity Sewer Cleaned	46,050	64,580	66,047	66,000

Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Number of RTU Sites Maintained	230	235	240	250
Number of Generators Maintained	182	185	188	195
Efficiency Measures				
Work Orders Per Full-Time Employee	242	279	265	265
Effectiveness Measures				
Average Hours to Complete Work Order	8.6	6.8	8	7.5

Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 12/13 Actual</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Projected</i>	<i>FY 15/16 Estimated</i>
Workload (output) Measures				
Number of Plants Operated	7	7	6	6
Total Plant Capacity				
Total Gallons Treated (MG)	1,550.417	1,898.916	2,000	2,100
Efficiency Measures				
Cost Per 1,000 Gallons	\$2.30	\$2.10	\$2.10	\$2.10
Effectiveness Measures				
Percentage of DMR Compliance	90	95	98	99

Water Debt Service

Debt Service Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Principal	\$ 895,024	\$ 910,010	\$ 910,010	\$ 1,056,556
Interest	851,926	929,564	954,589	978,616
Bond Fees and Issuance Cost	1,459	2,000	76,936	4,000
Total expenditures	\$ 1,748,409	\$ 1,841,574	\$ 1,941,535	\$ 2,039,172
ARRA Stim Debt / Interest Subs	268,423	263,693	263,693	-
Total revenues	\$ 268,423	\$ 263,693	\$ 263,693	\$ -

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 revenue bonds in the amount of \$12,000,000 for the Northwest Water Plant Expansion-Phase 2 (\$8,200,000) and Danford Road and Duke Energy Canal Water Mains (\$3,800,000). The County is planning various smaller projects through FY 2020 ranging from 1.35 million to 4.15 million which will be funded primarily by pay-as-you –go and some capital reserve funds.

Current Refunding: On May 27, 2015, the County issued \$15,500,000 series 2015 enterprise revenue refunding bonds to refund current debt service payments of \$20,026,847 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by \$4,325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is two years more than the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next fifteen years by \$958,000 in a net economic gain of \$781,841.

Wastewater Debt Service

Debt Service Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Principal	\$ 8,382,976	\$ 8,987,047	\$ 8,987,047	\$ 8,219,065
Interest	5,207,380	4,975,235	5,312,772	2,528,113
Bond fees and issuance cost	18,524	7,500	378,588	18,500
Total expenditures	\$ 13,608,880	\$ 13,969,782	\$ 14,678,407	\$ 10,765,678
ARRA Stim Debt / Interest Subs	393,304	363,092	363,092	170,312
Total revenues	\$ 393,304	\$ 363,092	\$ 363,092	\$ 170,312

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 debt in FY 2013 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility and the Boiling Spring Lakes Collection System in the amount of \$6.3 million for an 11 year term. The county issued debt in FY 2012 to expand treatment capacity at the Northeast Brunswick Regional Water Reclamation Facility in the amount of \$9.68 million for a 10 year term. 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 and property owner assessments for the BSL Collection System. The county is planning various smaller projects totaling approximately \$3.1 million in FY16, \$8.6 million in FY17, \$1.75 million in FY18, \$4.35 million in FY19 and \$1.2 million, which will be funded primarily by pay-as-you-go and some capital reserve funds.

Current Refunding: On May 27, 2015, the County issued \$15,500,000 series 2015 enterprise revenue refunding bonds to refund current debt service payments of \$20,026,847 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by \$4,325,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is two years more than the life of the new issue. The refunding was undertaken to reduce total debt service payments over the next fifteen years by \$958,000 in a net economic gain of \$781,841.

Advanced Refunding: On May 27, 2015, the County issued \$35,050,000 series 2015 enterprise revenue advance refunding bonds to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of providing general resources for all future debt service payments of \$41,370,594 of enterprise revenue bonds. As a result, the refunded bonds are considered to be defeased. The liabilities for the debt were removed from the governmental activities column of the statement of net position in the fiscal year ending June 30, 2015. The reacquisition price was lower than the net carrying amount of the old debt by \$1,090,000. The amount was netted against the net debt and amortized over the life of the refunded debt, which is same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next sixteen years by \$1,888,294 in a net economic gain of \$1,463,364.

Schedule of Debt

DEBT SERVICE

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2015

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2016	1,039,018	2,018,138	9,125,152	13,444,284	10,164,170	15,462,422
2017	1,146,443	2,250,729	9,489,224	13,820,632	10,635,667	16,071,361
2018	1,179,148	2,247,939	9,765,547	13,793,011	10,944,695	16,040,950
2019	1,220,860	2,241,925	9,939,489	13,628,397	11,160,349	15,870,322
2020	1,280,111	2,236,311	10,291,455	13,615,307	11,571,566	15,851,618
2021	1,338,307	2,225,547	10,672,655	13,604,850	12,010,963	15,830,397
2022	1,403,577	2,215,024	9,126,904	11,659,794	10,530,482	13,874,819
2023	1,414,332	2,142,866	7,221,547	9,442,895	8,635,879	11,585,761
2024	1,486,037	2,147,567	6,837,344	8,782,914	8,323,381	10,930,481
2025	1,390,151	1,983,078	6,404,185	8,086,139	7,794,336	10,069,217
2026-2030	5,625,717	7,652,191	26,129,835	30,703,705	31,755,552	38,355,896
2031-2035	3,175,000	4,272,250	4,545,000	5,074,963	7,720,000	9,347,213
2036-2040	<u>3,530,000</u>	<u>3,964,400</u>	<u>1,155,000</u>	<u>1,297,200</u>	<u>4,685,000</u>	<u>5,261,600</u>
Total Bonded Debt	<u>\$25,228,701</u>	<u>\$37,597,965</u>	<u>\$120,703,337</u>	<u>\$156,954,092</u>	<u>\$145,932,038</u>	<u>\$194,552,057</u>

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Internal Service Funds

Worker's Compensation Fund Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Workers' Compensation	\$ 559,668	\$ 600,000	\$ 1,000,000	\$ 600,000
Total expenditures	\$ 559,668	\$ 600,000	\$ 1,000,000	\$ 600,000
Workers' Compensation Premium	1,041,998	600,000	600,000	600,000
Investment earnings	4,143	-	-	-
Appropriated fund balance	-	-	400,000	-
Total revenues	\$ 1,046,141	\$ 600,000	\$ 1,000,000	\$ 600,000

Health Insurance Fund Summary

	<i>FY 2014 Actual</i>	<i>FY 2015 Approved Budget</i>	<i>FY 2015 Current Budget</i>	<i>FY 2016 Approved Budget</i>
Health Insurance Claims	\$ 10,935,635	\$ 12,359,051	\$ 14,158,899	\$ 11,075,000
Total expenditures	\$ 10,935,635	\$ 12,359,051	\$ 14,158,899	\$ 11,075,000
Health Insurance Premiums	10,185,266	11,859,051	13,158,899	11,075,000
Investment earnings	2,456	-	-	-
Appropriated fund balance	-	500,000	1,000,000	-
Total revenues	\$ 10,187,722	\$ 12,359,051	\$ 14,158,899	\$ 11,075,000

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 reached its recommended reserve level. The current reserve balance is \$1,986,360.

In FY 2011-2012, the county elected to become self-insured for employee health insurance. An internal services fund was established in FY 2010-2011 with an initial contribution to begin establishing a reserve. Claims and administration costs will be paid from the fund and the balance retained in the fund. The recommended reserve for the fund is \$5 million and the county plans to establish the balance over 5 years and then maintain a recommended reserve level. With significant increases in health care costs, necessary plan design changes to the employee group health insurance schedule of benefits include no available coverage for employee spouses and an increase in the individual deductible from \$500 to \$750 for savings of \$1.8 million. The decision was made to eliminate employee premiums of \$40 per month for those participating in the annual health risk screening, decrease the cost of dependent coverage and decrease the county contributions to the health fund per employee to \$8,400 from \$10,470 in FY 2015-2016. The current estimated reserve balance is \$616,571.

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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 public 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 sewer) are identified through extensively studying the current system, projecting customer's 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 January/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 pay-as-you-go and debt financing to fund 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 and sales tax to fund school capital projects. Water and sewer capital recovery fees and retail sales revenue are used for pay as you go funding for enterprise fund capital projects. The county uses debt to fund projects with costs beyond the reach of the currently available funding streams. In Fiscal year 2016, transfer to governmental and school capital project funds from the general fund is \$2,698,665, transfer to the water capital projects fund from the water fund is \$1,350,000, and transfer to the wastewater capital projects fund from the wastewater fund is \$966,667.

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 limited obligation bond 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 AA rating for limited obligation bond, 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.

In fiscal year 2012, a new capital budget process was implemented for county capital projects. The roll out of this new capital budgeting process was implemented for water and sewer projects in fiscal year 2013. The Public Schools, Community College and Brunswick County Airport are separate entities and the capital project process is separate from the county but are included in the 5 year Capital Improvement Plan.

Capital Budget Process

Capital Projects by function included in the Capital Improvement Plan:

Environmental Protection

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	C&D Landfill Closure				FY 2016 Costs:	\$	-
Project Category:	Environmental Protection				FY 2017-2020 Costs:	\$	8,767,000
Project Type:	Capital Improvement				Project Manager:	Operation Services Director	
					Responsible Department:	Operation Services	
Project Description:	The current Construction & Demolition Landfill is expected to reach its ultimate capacity in the next few years. The current permit for the C&D landfill expires March 28, 2019. There are state regulations and requirements on closing a landfill. Dewberry Engineers Inc. acts as the landfill engineers for the County and has provided cost estimates on the closure of the landfill. There is also an estimated \$133,333 needed per year for 30 years for post-closure maintenance as required by the state once the closure is complete.						
Justification:	State requires closure of landfills no longer receiving waste.						
Impact if Cancelled or Delayed:	State will impose fines and violations.						

Capital Budget Process

Culture and Recreation

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 230,000		
Project Title:	Smithville Park				FY 2016 Costs:		
Project Category:	Culture & Recreation				\$ 4,270,000		
Project Type:	Capital Improvement				FY 2017-2020 Costs:		
					\$ -		
					Project Manager:		
					Parks & Recreation Director		
					Responsible Department:		
					Parks & Recreation		
Project Description:							
Create a Site Specific Master Plan and renovate Smithville Park according to the plan. Phase One development will include 3 new lighted and irrigated baseball fields, restroom/concession building, 8 new tennis courts (4 lighted), 4 pickleball courts with lights, 1 pickleball court with lights, 1 picnic shelter, parking 330 +/- spaces, Infrastructure (water, sewer, road, power, storm).							
Justification:							
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #7 project on the Parks & Recreation Strategic Plan (2013), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Smithville Park was constructed in 1984, making the park 28 years old. A 2010 site analysis indicated that the park is well used and the facilities are in dire need of renovation. Such renovation would be a quality recreational use of a key component to our park infrastructure. FY15 \$30,000 and \$200,000 for architect/engineering.							
Impact if Cancelled or Delayed:							
Park is presently operating and being maintained to a standard level.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ -		
Project Title:	Leland Park Renovations				FY 2016 Costs:		
Project Category:	Culture & Recreation				\$ -		
Project Type:	Capital Improvement				FY 2017-2020 Costs:		
					\$ 700,000		
					Project Manager:		
					Parks & Recreation Director		
					Responsible Department:		
					Parks & Recreation		
Project Description:							
Once the new Senior Center in Leland is constructed, the plan is to demolish the existing building on the site of Leland Park and internally create a site specific master plan for the park internally in conjunction with the planning department. Leland Park is well used, but also well maintained. Some of the facilities at the park are showing extensive age and need to be replaced, and the key to the renovation is to bring the park into complete ADA compliance.							
Justification:							
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #7 project on the Parks & Recreation Strategic Plan (2014), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Leland Park was constructed in 1989, making the park 25 years old. A 2010 site analysis indicated that the park is well used, but the facility is maintained to an exceptional level. Still, with the heavy use, the park is highly non compliant to ADA standards and this minor renovation would bring it into compliance.							
Impact if Cancelled or Delayed:							
Park is presently operating and being maintained to an above standard level.							

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	3,192,717
Project Title:	Waccamaw Park Expansion & Renovation			FY 2016 Costs:	\$	508,000	
Project Category:	Culture & Recreation			FY 2017-2020 Costs:	\$	-	
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director		
Project Description:				Responsible Department:	Parks & Recreation		
<p>A site specific master plan for this project was completed and adopted by Commissioners in December 2012. At the present time, project architects and engineers have been working on construction design, engineering, and permitting. This process will be completed in March 2014. At this point, the project will be ready to go to construction bid process as soon as funding is approved. The project will be a complete renovation of the existing 10 acre park, develop the adjoining 20 acres of County owned land, and renovate the 5 acres provided by the school board. FY 16 to complete Waccamaw Park with Soccer Lights, Basketball Court, and (2) Tennis Courts w/Lights & ADA.</p>							
Justification:							
<p>This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2014), which is the plan of the Parks & Recreation Advisory Board. This project received tremendous public support from the design and input process.</p>							
Impact if Cancelled or Delayed:							
<p>This project received a \$500,000 NC Parks & Recreation Trust Fund Grant from the State of North Carolina. By accepting the grant, the project must be completed by July 2016 or risk losing the grant funds.</p>							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	Lockwood Folly Park Renovation			FY 2016 Costs:	\$	-	
Project Category:	Culture & Recreation			FY 2017-2020 Costs:	\$	1,500,000	
Project Type:	Capital Improvement			Project Manager:	Parks & Recreation Director		
Project Description:				Responsible Department:	Parks & Recreation		
<p>Lockwood Folly Park is one of the oldest parks in the County. It gets moderate use and is kept in very good condition. Due to the efficient design of the existing land, a site specific master plan can be conducted in-house for this project in conjunction with the planning department. The main aspect of this renovation is to upgrade some existing aging facilities and bring the park up to code in regards to ADA compliance.</p>							
Justification:							
<p>This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #4 project on the Parks & Recreation Strategic Plan (2014), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Lockwood Folly Park was constructed in 1976, making it the oldest park in the Brunswick County system at 38 years. A 2010 site analysis indicated that the park is well used and the facilities are in need of renovation. Lack of ADA compliance is a major issue in this park.</p>							
Impact if Cancelled or Delayed:							
<p>Park is presently operating and being maintained to a standard level.</p>							

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	Cedar Grove Park Phase 2				FY 2016 Costs:	\$	-
Project Category:	Culture & Recreation				FY 2017-2020 Costs:	\$	5,100,000
Project Type:	Capital Improvement				Project Manager:	Parks & Recreation Director	
					Responsible Department:	Parks & Recreation	
Project Description:							
Update Site Specific Master Plan and develop Phase 2 of Cedar Grove Park (74 acres) according to the plan. Anticipated additions include 3 youth size baseball fields; playgrounds; walking trail; dog park; 10 youth soccer fields; picnic shelters, bocce courts; lake with fishing pier; additional restrooms; and parking.							
Justification:							
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #8 project on the Parks & Recreation Strategic Plan (2014), which is the plan of the Parks & Recreation Advisory Board. Cedar Grove Park was opened to the public in 2009, and was the first joint School/Park initiative in the County.							
Impact if Cancelled or Delayed:							
Park is presently operating and being maintained to a standard level.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	Ocean Isle Beach Park				FY 2016 Costs:	\$	200,000
Project Category:	Culture & Recreation				FY 2017-2020 Costs:	\$	4,300,000
Project Type:	Capital Improvement				Project Manager:	Parks & Recreation Director	
					Responsible Department:	Parks & Recreation	
Project Description:							
A new site specific master plan for development of Phase 2 of Ocean Isle Beach Park (40 acres) is need to kick off the project. Site amenities for Phase 2 will be dependent upon the needs of the community.							
Justification:							
This project was included in the recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #3 project on the Parks & Recreation Strategic Plan (2014), which is the plan of the Parks & Recreation Advisory Board. Ocean Isle Beach Park- Phase 1 was opened to the public in August 2010. The park has been incredibly popular and heavily used.							
Impact if Cancelled or Delayed:							
Park is presently operating and being maintained to an above standard level.							

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ -		
Project Title:	Lockwood Folly Community Building				FY 2016 Costs:		
Project Category:	Culture & Recreation				\$ -		
Project Type:	Capital Improvement				FY 2017-2020 Costs:		
					\$ 300,000		
					Project Manager:		
					Deputy County Manager		
					Responsible Department:		
					Administration		
Project Description:							
The county planned to provide a community/senior center in all 5 districts of the county. Southport and Shallotte each have a center. The center in Leland is under design and expected to be bid and constructed within the next year. Discussions are underway to make use of an existing government owned facility near Calabash. The county recently entered into a long term agreement BSRI, Inc. for the operation and management of the Lockwood Community Building. The executive director of BSRI, Inc. requested a metal building addition to meet the needs of converting the existing facility into a complete center for the area.							
Justification:							
The county is experiencing a growing population of seniors that desire congregate meals and activities.							
Impact if Cancelled or Delayed:							
BSRI, Inc. will not be able to meet the needs of the growing senior population in the area.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 3,000,000		
Project Title:	Leland Senior Center				FY 2016 Costs:		
Project Category:	Culture & Recreation				\$ -		
Project Type:	Capital Improvement				FY 2017-2020 Costs:		
					\$ -		
					Project Manager:		
					Engineering Director		
					Responsible Department:		
					Engineering		
Project Description:							
Design, permitting, and construction of a new senior center in Leland. The building will be built at the corner of Village Drive and Town Hall Drive adjacent to the county library. The new building will contain offices, meeting space, activity rooms, and a kitchen for the preparation of meals for the Meals on Wheels program. The county's architect is Sawyer Sherwood & Associate.							
Justification:							
The current senior facility in Leland is more than 50 years old and provides very limited space. Persons 50 and over are the fastest growing segment of the County's population. It is projected that by 2030 that we will have more individuals over 65 than we will have under 17. If the County is to address the nutritional, health, and social and recreation needs of this population we will need larger facilities throughout the County. In addition, while the primary purpose of these facilities is senior programming, the buildings will also be available for other programs and services.							
Impact if Cancelled or Delayed:							
If the projects are cancelled or delayed our ability to meet the facility-based service demand will be impaired. It will become increasingly difficult to provide anything other than a meal to our program participants, and it is likely that we will have to serve more individuals through home-based programs, even though such programs are intended for home-bound persons and often do not address their other service needs. There will also continue to be issues of not providing equitable service levels throughout the County.							

Capital Budget Process

Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
Project Title:	Senior Centers- District 1				Prior 2016 Costs:	\$	-
Project Category:	Culture & Recreation				FY 2016 Costs:	\$	-
Project Type:	Capital Improvement				FY 2017-2020 Costs:	\$	1,200,000
					Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:							
Design, permitting, and new construction, or renovation of existing buildings, to provide new regionally based Senior Centers in the county.							
Justification:							
Provide strategically located Senior Centers within the county to provide for a full range of services to our senior population that will be offered by various agencies such as Brunswick Senior Resources, Inc., and other agencies. These Senior Centers also serve as a means to deliver the Meals on Wheels program to senior citizens and homebound citizens.							
Impact if Cancelled or Delayed:							
Reduced services to the county's senior population; loss of kitchens for the Meals on Wheels program; reduced ability to provide services to an aging population.							

Capital Budget Process

Public Safety

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	680,000
Project Title:	Sheriff's Office Firing Range			FY 2016 Costs:	\$	1,134,200	
Project Category:	Public Safety			FY 2017-2020 Costs:	\$	-	
Project Type:	Capital Improvement			Project Manager:	Engineering Project Manager		
Project Description:				Responsible Department:	Engineering		
Design, permitting, and construction of a firing range off of Highway 211 North near the Forest Service airstrip. The site will have a building with office space, bathrooms, and meeting space. An onsite well and septic system will be used for potable water and onsite wastewater disposal. The range will have firing lanes of varying dimensions to accommodate all the requirements for firearms qualification and certification.							
Justification:							
Enhanced public safety by having a county owned firing range for ongoing firearms certification for public safety officers. Potential revenue stream by allowing local public safety officers to use the range for their department's firearms certification.							
Impact if Cancelled or Delayed:							
Sheriff's Department will continue to incur expenses of using a non-county firing range for firearms certifications. Loss of potential revenue from usage fees from outside organizations that would pay to use a county owned firing range.							

Capital Budget Process

Economic Development

County of Brunswick		Capital Project Request Report		For FY 2016 Capital Planning	
				Prior 2016 Costs:	\$ 2,627,048
Project Title:	Avalon Subdivision Completion of Infrastructure			FY 2016 Costs:	\$ 1,295,797
Project Category:	Economic Development			FY 2017-2020 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Engineering Director
Project Description:				Responsible Department:	Engineering
Completion of water, sewer, storm water, streets, and sidewalks for the recorded lots within the Avalon subdivision. The county has an agreement with the majority land owner of the southern section of Avalon for completion of infrastructure in that section. The county will complete the infrastructure in the northern section as well as provide engineering oversight and inspection services for the work in the southern section.					
Justification:					
Completion of infrastructure to serve the recorded lots of record; use of surety funds for intended use to complete permitted infrastructure.					
Impact if Cancelled or Delayed:					
Possible increased costs of construction as the local economy continues to improve; public delay in being able to build houses on purchased lots.					

County of Brunswick		Capital Project Request Report		For FY 2016 Capital Planning	
				Prior 2016 Costs:	\$ 274,585
Project Title:	Springlake at Maritime Shores Subdivision Completion			FY 2016 Costs:	\$ -
Project Category:	Economic Development			FY 2017-2020 Costs:	\$ -
Project Type:	Capital Improvement			Project Manager:	Engineering Project Manager
Project Description:				Responsible Department:	Engineering
The original developer has been declared in default of his obligations with regards to this subdivision. North Brunswick H2GO is responsible for providing the water and sewer service. The County will complete the storm water system, street paving, sidewalks, etc., once the water and sewer systems have been installed.					
Justification:					
Completion of all required infrastructure to serve the recorded lots.					
Impact if Cancelled or Delayed:					
Increased construction costs as economy improves; decreased level of service to the public.					

Capital Budget Process

Water

County of Brunswick		Capital Project Request Report		For FY 2016 Capital Planning	
				Prior 2016 Costs:	\$ 20,310,816
Project Title:	Northwest Water Plant Expansion			FY 2016 Costs:	\$ -
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$ 250,000
Project Type:	Capacity Expansion			Project Manager:	Assist Public Utilities Director
				Responsible Department:	Public Utilities
Project Description:					
This project will expand the treatment capacity of the Northwest Water Treatment Plant in Phase 1 and Phase 2. Phase 2 of the improvements will construct new settling basins, new filters and solids handling facilities. EA Waterplant					
Justification:					
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.					
Impact if Cancelled or Delayed:					

County of Brunswick		Capital Project Request Report		For FY 2016 Capital Planning	
				Prior 2016 Costs:	\$ -
Project Title:	System Improvement Mains - Transmission			FY 2016 Costs:	\$ 500,000
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$ -
Project Type:	Water Main Extensions			Project Manager:	Water Project Manager
				Responsible Department:	Public Utilities
Project Description:					
This project will construct water mains that will result in system improvements by addressing pressure issues, water age issues, and fire flow issues. The proposed project will connect the two existing feeds into st. James to improve water supply in the area.					
Justification:					
The County has a number of areas where long dead end lines have been constructed. To meet NC DENR requirements, the water age must be minimized. Also to meet customer demands and fire protection needs, the County has to make sure that adequately sized mains are constructed.					
Impact if Cancelled or Delayed:					

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		\$ -
Project Title:	NW Raw Water Reservoir			FY 2016 Costs:		\$ 500,000	
Project Category:	Capital Improvement			FY 2017-2020 Costs:		\$ -	
Project Type:	Water Plant			Project Manager:		Assist Public Utilities Director	
Project Description:				Responsible Department:		Utilities	
Purchase of borrow pit to be used as raw water reservoir and development of the borrow pit as a raw water reservoir. PER Study for terminal Reservoir.							
Justification:							
The raw water reservoir would provide water to the Northwest Water Treatment Plant if the Kings Bluff Raw water transmission System is out of service. The reservoir could also be used to augment the raw water supply from the Kings Bluff Raw Water Transmission System and allow the County to expand the treatment capacity of the NW Water Treatment Plant with expanding the raw water transmission system.							
Impact if Cancelled or Delayed:							
No raw water if Kings Bluff Transmission System is out of service which would greatly reduce the amount of potable water available.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		\$ 100,000
Project Title:	Southeast Area Water Tank			FY 2016 Costs:		\$ -	
Project Category:	Capital Improvement			FY 2017-2020 Costs:		\$ 1,500,000	
Project Type:	Elevated Storage			Project Manager:		Water Project Manager	
Project Description:				Responsible Department:		Public Utilities	
This project will construct a 500,000 gallon elevated water storage tank in the central pressure zone in the southeast area of the county.							
Justification:							
A new elevated water storage tank will be needed to supply pressure in the northern portion of the central pressure zone. There is no tank in the area.							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 100,000		
Project Title:	FY15 Top 6 Water Mains-Design				FY 2016 Costs:		
Project Category:	Capital Improvements				\$ 850,000		
Project Type:	Water Mains				FY 2017-2020 Costs:		
					\$ -		
					Project Manager:		
					Engineering Director		
					Responsible Department:		
					Engineering		
Project Description:							
The county evaluates areas needing new water mains on a yearly basis utilizing several ranking factors. This process produced the Top (6) areas for new water main design and construction for FY15. The design contract was awarded on 10/20/14 to Tripp Engineering.							
Justification:							
Increased level of service to the community with new water main construction; improved system hydraulics; increased customer base along with increased revenue.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; decreased system hydraulics; decreased customer base along with decreased revenue.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 103,500		
Project Title:	Miscellaneous Water Projects				FY 2016 Costs:		
Project Category:	To Be Determined				\$ 100,000		
Project Type:	Main Extensions				FY 2017-2020 Costs:		
					\$ 400,000		
					Project Manager:		
					Public Utilities Director		
					Responsible Department:		
					Public Utilities		
Project Description:							
This project would provide funding for small projects that need to be constructed or to provide match for grants from the Rural Center.							
Justification:							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	300,000
Project Title:	SAD Petition Projects				FY 2016 Costs:	\$	300,000
Project Category:	Capital Improvement				FY 2017-2020 Costs:	\$	1,200,000
Project Type:	Service Extension				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:							
This project will provide funding for the construction of water mains where the property owners have petitioned the County for water service. If a project is approved a Special Assessment District (SAD) will be created for the water system design, permitting, and construction. Once completed the costs of engineering design and system construction will be assessed to the benefited property owners within the Special Assessment District.							
Justification:							
Enhanced public health and safety; increased level of service to the public at large; improved water quality; increased customer base and revenue.							
Impact if Cancelled or Delayed:							
Potential loss of new customers and revenue; decreased level of service to the community at large, slower expansion of the county water system.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	System Improvement Mains - Neighborhood				FY 2016 Costs:	\$	650,000
Project Category:	Capital Improvement				FY 2017-2020 Costs:	\$	650,000
Project Type:	Water Main Extensions				Project Manager:	Engineering Director	
					Responsible Department:	Engineering	
Project Description:							
This project will design and construct water mains based upon the Enterprise Funded Water Main Priority Ranking System. Each year streets will be evaluated under the program, and the highest rated streets will be designed and constructed based upon available funds.							
Justification:							
Enhanced public health and safety; increased level of service to the public at large; improved water quality; increased customer base and revenue.							
Impact if Cancelled or Delayed:							
Potential loss of new customers and revenue; decreased level of service to the community at large, slower expansion of the county water system.							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning			
					Prior 2016 Costs:			
					\$ -			
Project Title:	Hwy. 211 County Site Water Main Extension			FY 2016 Costs:			\$ -	
Project Category:	Capital Improvement			FY 2017-2020 Costs:			\$ 760,000	
Project Type:	Water Main Extension			Project Manager:			Engineering Director	
					Responsible Department:			Engineering
Project Description:		Design, permitting, and construction of a new 12-inch water main on NC 211 from Middle River Road to the county property on Hwy. 211 North.						
Justification:		Increased level of service to the community; increased fire protection; economic development of the county owned property.						
Impact if Cancelled or Delayed:		Decreased level of service to the community; decreased fire protection; reduced economic development potential of the county property.						

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning			
					Prior 2016 Costs:			
					\$ -			
Project Title:	Hwy 74/76 Water Main			FY 2016 Costs:			\$ 175,000	
Project Category:	Capital Improvement			FY 2017-2020 Costs:			\$ 1,500,000	
Project Type:	Water Main Extension			Project Manager:			Engineering Director	
					Responsible Department:			Utilities
Project Description:		Design and permitting of a 12-inch water transmission main from the existing 24-inch water main near Leland Industrial Park. This new main will connect the 24-inch main to the existing dead end 12-inch water main on Old Maco Road East.						
Justification:		Completes a significant portion of new water main needed to supply adequate pressure and flow for industry at the County Industrial Parks on Hwy. 74/76, and improves the water system hydraulics, pressure, and flow on the Hwy. 74/76 corridor.						
Impact if Cancelled or Delayed:		Decreased level of service to the community; potential loss of customers and revenue; delay in completing water system infrastructure to the County Industrial Parks which may affect county economic development; decreased water system hydraulics.						

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	Asbestos Cement Pipe Replacement Program			FY 2016 Costs:	\$	-	
Project Category:	Repairs & Maintenance			FY 2017-2020 Costs:	\$	950,000	
Project Type:	Pipe Replacement			Project Manager:	Water Project Manager		
				Responsible Department:	Utilities		
Project Description:							
The proposed program would replaced 7,000 ft of 12" asbestos cement pipe and replace it with ductile iron							
Justification:							
The County has a significant amount of asbestos cement pipe that was installed in the 1970s that is still in service. Due to the pipe's age and concerns about asbestos cement pipe, the County needs to begin a program to remove the asbestos cement pipe and install PVC pipe or ductile iron pipe depending on the pipe size.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2016 Costs:	\$	1,650,000
Project Title:	211 Plant Improvements			FY 2016 Costs:	\$	-	
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$	1,250,000	
Project Type:	Construction			Project Manager:	Public Utilities Director		
				Responsible Department:	Public Utilities		
Project Description:							
This project includes construction of a new solids handling process and replacement of one filter. The 2018 project consists of an upgrade to the existing high service pump station.							
Justification:							
The existing lime solids handling proces does not insure that lime is not discharged to the adjacent wetland. The process will insure that no lime solids can be discharged to the wetlands. One filter requires significant reapiars to continue to function properly, this will repalce the filter.							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
Project Title:	Aquifer Storage and Recovery Study Phase II			Prior 2016 Costs:	\$	-	
Project Category:	Capital Improvements			FY 2016 Costs:	\$	300,000	
Project Type:	Water Storage			FY 2017-2020 Costs:	\$	2,400,000	
				Project Manager:	Director		
				Responsible Department:	Utilities		
Project Description:							
The proposed study would determine the feasibility of aquifer storage and recovery in Brunswick County. Aquifer storage and recovery is used by utilities nationwide to reduce peak demand for water treatment plant capacity and to provide redundancy in the case of a raw water emergency. If determined to be feasible, phase 2 of the project would be actual testing of wells and their recovery.							
Justification:							
The IBT Certificate requires the County to study methods to reduce the peak demand flows that increase the amount of interbasin transfer. Aquifer storage and recovery along with effluent reuse are methods that have been shown in other areas to reduce the peak water treatment demands.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
Project Title:	NC 211-Gilbert-Old Lennon Road Improvements			Prior 2016 Costs:	\$	-	
Project Category:	Transmission			FY 2016 Costs:	\$	-	
Project Type:	Water Mains			FY 2017-2020 Costs:	\$	1,500,000	
				Project Manager:	Project Manager		
				Responsible Department:	Utilities		
Project Description:							
The proposed project would connect the existing 12" water main on Gilbert Road to the existing 12" water main in Old Lennon Road eliminating a long dead end main and providing for increased flow on NC 211 and in St. James.							
Justification:							
The project would eliminate a long dead end water main and improve water quality for those customers connected to the mains. The projects would also improve fire flow and reliability in the NC 211 and St. James areas.							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:		\$ 70,000
Project Title:	HWY 17 South and Avalon Water Mains			FY 2015 Costs:		\$ -	
Project Category:	Capital Improvements			FY 2016-2019 Costs:		\$ -	
Project Type:	Water Mains			Project Manager:	Engineering Director		
Project Description:				Responsible Department:	Engineering		
Design and permitting of 2,700 LF of new 12-inch water main on Highway 17 South to complete a gap in the existing County water transmission system in that area, and also provide a 2nd feed to the Cedar Tree Subdivision. Design and permitting of 110 LF of new 12-inch water main at the entrance to the Avalon development off of Hwy. 211 in order to create a 2nd feed to Avalon. The design contract was awarded on 10/20/14 to Paramounte Engineering.							
Justification:							
Increased level of service to the community; completion of system hydraulic looping per the Water Master Plan; increased system pressure and flow in these areas; increased fire protection to the public.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; loss of new customers and revenue; reduced ability to receive large volumes of water in a timely manner in an emergency situation from the neighboring utility in South Carolina via mutual aid interlocal agreement.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		\$ 1,350,000
Project Title:	Middle River Road and Smith Road Water Mains			FY 2016 Costs:		\$ -	
Project Category:	Capital Improvement			FY 2017-2020 Costs:		\$ -	
Project Type:	Water Main Extension			Project Manager:	Engineering Director		
Project Description:				Responsible Department:	Engineering		
Design and construction of a new 12-inch water main from Lockwood Folly Park to Middle River Road, and new 8-inch mains on Middle River and Smith Roads. The new 12-inch main on Hwy. 211 is also needed as a first phase of the extension of the current water system to the county owned property on Hwy. 211 north of Middle River Road. The design contract was awarded on 10/20/14 to East Coast Engineering and Surveying.							
Justification:							
Increased level of service to the community; increased fire protection; first section of new main needed to extend water to the county owned site on Hwy. 211.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; loss of new customers and revenue; loss of first phase of extension of county water to the County owned site on Hwy. 211							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 1,484,900		
Project Title:	Booster Pump Station Upgrades (BPS 8 & 9)			FY 2016 Costs:			\$ -
Project Category:	Repairs & Maintenance			FY 2017-2020 Costs:			\$ -
Project Type:	Pump Station			Project Manager:			Water Project Manager
				Responsible Department:			Utilities
Project Description:							
The proposed project would increase pumping capacities of booster pump stations 8 & 9. The pumping capacity would be increased to 12,000 gpm and the electrical system would be changed to install Variable Frequency Drives. The later year project would upgrade BPS 4 and BPS 6.							
Justification:							
The demand for water south of BPS 8 continues to increase. The station is currently operating a peak efficiencies and needs to have additional pumping capacity.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 4,054,960		
Project Title:	Danford Road Water Project			FY 2016 Costs:			\$ -
Project Category:	Capital Improvements			FY 2017-2020 Costs:			\$ -
Project Type:	Pump Station			Project Manager:			Public Utilities Director
				Responsible Department:			Utilities
Project Description:							
The proposed study would determine the feasibility of aquifer storage and recovery in Brunswick County. Aquifer storage and recovery is used by utilities nationwide to reduce peak demand for water treatment plant capacity and to provide redundancy in the case of a raw water emergency. If determined to be feasible, phase 2 of the project would be actual testing of wells and their recovery.							
Justification:							
The IBT Certificate requires the County to study methods to reduce the peak demand flows that increase the amount of interbasin transfer. Aquifer storage and recovery along with effluent reuse are methods that have been shown in other areas to reduce the peak water treatment demands.							
Impact if Cancelled or Delayed:							

Capital Budget Process

Water continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 1,080,550		
Project Title:	FY14 Top 6 Water Mains				FY 2016 Costs:		
Project Category:	Capital Improvements				\$ -		
Project Type:	Water Mains				FY 2017-2020 Costs:		
					\$ -		
					Project Manager:		
					Engineering Director		
					Responsible Department:		
					Engineering		
Project Description:							
The county evaluates areas needing new water mains on a yearly basis utilizing several ranking factors. This process produced the Top (6) areas for new water main design and construction for FY14. The selected design firm is Compass Pointe Engineering. This project has been advertised for construction with a bid opening date of December 18, 2014.							
Justification:							
Increased level of service to the community with new water main construction; improved system hydraulics; increased customer base along with increased revenue.							
Impact if Cancelled or Delayed:							
Decreased level of service to the community; decreased system hydraulics; decreased customer base along with decreased revenue.							

Capital Budget Process

Sewer

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 1,213,135		
Project Title:	Ocean Ridge Pump Station			FY 2016 Costs:			\$ -
Project Category:	Capital Improvement/Repairs			FY 2017-2020 Costs:			\$ -
Project Type:	Pump Station/Force Main			Project Manager:			Sewer Project Manager
				Responsible Department:			Public Utilities
Project Description:							
This project consists of the construction of a new pump station to eliminate the need for the Ocean Ridge Wastewater Treatment Plant. The project also consists of a 12" sewer force main to divert the flow to the Ocean Isle Beach WWTP.							
Justification:							
The County was under agreement with the developers of the Ocean Ridge subdivision to remove the wastewater treatment plant by the end of 2011. This project will fulfill that requirement.							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					Prior 2015 Costs:		
					\$ 250,000		
Project Title:	Ocean Isle Beach WWTP Pump Station			FY 2015 Costs:			\$ 3,500,000
Project Category:	Capital Improvement			FY 2016-2019 Costs:			\$ -
Project Type:	Plant Improvements			Project Manager:			Public Utilities Director
				Responsible Department:			Public Utilities
Project Description:							
The County has recently acquired the Ocean Isle Beach WWTP. As a part of the agreement, the County is to construct a pump station and force main that will pump excess flow from the Ocean Isle Beach WWTP to the West Brunswick WRF. Some minor plant improvements will also be constructed at this time.							
Justification:							
Under the terms of the agreement, the County has to provide an additional 500,000 gpd of wastewater treatment capacity to the Town of Ocean Isle Beach. Construction of the pump station and force main will fulfill that obligation.							
Impact if Cancelled or Delayed:							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	375,000
Project Title:	Transmission System Capacity Improvements			FY 2016 Costs:	\$	-	
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$	1,650,000	
Project Type:	Pump Station Upgrades			Project Manager:	Assist Public Utilities Director		
Project Description:				Responsible Department:	Public Utilities		
<p>This project will construct a series of projects designed to increase the transmission system capacity. The first project will be in the Calbash Road-Carolina Shores area. The second project will be in the NC 211 area.</p>							
Justification:							
<p>As the flows increase in our transmission mains, a re-pump station or other improvements will be needed to reduce the head loss in the pipe, which will provide additional transmission system capacity.</p>							
Impact if Cancelled or Delayed:							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	675,000
Project Title:	Angels Trace Force Main Upgrades			FY 2016 Costs:	\$	-	
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$	-	
Project Type:	Force Mains			Project Manager:	Sewer Project Manager		
Project Description:				Responsible Department:	Public Utilities		
<p>This project will construct parallel force mains in the Calabash and Carolina Shores area to provide additional transmission system capacity.</p>							
Justification:							
<p>As the County continues to grow in the southwest section of the County, existing force mains will have to be paralleled to provide additional capacity. Mains that will need to be paralleled include Calabash Road, Old Georgetown Road, and Beach Drive.</p>							
Impact if Cancelled or Delayed:							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 100,000		
Project Title:	Miscellaneous Wastewater Projects				FY 2016 Costs:		
Project Category:	To Be Determined				\$ 100,000		
Project Type:	Main Extensions				FY 2017-2020 Costs:		
					\$ 400,000		
					Project Manager:		
					Engineering Director		
					Responsible Department:		
					Engineering		
Project Description:							
This project will provide funding for grant matches in order to construct small to medium size sewer projects.							
Justification:							
To provide funding for matching grants in the event that the County is able to apply for matching grants for wastewater projects.							
Impact if Cancelled or Delayed:							
Lack of ability to apply for matching grants and low interest loans for potential sewer projects; decreased level of service to the public.							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ -		
Project Title:	Special Assessment District (SAD) projects				FY 2016 Costs:		
Project Category:	Capital Improvement				\$ -		
Project Type:	Sewer System Extensions				FY 2017-2020 Costs:		
					\$ 2,000,000		
					Project Manager:		
					Engineering Director		
					Responsible Department:		
					Engineering		
Project Description:							
This project will provide funding for engineering design and system construction for the Neighborhood Sewer Petition SAD Program.							
Justification:							
Funding for the county's Neighborhood Sewer Petition SAD Program for small to medium sized sewer projects.							
Impact if Cancelled or Delayed:							
No funding for engineering design and /or construction for any neighborhood sewer petition projects.							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	250,000
Project Title:	Special Assessment District (SAD) projects			FY 2016 Costs:	\$	1,950,000	
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$	-	
Project Type:	Sewer System Extensions			Project Manager:	Engineering Director		
Project Description:				Responsible Department:	Engineering		
<p>This project will provide funding for engineering design and system construction for the Neighborhood Sewer Petition SAD Program.</p>							
Justification:							
<p>Funding for the county's Neighborhood Sewer Petition SAD Program for small to medium sized sewer projects.</p>							
Impact if Cancelled or Delayed:							
<p>No funding for engineering design and /or construction for any neighborhood sewer petition projects.</p>							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:	\$	-
Project Title:	NC 211 Industrial Park Sewer			FY 2016 Costs:	\$	-	
Project Category:	Capital Improvement			FY 2017-2020 Costs:	\$	1,700,000	
Project Type:	Transmission			Project Manager:	Sewer Project Manager		
Project Description:				Responsible Department:	Public Utilities		
<p>Construction of a 330 gpm pump station and 15,000 ft of 8" sewer force main from the NC 211 Industrial Park to the existing 24" sewer force main at Grey water road.</p>							
Justification:							
<p>This will provide sewer service to the NC 211 Industrial Park which may house a high school and industrial buildings.</p>							
Impact if Cancelled or Delayed:							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
Project Title:	Dutchman Acres Sewer				Prior 2016 Costs:	\$	-
Project Category:	Capital Improvement				FY 2016 Costs:	\$	-
Project Type:	Sewer System Construction				FY 2017-2020 Costs:	\$	1,031,615
Project Description:					Project Manager:	Engineering Director	
				Responsible Department:	Engineering		
<p>Dutchman Acres is a residential neighborhood near Southport on Hwy. 211. This neighborhood has a high incidence of failing septic systems and the residents have expressed an interest in a public sewer system in their neighborhood. A duplex submersible sewer pump station will also be required in order to connect to the existing County force main on Hwy. 211</p>							
Justification:							
<p>Provide residents with public sewer due to failing on-site septic systems; protect public health and safety; protect the watershed environment from failing septic systems; preserve economic value of the existing homes by providing public sewer.</p>							
Impact if Cancelled or Delayed:							
<p>Continued impacts to public health, safety, and the environment due to failing septic systems.</p>							

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
Project Title:	West Brunswick WRF Drip Site Improvements				FY 2016 Costs:	\$	350,000
Project Category:	Repairs & Maintenance				FY 2017-2020 Costs:	\$	700,000
Project Type:	Plant				Project Manager:	Sewer Project Manager	
Project Description:					Responsible Department:	Public Utilities	
<p>The drip site at the West Brunswick WRF has been a constant maintenance issue. The proposed study to investigate the feasibility of converting a portion of the drip site to spray irrigation to reduce the maintenance and repair costs.</p>							
Justification:							
<p>Due to high maintenance cost, it may be cost effective to convert the existing drip site to a spray irrigation system</p>							
Impact if Cancelled or Delayed:							

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning	
Project Title:		Sandy Creek Sewer Bypass			Prior 2016 Costs:	
Project Category:		Transmission			FY 2016 Costs:	
Project Type:		Force Main			\$ 75,000	
Project Description:					FY 2017-2020 Costs:	
					\$ -	
					Project Manager:	
					Project Manager	
					Responsible Department:	
					Utilities	
<p>The proposed project would extend the existing Sandy Creek Sewer force man approximately 700 feet and connect the the existing 10" sewer force main downstream of the meter. This would eliminate th.Sandy Creek flow from passing through a portion of the City of Northwest Sewer System.</p>						
Justification:						
<p>The existing Sandy Creek sewer flow passes through a portion of the City of Northwest's sewer system. The proposed project would allow the Sandy Creek Flow to bypass the Northwest system and elminate the need for an Interlocal Agreement and payment to the City of Northwest.</p>						
Impact if Cancelled or Delayed:						

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning	
Project Title:		Enterprise Funded Main Extension			Prior 2016 Costs:	
Project Category:		Collection			FY 2016 Costs:	
Project Type:		Main Extension			\$ 100,000	
Project Description:					FY 2017-2020 Costs:	
					\$ 2,400,000	
					Project Manager:	
					Public Utilities Director	
					Responsible Department:	
					Utilities	
<p>The proposed project would construct wastewater collection systems in areas where residents have requested service and it is determined to be cost effective to construct a wastewater collection system.</p>						
Justification:						
<p>A number of areas in the County are not suitable for on-site wastewater treatment systems. The proposed project would constructed wastewater collection systems where the Board determines a need for the project and determines that the wastewater collection system can be constructed cost effectively.</p>						
Impact if Cancelled or Delayed:						

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning			
					Prior 2016 Costs:			
					\$ -			
Project Title:	Ocean Ridge Reclaimed Water Main			FY 2016 Costs:			\$ 100,000	
Project Category:	Capital Improvement			FY 2017-2020 Costs:			\$ 1,000,000	
Project Type:	Effluent reuse			Project Manager:			Assist Public Utilities Director	
					Responsible Department:			Public Utilities
Project Description:								
The project would construct a reclaimed water main from the existing 12" reclaimed water main on Old Georgetown Road to the reclaimed water pond at Ocean Ridge.								
Justification:								
This would allow reclaimed water from the Ocean Isle Beach WRF to be pumped to Ocean Ridge for use on their golf courses. We have a NC DENR permit for the disposal of up to 900,000 gpd at the Ocean Ridge Golf Courses.								
Impact if Cancelled or Delayed:								

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning			
					Prior 2016 Costs:			
					\$ -			
Project Title:	Wastewater Master Plan			FY 2016 Costs:			\$ 100,000	
Project Category:	Professional Fees			FY 2017-2020 Costs:			\$ -	
Project Type:	Planning			Project Manager:			Public Utilities Director	
					Responsible Department:			Public Utilities
Project Description:								
The proposed project would update and expand the Wastewater Master Plan completed in 2005. The master plan would update the wastewater treatment plant locations and sizes based upon the current plant configurations and would analyze the existing transmission system.								
Justification:								
The County needs to plan for future improvements to the wastewater system. The master plan will provide a guide for orderly construction of needed improvements.								
Impact if Cancelled or Delayed:								

Capital Budget Process

Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2016 Capital Planning		
					Prior 2016 Costs:		
					\$ 500,000		
Project Title:	Sea Trail Plant Improvements			FY 2016 Costs:			\$ -
Project Category:	Repairs & Maintenance			FY 2017-2020 Costs:			\$ -
Project Type:	Plant			Project Manager:			Sewer Project Manager
				Responsible Department:			Public Utilities
Project Description:							
The proposed project would extend the life of the existing Sea trail WWTP if the new SW Wastewater treatment Plant is not constructed. Due to the type of facility, an extensive rehabilitation and upgrade of the facility is required for it to last until it is replaced							
Justification:							
Due to the age and condition of the plant, an extensive rehab of the plant is required.							
Impact if Cancelled or Delayed:							

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Environmental Protection</u>							
C&D Landfill Closure	\$ -	\$ -	\$ 3,707,671	\$1,912,329	\$3,147,000	\$ -	\$ 8,767,000
Total Environmental Health	-	-	3,707,671	1,912,329	3,147,000	-	8,767,000
<u>Culture & Recreation</u>							
Town Creek Park Improvements	5,323,178	-	-	-	-	-	5,323,178
Nature Park at Holden Beach	3,500,000	-	-	-	-	-	3,500,000
Leland Senior Center	3,000,000	-	-	-	-	-	3,000,000
Smithville Park Improvements	230,000	4,270,000	-	-	-	-	4,500,000
Waccamaw Park Expansion and Renovation	3,192,717	508,000	-	-	-	-	3,700,717
Ocean Isle Beach Park	-	200,000	4,300,000	-	-	-	4,500,000
Senior Centers-District 1	-	-	1,200,000	-	-	-	1,200,000
Lockwood Folly Community Building	-	-	300,000	-	-	-	300,000
Shallotte Park (potential relocation)	-	-	-	4,100,000	-	-	4,100,000
Lockwood Folly Park Renovation	-	-	-	-	1,500,000	-	1,500,000
Leland Park Renovation	-	-	-	-	700,000	-	700,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	-	5,100,000	5,100,000
Total Culture & Recreation	15,245,895	4,978,000	5,800,000	4,100,000	2,200,000	5,100,000	37,423,895
<u>Public Safety</u>							
Sheriff's Firing Range	680,000	1,134,200	-	-	-	-	1,814,200
911 Center Expansion	2,100,000	-	-	-	-	-	2,100,000
Total Public Safety	2,780,000	1,134,200	-	-	-	-	3,914,200
<u>Economic Development</u>							
Avalon Subdivision Improvement	2,627,048	1,134,200	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	2,901,633	1,134,200	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$20,927,528	\$7,407,997	\$9,507,671	\$6,012,329	\$5,347,000	\$5,100,000	\$54,302,525
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	11,480,281	2,000,000	3,707,671	1,500,000	-	-	18,687,952
Grant	2,959,354	-	-	-	-	-	2,959,354
Other	2,987,893	1,295,797	-	-	-	-	4,283,690
Pay-Go	3,500,000	4,112,200	5,800,000	4,512,329	5,347,000	5,100,000	28,371,529
Total: County Capital Improvement Plan Sources	\$20,927,528	\$7,407,997	\$9,507,671	\$6,012,329	\$5,347,000	\$5,100,000	\$54,302,525

Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$ -	\$2,725,363	\$3,766,617	\$3,860,782	\$3,957,301	\$4,056,235	\$18,366,298
Annual Technology Projects	-	1,474,355	551,250	578,813	607,753	622,947	3,835,118
North Brunswick High School Classroom Additions	-	6,622,414	-	-	-	-	6,622,414
Waccamaw Gym/Multi Purpose Facility	-	5,850,000	-	-	-	-	5,850,000
Waccamaw K-1-2 Building	-	-	2,300,000	-	-	-	2,300,000
New Lincoln Elementary School	-	-	18,500,000	-	-	-	18,500,000
New Town Creek Middle School	-	-	20,000,000	-	-	-	20,000,000
STEM/CTE Program	-	-	25,000,000	-	-	-	25,000,000
District Wide Athletic, Mechanical, Building, Classroom Improvement	-	-	107,000,000	-	-	-	107,000,000
Total: Education Capital Improvement Plan Uses	-	16,672,132	177,117,867	4,439,595	4,565,054	4,679,182	207,473,830
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	1,000,447	1,250,209	1,473,632	1,705,002	1,937,393	7,366,683
Ad Valorem Designated for K-12 School Capital Outlay	-	708,899	720,484	731,291	742,261	760,817	3,663,752
NC Education Lottery Proceeds	-	800,000	800,000	800,000	800,000	800,000	4,000,000
Debt Proceeds Articles 40 & 42	-	11,701,925	-	-	-	-	11,071,925
Ad Valorem Reserve Contingency	-	1,690,372	1,547,174	1,434,672	1,317,792	1,180,971	7,170,981
T to be Determined	-	-	172,800,000	-	-	-	172,800,000
Fund Balance Appropriated (NBH Additions)	-	770,489	-	-	-	-	770,489
Total Education Capital Improvement Plan Sources	-	16,672,132	177,117,867	4,439,595	4,565,055	4,679,181	207,473,830
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	-	1,072,500	-	690,943	1,072,500	1,072,500	3,908,443
Grant Reimbursements to County	-	-	1,072,500	381,557	-	-	1,454,057
Total Airport Capital Improvement Plan Uses	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500
<u>Airport Capital Improvement Plan: Sources</u>							
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 Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Water Plant Phase 2	\$20,310,816	\$ -	\$ -	\$250,000	\$ -	\$ -	\$20,560,816
System Improvements Mains-Transmission	-	500,000	-	-	-	-	500,000
NW Raw Water Tank	-	500,000	-	-	-	-	500,000
Southeast Area Water Tank	100,000	-	-	1,500,000	-	-	1,600,000
FY14 Top 6 Water Mains-Design	1,080,550	-	-	-	-	-	1,080,550
Danford Road Water Project	4,054,960	-	-	-	-	-	4,054,960
Booster Pump Station Upgrades	1,484,900	-	-	-	-	-	1,484,900
FY15 Top 6 Water Mains	100,000	850,000	-	-	-	-	950,000
Middle River Road & Smith Road	1,350,000	-	-	-	-	-	1,350,000
Hwy 17 South and Avalon Water Main	70,000	-	-	-	-	-	70,000
Miscellaneous Water Projects	103,500	100,000	100,000	100,000	100,000	100,000	603,500
SAD Petition Projects	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
System Improvements Mains-Neighborhood	-	650,000	-	-	650,000	-	1,300,000
Hwy 211 Site Water Main Extension	-	-	-	-	760,000	-	760,000
Hwy 74/76 Water Main	-	175,000	1,500,000	-	-	-	1,675,000
Asbestos Cement Pipe Replacement	-	-	-	-	-	950,000	950,000
211 Plant Improvements	1,650,000	-	-	-	1,250,000	-	2,900,000
Aquifer Storage and Recovery Study Phase II	-	300,000	400,000	2,000,000	-	-	2,700,000
NC-211 Gilbert Road Improvements	-	-	1,500,000	-	-	-	1,500,000
Total Water Capital Improvement Plan	30,604,726	3,375,000	3,800,000	4,150,000	3,060,000	1,350,000	46,339,726
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	6,835,150	1,925,000	-	-	-	-	8,760,150
Debt Proceeds	23,769,576	-	-	-	-	-	23,769,576
Special Assessment	-	-	-	750,000	-	-	750,000
Pay Go	-	1,350,000	3,600,000	3,100,000	2,760,000	1,050,000	11,860,000
Total Water Capital Improvement Plan Uses	\$30,604,726	\$3,375,000	\$3,800,000	\$4,150,000	\$3,060,000	\$1,350,000	\$46,339,726

Capital Improvement Plan

Wastewater Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Ocean Ridge Pump Station	\$1,213,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,213,135
Transmission System Capacity Improvements	375,000	-	-	-	1,650,000	-	2,025,000
Ocean Isle Beach WWTP Pump Station	4,219,000	-	-	-	-	-	4,219,000
Angels Trace Force Main Upgrades	675,000	-	-	-	-	-	675,000
Special Assessment District (SAD) Projects	-	-	500,000	500,000	500,000	500,000	2,000,000
Carolina Shores SAD	250,000	1,950,000	-	-	-	-	2,200,000
Miscellaneous Wastewater Projects	100,000	100,000	100,000	100,000	100,000	100,000	600,000
NC 211 Industrial Park Sewer	-	-	-	200,000	1,500,000	-	1,700,000
Dutchman Creek Acres Sewer	-	-	1,031,615	-	-	-	1,031,615
West Brunswick WRF Drip Site Improvements	-	350,000	350,000	350,000	-	-	1,050,000
Sandy Creek Sewer Bypass	75,000	-	-	-	-	-	75,000
Ocean Ridge Reclaimed Water Main	-	100,000	1,000,000	-	-	-	1,100,000
Enterprise Funded Main Extension	-	100,000	600,000	600,000	600,000	600,000	2,500,000
NC 211 R-5021 NCDOT Utility Relocation	-	500,000	5,000,000	-	-	-	5,500,000
Total Wastewater Capital Improvement Plan	6,907,135	3,100,000	8,581,615	1,750,000	4,350,000	1,200,000	25,888,750
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	2,938,135	550,000	1,257,904	-	-	-	4,746,039
Debt Proceeds	3,969,000	-	-	-	-	-	3,969,000
Grant	-	-	773,711	-	-	-	773,711
Other (Participants and NCDOT Reimb)	-	850,000	5,350,000	350,000	-	-	6,550,000
Special Assessment Revenue	-	733,333	900,000	1,066,667	500,000	500,000	3,700,000
Pay Go	-	966,667	300,000	333,333	3,850,000	700,000	6,150,000
Total Wastewater Capital Improvement Plan Uses	\$6,907,135	\$3,100,000	\$8,581,615	\$1,750,000	\$4,350,000	\$1,200,000	\$25,888,750

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
2006	94,350	2,195,457	23,269	44.1	11,133	4.1%
2007	98,557	2,440,703	28,764	44.7	11,505	4.7%
2008	102,275	3,101,372	30,324	45.0	11,599	6.1%
2009	105,226	3,394,034	32,255	47.7	11,841	11.0%
2010	108,085	3,347,269	30,969	47.7	11,739	10.2%
2011	110,276	3,482,031	31,576	48.0	11,969	10.3%
2012	112,583	3,674,444	32,638	48.4	12,026	10.3%
2013	115,670	3,899,674	33,714	48.8	12,201	9.1%
2014	117,852	4,072,262	34,554	49.3	12,416	6.9%
2015	121,581	n/a	n/a	49.6	12,240	7.1%

Source:

(1) State Data Center; projection as of June 30, 2015; 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

Fiscal Year 2015

Taxpayer	Type of Business	2014 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 854,198,739	1	3.37%
N.C. Eastern Municipal Power Agency	Utility	213,323,709	2	0.84%
Brunswick Electric Membership Corp.	Utility	173,217,382	3	0.68%
Archer Daniels Midland Co.	Chemicals	113,683,877	4	0.45%
Bald Head Island Ltd.	Developer	96,449,296	5	0.38%
DAK LLC	Chemicals	91,275,049	6	0.36%
Funston Land & Timber LLC	Timber	83,417,038	7	0.33%
Red Mountain Timber Co LLC	Forestry	69,721,162	8	0.28%
Andrew Bolnick Trustee	Developer	49,229,558	9	0.19%
DWE Holdings LLC Etals	Developer	44,970,350	10	0.18%
Totals		\$ 1,789,486,160		7.07%

Source: Brunswick County Tax Department

Brunswick County Facts

Principal Employers

Name of Employer	Type of Business	Fiscal Year 2015		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,957	1	3.81%
County of Brunswick	Local Government	1,028	2	2.00%
Duke Power (formerly Progress Energy)	Utility	975	3	1.90%
Wal-Mart Associates	Retail Chain	890	4	1.73%
Brunswick Novant Medical	Medical Care Facility	700	5	1.36%
Food Lion LLC	Grocery Chain	658	6	1.28%
Brunswick Community College	Education	456	7	0.89%
Lowe's Food	Grocery Chain	350	8	0.68%
McAnderson's Inc.	Restaurant Chain	320	9	0.62%
Dosher Memorial Hospital	Medical Care Facility	297	10	0.58%
Totals		7,631		14.85%

Source: NC Employment Security Commission; total county employment

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 unassigned 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 tests are performed as follows:

Financial Policies

- 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.
- 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.
- Coverage Test 1 is the ratio of Adjusted Net Revenues divided by Adjusted Debt Service for a minimum ratio of 1 time.
- 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, 2015 AND ENDING JUNE 30, 2016**

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, 2015 and ending June 30, 2016 and hereby levies ad Valorem tax at the rate of forty-eight and one half cents (\$.4850) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2015.

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	\$306,405
Administration	550,790
Human Resources	543,203
Finance	1,398,193
Tax Administration	3,882,358
Legal	685,111
Superior Judges Office	196,681
Clerk of Court	111,411
District Judges Office	500
Board of Elections	1,473,311
Register of Deeds	2,399,207
Management Information Systems	2,667,623
Service Center	1,216,223
Engineering	573,423
Operation Services	6,271,909
Non-Departmental	3,521,593
District Attorney's Office	123,000
Sheriff's Office	12,705,820
Law Enforcement Separation	90,993
Detention Center	7,680,739
Emergency Services	692,366
Emergency Management-Duke Energy	85,000
Emergency Medical Services	7,200,568
Fire Departments	594,726
Code Enforcement	1,471,689
Rescue Squads	394,600
Central Communications Center	2,187,398
Sheriff Animal Protective Services	926,714
Transportation Agencies	153,850
Solid Waste	13,999,608
Environmental Protection Agencies	222,569
Planning	632,935

County Budget Ordinances

Economic Development Commission	406,090
Occupancy Tax	1,275,000
Cooperative Extension	518,418
Soil & Water	211,757
Economic Development Agencies	216,666
Trillium	250,443
Veterans Services	187,296
Human Services Agencies	1,615,000
Brunswick County Schools	34,499,762
Brunswick Community College	3,648,737
Library	1,253,896
Parks and Recreation	2,776,811
Debt Service	14,881,873
Transfer to Other Funds	12,389,156
Contingency	<u>400,000</u>

TOTAL EXPENDITURES - GENERAL FUND **\$149,491,421**

2. REVENUES

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

Ad Valorem Taxes	\$109,348,481
Local Option Sales Taxes	19,006,196
Other Taxes & Licenses	3,577,700
Unrestricted Intergovernmental	660,000
Restricted Intergovernmental	1,270,836
Permits & Fees	5,345,978
Sales and Services	4,678,430
Investment Earnings	85,000
Other Revenue	2,590,700
Fund Balance Appropriated	<u>3,928,100</u>

TOTAL REVENUES - GENERAL FUND **\$149,491,421**

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>\$2,501,900</u>
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TOTAL EXPENDITURES - PUBLIC HOUSING FUND	<u>\$2,501,900</u>
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2. REVENUES

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

Restricted Intergovernmental	\$2,290,000
Sales and Services	100,860
Transfer from General Fund	<u>111,040</u>

TOTAL REVENUES - PUBLIC HOUSING FUND	<u>\$2,501,900</u>
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C. PUBLIC HEALTH FUND

1. EXPENDITURES

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

Public Health	\$5,485,211
Environmental Health	<u>1,486,962</u>

TOTAL EXPENDITURES - PUBLIC HEALTH FUND	<u>\$6,972,173</u>
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2. REVENUES

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

Restricted Intergovernmental	\$2,518,931
Sales and Service	642,207
Fund Balance Appropriated	45,000
Transfer from General Fund	<u>3,766,035</u>

TOTAL REVENUES - PUBLIC HEALTH FUND	<u>\$6,972,173</u>
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County Budget Ordinances

D. SOCIAL SERVICES FUND

1. EXPENDITURES

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

DSS-Administration	<u>\$18,788,928</u>
TOTAL EXPENDITURES - SOCIAL SERVICES	<u>\$18,788,928</u>

2. REVENUES

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

Restricted Intergovernmental	\$12,916,012
Sales and Service	59,500
Transfer from General Fund	<u>5,813,416</u>
TOTAL REVENUES - SOCIAL SERVICES FUND	<u>\$18,788,928</u>

County Budget Ordinances

II. SPECIAL REVENUE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners that the following expenditures, revenue and fund balance appropriations are hereby established for the Brunswick County Special Revenue Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

A. EMERGENCY TELEPHONE SERVICE FUND

1. EXPENDITURES

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

Emergency Telephone Service	<u>\$653,004</u>
TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND	<u>\$653,004</u>

2. REVENUES

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

Restricted Intergovernmental	<u>\$653,004</u>
TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND	<u>\$653,004</u>

B. 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>\$205,299</u>
TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND	<u>\$205,299</u>

2. REVENUES

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

Permits & Fees	\$137,000
Investment Earnings	1,000
Fund Balance Appropriated	<u>67,299</u>

TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND	<u>\$205,299</u>
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County Budget Ordinances

III. ENTERPRISE FUND TYPES

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Enterprise Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

A. WATER FUND

1. EXPENDITURES

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

Water Administration	\$3,035,883
Northwest Water Treatment Plant	4,517,506
211 Water Treatment Plant	2,217,761
Water Distribution Division	3,788,033
Lower Cape Fear Water and Sewer Authority - Reimbursement	284,178
Customer Service Division	1,005,745
Instrumentation/Electrical Division	1,306,640
Water Debt Service	3,438,364
Transfer to Water Projects Fund Transfers Water Fund	<u>1,350,000</u>

TOTAL EXPENDITURES - WATER FUND **\$20,944,110**

2. REVENUES

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

Sales and Service	\$20,462,432
Other Revenue	441,678
Investment Earnings	<u>40,000</u>

TOTAL REVENUE - WATER FUND **\$20,994,110**

County Budget Ordinances

B. WASTEWATER FUND

1. EXPENDITURES

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$1,241,795
Collection Division	4,408,369
Northeast Regional Wastewater	925,960
Southwest Regional Wastewater	658,916
West Regional Wastewater	2,733,542
Ocean Isle Beach Wastewater	464,587
Wastewater Debt Service	13,537,461
Transfer to Wastewater Capital Projects	<u>966,667</u>

TOTAL EXPENDITURES - WASTEWATER FUND **\$24,937,297**

2. REVENUES

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

Restricted Intergovernmental	\$170,312
Sales and Services	20,236,201
Other Revenue	44,300
Investment Earnings	30,000
Transfer from Wastewater Reserve	549,700
Expendable Net Assets Appropriated	<u>3,906,784</u>

TOTAL REVENUES - WASTEWATER FUND **\$24,937,297**

County Budget Ordinances

IV. INTERNAL SERVICE 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 Internal Service Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

A. WORKERS' COMPENSATION FUND

1. EXPENDITURES

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

Premiums and Claims	<u>\$600,000</u>
TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND	<u>\$600,000</u>

2. REVENUES

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

Other Revenue	<u>\$600,000</u>
TOTAL REVENUE – WORKERS' COMPENSATION FUND	<u>\$600,000</u>

B. HEALTH INSURANCE FUND

1. EXPENDITURES

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

Premiums and Claims	<u>\$11,075,000</u>
TOTAL EXPENDITURES – HEALTH INSURANCE FUND	<u>\$11,075,000</u>

2. REVENUES

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

Other Revenue	<u>\$11,075,000</u>
TOTAL REVENUE – HEALTH INSURANCE FUND	<u>\$11,075,000</u>

County Budget Ordinances

V. CAPITAL PROJECT RESERVE FUNDS

Be it ordained by the Brunswick County Board of Commissioners, that the following expenditures and revenues are hereby established for the Brunswick County Grant and Capital Project Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

A. COUNTY CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the County Capital Project Reserve Fund:

Undesignated Projects Funds	<u>\$750,000</u>
TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$750,000</u>

2. REVENUES

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

Fund Balance Appropriated	<u>\$750,000</u>
TOTAL REVENUE – COUNTY CAPITAL PROJECT RESERVE FUND	<u>\$750,000</u>

B. SCHOOL CAPITAL PROJECT FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the School Capital Project Fund:

Special School Excess Ad Valorem	\$985,500
School ½ Cent Sales Tax	<u>963,165</u>
TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND	<u>\$1,948,665</u>

2. REVENUES

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

Transfer from General Fund	<u>\$1,948,665</u>
TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND	<u>\$1,948,665</u>

County Budget Ordinances

C. WATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

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

Project Designations	\$1,350,000
TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND	<u>\$1,350,000</u>

2. REVENUES

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

Transfer from Water Fund	<u>\$1,350,000</u>
TOTAL REVENUE - WATER FUND	<u>\$1,350,000</u>

D. WASTEWATER CAPITAL PROJECT RESERVE FUND

1. EXPENDITURES

The following amounts are hereby appropriated for the operation of the Wastewater Capital Project Reserve Fund:

NE Regional Capital & Replacement Fund	\$(77,700)
West Regional Capital & Replacement Fund	(442,000)
Ocean Isle Beach Capital & Replacement Fund	(30,000)
Transfer to Wastewater Fund	<u>549,700</u>

TOTAL EXPENDITURES - WASTEWATER CAPITAL PROJECT RESERVE FUND \$ -

2. REVENUES

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

Transfer from Wastewater Fund	\$ -
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TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND \$ -

County Budget Ordinances

VI. CAPITAL PROJECT/CONTINUING CONTRACT, PROGRAM

All grant projects and capital projects authorized by a previously adopted ordinance will have appropriations available for expenditure during the budget year. All continuing contracts authorized by a previously adopted annual ordinance will have appropriations available for expenditure during the budget year.

VII. BRUNSWICK COUNTY PUBLIC SCHOOLS PROVISION

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Current Expense on a lump sum basis and shall be disbursed at a rate of \$2,815,905 for eleven months and \$2,815,908 for one month for a total of \$33,790,863.

(b) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories II and III on a lump sum basis to be disbursed at a rate of \$59,075 for eleven months and \$59,074 for one month for a total of \$708,899.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$985,500 of prior year excess ad valorem estimated collections.

(d) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$4,526,641 estimated required local option sales tax reserve less limited obligation debt service of \$3,563,476 related to Cedar Grove Middle School, Town Creek Elementary School, North Brunswick High School Addition and the Waccamaw multi-purpose facility for a transfer to the School Capital Project of \$963,165 for Categories I, II, and III Capital Outlay.

(e) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund, Categories I, II and III on a reimbursement of expenditures basis \$1,690,372 of excess ad valorem reserve funds.

VIII. BRUNSWICK COMMUNITY COLLEGE PROVISION

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College on a reimbursement by purpose basis: South Brunswick Island Campus \$40,227, BETC \$7,160, Leland Campus \$52,147, Southport Campus \$41,750, Compensatory Education \$160,000, Athletics \$151,645, General Administration \$216,200, Odell Williamson Auditorium \$196,362, Plant Operations \$1,367,849, Plant Maintenance \$810,196, Aquatic and Fitness Center \$280,165, Campus Police \$240,036, Telephone Software (VIP) \$35,000 and Capital Outlay \$50,000. Excess budgeted funds will be placed in a reserve for contingency within the Brunswick Community College budget.

IX. ECONOMIC DEVELOPMENT COMMISSION PROVISION

(a) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Economic Development Commission \$406,089 on a line item basis. All personnel, operating, and capital expenditures will be directly paid through the Brunswick County Finance Office. Excess budgeted funds will be placed in a reserve for contingency

X. ELECTED OFFICIALS PROVISION

(a) The Board of Commissioners hereby establishes the Commission Chairman and Commission Members bi-weekly compensation rate. The Chairman shall be compensated at a bi-weekly rate of \$1,066.04. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$861.04. The above compensation shall include all in-county travel and expenses. When travelling outside the county elected officials will adhere to the County Travel Policy which requires pre-approval of travel by the Chairman.

County Budget Ordinances

(b) The Board of Commissioners hereby sets the annual compensation rate for the Brunswick County Sheriff. The Sheriff shall be compensated at an annual rate of \$115,293. Benefits will be offered in the same manner as county employees.

(c) The Board of Commissioners hereby sets the annual compensation rate for Brunswick County Register of Deeds. The Register of Deeds shall be compensated at an annual rate of \$82,735. Benefits will be offered in the same manner as county employees.

(d) The Board of Commissioners hereby establishes a rate of \$50 per convened meeting for Board members of the Board of Equalization and Review, Zoning Board of Adjustments, Planning Board, Jury Commissioners, Dangerous Dog Review Committee, Utility Operations Board, Parks and Recreation Advisory Board, Volunteer Agricultural District Board, Health and Human Services Board. The above compensation shall include all in county travel and expenses.

(e) The Board of Commissioners hereby establishes the School Board Chairman and Members monthly compensation rate. The Chairman shall be compensated at a monthly rate of \$1,485 to include a local travel stipend of \$500. Members of the board, other than the Chair, shall be compensated at a monthly rate of \$1,310 to include a local travel stipend of \$425.

XI. SMITHVILLE TOWNSHIP

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2015 and ending June 30, 2016 hereby levies ad Valorem tax at the rate of four cents (\$.0400) per hundred (\$100) valuation of property listed for taxes as of January 1, 2015.

County Budget Ordinances

XII. CAPITAL IMPROVEMENT PLAN

Be it ordained by the Brunswick County Board of Commissioners, that the following Capital Improvement Plan of Brunswick County, with the sources and uses of funds established for capital projects, for fiscal years 2016 thru 2020 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Environmental Protection</u>							
C&D Landfill Closure	\$ -	\$ -	\$ 3,707,671	\$1,912,329	\$3,147,000	\$ -	\$ 8,767,000
Total Environmental Health	-	-	3,707,671	1,912,329	3,147,000	-	8,767,000
<u>Culture & Recreation</u>							
Town Creek Park Improvements	5,323,178	-	-	-	-	-	5,323,178
Nature Park at Holden Beach	3,500,000	-	-	-	-	-	3,500,000
Leland Senior Center	3,000,000	-	-	-	-	-	3,000,000
Smithville Park Improvements	230,000	4,270,000	-	-	-	-	4,500,000
Waccamaw Park Expansion and Renovation	3,192,717	508,000	-	-	-	-	3,700,717
Ocean Isle Beach Park	-	200,000	4,300,000	-	-	-	4,500,000
Senior Centers-District 1	-	-	1,200,000	-	-	-	1,200,000
Lockwood Folly Community Building	-	-	300,000	-	-	-	300,000
Shallotte Park (potential relocation)	-	-	-	4,100,000	-	-	4,100,000
Lockwood Folly Park Renovation	-	-	-	-	1,500,000	-	1,500,000
Leland Park Renovation	-	-	-	-	700,000	-	700,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	-	-	5,100,000	5,100,000
Total Culture & Recreation	15,245,895	4,978,000	5,800,000	4,100,000	2,200,000	5,100,000	37,423,895
<u>Public Safety</u>							
Sheriff's Firing Range	680,000	1,134,200	-	-	-	-	1,814,200
911 Center Expansion	2,100,000	-	-	-	-	-	2,100,000
Total Public Safety	2,780,000	1,134,200	-	-	-	-	3,914,200
<u>Economic Development</u>							
Avalon Subdivision Improvement	2,627,048	1,134,200	-	-	-	-	3,922,848
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	2,901,633	1,134,200	-	-	-	-	4,197,433
Total: County Capital Improvement Plan	\$20,927,528	\$7,407,997	\$9,507,671	\$6,012,329	\$5,347,000	\$5,100,000	\$54,302,525
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	11,480,281	2,000,000	3,707,671	1,500,000	-	-	18,687,952
Grant	2,959,354	-	-	-	-	-	2,959,354
Other	2,987,893	1,295,797	-	-	-	-	4,283,690
Pay-Go	3,500,000	4,112,200	5,800,000	4,512,329	5,347,000	5,100,000	28,371,529
Total: County Capital Improvement Plan Sources	\$20,927,528	\$7,407,997	\$9,507,671	\$6,012,329	\$5,347,000	\$5,100,000	\$54,302,525

County Budget Ordinances

County Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$ -	\$2,725,363	\$3,766,617	\$3,860,782	\$3,957,301	\$4,056,235	\$18,366,298
Annual Technology Projects	-	1,474,355	551,250	578,813	607,753	622,947	3,835,118
North Brunswick High School Classroom Additions	-	6,622,414	-	-	-	-	6,622,414
Waccamaw Gym/Multi Purpose Facility	-	5,850,000	-	-	-	-	5,850,000
Waccamaw K-1-2 Building	-	-	2,300,000	-	-	-	2,300,000
New Lincoln Elementary School	-	-	18,500,000	-	-	-	18,500,000
New Town Creek Middle School	-	-	20,000,000	-	-	-	20,000,000
STEM/CTE Program	-	-	25,000,000	-	-	-	25,000,000
District Wide Athletic, Mechanical, Building, Classroom Improvement	-	-	107,000,000	-	-	-	107,000,000
Total: Education Capital Improvement Plan Uses	-	16,672,132	177,117,867	4,439,595	4,565,054	4,679,182	207,473,830
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	-	1,000,447	1,250,209	1,473,632	1,705,002	1,937,393	7,366,683
Ad Valorem Designated for K-12 School Capital Outlay	-	708,899	720,484	731,291	742,261	760,817	3,663,752
NC Education Lottery Proceeds	-	800,000	800,000	800,000	800,000	800,000	4,000,000
Debt Proceeds Articles 40 & 42	-	11,701,925	-	-	-	-	11,071,925
Ad Valorem Reserve Contingency	-	1,690,372	1,547,174	1,434,672	1,317,792	1,180,971	7,170,981
T to be Determined	-	-	172,800,000	-	-	-	172,800,000
Fund Balance Appropriated (NBH Additions)	-	770,489	-	-	-	-	770,489
Total Education Capital Improvement Plan Sources	-	16,672,132	177,117,867	4,439,595	4,565,055	4,679,181	207,473,830
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	-	1,072,500	-	690,943	1,072,500	1,072,500	3,908,443
Grant Reimbursements to County	-	-	1,072,500	381,557	-	-	1,454,057
Total Airport Capital Improvement Plan Uses	-	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500	5,362,500
<u>Airport Capital Improvement Plan: Sources</u>							
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

County Budget Ordinances

Water Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Water Capital Improvement Plan: Uses</u>							
Northwest Water Plant Phase 2	\$20,310,816	\$ -	\$ -	\$250,000	\$ -	\$ -	\$20,560,816
System Improvements Mains-Transmission	-	500,000	-	-	-	-	500,000
NW Raw Water Tank	-	500,000	-	-	-	-	500,000
Southeast Area Water Tank	100,000	-	-	1,500,000	-	-	1,600,000
FY14 Top 6 Water Mains-Design	1,080,550	-	-	-	-	-	1,080,550
Danford Road Water Project	4,054,960	-	-	-	-	-	4,054,960
Booster Pump Station Upgrades	1,484,900	-	-	-	-	-	1,484,900
FY15 Top 6 Water Mains	100,000	850,000	-	-	-	-	950,000
Middle River Road & Smith Road	1,350,000	-	-	-	-	-	1,350,000
Hwy 17 South and Avalon Water Main	70,000	-	-	-	-	-	70,000
Miscellaneous Water Projects	103,500	100,000	100,000	100,000	100,000	100,000	603,500
SAD Petition Projects	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
System Improvements Mains-Neighborhood	-	650,000	-	-	650,000	-	1,300,000
Hwy 211 Site Water Main Extension	-	-	-	-	760,000	-	760,000
Hwy 74/76 Water Main	-	175,000	1,500,000	-	-	-	1,675,000
Asbestos Cement Pipe Replacement	-	-	-	-	-	950,000	950,000
211 Plant Improvements	1,650,000	-	-	-	1,250,000	-	2,900,000
Aquifer Storage and Recovery Study Phase II	-	300,000	400,000	2,000,000	-	-	2,700,000
NC-211 Gilbert Road Improvements	-	-	1,500,000	-	-	-	1,500,000
Total Water Capital Improvement Plan	30,604,726	3,375,000	3,800,000	4,150,000	3,060,000	1,350,000	46,339,726
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	6,835,150	1,925,000	-	-	-	-	8,760,150
Debt Proceeds	23,769,576	-	-	-	-	-	23,769,576
Special Assessment	-	-	-	750,000	-	-	750,000
Pay Go	-	1,350,000	3,600,000	3,100,000	2,760,000	1,050,000	11,860,000
Total Water Capital Improvement Plan Uses	\$30,604,726	\$3,375,000	\$3,800,000	\$4,150,000	\$3,060,000	\$1,350,000	\$46,339,726

County Budget Ordinances

Wastewater Capital Improvement Plan: Projects	Prior to FY 2016	FY 2016	FY 2017	FY 2018	FY 2019	FY2020	Total
<u>Wastewater Capital Improvement Plan: Uses</u>							
Ocean Ridge Pump Station	\$1,213,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,213,135
Transmission System Capacity Improvements	375,000	-	-	-	1,650,000	-	2,025,000
Ocean Isle Beach WWTP Pump Station	4,219,000	-	-	-	-	-	4,219,000
Angels Trace Force Main Upgrades	675,000	-	-	-	-	-	675,000
Special Assessment District (SAD) Projects	-	-	500,000	500,000	500,000	500,000	2,000,000
Carolina Shores SAD	250,000	1,950,000	-	-	-	-	2,200,000
Miscellaneous Wastewater Projects	100,000	100,000	100,000	100,000	100,000	100,000	600,000
NC 211 Industrial Park Sewer	-	-	-	200,000	1,500,000	-	1,700,000
Dutchman Creek Acres Sewer	-	-	1,031,615	-	-	-	1,031,615
West Brunswick WRF Drip Site Improvements	-	350,000	350,000	350,000	-	-	1,050,000
Sandy Creek Sewer Bypass	75,000	-	-	-	-	-	75,000
Ocean Ridge Reclaimed Water Main	-	100,000	1,000,000	-	-	-	1,100,000
Enterprise Funded Main Extension	-	100,000	600,000	600,000	600,000	600,000	2,500,000
NC 211 R-5021 NCDOT Utility Relocation	-	500,000	5,000,000	-	-	-	5,500,000
Total Wastewater Capital Improvement Plan	6,907,135	3,100,000	8,581,615	1,750,000	4,350,000	1,200,000	25,888,750
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	2,938,135	550,000	1,257,904	-	-	-	4,746,039
Debt Proceeds	3,969,000	-	-	-	-	-	3,969,000
Grant	-	-	773,711	-	-	-	773,711
Other (Participants and NCDOT Reimb)	-	850,000	5,350,000	350,000	-	-	6,550,000
Special Assessment Revenue	-	733,333	900,000	1,066,667	500,000	500,000	3,700,000
Pay Go	-	966,667	300,000	333,333	3,850,000	700,000	6,150,000
Total Wastewater Capital Improvement Plan Uses	\$6,907,135	\$3,100,000	\$8,581,615	\$1,750,000	\$4,350,000	\$1,200,000	\$25,888,750

County Budget Ordinances

Type of	Rate or Fee	Rate or Fee
Parks & Recreation - Admin.		
Youth Basketball Registration		\$ 45.00
Health Administration		
12001 Simple Repair of superficial wounds of scalp,neck		\$ 152.00
12002 Simple repair of superficial wounds - 2.6cm to 7.5cm		162.00
11200 Removal of skin tags up to and including 15 lesions		81.00
17110 Destruct lesion, 1-14		100.00
59430 Postpartum care only		164.00
76856 Us exam, pelvic, complete		127.46
80061 Lipid panel		14.00
80074 Acute hepatitis panel		28.83
80076 Hepatic function panel		13.00
80101 Drug screen, single		11.78
82043 Microalbumin, quantative		11.00
82088 Assay of aldosterone		25.21
82105 Alpha-fetoprotein, serum		10.38
82172 Assay of apolipoprotein		9.59
82247 Bilirubin, total		4.50
82306 Vitamin D; 25 hydroxy, includes fraction		25.00
82330 Assay of calcium		8.46
82553 Creatine. MB fraction		7.14
82570 Assay of urine creatinine		3.20
* 82627 Dehydroepiandrosterone		14.00
82670 Assay of estradiol		14.73
* 83090 Assay of homocystine		11.00
* 83615 Lactate (LD) enzyme		4.00
84100 Assay of phosphorous		2.93
84132 Assay of serum potassium		2.84
84402 Assay of testosterone		17.00
84403 Assay of total testosterone		24.00
* 84432 Assay of thyrolobulin		10.00
84479 Assay of thyroid (t3 or t4)		14.00
84681 Assay of c - peptide		9.83
85045 Automated reticulocyte count		4.00
85610 Prothrombin time		3.24
86200 Ccp antibody		10.68
86800 Thyroglobulin antibody		13.12
86803 Hepatitis c ab test		4.80
86804 Hep c ab test, confirm		4.80
86580 RBC antibody screen		9.00
86900 Blood typing, ABO		2.46
86901 Blood typing, Rh (D)		13.00
87086 Urine culture/colony count		8.00
87149 CH GC NAAT		24.81

County Budget Ordinances

Type of	Rate or Fee	Rate or Fee
Health Administration continued		
87252 Herpes		20.15
* 87340 Hepatitis b surface ag,eia		14.17
87389 HIV		29.30
87491 Chlymd trach, dna, amp probe		20.00
87536 Infectious agent detection by nucleic ac		65.78
87591 N. gonorrhoeae, dna, amp probe		20.00
88175 Cytopath c/v auto fluid redo		21.60
90471 Immunization admin		23.00
90472 Immunization admin, each add		30.00
90647 Hib vaccine, prp-omp, im PEDVAX		26.00
90648 Hib vaccine, prp-t, im Act HIB		30.00
90672 Influenza virus vaccine, quadrivalent, I		24.00
90688 Influenza virus vaccine, quadrivalent, s		15.00
90714 Td vaccine no prsrv >= 7 im		22.00
90743 Heb b vacc, adol, 2 dose, im		65.00
94010 Breathing capacity test		307.00
94642 Aerosol inhalation treatment		15.00
96360 Intravenous infusion, hydration; initial		70.00
96361 Intravenous infusion, hydration; each add		22.00
97804 Medical nutrition, group		14.00
99381 Prev visit, new, infant		135.00
99382 Prev visit, new, age 1 - 4		135.00
99383 Prev visit, new, age 5 - 11		135.00
99384 Prev visit, new, age 12 - 17		280.00
99385 Prev visit, new, age 18 - 39		280.00
99391 Prev visit, est, infant		135.00
99392 Prev visit, est, age 1 - 4		135.00
99393 Prev visit, est, age 5 - 11		135.00
99394 Prev visit, est, age 12 -17		250.00
G0145 Scr c/v cyto, thinlayer, rescr		35.00
G0397 Alcohol and/or substance (other than tob)		67.00
G8704 12-lead electrocardiogram (ECG) performe		10.00
J1885 Ketorolac tromethamine inj		0.60
J2001 Lidocaine injection		0.02
J2930 Triamcinolone acetonide inj		3.00
J3410 Hydroxyzine hcl injection		0.39
J3420 Vitamin b12 injection		0.81
J7609 Albuterol comp unit		0.12
T1016 Case management		14.44
T2041 Support broker waiver/15 min		14.44

County Budget Ordinances

Type of Rate or Fee	Rate or Fee
Environmental Health:	
No fee shall be charged for any conventional septic tank system as defined by N.C.G.S. §90A-38	\$ -
Social Services*	
Child Support Non Public Assistance Application Fee	\$ 25.00
Child Support Application, Summons & Order to Show Cause for Child Support Filing Fee	6.00
Child Support Civil Summons & Complaint Filing Fee	150.00
Child Support DNA Sample Fee	93.00
North Carolina Health choice 1 child	50.00
North Carolina Health choice Multiple Children	100.00
*Fees included for documentation only. No changes in current budget.	
Water:	
Wholesale Water rate based on May PPI	TBD/est. \$2.82
Caswell Beach*:	6.00
Monthly Water Access:	
3/4" water meter	9.50
1" water meter	10.75
2" water meter	21.75
6" water meter-Progress Energy/USCG	280.00
OIB Condo Owner's Association	1,653.00
3/4" water meters-OIB Condo Owner's Association	19.00
Water Usage Rate (per 1000 gallons)	4.20
*Monthly billing charges will be adopted for Caswell Beach once the Caswell Beach Water system is under the control of the County	

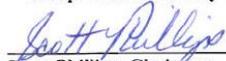
County Budget Ordinances

Type of Rate or Fee	Rate or Fee
Wastewater:	
Grinder Pump Maintenance Fee - Residential - Applies to Brunswick County approved, permitted, operated, and maintained grinder pumps serving single-family residential and individually metered multi-family.	\$6 per month
Grinder Pump Maintenance Fee - Master-meter Multi-family - Applies to Brunswick County approved, permitted, operated, and maintained grinder pumps serving master-metered multi-family developments.	\$6 per month per residential housing unit
Grinder Pump Maintenance Fee - Commercial - Applies to Brunswick County approved, permitted, operated, and maintained grinder pumps serving non-residential developments. (1 Residential Equivalent Unit (REU) = 360 gallons per day of flow)	\$5 per month per REU
Operation and maintenance rate-Northeast	1.50
Operation and Maintenance Rate-West	2.45
Septage Fee	80.00
Caswell Beach*:	
Monthly Sewer Access:	
Unimproved Parcel	38.33
Developed Parcel (includes 2,000 gallons)	46.73
Developed Parcel (sewer activation pending)	38.33
OIB Condo Owner's Association-6" meter (includes first 348,000 gallons)	8,131.02
Progress Energy restroom/shower (includes 2,000 gallons)	46.73
Sewer Usage Rate (per 1,000 gallons)	4.20
Sewer Access Rates (Outside Users)	
USCG Station Monthly Access Fee	535.00
USCG Usage Rate (per 1,000 gallons)	4.20
NC Baptist Assembly Monthly Access Fee	5,363.34
NC Baptist Assembly Usage Rate (per 1,000 gallons)	4.64
*Monthly billing charges will be adopted for Caswell Beach once the Caswell Beach Sewer system is under the control of the County	

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 15th day of June, 2015.

Adopted this 15th day of June, 2015


 Scott Phillips, Chairman
 Brunswick County Board of Commissioners

Attest:

 Marjorie Stephenson, Clerk to the Board

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.

BCC – Brunswick Community College. A comprehensive two-year college located in Bolivia, North Carolina.

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.

CY – Calendar Year. The period starting January 1 and ending December 31 annually.

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.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

GLOSSARY

Contractual Services - services rendered to a government by private firms, individuals, or other governmental agencies.

DSS - Department of Social Services. The department of the county that handles social service issues.

Debt Service - the cost of paying principal and interest on borrowed money according to a pre-determined payment schedule.

Deficit – the excess of expenditures or expenses over revenues during an accounting period.

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.

EOP - Emergency Operations Plan. An internal plan that serves as a guide in event of emergency.

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.

FY - Fiscal year. A 12-month accounting period. For Brunswick County, the fiscal year is July 1- June 30.

Fiduciary Funds - are used for assets held in a trustee capacity.

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.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full Faith and Credit - a pledge of a government's taxing power to repay debt obligations.

GLOSSARY

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.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS - Geographic Information Systems. A division of county government that integrates spatial data with information systems to provide useful mapping and data information.

GPD - Gallons per day.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds - bonds issued by a government that are backed by the full faith and credit of the it's taxing authority.

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.

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.

LOB's (Limited Obligation Bonds) - A county obligation secured by relatively short-term leases on public facilities. Voter approval is not required.

MIS - Management Information Systems. The department of county government in charge of technology support systems such as computers, applications, and telephones.

GLOSSARY

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.

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.

NCACC – North Carolina Association of County Commissioners. A professional organization serving county governments across North Carolina.

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.

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

Non-Operating Revenues - revenues that are generated from other sources (e.g., interest) and that are not directly related to service activities.

OSHA - Occupational Safety and Health Administration. A governmental agency that focuses on the health and safety of American workers by setting and enforcing standards, educating, and training.

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 Budget - a plan of financial operation which encompasses and estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

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.

Ordinance - a legislative enactment by the governing body of the county. It has the full force of law within the county if it is not in conflict with any higher form of law.

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.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives. In the Brunswick 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.

GLOSSARY

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

Policy- a course of action adopted and pursued by a government.

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.

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

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service funds fall within this classification.

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.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate on specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

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.

Special Revenue Fund - to account for specific sources of revenue that are legally restricted for expenditures of specific purposes.

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

Tax Rate - the amount of tax levied per \$100 assessed valuation.

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.

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

GLOSSARY

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.