



# County of Brunswick

## FY 2016-2017 Adopted Budget





# County of Brunswick Approved Budget

## Fiscal Year 2016-2017

### **Board of County Commissioners**

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Pat Sykes, Vice Chairman  
J. Martin Cooke, Member  
Randy Thompson, Member  
Frank Williams, Member

### **County Manager**

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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

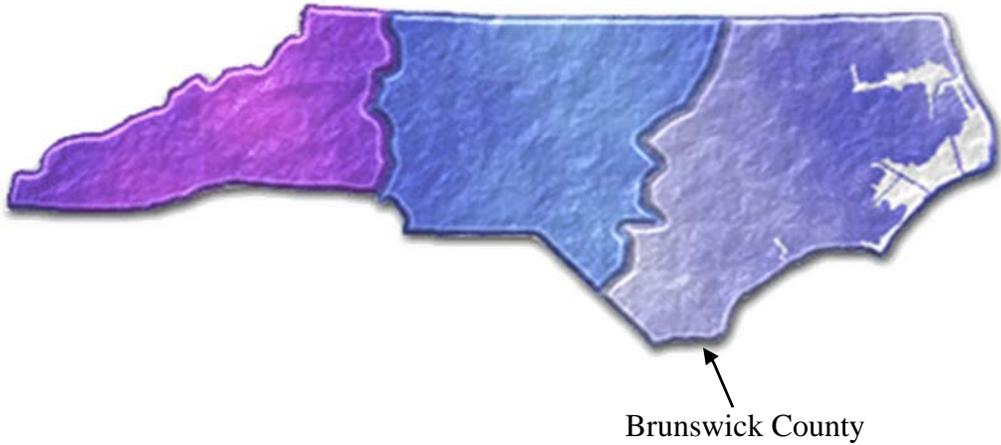
**County of Brunswick  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2015**

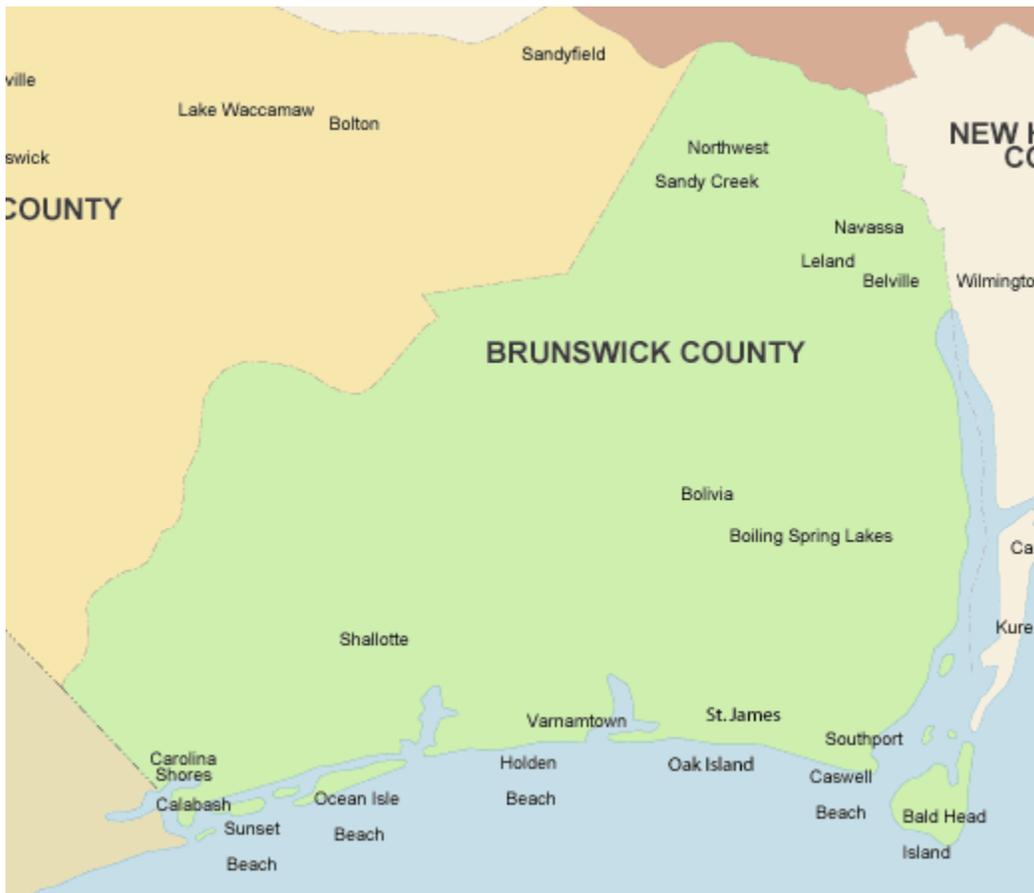
Executive Director

State of North Carolina



Brunswick County

Brunswick County



County Seat, Bolivia  
Established March 9, 1764  
Population 124,668 (source: State Data Center est.)  
846 Square Miles

# Brunswick County Profile

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Brunswick County, founded in 1764 by the North Carolina General Assembly, is located in the southeastern corner of the State in the coastal plains region. As is typical of coastal plains, the topography is characterized by flatlands with soil compression of sand and sand loam. Forming a natural boundary on the southeast, the Atlantic Ocean gives the county approximately 47 miles of beachfront. It has an estimated population of 124,668 which has grown over 26% since 2007. 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 experienced significant growth in its permanent population. Current year growth in the County of 2.6% ranks number 2 in the state and number 38 in the country for growth as of July 2015. The permanent population grew at an average rate of approximately 3.2 percent annually over the last ten. In the past year, Brunswick County has experienced an increase in retail sales and tourism dollars as the economy improved. Since 2008, Brunswick County has had 20 new and expanded companies, creating 718 new jobs and over \$20 million in new capital investment. Other activities include the creation of Brunswick Catch, a non-profit dedicated to increasing the awareness of local seafood to both wholesale and retail markets; the extension of utilities to our 2 mega sites, the International Logistics Park and the Mid-Atlantic Logistics Park; and the designation of both parks as North Carolina Certified Sites by the NC Department of Commerce.

Brunswick County is currently marketing two large industrial parks. The International Logistics Park of North Carolina (ILPNC) 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.

## Brunswick County Profile

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The County's diversified economy is based primarily upon tourism, manufacturing, retail, and construction. Our existing industries continue to expand as they have added many new jobs to the 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 increased to levels experienced prior to the real estate bubble with hundreds of new homes now under construction.

Retail trade is the largest employment sector in Brunswick County, accounting for 16% of employment, while accommodation and food services represent 14%, government 13%, health care and social assistance 12%, public administration 7%, arts, entertainment, and recreation 5%, administrative and waste services 5%, construction 6%, real estate 3%, utilities 5%, wholesale trade 2% and manufacturing 4%. Various other employment sectors make up the remaining 8%.

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

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# BUDGET MESSAGE

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**Brunswick County Administration**  
BRUNSWICK COUNTY GOVERNMENT CENTER  
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May 16, 2016

Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2016-2017 budget for Brunswick County for your review and consideration. County revenues are continuing to improve in all major categories producing adequate funding to maintain existing service levels and much needed program and service enhancements. Department heads submitted conservative and thoughtful budget requests that reflects the service priorities of the Board of Commissioners and the citizens of Brunswick County. This proposal, as a priority, focuses on employee retention and succession planning, public safety, and the needs of a growing county with changing demographics.

January 1, 2015 is the most recent countywide revaluation of all real property and resulted in a 10% decrease in total County values. As required by NC General Statutes, the County calculated a revenue neutral tax rate of 48.50 cents for FY 2015-2016. The recommended budget includes no ad valorem tax rate change from the current 48.50 cents. The FY 2016-2017 budget proposal for all funds totals \$224,470,371 which represents an increase of 4.5% over the budget adopted June 15, 2015. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$3,316,255 for non-recurring capital appropriations as compared to \$2,973,100 in FY 2015-2016.

The economic recovery 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 5.1%. The average cost of a gallon of gasoline in North Carolina is lower than a year ago at \$2.15 per gallon. Statewide leading economic indicators for March are unemployment is unchanged to last year, building permits are down 6.3%, manufacturing hours worked is down 4.1% and average weekly earnings are up 1.6%. Locally, in March of 2016 home sales rose more than 20% compared to one year ago and sales dollars increased 18% in the first quarter of 2016 over first quarter of 2015 as reported by the Brunswick County Association of Realtors. In the current fiscal year through March 2016, countywide building permits issued for single family homes increased 9% and commercial permits issued increased 52.5% over the same time last fiscal year. Brunswick County's unemployment rate is 6.8% compared to the State at 5.4% and United States at 5.1%.

Consistently ranking as one of the top fastest growing counties in America, Brunswick County ranked 38th for national reporting and 2nd in the State for calendar year 2015. The State Data Center reported Brunswick County projected permanent population to be 122,765, up from the 107,431 decennial census figure indicating that people are still choosing Brunswick County as a place to live.

## **GOVERNMENTAL FUNDS**

### **Revenues**

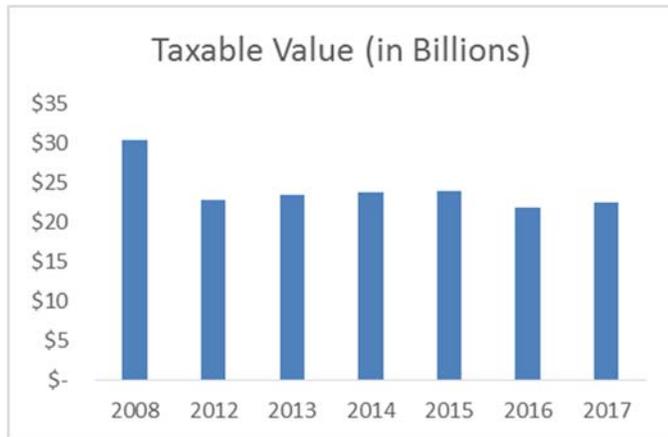
Revenues projections are the most favorable since 2008. The total recommended general government budget is \$176,154,925 which represents a 4.8% increase from FY 2015-2016. Property tax revenue is the primary source of governmental fund revenue, providing \$113,415,587 or 64.7% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2016-2017, is \$23,653,088,217

# BUDGET MESSAGE

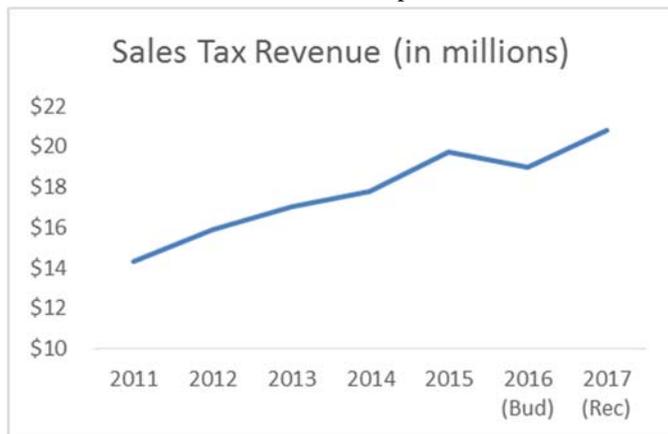
up by \$732,636,551 or 3.10% above the base of \$22,920,451,666 on which the FY 2015-2016 budget was based.

The total projected real property value for FY 2016-2017 is \$22,553,088,217, which represents a 2.8% increase over the FY 2015-2016 real property base of \$21,920,451,666. The motor vehicle base is projected to be \$1,100,000,000 with an increase of 9.1% from the prior year base of \$1,000,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of \$5,335,000.

The total real property levy for FY 2016-2017 is calculated on a tax base of \$22,553,088,217, the recommended tax rate of 48.50 cents, the FY 2014-2015 audited collection rate of 95.61%, and is projected to provide \$104,580,587 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$109,915,587, which is \$4,067,106 or 3.8% more than the original budget for FY 2015-2016. The value of one cent on the tax rate is \$2,266,301 as compared to \$2,182,443 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 2016-2017. Total County sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$15,684,038, which is \$1,204,483 or 8.3% higher than the original budget of \$14,479,555 for FY 2015-16. The portion of Articles 40 and 42 designated for schools is \$5,081,975, which is \$555,334 or 12.3% more than the current budget of \$4,526,641. The increased sales tax is attributable to the general 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 2016-2017 are indicate moderate increases. Emergency Medical Services fee revenues will increase due to growth in transport services. Total EMS charges are projected to reach \$3,710,000 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:

# BUDGET MESSAGE

Revenue	FY 2014	FY 2015	FY 2016	FY 2017	% Change
Solid Waste Tipping Fees	\$1,180,000	\$1,600,000	\$1,600,000	\$1,800,000	+12.50%
Building Permits	\$ 873,966	\$1,206,000	\$1,708,000	\$1,750,000	+2.46%
Deed Stamp Excise Tax	\$1,850,000	\$2,000,000	\$2,200,000	\$2,300,000	+4.55%

The Sheriff has aggressively sought new revenues to offset the costs of serving civil warrants and detention center operations. The recommended budget includes no increase in revenue associated with federal inmates. State misdemeanor reimbursements are growing and projected to increase into the next year. The state misdemeanor projection for state inmates is \$200,000, which is \$122,720 or 158.8% more than the original budget for FY 2015-2016. There are no planned reimbursement revenues from other counties for housing inmates.

The restricted intergovernmental funds from the state and federal governments projected to total \$18,525,014, which is increased \$203,296 or 1.1% from the prior fiscal year original budget of \$18,321,718. The recommended budget includes in the health fund an estimate of \$635,000 of Medicaid Maximization funds to provide current year eligible services and utilizes \$166,000 of the health reserve and vehicle funds.

The recommended budget includes a fund balance appropriation for non-recurring capital expenditures of \$3,316,255 for an increase of \$343,155. 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 2014-2015 unassigned fund balance of \$54.4 million that is 32.7% of expenditures. In 2015, the County appropriated \$6,146,200 of fund balance for the funding of pay as you go capital projects at Smithville Park, Waccamaw Park, Ocean Isle Beach Park, the Sheriff's Firing Range, reserve for shoreline protection, and an additional \$710,000 in November for the purchase of a building for the District 1 Senior Center. The County ended fiscal year 2014 with actual revenues in excess of expenditures before transfers for projects of \$10,796,908 and \$10,116,279 in fiscal year 2015.

## Expenditures

The recommended budget took into consideration three major focus areas:

### 1. Employee Retention, Recruitment and Succession Planning

- Scale adjustment recommendation of 0.75% to new hires and employees meeting standard performance.
- Recommendation of additional 1.75% merit to employees who exceeded performance expectations for a total of 2.5%.
- Recommendation of additional 0.25% merit to the County's highest performers in 2015-2016 who consistently exceeded expectations for a total of 2.75%.
- Maintain County employee, eligible dependent children and retiree health plan with no increase in employee premiums or reduction of benefits.
- Addition of Deputy MIS Director to insure stability and security of County's network and applications.
- Realignment of vacant volunteer coordinator to serve the risk manager with volunteer, safety and workers' compensation program.

### 2. Public Safety

- Improve Emergency Medical Services Response times with an additional paramedic shift and ambulance during peak periods.

# BUDGET MESSAGE

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- Provide deputies and detention officers with vests, equipment and training.
- Phase one of the replacement of the detention center security cameras.
- Recruit an Accreditation Manager for the Sheriff to enable becoming an accredited agency under national standards of achievement.
- Countywide fire study to explore how best to fund and provide fire services while training our fire services providers to meet the need of a growing population. For FY17 provide additional funds over the base fire funding level to assist departments experiencing significant operational challenges.

### **3. Meet the needs of a growing county with changing demographics**

- Increase of 4.79% under the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem and sales taxes.
- Increase of 4.80% to Brunswick Community College to support existing programs and expansion of program support services at the Southport and Leland campuses.
- Increase of 5.43% to Brunswick Senior Resources to support program expansion related to new centers.
- Provide four park assistant staff members to support new park facilities and programs.
- Continue the County's commitment of \$200,000 per year to shoreline protection.
- Appropriate 50% of dues to Cape Fear RC&D to reestablish membership.
- Provide funding of \$5,000 to COGS TriCounty homelessness initiative.
- Plan new senior centers in Districts 1 and 4.
- Continue to set aside reserve funds for future landfill closure.
- Continue to improve existing parks and plan for park renovations as funds become available.
- Provide employees training, resources, and equipment to facilitate high service levels to citizens.
- Replace obsolete County phone system.
- Replace vehicles utilized beyond end of life.
- Maintain computer replacement program.
- Addition of Elections computer technician to meet growing demands of high voter turnout and technical election processes.

### **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 8.3% of the general government expenditures. The County has a countywide solid waste collection and disposal contract with Waste Industries through June 2023. The contract includes an annual price adjustment formula. The FY 2016-2017 per unit increased \$.08 to \$11.99. Based on 84,971 units with a projected average increase in service locations of 1,725 the budget for countywide solid waste collection is \$12,601,889 for an increase over the prior year of \$356,311.

The construction and demolition tonnage received at the county landfill had an increase as of June 30, 2015 of 20.5% compared to the previous year. To preserve the existing capacity in the landfill and extend the useful life of the facility, the County contracts with Waste Industries for diversion of waste to a landfill in Sampson County, North Carolina. The cost of diverting 50% of the waste from the landfill is currently \$38 per ton or \$640,000 per year. A transfer to the Capital Reserve Fund for landfill closure cost of \$750,000 is recommended. The current reserve balance accumulated is \$5.96 million and the total cost of closure is estimated at \$8.8 million.

# BUDGET MESSAGE

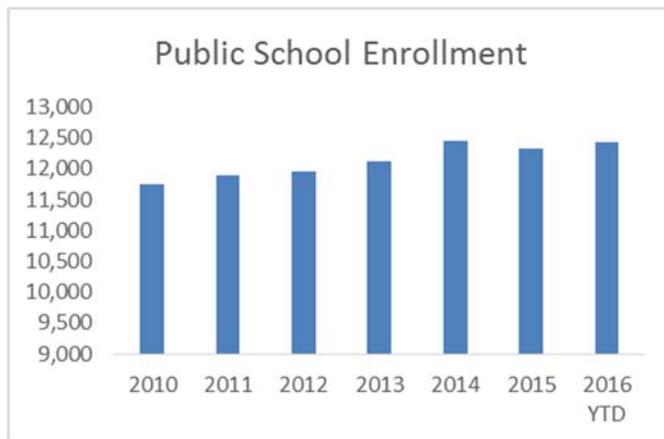
Waste Industries is providing curbside recycling services on a voluntary individual contract basis for which the costs are borne by the users through direct billing with no direct fiscal impact to Brunswick County. Waste Industries reports there are 27,327 county households using curbside recycling either voluntary or through their municipal services.

## Brunswick County Public Schools

The County has 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 2016-2017 school appropriation, in accordance with the funding agreement, is \$36,153,806, which represents an increase of approximately 4.79 percent or \$1,654,044 over the FY 2015-2016 approved budget. Under the terms of the agreement, 35.75%, or \$35,410,920 will be used for current expense and 0.75% or \$742,886 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 \$2,436,430 of local option sales tax proceeds, after subtracting \$2,646,545 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 school's capital improvement plan includes the utilization of prior year ad valorem collections received pursuant to the funding agreement of \$1,022,000 to aid in funding additional category 1 system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2016-2017 is \$5,883,938. An additional \$3,445,545 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 and lottery proceeds. Including the debt service, 38.2% or \$42,037,744 of the County current year ad valorem property tax revenue is appropriated for k-12 public education purposes.

In FY 2014-2015, Brunswick County ranked 14th in the State of North Carolina for local funding of public schools based on per pupil expenditures. With State provided funding rank of 86th, federal funding rank of 63rd and local per pupil expenditures combined, Brunswick County ranked 48th in the State in total for \$8,859.42 expended per pupil.



## Brunswick Community College

Brunswick Community College completed the Southport satellite campus improvements concluding all of the college bond projects of the general obligation bond funded capital projects. The total General Obligation debt service for Brunswick Community College is \$2,992,578.

The recommended community college appropriation for FY 2016-2017 is \$3,823,761 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. It is recommended to continue the college appropriation of 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 an increase of \$175,024 or 4.8%.

# BUDGET MESSAGE

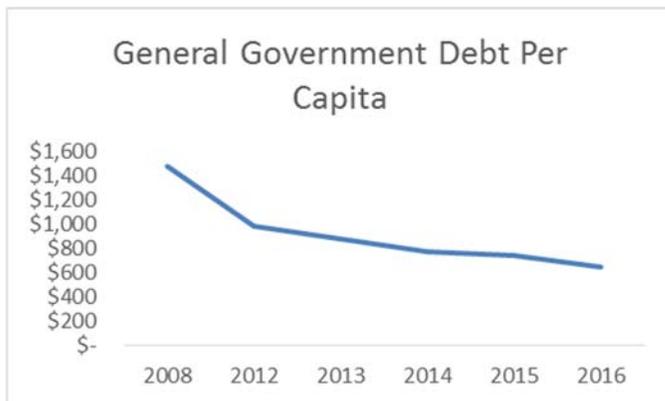
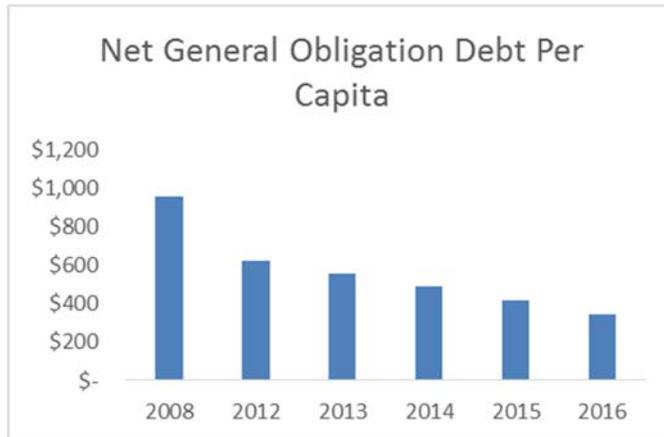
## Debt Service

Brunswick County government is in a good position with regard to capital facilities for general fund operations. There is adequate office space for the workforce, and excess capacity in the County Detention Center. Topping the list of needs include renovations and maintenance to existing buildings, park expansions and upgrades, and senior centers.

Brunswick County Schools officials report district wide deferred maintenance and improvements and the need for a new Town Creek Middle School, classroom additions for Lincoln Elementary School, West Brunswick High School, North Brunswick High School and Town Creek Elementary, Waccamaw K-1-2 replacement building, and the addition of a STEM/CTE Program, totaling \$152 million. The schools requested a general obligation bond referendum planned for November of 2016 to address the school capital needs.

Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental funds debt will decline from \$91,465,000 to \$79,995,000 as of June 30, 2016. This equates to approximately \$642 per capita and current net general obligation debt is approximately \$343 per capita.

The total general government debt service budget will be \$14,315,608, which represents a decrease of \$566,265 or 3.8% more than the debt service budget for the prior year. This decrease is mainly due to decreases in the annual amortization schedule.



The total principal payments on general fund debt are \$11,295,001 with interest and service fee payments equaling \$3,020,607.

## Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$3,887,299 to the health fund programs representing a slight increase of \$121,264 mainly due to employee salary and

benefits increases and the addition of an environmental health position.

The total contribution to the social services fund of \$6,348,603 represents an increase from the current year appropriation of \$535,187 mainly due to increases in employee costs and a portion of replacement vehicle and equipment costs.

Funding of \$250,443 is recommended for County dedicated substance abuse and mental health services with the state agency Trillium through a fee for services agreement.

The recommended appropriation to Brunswick Senior Resources, Inc. is \$1,650,000, which is 5.43% greater than the prior year. Upon completion of the senior center in Leland and improvements at the Lockwood Folly and District 1 centers, additional resources will be required to support senior activities in the County.

# BUDGET MESSAGE

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## **Employee Benefits**

The FY 2016-2017 budget recommendation includes a pay scale market adjust of 0.75 % related to the CPI index change from the prior year at a cost of approximately \$416,600 and the funding of employee merit raises up to 2% at an estimated cost of \$986,055.

County contributions to the Health Insurance Fund will increase 7.6% or \$841,700 mainly due to cost trends for healthcare. Trending makes up approximately 6.5% to include inflation, new more advanced/more expensive medical technology, aging population and pharmaceutical advances. It is recommended that there will be no plan design changes. Employee coverage will continue to be no cost to the employee. Health coverage will be available to employees' eligible dependent children but will exclude employee spouses. County contribution to the health fund per employee increases to \$8,820 from \$8,400 in FY 2016-2017. The self-insured health plan is operating at close to 100.00% utilization with expected \$800,000 in reserves accumulated as of June 30, 2016. The sector that has experienced the highest claims is 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.

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. As an employee benefit, spouses are eligible to receive services at the wellness clinic.

The Local Government Employee Retirement System Board recommended contribution rates for general employees 7.25% and law enforcement 8.00%.

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**

Departments, associated with development and construction permitting, are experiencing increased activity due to the continued moderate growth in the County. Other departments, primarily those that provide human services, public safety or internal and support services have continued to experience an increase in service demands.

Thirteen new positions are recommended for general government. The recommended budget includes the net transfer of six Detention Center positions to the Sheriff's Office, and the transfer of a Volunteer Center Coordinator from Social Services to Administration as a Risk Management Assistant. The general government recommended FTE increase is the addition of one Computer Technician in Board of Elections, one Deputy Director in Management Information Services, one Accreditation Manager in the Sheriff's Office, four Paramedics in Emergency Medical Services, one Custodial Assistant I in Central Communication, four Park Assistants in Parks and Recreation Maintenance, and one Specialist I in Environmental Health. The total cost of new positions added is \$691,486. The position eliminated was one Medical Office Assistant in WIC Client Services for a total savings of \$44,758 due to decreases in funding related to decreasing caseloads.

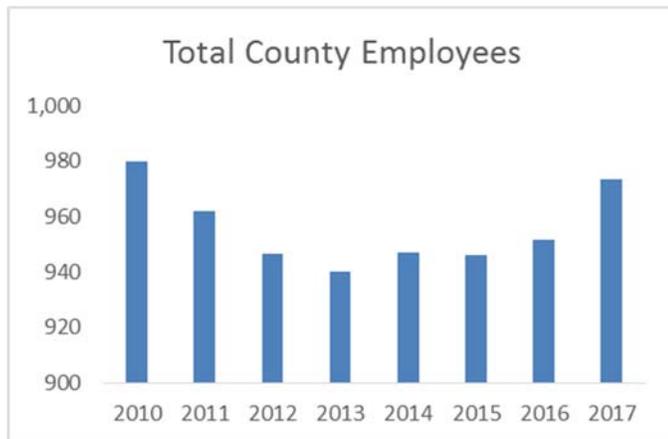
As part of the County's goal to maintain a competitive pay plan per policy, 25% of budgeted positions were analyzed resulting in proposed reclassifications at a cost of \$20,307.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,179,000 at a flat annual rate of \$58,950 per officer, up from the prior year due to the changes for merit, market, and benefits per employee. This is the third 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.

# BUDGET MESSAGE

Four new positions are requested for the enterprise operations. The budget includes the recommendation of one Distribution Mechanic/Locator and one Distribution Supervisor in the Water Distribution Division, one Billing Technician in Water Customer Service, and one Wastewater Supervisor in the Sewer Collections Division at a total cost of \$278,022.

As part of the County's goal to maintain a competitive pay plan per policy, 25% of budgeted water and sewer positions are evaluated and various positions are recommended to be reclassified at a cost of \$18,401 in the Enterprise Fund.



These changes bring the total number of positions to 973.45, of which 846.45 are associated with general government functions and 127 associated with the enterprise operations.

## Capital Improvement Plan

The list of projects recommended for funding in FY 2016-2017 totals \$6,481,250.

The culture and recreation component of the plan includes \$4,650,000 for the construction of Phase 2 of the Ocean Isle Beach Park, \$281,250 for the first of four years for the Nature Park at Holden Beach, and \$1,550,000 for the construction of a Senior Center in District 1.

The FY 2016-2017 Governmental Capital Improvement Plan as presented includes \$3,931,250 of current year revenue transfers from the general fund contingent upon the June 30, 2016 audited financial results, \$550,000 of grant funding 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 2016-2017 have been deferred to future years.

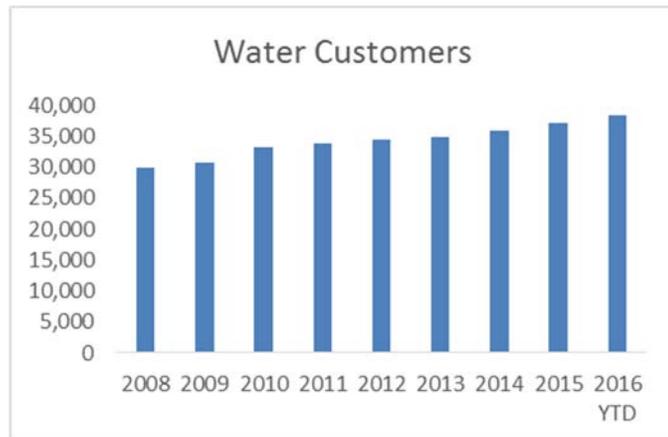
## Capital Outlay and Major Operating Expenditures

The recommended general government budget includes a total of \$3,287,304 dedicated to capital outlay and major operating expenditures, an increase of \$880,115 from the FY 2015-2016. Capital outlay in general fund departments consists of items in excess of \$5,000 in value. Some of the more significant capital items include a new VOIP phone system at \$506,600, a two ton wrecker at \$100,000, a tandem dump truck at \$125,000, fifteen replacement patrol vehicles for the Sheriff's Office at \$408,915, four Animal Protective Services trucks at \$110,804, a new ambulance and an ambulance remount at \$270,000 and Phase 1 of 3 of a Jail Security Camera System at \$125,000. The Operation Services budget includes funding for repairs and maintenance to buildings including Building B roof replacement \$355,000, \$20,000 for the Service Center HVAC system, \$200,000 for Building M HVAC replacement, and \$100,000 for Building A HVAC replacement. The major operating budget includes the replacement of 161 desktop and laptop computers.

# BUDGET MESSAGE

## ENTERPRISE FUND

The County enterprise fund continues to expand to meet the service needs of the retail, industrial and wholesale customers. Although not increasing as rapidly as before the recession, the customer base is experiencing moderate growth. The County currently has 38,448 water retail customers and 15,498 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. The County continues to strengthen regionalism by adding participants and establishing contractual relationships that eliminate duplication of effort and capital costs. Additionally, 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.

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 service expansion project consists of Fletcher-Hewett, Sirwood Place, Nichols Avenue, Big Oak Subdivision, Beaufort, and Snowfield neighborhood construction, which is in progress. The FY 2015-2016 neighborhood water mains project consists of High Meadows Subdivision, Old Town Creek Road, Taft Road/Sea Wynd Subdivision, Country Meadows Subdivision, Ludlum Road, Russ Town Road, Big neck/Mill Branch Road, and Apollo Street that are currently under design with construction planned FY 17 thru FY 20.

The County continues to make strategic capital improvements that will facilitate the utility systems meeting the long-term customer needs.

## WATER FUND

### Revenues

The total recommended water fund revenue budget for FY 2016-2017 is \$20,904,207 which is slightly lower than the original budget for FY 2015-2016 appropriation of \$20,944,110. New service connection predictions generate approximately \$688,000 in capital recovery and \$232,000 in transmission line fees. Tap fees will generate an additional \$720,000.

No increase is being recommended in the retail water rates for base service charges based on meter size with the standard 3/4 inch meter at \$12 per month and the usage rate of \$3.05 per 1000 gallons. Total commercial and residential retail water sales are projected to be \$8,406,750 or \$1,806,750 for industrial, \$5,000,000 for retail and \$1,600,000 for irrigation. The monthly base service charges will produce \$5,581,440.

Wholesale and industrial water rates are adjusted annually based on the Producer Price Index for May of each year. Wholesale water revenue has continued to increase mainly due to growth in the County. The current wholesale rate is \$2.80 per 1000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be in the \$2.75 to \$2.80 range based on the most current PPI. Assuming the rate of \$2.75, wholesale water revenue is projected to provide \$4,526,913.

# BUDGET MESSAGE

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## **Operating Costs**

There were three new positions recommended for the water operations, a distribution mechanic/locator, a distribution supervisor, and a billing technician. 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 5.3% to \$269,104. The net decrease is due reductions in operating equipment and building repairs and maintenance with offsetting increases for employee salary and benefits.

Planned expenditures after transfer to capital projects are greater than planned revenues by \$2,277,608 therefore, the budget includes an appropriation of net assets to assist in funding \$4,865,725 in capital projects.

## **Capital Outlay**

Some of the larger operating capital items for the water divisions include building/parking lot improvements \$150,000, an auger feed addition for fluoride \$34,000, 196' SCADA tower at PBS 9 \$60,000 and five replacement trucks totaling \$181,500. The total operating capital outlay for the water fund is \$509,910.

## **Debt Service**

Debt service in the water fund increased \$215,563 due to the annual amortization schedule. There are no new planned debt issues in the coming year. The total water fund debt service budget is \$2,254,735.

## **Water Capital Improvement Plan**

The water fund capital improvement plan includes projects for FY 2016-2017 at a total estimated cost of \$16,075,725. The largest project is the NCDOT funded Hwy 211 Expansion with an estimated total cost of \$8,910,000, funded through reimbursements from the state.

Other water system improvement projects to be funded from capital reserves and currently available revenues are 211 Plant Improvements \$3,675,725, Aquifer Storage and Recovery Project Phase II-IV \$2,400,000, Southeast Area Water Tank \$150,000, FY 16 Top 7 and Apollo Water Mains \$175,000, and highway 74/76 water main \$765,000.

Waterline expansion projects currently under design in the upcoming fiscal year for professional engineering design include Ludlum Road, Taft Road/Sea Wind II Subdivision, Country Meadows Subdivision, Old Town Creek Road, High Meadows Subdivision, Russ Town Road and Big Neck/Mill Branch Road. These projects are planned to be constructed with an estimated total cost \$4,210,000 over 3 years starting in FY 2018.

## **SEWER FUND**

The total recommended sewer fund budget for FY 2016-2017 is \$24,833,229, representing a 0.4% decrease or \$104,068 under the FY 2015-2016 original budget.

## **Revenue**

There is no increase in the current sewer retail rate structure that is projected to generate \$9,204,975 or \$498,540 more than the \$8,706,435 projected in the original FY 2015-2016 budget.

The number of new sewer connections is conservatively projected to be approximately 400. Sewer capital recovery fees are projected to generate \$600,000 and sewer transmission capital recovery fees are projected to generate \$200,000. Capital recovery fees provide funds for small capital projects and debt service retirement.

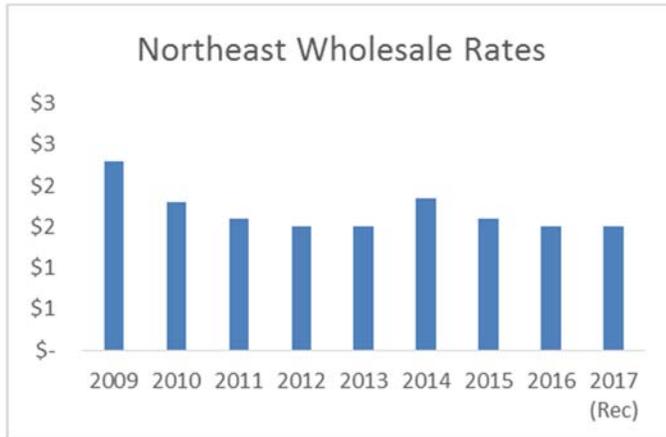
# BUDGET MESSAGE

## Operating Costs

A wastewater supervisor is the sole new position recommended for the sewer fund.

The regional wastewater systems operated by the County continue to be successful in that the unit operational costs continue to stabilize or decrease as the plant flow increases.

The Northeast Regional Wastewater system has been in operation for 13 years. Based on an annual average daily flow of 1.58 MGD and an operational budget of \$1,040,677, the wholesale rate for the Northeast participants will remain the same at \$1.50 per thousand gallons.



The recommended operating budget for the West Brunswick Regional Wastewater System is \$2,982,419, up 9.1% due to the increased operating costs and increased flow to 2.94 MGD. In addition to personnel costs associated with positions added in recent years, the operating cost increase will primarily be in the areas of electricity, repairs and maintenance, contractual services for sludge removal and capital outlay. The wholesale rate is recommended to decrease from \$2.45 to \$2.20 per 1000 gallons.



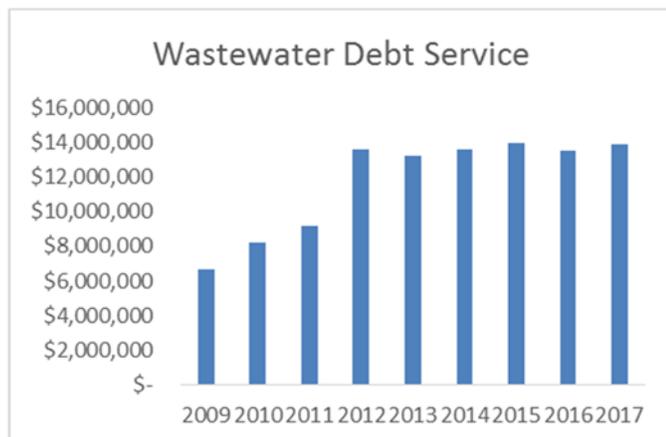
## Capital Outlay

Some of the larger capital outlay items for the sewer divisions include motors for RCW \$50,000, a UV System \$77,000, three additional trucks totaling \$70,500 and four replacement trucks totaling \$159,000. Total capital outlay for wastewater departments is \$534,400.

## 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 2016-2017 is \$13,914,143 increased \$376,682 from FY 2015-2016 due to the annual amortization schedules. No new debt issues planned for FY 2016-2017.

West Regional Wastewater participants are responsible for \$5,552,775 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 \$2,868,510, the Town of Holden Beach will contribute \$1,160,520,



## BUDGET MESSAGE

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and the Town of Shallotte will contribute \$498,745. 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. Ocean Isle Beach will contribute an additional \$275,000.

The Northeast Regional Wastewater participants are responsible for \$1,286,355. The Town of Leland's contribution for the State Revolving Loan Fund debt for Phase I of the Northeast Regional Plant and a portion of the 2015 for the plant expansion debt. Debt service reimbursements from the Northeast Regional participants includes the Town of Navassa \$94,022, the City of Northwest \$26,506, and Brunswick Regional Water and Sewer H2Go \$243,135.

### **Wastewater Capital Improvements**

The wastewater capital improvement plan for FY 2016-2017 is \$6,640,000 in total. The largest project is the NCDOT funded NC 211 R-5021 Utility Relocation with an estimated total cost of \$5,940,000. Recommended is the first year funding of \$600,000 to construct wastewater collection systems in areas where residents have requested service and it is determined to be cost effective.

### **Conclusion**

The outlook for FY 2016-2017 is more optimistic than recent years. If the modest growth projections occur, 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 is encouraged to seek and explore 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. I am grateful to the Board of Commissioners for providing valuable direction during the development of the recommended budget. I look forward to working with you over the next several weeks to develop a final budget for FY 2016-2017 that will meet commissioner's goals of providing needed services at the lowest possible cost to taxpayers and ratepayers.

Respectfully Submitted,



Ann B. Hardy  
County Manager

# Guide to the Budget Document

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## Purpose

This budget document provides summary information for all public service programs provided by the County government and the annual plan for the allocation of resources. This budget presentation is for Fiscal Year 2017, representing the period from July 1, 2016 to June 30, 2017.

## 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 2015 actual results, FY 2016 approved and current budget as of June 30, 2016 and FY 2017 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 2017 goals and objectives, and key programs, objectives and measures.

### Sample Financial Summary Format:

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits				
Operating costs				
Capital outlay				
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ -
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Local option sales tax				
Other taxes and licences				
Unrestricted intergovernmental				
Restricted intergovernmental				
Permits and fees				
Sales and service				
Investment earnings				
Other revenue				
Fund balance appropriated				
<b>Total revenues</b>	\$ -	\$ -	\$ -	\$ -
Number of FTE's	-	-	-	-

# Guide to the Budget Document

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## **Capital Improvement Plan**

This section describes the capital planning and budgeting process, Fiscal Year 2017 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

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## **Strategic Planning**

Brunswick County's multi-year planning process emphasizes strategic planning and public service (program) delivery efforts. Capital and operating needs are identified in a shared process involving department heads, County management, agencies, citizens, and the County commissioners. Beginning in December, 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 begin to 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

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## **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

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## **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

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Brunswick County operates under an annual balanced budget ordinance, adopted by the Board of Commissioners, for all governmental and proprietary funds except funds authorized by project ordinance as required by North Carolina statutes. A balanced budget is where the sum of net revenues and appropriated fund balances equals the expenditure appropriations. Agency 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 2017 budget occurred on June 20, 2016.

### **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 2017

<b>Date of Action</b>	<b>Budget Procedure</b>	<b>Action By</b>
12/14/2015	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
1/20/2016	Distribution of Goals and Budget Forms	Director of Fiscal Operations
2/15/2016	Preliminary Capital Improvement Forms Due to County Director of Fiscal Operations	Department Heads
2/15-3/1/2016	Compiled Preliminary Capital Improvement Plan Due to County Manager From Director of Fiscal Operations	County Manager
3/7/2016	Commissioners' Countywide Goal Workshop 1 p.m.	County Manager
3/14/2016	Submit Goals and Budget Requests to Director of Fiscal Operations	Department Heads and Agency Officials
3/31/2016	Compile Department and Agency Budget Requests and Goals Due to County Manager from Director of Fiscal Operations	Director of Fiscal Operations
4/4-4/15/2016	Meet with Department Heads on Requested Budget and Goals	County Manager Director of Fiscal Operations
4/20-4/21/2016	Commissioners' Goals and Budget Workshop 9 a.m. -5 p.m.	Board of County Commissioners County Manager Director of Fiscal Operations
5/16/2016	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 6, 2016 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/17/2016	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/17/2016	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
5/31/2016	Study session on Recommended Budget at 1:00 p.m.	Board of County Commissioners
6/6/2016	Public Hearing 6:00 p.m. Regular Meeting	Board of County Commissioners
6/14/2016	Study session on Recommended Budget at 3:00 p.m.	Board of County Commissioners
6/20/2016	Adoption of Budget Ordinance	Board of County Commissioners
7/1/2016 if applicable	Within thirty (30) days after enactment of the budget a public notice shall be published, reflecting a summary of the enacted budget showing the intended use of entitlement funds, if any.	Clerk to the Board of County Commissioners

# Budget Structure

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The County's accounts are organized and operated on the basis of funds and account groups. Each fund is considered an independent fiscal entity. County resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. All of the funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds, and Agency Funds. Governmental Fund types include the General Fund and the Special Revenue Funds. The Proprietary Fund type includes the Enterprise Funds 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
<b>Major Funds</b>												
<b>General Fund:</b>												
Governing Body	G	X										
County Administration	G	X										
Human Resources	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 & Economic Development Services	G						X					
Brunswick County Occupancy Tax	G						X					
Cooperative Extension	G						X					
Soil and Water	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	
<b>Proprietary Funds:</b>												
Water	E											X
Wastewater	E											X
Water Debt	E											X
Wastewater Debt	E											X
Worker's Compensation	IS											X
Health Insurance	IS											X
<b>Non-Major Funds</b>												
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

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## **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).

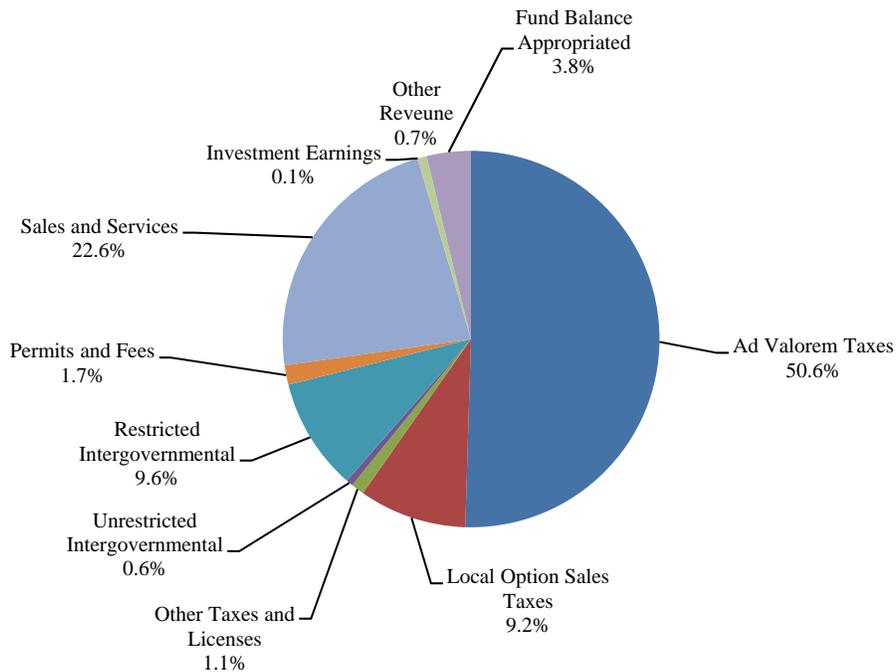
## Total Revenues by Fund

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
<b>General Fund</b>	\$ 176,548,608	\$ 168,063,931	\$ 184,553,728	\$ 176,151,019
<b>Special Revenue Funds:</b>				
Emergency Telephone System	3,012,260	659,435	1,530,223	710,611
Grant Project Fund	486,605	-	346,018	-
Register of Deeds Tech Enhancement	135,030	205,299	205,299	209,789
<b>Enterprise Funds:</b>				
Water	19,264,527	20,944,110	21,565,446	23,182,578
Wastewater	22,487,842	24,937,297	27,285,444	24,968,854
<b>Internal Service Fund:</b>				
Workers' Compensation Fund	603,354	600,000	1,100,000	955,000
Health Insurance Fund	13,171,905	11,075,000	11,325,000	11,916,700
<b>Total Revenues</b>	<b>235,710,131</b>	<b>226,485,072</b>	<b>247,911,158</b>	<b>238,094,551</b>
Less transfer from other Funds	(719,665)	(549,700)	(1,403,945)	(622,350)
<b>Total Revenues all Funds, Net of transfers</b>	<b>\$ 234,990,466</b>	<b>\$ 225,935,372</b>	<b>\$ 246,507,213</b>	<b>\$ 237,472,201</b>

## Total Revenues by Source (all funds)

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Ad Valorem Taxes	\$ 113,180,642	\$ 109,348,481	\$ 111,525,397	\$ 113,415,587
Local Option Sales Taxes	19,698,311	19,006,196	19,591,196	20,766,013
Other Taxes and Licenses	2,879,320	2,440,000	3,322,780	2,542,000
Unrestricted Intergovernmental	2,944,878	1,086,000	1,086,000	1,313,000
Restricted Intergovernmental	25,448,184	20,590,526	23,484,127	21,639,183
Permits and Fees	4,066,462	3,732,896	3,875,904	3,732,194
Sales and Services	51,665,185	49,279,312	50,036,247	50,857,747
Investment Earnings	134,045	156,000	156,042	136,200
Other Reveune	16,869,757	13,348,778	14,316,637	14,549,857
Net Issuance/Refunding of Long-Term Debt	(1,896,318)	-	-	-
Fund Balance Appropriated	-	6,947,183	19,112,883	8,520,420
<b>Total Revenues</b>	<b>234,990,466</b>	<b>225,935,372</b>	<b>246,507,213</b>	<b>237,472,201</b>
<b>Total Revenues Excluding Internal Service Funds</b>	<b>\$ 221,215,207</b>	<b>\$ 214,260,372</b>	<b>\$ 234,832,213</b>	<b>\$ 224,600,501</b>

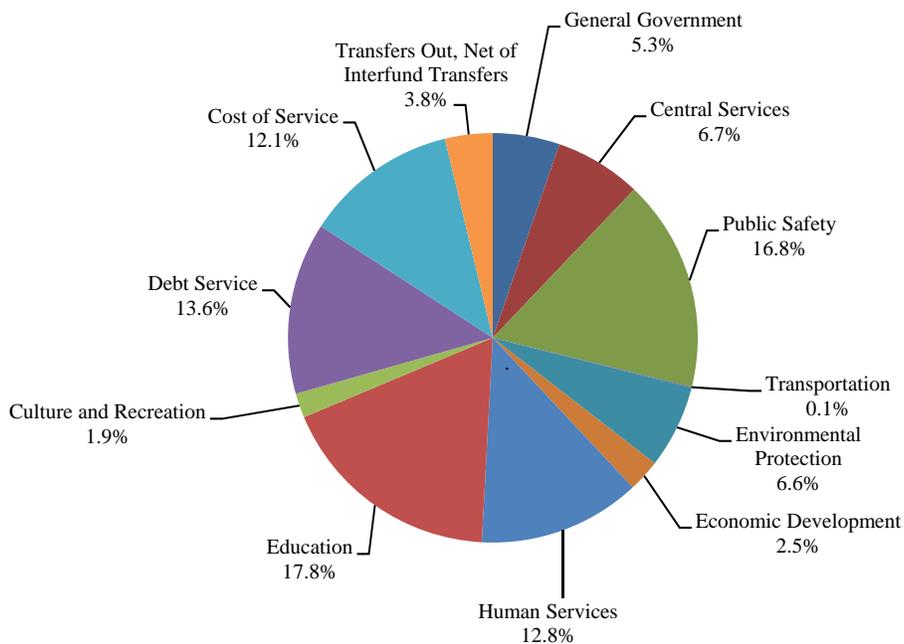
Total Revenues by Source (Excluding Internal Service Funds)



## Total Expenditures by Function (all funds)

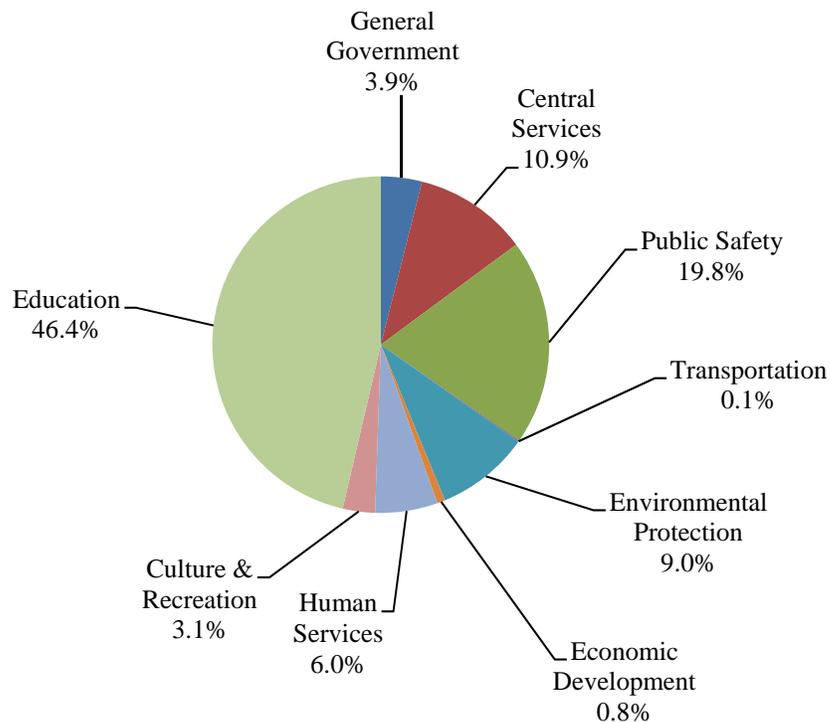
	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
General Government	\$ 10,462,255	\$ 12,152,469	\$ 12,209,684	\$ 11,838,085
Central Services	12,534,486	14,250,771	15,310,123	15,356,870
Public Safety	39,131,213	34,813,048	37,309,013	37,592,227
Transportation	327,320	153,850	362,725	153,850
Environmental Protection	13,839,188	14,222,177	14,311,260	14,800,328
Economic Development	6,349,571	5,762,766	6,258,018	5,699,867
Human Services	28,229,950	27,813,840	29,371,078	28,800,921
Education	37,784,270	38,148,499	38,148,499	39,977,567
Culture and Recreation	7,456,999	4,030,707	4,068,765	4,327,666
Debt Service	30,467,505	30,458,506	30,466,506	30,484,486
Cost of Service	38,463,448	39,663,107	42,069,872	39,988,529
Transfers Out, Net of Interfund Transfers	11,623,142	4,465,632	16,621,670	8,451,805
<b>Total Operating Expenditures</b>	<b>\$ 236,669,347</b>	<b>\$ 225,935,372</b>	<b>\$ 246,507,213</b>	<b>\$ 237,472,201</b>
<b>Total Operating Expenditures Excluding Internal Service Funds</b>	<b>\$ 221,742,254</b>	<b>\$ 214,260,372</b>	<b>\$ 234,082,213</b>	<b>\$ 224,600,501</b>

Total Expenditures (Excluding Internal Service Funds)



## 2016 Approved Tax Levy Distribution

	2016 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 4,332,194	0.0191	\$ 0.039	3.9%
Central Services	12,027,039	0.0531	0.109	10.9%
Public Safety	21,788,933	0.0961	0.198	19.8%
Transportation	124,498	0.0005	0.001	0.1%
Environmental Protection	9,895,510	0.0437	0.090	9.0%
Economic Development	848,164	0.0037	0.008	0.8%
Human Services	6,585,151	0.0291	0.060	6.0%
Culture & Recreation	3,421,081	0.0151	0.031	3.1%
Education	50,893,016	0.2246	0.464	46.4%
<b>Total</b>	<b>\$ 109,915,586</b>	<b>0.4850</b>	<b>\$ 1.000</b>	<b>100%</b>



## General Fund – Changes in Fund Balance

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2016 Actual Estimated</i>	<i>FY 2017 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ 113,180,642	\$ 109,348,481	\$ 111,525,397	\$ 116,180,734	\$ 113,415,587
Local Option Sales Taxes	19,698,311	19,006,196	19,591,196	20,944,326	20,766,013
Other Taxes and Licenses	2,879,320	2,440,000	3,322,780	3,550,029	2,542,000
Unrestricted Intergovernmental	2,944,878	1,086,000	1,086,000	2,409,442	1,313,000
Restricted Intergovernmental	21,571,252	19,760,779	22,118,768	21,726,442	20,783,064
Permits and Fees	3,624,692	3,555,896	3,698,904	3,864,656	3,545,194
Sales and Services	9,953,877	8,620,679	9,032,939	10,380,809	9,194,259
Investment Earnings	86,976	85,000	85,000	102,528	85,000
Other Revenue	2,399,840	1,187,800	2,053,979	2,304,469	1,194,553
<b>Total Revenues</b>	<b>176,339,788</b>	<b>165,090,831</b>	<b>172,514,963</b>	<b>181,463,435</b>	<b>172,838,670</b>
<b>Expenditures:</b>					
General Government	10,347,566	11,947,170	11,679,385	10,757,420	11,628,296
Central Services	12,534,486	14,250,771	15,310,123	14,019,519	15,356,870
Public Safety	35,899,987	34,153,613	35,831,585	34,764,561	36,881,616
Transportation	327,320	153,850	362,725	340,204	153,850
Environmental Protection	13,839,188	14,222,177	14,311,260	14,162,219	14,800,328
Economic Development	5,874,615	5,762,766	6,184,205	5,635,190	5,699,867
Human Services	28,229,950	27,813,840	29,371,078	26,531,689	28,800,921
Education	37,784,270	38,148,499	38,148,499	38,148,499	39,977,567
Culture and Recreation	7,456,999	4,030,707	4,068,765	3,842,141	4,327,666
Debt Service	13,929,128	14,881,873	14,881,873	14,880,271	14,315,608
Cost of Service	-	-	-	-	-
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>166,223,509</b>	<b>165,365,266</b>	<b>170,149,498</b>	<b>163,081,713</b>	<b>171,942,589</b>
<b>Revenues over (under) Expenditures</b>	<b>10,116,279</b>	<b>(274,435)</b>	<b>2,365,465</b>	<b>18,381,722</b>	<b>896,081</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	4,620,000	-	-	-	-
Premiums on bonds	157,138	-	-	-	-
Payment to escrow agent-refunded debt	(4,670,000)	-	-	-	-
Sale of Capital Asset	-	-	-	11,640	-
Transfer from other funds	101,682	-	-	-	-
Transfer to other funds	(8,248,428)	(2,698,665)	(14,404,230)	(14,404,200)	(4,208,430)
<b>Total Other Financing Sources (Uses)</b>	<b>(8,039,608)</b>	<b>(2,698,665)</b>	<b>(14,404,230)</b>	<b>(14,392,560)</b>	<b>(4,208,430)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>2,076,671</b>	<b>(2,973,100)</b>	<b>(12,038,765)</b>	<b>3,989,162</b>	<b>(3,312,349)</b>
<b>Fund balance, beginning of the year</b>	<b>66,299,079</b>	<b>68,375,750</b>	<b>68,375,750</b>	<b>\$ 68,375,750</b>	<b>72,364,912</b>
<b>Fund balance, end of year</b>	<b>\$ 68,375,750</b>	<b>\$ 65,402,650</b>	<b>\$ 56,336,985</b>	<b>\$ 72,364,912</b>	<b>\$ 69,052,563</b>

## Special Revenue Funds – Changes in Fund Balance

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2016 Actual Estimated</i>	<i>FY 2017 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	3,186,764	659,435	1,195,047	1,489,881	710,611
Permits and Fees	139,495	137,000	137,000	140,518	147,000
Sales and Services	-	-	-	-	-
Investment Earnings	2,402	1,000	1,042	1,775	1,200
Other Revenue	277,230	-	-	-	-
<b>Total Revenues</b>	<b>3,605,891</b>	<b>797,435</b>	<b>1,333,089</b>	<b>1,632,174</b>	<b>858,811</b>
<b>Expenditures:</b>					
General Government	114,689	205,299	530,299	337,199	209,789
Central Services	-	-	-	-	-
Public Safety	3,231,226	659,435	1,477,428	1,312,540	710,611
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	474,956	-	73,813	343,774	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,820,871</b>	<b>864,734</b>	<b>2,081,540</b>	<b>1,993,513</b>	<b>920,400</b>
<b>Revenues over (under) Expenditures</b>	<b>(214,980)</b>	<b>(67,299)</b>	<b>(748,451)</b>	<b>(361,339)</b>	<b>(61,589)</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	28,004	-	31,793	31,763	-
Transfer to other funds	(13,682)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>14,322</b>	<b>-</b>	<b>31,793</b>	<b>31,763</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>					
	<b>(200,658)</b>	<b>(67,299)</b>	<b>(716,658)</b>	<b>(329,576)</b>	<b>(61,589)</b>
<b>Fund balance, beginning of the year</b>	<b>2,134,138</b>	<b>1,933,480</b>	<b>1,933,480</b>	<b>1,933,480</b>	<b>1,603,904</b>
<b>Fund balance, end of year</b>	<b>\$ 1,933,480</b>	<b>\$ 1,866,181</b>	<b>\$ 1,216,822</b>	<b>\$ 1,603,904</b>	<b>\$ 1,542,315</b>

## Enterprise Funds – Changes in Fund Balance

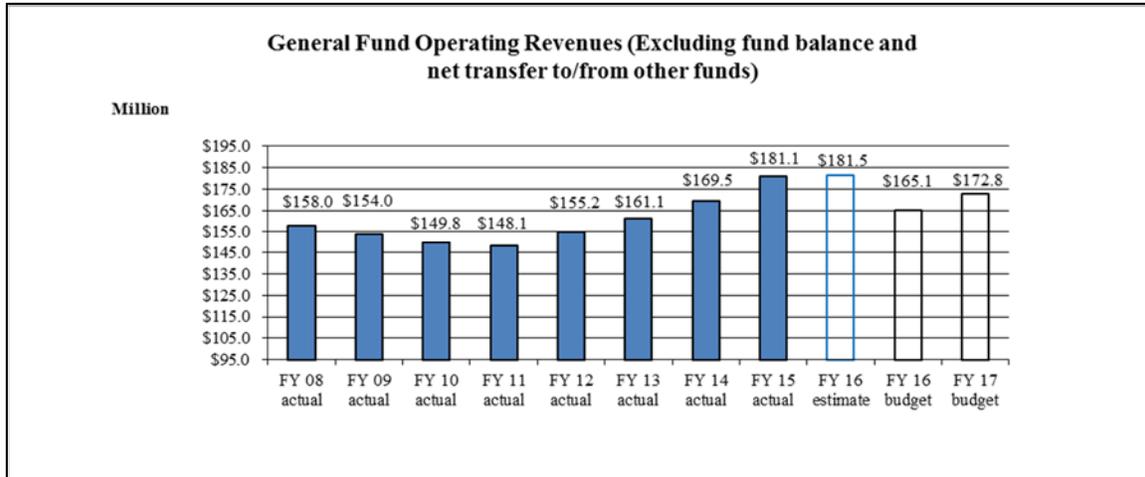
	<i>FY 2015</i> <i>Actual</i>	<i>FY 2016</i> <i>Approved</i> <i>Budget</i>	<i>FY 2016</i> <i>Current</i> <i>Budget</i>	<i>FY 2016</i> <i>Actual</i> <i>Estimated</i>	<i>FY 2017</i> <i>Approved</i> <i>Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	690,168	170,312	170,312	170,772	145,508
Special Assessments	230,257	40,000	40,000	275,125	40,000
Permits and Fees	1,334	-	-	-	-
Sales and Services	41,711,308	40,658,633	41,003,308	45,571,659	41,663,488
Investment Earnings	39,969	70,000	70,000	55,633	50,000
Other Revenue	492,810	485,978	587,658	928,032	483,604
<b>Total Revenues</b>	<b>43,165,846</b>	<b>41,424,923</b>	<b>41,871,278</b>	<b>47,001,221</b>	<b>42,382,600</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	16,538,377	15,576,633	15,584,633	15,566,709	16,168,878
Cost of Service	23,536,355	27,988,107	29,644,872	25,608,779	27,116,829
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>40,074,732</b>	<b>43,564,740</b>	<b>45,229,505</b>	<b>41,175,488</b>	<b>43,285,707</b>
<b>Revenues over (under) Expenditures</b>	<b>3,091,114</b>	<b>(2,139,817)</b>	<b>(3,358,227)</b>	<b>5,825,733</b>	<b>(903,107)</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	50,550,000	-	-	-	-
Premiums on bonds	7,373,568	-	-	-	-
Payment to escrow agent-refunded debt	(59,927,024)	-	-	-	-
Transfer from other funds	589,979	549,700	1,372,152	1,342,152	622,350
Transfer to other funds	(4,080,697)	(2,316,667)	(3,621,385)	(3,621,385)	(4,865,725)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,494,174)</b>	<b>(1,766,967)</b>	<b>(2,249,233)</b>	<b>(2,279,233)</b>	<b>(4,243,375)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(2,403,060)</b>	<b>(3,906,784)</b>	<b>(5,607,460)</b>	<b>3,546,500</b>	<b>(5,146,482)</b>
<b>Expendable Net Position, beginning of the year</b>	<b>39,483,797</b>	<b>37,080,737</b>	<b>37,080,737</b>	<b>37,080,737</b>	<b>40,627,237</b>
<b>Expendable Net Position, end of year</b>	<b>\$ 37,080,737</b>	<b>\$ 33,173,953</b>	<b>\$ 31,473,277</b>	<b>\$ 40,627,237</b>	<b>\$ 35,480,755</b>

## Internal Service Funds – Changes in Fund Balance

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2016 Actual Estimated</i>	<i>FY 2017 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	70,684	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	4,698	-	-	5,111	-
Other Revenue	13,699,877	11,675,000	11,675,000	12,054,900	12,871,700
<b>Total Revenues</b>	<b>13,775,259</b>	<b>11,675,000</b>	<b>11,675,000</b>	<b>12,060,011</b>	<b>12,871,700</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	14,927,093	11,675,000	12,425,000	11,423,454	12,871,700
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,927,093</b>	<b>11,675,000</b>	<b>12,425,000</b>	<b>11,423,454</b>	<b>12,871,700</b>
<b>Revenues over (under) Expenditures</b>	<b>(1,151,834)</b>	<b>-</b>	<b>(750,000)</b>	<b>636,557</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Transfer from other funds	-	-	-	-	-
Transfer to other funds	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>(1,151,834)</b>	<b>-</b>	<b>(750,000)</b>	<b>636,557</b>	<b>-</b>
<b>Expendable Net Assets, beginning of the year</b>	<b>3,754,762</b>	<b>2,602,928</b>	<b>2,602,928</b>	<b>2,602,928</b>	<b>3,239,485</b>
<b>Fund balance, end of year</b>	<b>\$ 2,602,928</b>	<b>\$ 2,602,928</b>	<b>\$ 1,852,928</b>	<b>\$ 3,239,485</b>	<b>\$ 3,239,485</b>

## Revenue Highlights

General fund operating revenues in FY 2017 are projected to increase approximately 4.7 percent above FY 2016 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 65.6 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 increase 3.2% from the FY 16 estimated value. The property tax rate and base is comprised of the following:

**Estimated Property Tax Base (in thousands)**

Fiscal Year	2013	2014	2015	2016	2017
<b>Real Property</b>	\$ 21,793,024	\$ 21,965,710	\$ 22,175,643	\$ 20,139,880	\$ 20,533,056
<b>Public Service</b>	\$ 1,130,000	\$ 1,223,000	\$ 1,276,741	\$ 1,296,691	\$ 1,480,032
<b>Motor Vehicles</b>	\$ 890,000	\$ 925,000	\$ 925,000	\$ 1,000,000	\$ 1,100,000
<b>Personal Property</b>	\$ 610,000	\$ 589,000	\$ 530,000	\$ 483,881	\$ 540,000
<b>Total Estimated Property Tax Base</b>	\$ 24,423,024	\$ 24,702,710	\$ 24,907,384	\$ 22,920,452	\$ 23,653,088
<b>Property Tax Rate</b>	.4425	.4425	.4425	.4850	.4850

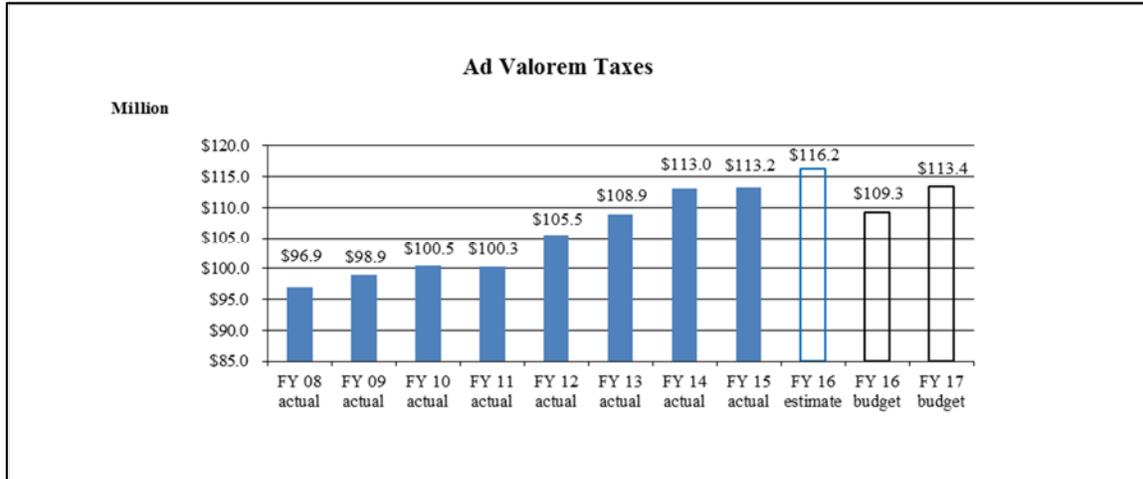
Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real property occurred in FY 2015.

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

Ad valorem tax revenue is projected to increase by \$4,067,106 (3.72%) 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 \$2,266,301 with a collection rate of 100.0% for motor vehicles and 95.6% for real property.



## Sales Tax

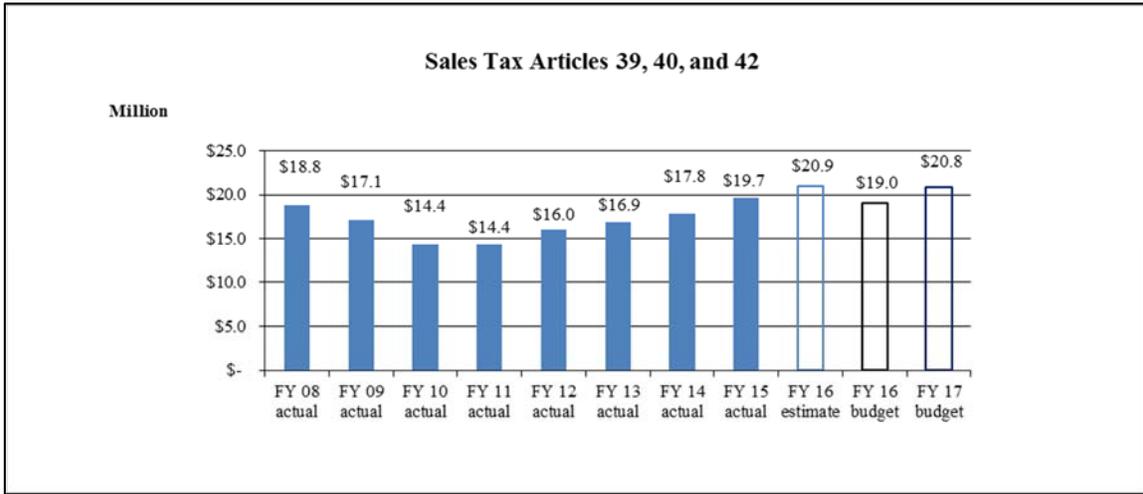
The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2017 is estimated to be \$20.8 million representing an increase from the approved budget for FY 2016. This 9.26% increase is attributable to the improved economy and the growth in new retail businesses locating within the County. There are three statutory authorizations for sales tax as shown in the following table:

<b>Sales Tax</b>					
<b>Sales Tax</b>	<b>FY 13 Actual</b>	<b>FY 14 Actual</b>	<b>FY 15 Actual</b>	<b>FY 16 Estimated</b>	<b>FY 17 Budget</b>
Article 39 (1cent)	\$ 7,174,799	\$ 7,574,126	\$ 8,260,987	\$ 8,727,014	\$ 8,586,330
Article 40 (1/2 cent)	\$ 5,034,320	\$ 5,274,487	\$ 5,898,786	\$ 6,319,219	\$ 6,325,470
Article 42 (1/2 cent)	\$ 4,732,676	\$ 5,010,418	\$ 5,538,538	\$ 5,896,609	\$ 5,854,213
<b>Total Sales Tax</b>	<b>\$16,941,795</b>	<b>\$17,832,031</b>	<b>\$19,698,311</b>	<b>\$20,942,842</b>	<b>\$20,766,013</b>

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 net of G.S. 105-524 adjustments for the distribution of additional sales tax revenue from services for economic development, public education, and community colleges. The amount redistributed per G.S. 105-524 to each count is determined by the County's allocation percentage set by state statute. Brunswick County's allocated percentage is zero.

Article 40 (beginning 1983) and 42 (beginning 1986) of the North Carolina General Statutes enables counties to levy two one-half cent sales tax. Net of the G.S. 105-524 adjustments as discussed in article 39, 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.

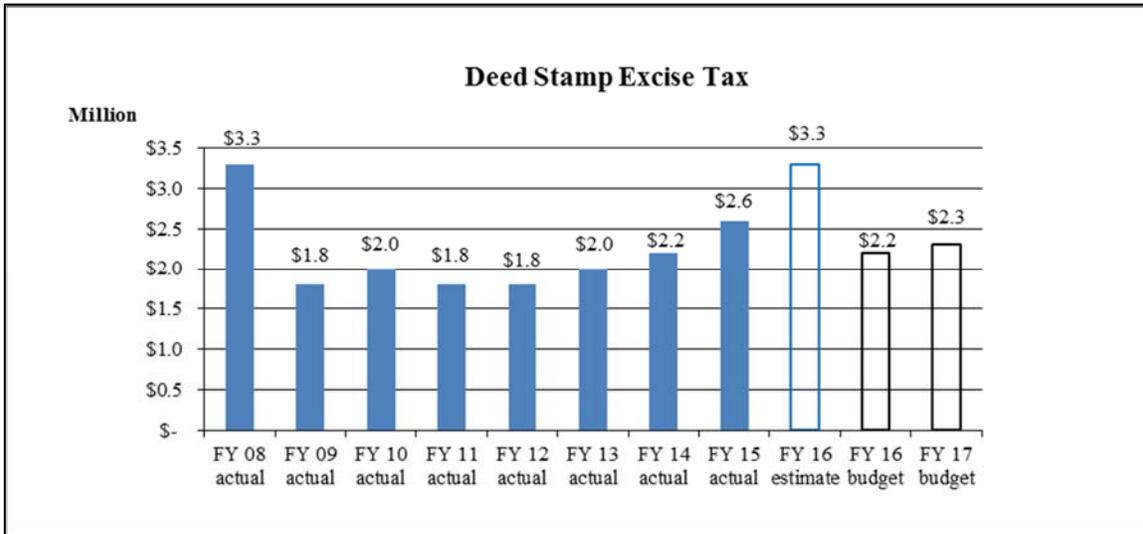
# Revenue Highlights



## Other Taxes and Licenses

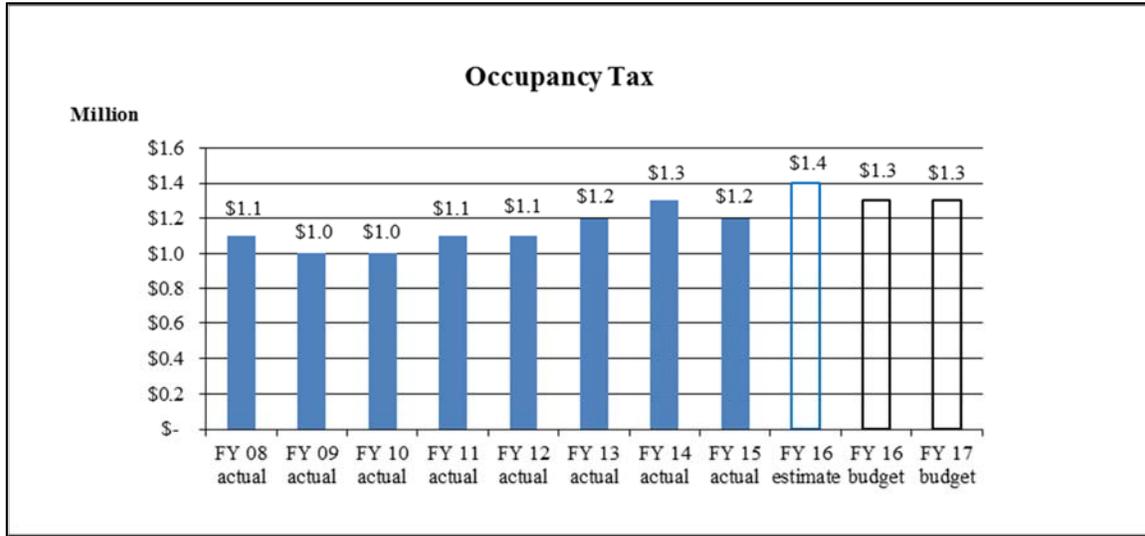
The majority of other taxes and licenses revenue is from Real property excise tax which is required by State statutes to be collected on transfers of real property and from 1% Occupancy Tax collections.

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 17 approved budget is \$0.1 million over the FY 16 approved budget.



## Revenue Highlights

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 17 is \$1,300,000.



### 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 17 is the same as the prior year approved budget of \$248,000.

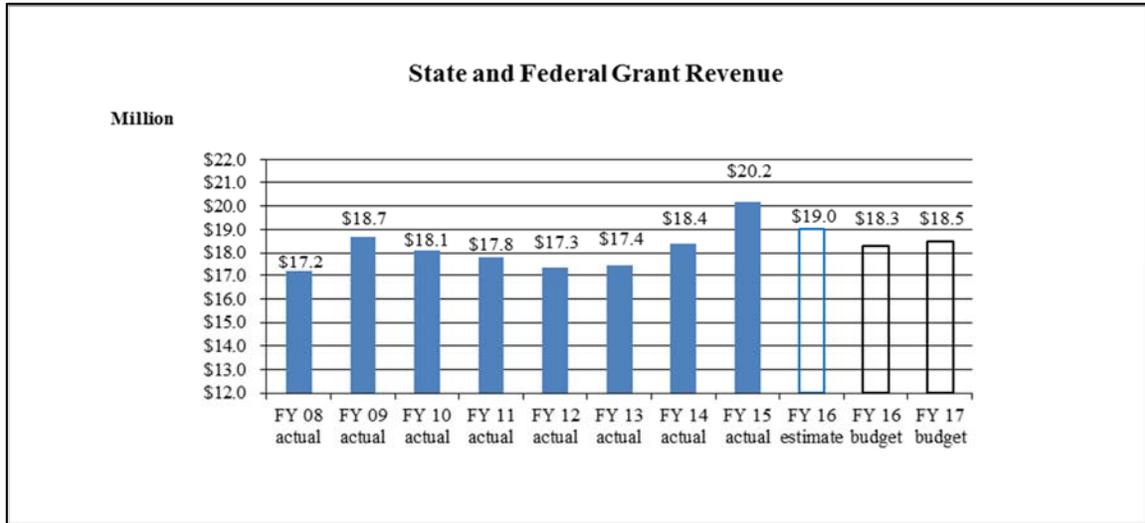
Jail fees are expected to decrease significantly (63.48%) in comparison to the prior year's approved budget generating approximately \$65,000 in revenue for FY 2017. This decrease is due to changes in legislation resulting in the loss of inmate phone commissions.

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 in Medicaid relief every year in perpetuity. The current year minimum relief benefit is \$250,000. In this and future years, the Medicaid hold harmless payment is based on actual performance, actual Medicaid savings, and actual foregone sales taxes. For FY 2017, the County is expecting to receive \$1,000,000 in Medicaid Hold Harmless receipts.

# Revenue Highlights

## Restricted Intergovernmental

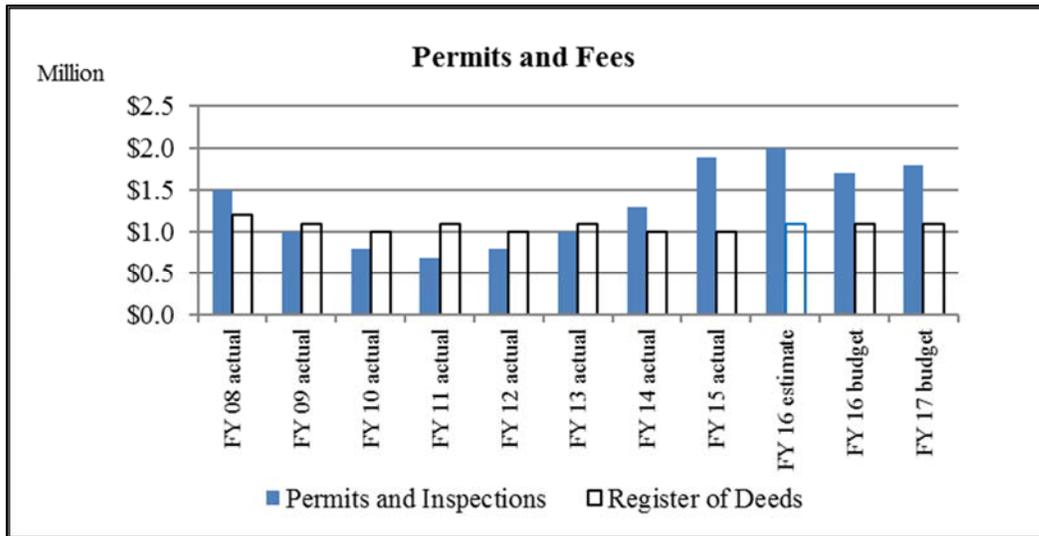
The majority of the Restricted Intergovernmental revenue source is State and federal grants received by the County mainly to support human services, economic and physical development and public safety. These revenue sources are dependent upon actions by the legislative bodies of state and federal government, as well as program administrators. The total FY 2017 budgeted Restricted Intergovernmental revenues of \$18.5 million is a 1.1 percent increase compared to the approved budget for FY 2016.



## Permits and Fees

Building permits and inspections are expected to generate revenues of \$1,760,000 in FY 2017 which is an increase from the prior year original budget of 2.33%. 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 increase in FY 2017 over last year's budget is 1.50% for a total of \$1,114,425 in revenue.



# Revenue Highlights

## Sales and Service

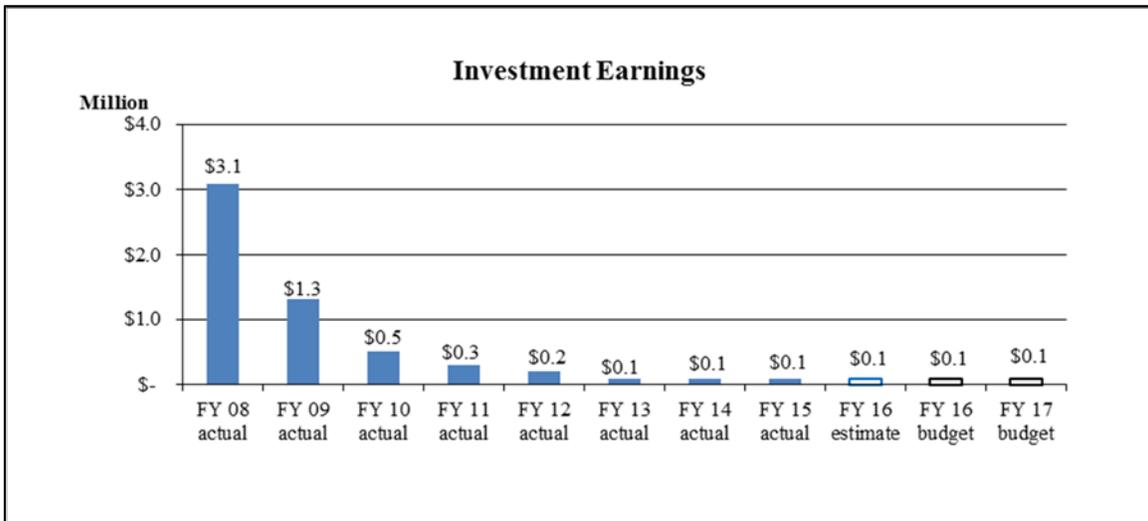
Solid waste fees of \$1,800,000 for the County’s construction and demolition landfill are expected to increase 12.5 percent in comparison with the FY 2016 approved budget.



Charges for emergency medical services are assessed when paramedics transport patients for any medical reason. Fee amounts are based on services provided and are based on the Medicare Reimbursement Schedule. The County contracts with an EMS billing firm to collect all current and delinquent fees. Expected revenues for FY 2017 are \$3.7 million, up 7.5 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 16 at \$85,000.



## Transfers from Other Funds

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

# Revenue Highlights

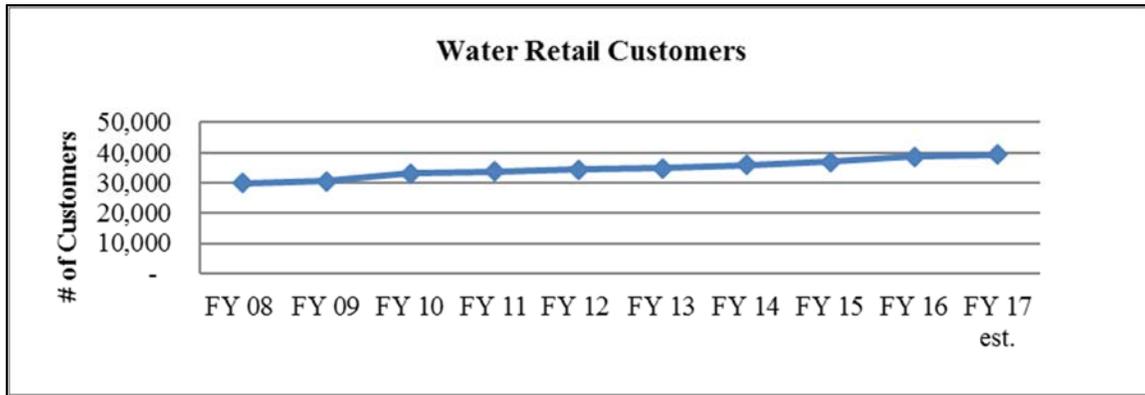
## Fund Balance Appropriated

Fiscal Year 2017 includes a fund balance appropriation in the general fund of \$3,312,349 a \$339,249 increase over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$60.9 million is projected to be 34.6% of \$176.2 million of budgeted expenditures and transfers to the reserves in FY 2017.

## Enterprise Fund Revenues:

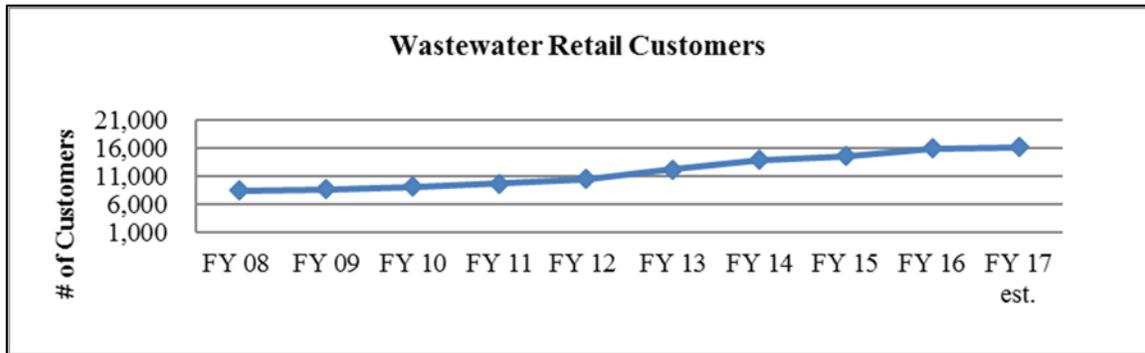
### Water Fund

Total projected revenue in the Water Fund is \$20,904,207 net of an appropriation of expendable net assets of \$2,278,371. Revenues are expected to remain consistent with the prior year approved budget. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Fiscal year 2017 approved rate is \$2.74 per 1,000 gallons down 6 cents from the previous years approved rate of \$2.80 per 1,000 gallons. Expected growth in FY 2017 is approximately 800 new retail customers generating \$920,000 in capital recovery and transmission fees which are 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 17 is 39,560.



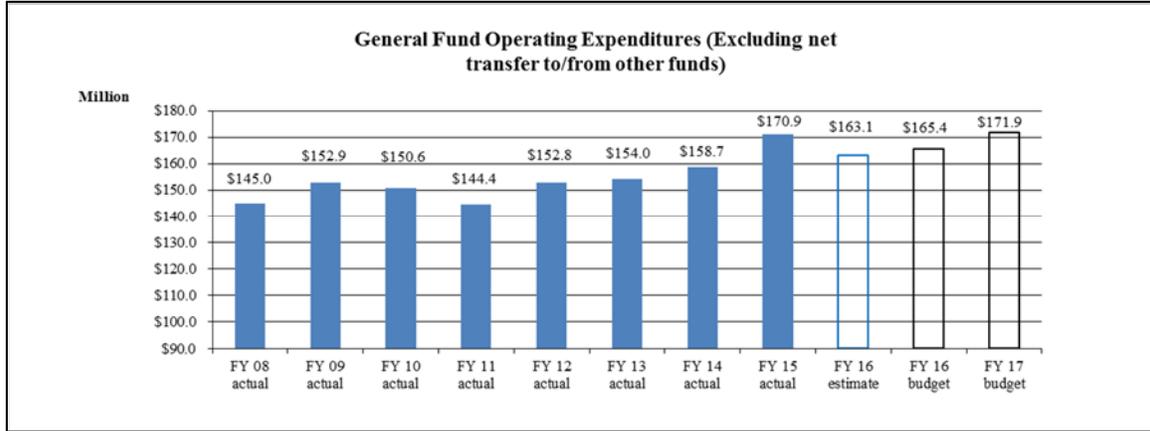
### Wastewater Fund

Total projected revenue in the Wastewater Fund is \$21,478,393 net of an appropriation of expendable net assets of \$2,868,111 and the transfer from the capital and replacement project funds of \$622,350. Retail wastewater sales are projected to be \$9,204,975 which is a 5.7% (\$498,500) increase over FY 2016 mainly due to the growth due to new customers. Expected growth from current sewer service areas is 300 new retail customers generating \$800,000 in capital recovery and transmission 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 17 is 16,147.



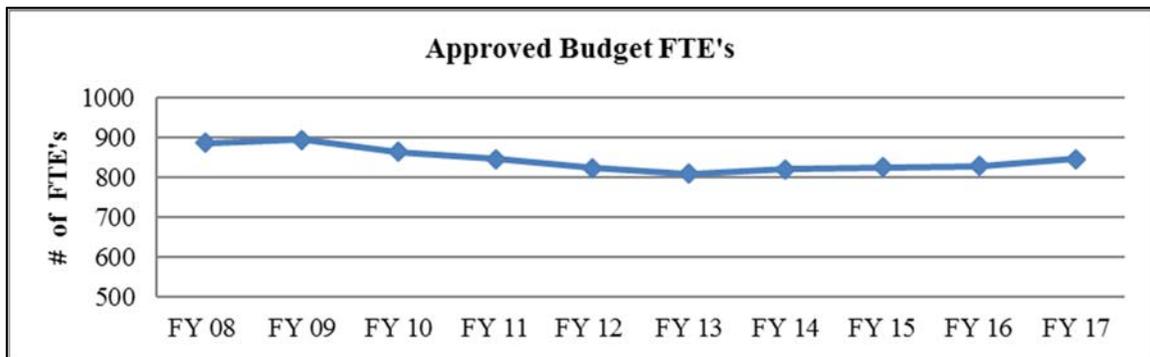
## Expenditure Highlights

General fund operating expenditures in FY 2017 are projected to increase approximately 4.0 percent to \$171.9 million above FY 2016 approved budget from uses other than transfers to other funds.



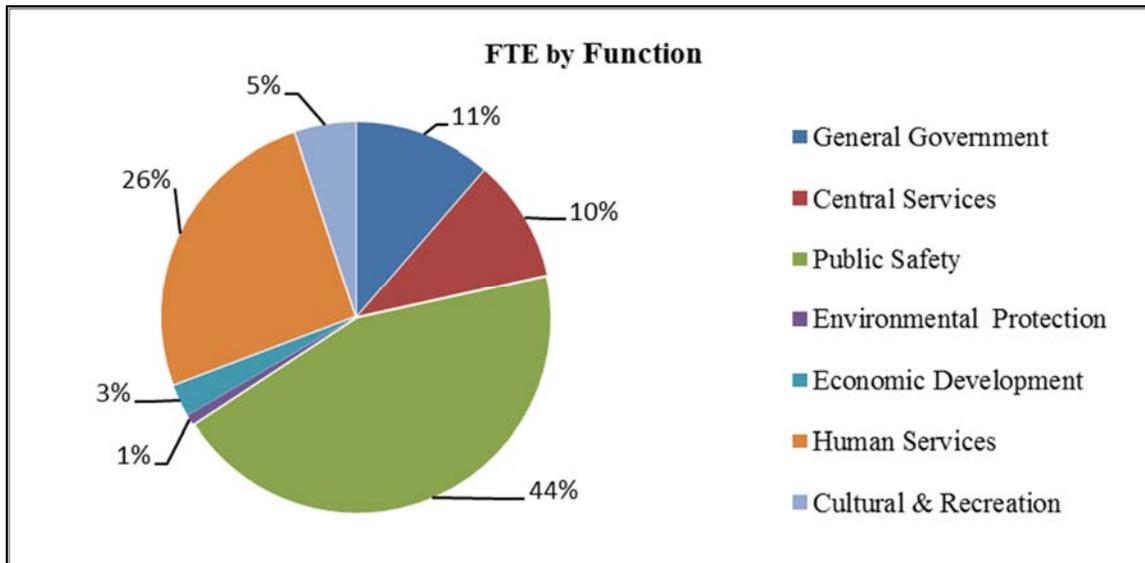
### Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2017 is \$64.8 million. FY 2017 includes 1 newly created position, an Accreditation Manager in the Sheriff's Office to assist in the process for meeting criteria for law enforcement accreditation (CALEA Program) at a cost of \$59,278. Due to the economic recovery and increased workloads an additional 12 FTE's were added in various departments of the County: 1 Elections Computer Technician in the Board of Elections (\$53,883), 1 Deputy MIS Director in Management Information Services (\$98,845), 4 Paramedics in Emergency Medical Services (\$226,604) to increase response time, 1 Custodial Assistant I in Central Communications (\$37,623), 4 Park Assistants in Parks and Recreation (\$150,491), and 1 Environmental Health Specialist I in Environmental Health (\$64,762). One position eliminated was a Medical Office Assistant in WIC Client Services. The total FTE budget for general government operations is 845.45 FTE's.



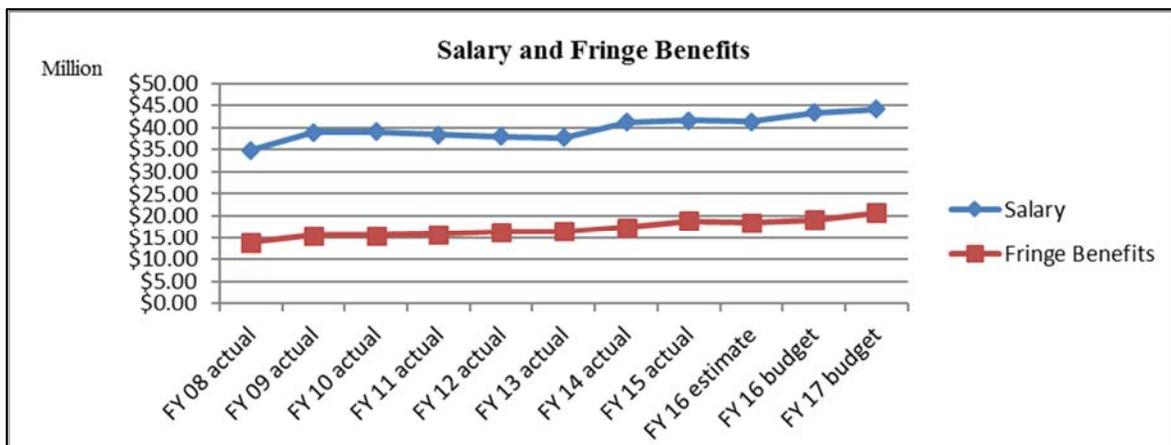
The approved FY 2017 FTE's in the General Fund by function is General Government 96, Central Services 86, Culture and Recreation 43, Economic Development 22.45, Environmental Protection 7, Human Services 217, and Public Safety 374 for a total FTE budget of 845.45. Fiscal Year 2017 percentage of the total 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 2016-2017 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 0.75% and up to 2% merit raises to eligible employees.

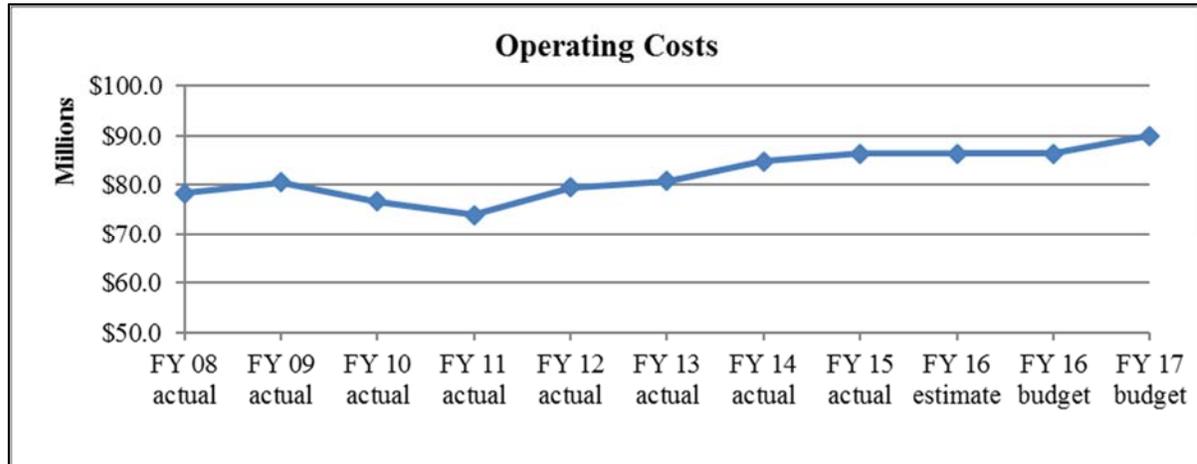
Overall personnel costs increased \$2.4M (3.8%) from the FY 2016 approved budget of \$62.4M to \$64.8M in FY 2017. Salary and fringe benefits represent 37.7 percent of the general fund operating budget. FY 2017 will be the fifth full year of the transition to being self-insured with the group health insurance. The increase in the County contributions to the health fund per employee went to \$8,820 from \$8,400 in FY 2016-2017. The County contributes to a group health and dental insurance plan of approximately \$10.8 million (includes contributions for retired employees), Local Government Retirement System of 7.25% (0.5 increase) for general employees and 7.65% (0.5 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$5.3 million. Total fringe benefits budgeted for FY 2017 in the general fund are \$20.7 million which represents a \$1.6 million or 8.4 percent increase over the prior year budget due to the increase in the County contribution for health insurance and the increase in FTEs.



## Expenditure Highlights

### Operating Costs

Total operating costs budgeted in the general fund are \$90.1 million which is a 4.28 percent (\$3.7 million) increase compared to the prior year budget and is 52.4 percent of the total general fund approved operating budget of \$171.9 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 decreases/increases are noted in the following programs for FY 2017 as compared to the FY 2016 approved budget:

### Operating Costs by Function

Function	FY 2016 Budget	FY 2017 Budget	Dollar Change	Percentage Change
General Government	\$ 4,197,575	\$ 4,137,222	\$ (60,353)	-1.4%
Central Services	\$ 5,240,800	\$ 5,556,458	\$ 315,658	6.0%
Public Safety	\$ 7,092,246	\$ 7,729,409	\$ 637,163	9.0%
Transportation	\$ 153,850	\$ 153,850	\$ 0	0.0%
Environmental Protection	\$ 13,782,831	\$ 14,300,908	\$ 518,077	3.8%
Economic & Physical Development	\$ 4,084,824	\$ 4,171,323	\$ 86,499	2.1%
Human Services	\$ 12,407,902	\$ 12,731,076	\$ 323,174	2.6%
Education	\$ 38,148,499	\$ 39,977,567	\$ 1,829,068	4.8%
Cultural & Recreational	\$ 1,251,853	\$ 1,294,826	\$ 42,973	3.4%

- General Government – One of the most significant changes is in the finance department’s computer software budget which decreased \$116,900 mainly due to the Sungard One Solution upgrade purchased in the prior year. Board of Elections had a decrease under prior year’s original budget as well of \$41,763 for supplies and materials along with other small decreases due to less elections in the current fiscal year than the prior. Register of Deeds excise tax increased \$49,000 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 – Equipment in the Operation Services Budget. The budget increased from fiscal year 2016’s original budget of \$218,000 to \$420,000. This budget is a result of normal repairs as well as HVAC replacements on various County buildings. Operation services increased \$190,000 for electricity due to the addition of new facilities across the County. Equipment less than \$500 increased \$129,943 in Management Information Services for the purchase of additional UPS’, monitors, keyboards, mice, card swipe hardware, barcode readers, etc.
- Public Safety – The main increase is in the Detention Center budget of \$241,793 for increases in motor fuels, departmental supplies, food, and repairs and maintenance along with other smaller increases to more accurately reflect the expenditures of the department. Emergency Services budgeted an increased \$100,000 for a comprehensive emergency services strategic plan to assist in determining fire department funding needs within the County. Included is additional County funding to the fire departments and rescue squads in the amount of \$226,437.
- Environmental Protection – Contracted Services for solid waste pickup increased 2.9% or \$356,311. The increase is mainly due to approximately 135 new services added each month and construction and demolition transfer cost increased \$115,000 due to increased tonnage and a 50% transfer goal. Per contract the rate per household increased eight (8) cents from 11.91 to 11.99 based on the March 2016 CPI-U index. There were also legislative changes in the Electronics Recycling Program resulting in an increase of \$80,000.
- Economic and Physical Development – The increase is due mainly to amounts budgeted for Occupancy Tax disbursements. This increase of \$25,000 brought occupancy tax disbursements to a total of \$1,300,000. The Economic Development Departments budget was combined with planning in order to create efficiencies and avoid the duplication of services resulting in a budget savings.
- Human Services – The overall increase is mainly due to increases in social services. Client transportation increased to \$600,000 which is an increase of \$150,000 based on patterns of need. This is 100% reimbursable through Medicaid. Other smaller increases such as travel, professional services, and telephone expense resulted in an additional social services increase of \$102,180. The FY 2017 County contribution to health services programs is \$3,887,299 and to social services is \$6,348,603 for a combined total of \$10,235,902.
- Education – The total FY 2016-2017 school appropriation, in accordance with the funding agreement, is \$36,153,806 which represents an increase of approximately 4.8 percent or \$1,654,044 over the FY 2015-2016. Under the terms of the agreement, 35.75%, or \$35,410,920 will be used for current expense and 0.75% or \$742,886 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 2016-2017 increased 4.8% to \$3,823,761.

### Capital Outlay

Purchases of vehicles and equipment that exceed \$5,000 represent 1.6 percent of the general fund budget for a total of \$2,769,803 which is an increase of 61.9% in comparison to FY 2016 approved budget.

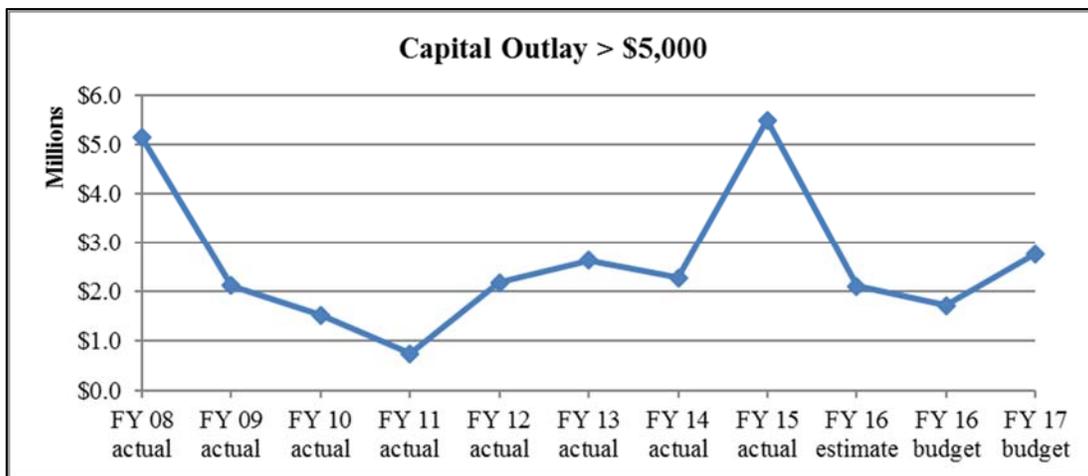
#### Capital Outlay-General Fund

Classification of Purchase	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget
Vehicles	\$ 645,992	\$ 898,654	\$ 454,180	\$ 695,315	\$ 1,397,391
Equipment	\$ 1,567,180	\$ 866,405	\$ 1,069,747	\$ 1,016,000	\$ 1,372,412
Improvements	\$ 6,000	\$ 90,000	\$ 92,550	\$ 0	\$ 0

## Expenditure Highlights

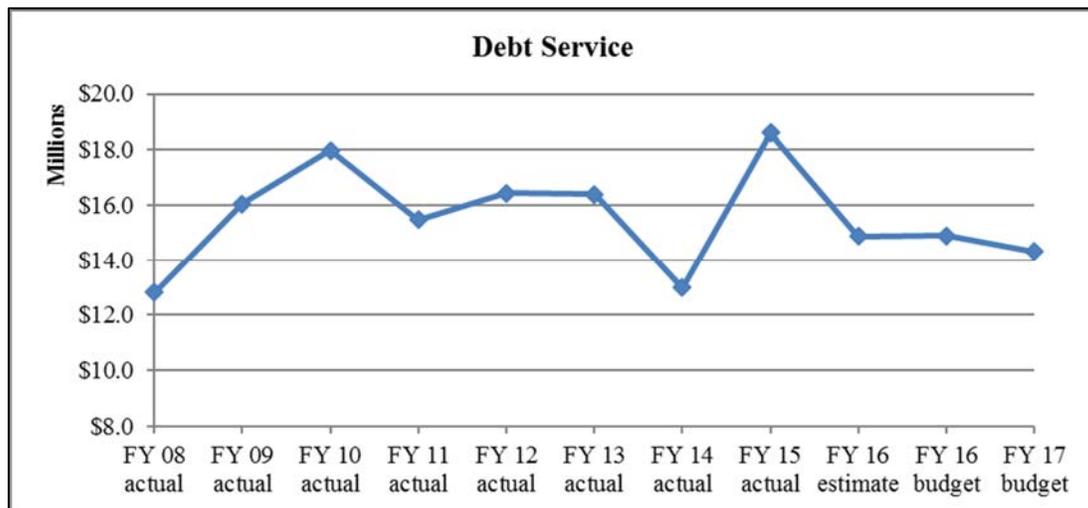
Included in the public safety budget are fifteen (15) replacement patrol cars for a total of \$408,915. Other vehicle purchases include a Minivan for Board of Election for \$23,500, a replacement 2 ton wrecker and a ½ ton pickup for the Service Center at \$125,000, a replacement SUV for Engineering at \$31,000, a replacement dump truck, 2 ¾ ton pickups, a ¾ ton van, and 3 ½ ton pickups for operations services totaling \$270,000, a replacement SUV and truck for the Sheriff’s Office totaling \$74,172, a replacement supervisor vehicle for Emergency Medical Services at \$35,000, 2 replacement trucks for code administration totaling \$44,000, 4 trucks for Animal Protective Services totaling \$110,804, a replacement vehicle for the Library at \$24,000, a replacement van and ¾ ton pickup for Parks and Recreation totaling \$70,000, a replacement pickup and sedan for Environmental Health totaling \$51,000 and 2 replacement minivans and 4 replacement cars for the Department of Social Services totaling \$130,000.

Significant equipment purchases include a replacement phone system (\$506,600), phase 1 of 3 for a jail security camera system (\$125,000), 1 replacement ambulance (\$170,000), 1 ambulance remount (\$100,000), and a truck scale for Solid Waste (\$63,000).



## 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 2017 is \$14,315,608, a 3.81% decrease under FY 2016 mainly due to amortizations. Debt service is 8.3% of the total operating expenditures of \$171.9 million.



## Expenditure Highlights

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### **Enterprise Fund Expenditures:**

#### **Water Fund**

Total operating expenditures excluding transfers to other funds totaling \$18,316,853 is a slight increase from the FY 2016 approved budget due to personnel related expenses. Personnel related expenditures increased \$417,319 to \$6.4 million or 7.0% over the prior year approved budget. In FY 2017, three additional positions were approved, 1 for a Distribution Mechanic/Locator and 1 for a Distribution Supervisor in the Water Distribution Division and 1 billing tech in the Water Customer Service Department. Increases for the 0.75% market adjustment and up to a 2% merit were also approved. Capital outlay decreased \$657,710 from the prior fiscal year. Included in capital outlay purchases is Building and parking lot improvements (\$150,000), and five new trucks (\$181,500). The approved budgeted transfer to the water capital projects fund is \$4,862,725 for pay go water tank and waterline projects. Debt service increased \$215,563 for the 2<sup>nd</sup> phase of the Northwest Water Treatment Plant expansion and the Danford Road water main debt issue of \$12.8 million in revenue bonds issued in the previous year.

#### **Wastewater Fund**

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$24,968,854 are projected to increase 4.2% or \$998,224 over the prior year approved budget. Operating expenditures increased mainly due to repairs and maintenance-equipment costs mostly related to pump repairs and drip irrigation pond repairs as well as in the areas of electricity and contractual services for sludge removal. Debt service increased \$376,682 or 2.78% due to refunding of existing debt in 2016 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 disc filter panels, motors for RCW, a replacement UV system, and 8 new trucks for a total of \$669,400. Personnel related expenditures increased \$270,174 to \$3.5 million or 8.4% over the prior year approved budget. Personnel expenditures increased mainly due to the 0.75 % market adjustment, up to a 2% merit raise, and the approval of a Wastewater Supervisor position.

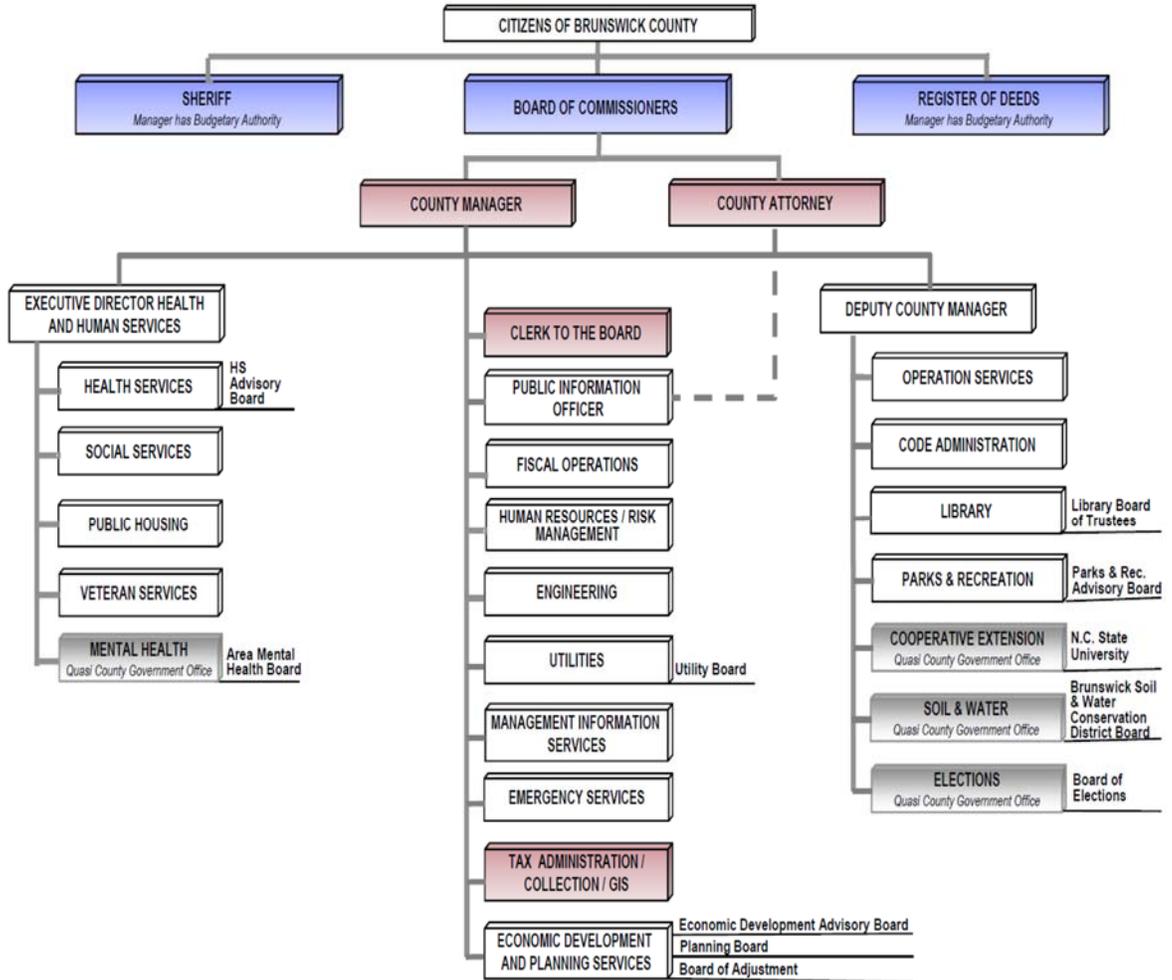
## Personnel Summary (FTE) by Department

	<i>FY 2015 Actual Budget</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
<b>General Fund:</b>				
Governing Body	2.00	1.00	1.00	1.00
County Administration	4.00	4.00	4.00	6.00
Human Resources	6.00	7.00	7.00	6.00
Finance	10.00	10.00	11.00	11.00
Tax Administration	45.00	46.00	47.00	47.00
Legal	4.00	4.00	3.00	3.00
Board of Elections	5.00	5.00	5.00	6.00
Register of Deeds	16.00	16.00	16.00	16.00
Computer Services - MIS	13.00	14.00	14.00	15.00
Service Center	14.00	13.00	13.00	13.00
Engineering	5.00	5.00	5.00	5.00
Operation Services	53.00	53.00	53.00	53.00
Sheriff's Office	134.00	136.00	137.00	144.00
Detention Center	82.00	84.00	86.00	80.00
Emergency Services	6.00	5.00	5.00	5.00
Emergency Medical Services	78.00	76.00	76.00	80.00
Code Administration	18.00	19.00	19.00	19.00
Central Communications Center	32.00	32.00	32.00	34.00
Sheriff Animal Protective Services	12.00	12.00	12.00	12.00
Solid Waste	7.00	7.00	7.00	7.00
Planning & Economic Development Service	11.00	9.00	8.00	8.00
Cooperative Extension	8.00	8.65	8.45	8.45
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	17.00
<b>Total General Fund</b>	<b>610.00</b>	<b>611.65</b>	<b>614.45</b>	<b>628.45</b>
<b>Public Housing Fund:</b>				
Public Housing - Administration	4.00	4.00	3.00	3.00
<b>Total Public Housing Fund</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>

## Personnel Summary (FTE) by Department

	<i>FY 2015 Actual Budget</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
<b>Public Health:</b>				
Family Health Personnel	47.8	47.8	47.08	47.08
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
Adult Health	3.00	0.00	0.00	0.00
WIC-Client Services	10.00	10.00	10.00	9.00
Environmental Health	14.00	14.00	14.00	15.00
Employee Wellness	2.00	0.00	0.00	0.00
<b>Total Public Health</b>	<b>77.80</b>	<b>72.80</b>	<b>72.08</b>	<b>72.08</b>
<b>Social Services:</b>				
DSS-Administration	132.20	140.20	142.92	142.92
<b>Total Social Services</b>	<b>132.20</b>	<b>140.20</b>	<b>142.92</b>	<b>142.92</b>
<b>ROD Technology Enhancement Fund:</b>				
Register of Deeds-Technology Enhancement	1.00	1.00	1.00	1.00
<b>Total ROD Technology Enhancement Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Water Fund:</b>				
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	24.00	24.00	25.00	27.00
LCFWSA - Reimbursement	1.50	1.50	1.50	1.50
Customer Service Division	12.00	11.00	11.00	11.00
Instrumental/Electrical Division	9.00	10.00	9.00	9.00
<b>Total Water Fund</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>80.00</b>
<b>Wastewater Fund:</b>				
Wastewater Administration	1.70	1.70	1.70	1.70
Wastewater Collection Division	21.00	23.00	23.00	24.00
Northeast Regional Wastewater	3.20	3.20	3.20	3.20
Southwest Regional Wastewater	4.05	4.05	4.05	4.05
West Regional Wastewater	11.25	11.25	11.25	11.25
Ocean Isle Beach Wastewater	2.80	2.80	2.80	2.80
<b>Total Wastewater Fund</b>	<b>44.00</b>	<b>46.00</b>	<b>46.00</b>	<b>47.00</b>
<b>Total All Funds</b>	<b>946.00</b>	<b>952.65</b>	<b>956.45</b>	<b>973.45</b>

# County Organizational Chart



## LEGEND

Elected Officials
Appointed by the Board of Commissioners
Consultative supervision by Administration

## General Fund Revenue Summary

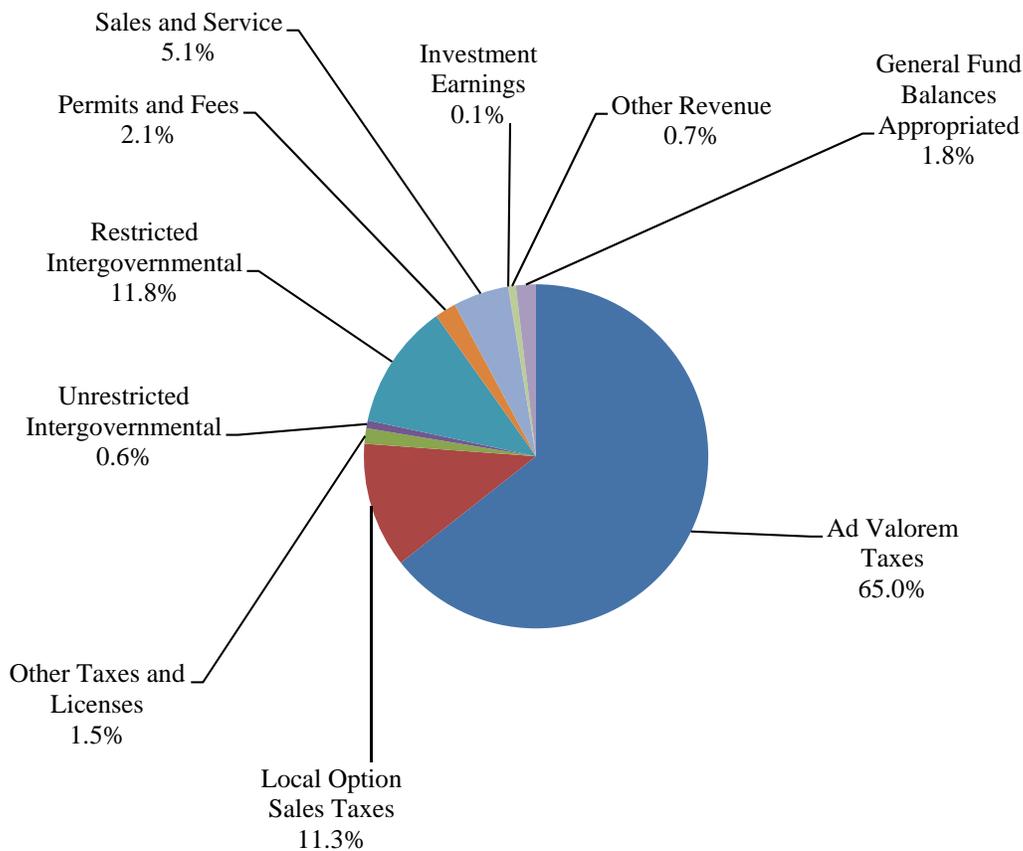
	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>	<i>Change from FY 2016 Budget</i>
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 112,011,607	\$ 108,648,481	\$ 110,825,397	\$ 112,715,587	3.7%
Penalties and interest	1,169,035	700,000	700,000	700,000	0.0%
<b>Ad Valorem Taxes Subtotal</b>	<b>113,180,642</b>	<b>109,348,481</b>	<b>111,525,397</b>	<b>113,415,587</b>	<b>3.7%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 and 44 (1%)	8,260,987	8,201,931	8,201,931	8,586,330	4.7%
Article 40 (1/2%)	5,898,786	5,553,726	5,743,726	6,325,470	13.9%
Article 42 (1/2%)	5,538,538	5,250,539	5,645,539	5,854,213	11.5%
<b>Local Option Sales Taxes Subtotal</b>	<b>19,698,311</b>	<b>19,006,196</b>	<b>19,591,196</b>	<b>20,766,013</b>	<b>9.3%</b>
<b>Other Taxes and Licenses:</b>					
Scrap tire disposal fee	161,351	160,000	160,000	160,000	0.0%
Deed stamp excise tax	2,634,061	2,200,000	3,082,780	2,300,000	4.5%
Solid Waste Tax	46,868	40,000	40,000	45,000	12.5%
White goods disposal tax	37,040	40,000	40,000	37,000	-7.5%
<b>Other Taxes and Licenses Subtotal</b>	<b>2,879,320</b>	<b>2,440,000</b>	<b>3,322,780</b>	<b>2,542,000</b>	<b>4.2%</b>
<b>Unrestricted Intergovernmental:</b>					
Medicaid Hold Harmless	2,360,272	660,000	660,000	1,000,000	51.5%
Beer and Wine Tax	287,908	248,000	248,000	248,000	0.0%
Jail fees	296,698	178,000	178,000	65,000	-63.5%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>2,944,878</b>	<b>1,086,000</b>	<b>1,086,000</b>	<b>1,313,000</b>	<b>20.9%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	20,162,646	18,321,718	20,544,707	19,325,014	5.5%
ARRA restricted federal	9,188	7,563	7,563	6,050	-20.0%
Court facility fees	154,399	140,000	140,000	140,000	0.0%
Payments in Lieu of taxes	3,536	-	-	-	na
ABC education requirement	7,212	-	-	-	na
ABC law enforcement services	5,151	2,000	2,000	2,000	0.0%
Local Occupancy Tax	1,209,423	1,275,000	1,410,000	1,300,000	2.0%
State drug tax	19,697	14,498	14,498	10,000	-31.0%
<b>Restricted Intergovernmental Subtotal</b>	<b>21,571,252</b>	<b>19,760,779</b>	<b>22,118,768</b>	<b>20,783,064</b>	<b>5.2%</b>
<b>Permits and Fees:</b>					
Building permits	1,863,824	1,708,000	1,771,060	1,750,000	2.5%
Register of Deeds	684,107	750,000	750,000	750,000	0.0%
Inspection fees	6,740	12,000	12,000	10,000	-16.7%
Concealed Handgun Permit	135,405	110,050	185,050	127,470	15.8%
Other permit and fees	934,616	975,846	980,794	907,724	-7.0%
<b>Permits and Fees Subtotal</b>	<b>3,624,692</b>	<b>3,555,896</b>	<b>3,698,904</b>	<b>3,545,194</b>	<b>-0.3%</b>

## General Fund Revenue Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>	<i>Change from FY 2016 Budget</i>
<b>Sales and Services:</b>					
Solid waste fees	1,889,451	1,600,000	1,840,000	1,800,000	12.5%
School Resource officer reimbursement	1,178,000	1,160,000	1,160,000	1,179,000	1.6%
Rents	61,961	37,000	37,000	13,930	-62.4%
EMS charges	3,950,659	3,450,000	3,500,000	3,710,000	7.5%
Public health user fees	797,683	642,207	642,207	709,744	10.5%
Sheriff Animal Service Protective Service fees	87,871	85,000	85,000	70,000	-17.6%
Social services fees	66,474	54,200	54,200	57,000	5.2%
Public housing fees	101,639	100,860	83,660	100,860	0.0%
Tax collection fees	223,544	200,000	200,000	200,000	0.0%
Other sales and services	979,904	718,830	858,290	744,950	3.6%
Register of Deeds	283,064	290,382	290,382	305,445	5.2%
Marriage License	54,480	57,600	57,600	58,980	2.4%
Recreation services	279,147	224,600	224,600	244,350	8.8%
<b>Sales and Services Subtotal</b>	<b>9,953,877</b>	<b>8,620,679</b>	<b>9,032,939</b>	<b>9,194,259</b>	<b>6.7%</b>
<b>Investment Earnings</b>	<b>86,976</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>0.0%</b>
<b>Other Revenue:</b>					
Tax refunds-sales and gas tax	1,109	1,100	1,100	1,100	0.0%
ABC bottle taxes	52,995	42,000	42,000	42,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	45,854	4,300	8,248	4,300	0.0%
Other revenues	2,275,882	1,116,400	1,978,631	1,123,153	0.6%
<b>Other Revenue Subtotal</b>	<b>2,399,840</b>	<b>1,187,800</b>	<b>2,053,979</b>	<b>1,194,553</b>	<b>0.6%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>2,973,100</b>	<b>12,038,765</b>	<b>3,312,349</b>	<b>11.4%</b>
<b>Total Operating Revenues</b>	<b>176,339,788</b>	<b>168,063,931</b>	<b>184,553,728</b>	<b>176,151,019</b>	<b>4.8%</b>
<b>Other Financing Sources (Uses)</b>					
Premium on Bonds	157,138	-	-	-	na
Issuance of long-term debt	4,620,000	-	-	-	na
<b>Total Other Financing Sources</b>	<b>4,777,138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>na</b>
<b>Transfers from Other Funds</b>	<b>101,682</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>na</b>
<b>Total Revenue</b>	<b>\$ 181,218,608</b>	<b>\$ 168,063,931</b>	<b>\$ 184,553,728</b>	<b>\$ 176,151,019</b>	<b>4.8%</b>

# General Fund Revenue Summary

	<b>FY 2016 Approved</b>	<b>% of Total</b>	<b>FY 2015 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
Ad Valorem Taxes	\$ 113,415,587	64.5%	\$ 109,348,481	65.1%	3.7%
Local Option Sales Taxes	20,766,013	11.8%	19,006,196	11.3%	9.3%
Other Taxes and Licenses	2,542,000	1.4%	2,440,000	1.5%	4.2%
Unrestricted Intergovernmental	1,313,000	0.7%	1,086,000	0.5%	20.9%
Restricted Intergovernmental	20,783,064	11.8%	19,760,779	11.18%	5.2%
Permits and Fees	3,545,194	2.0%	3,555,896	2.1%	-0.3%
Sales and Service	9,194,259	5.2%	8,620,679	5.1%	6.7%
Investment Earnings	85,000	0.0%	85,000	0.1%	0.0%
Other Revenue	1,194,553	0.7%	1,187,800	0.7%	0.6%
General Fund Balances Appropriated	3,312,349	1.9%	2,973,100	1.8%	11.4%
<b>Total Revenues</b>	<b>\$ 176,151,019</b>	<b>100%</b>	<b>\$ 168,063,931</b>	<b>100%</b>	<b>4.8%</b>



# General Fund Expenditure Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>	<i>Change from FY 2016 Budget</i>
<b>General Government:</b>					
Governing Body	\$ 322,816	\$ 306,405	\$ 306,405	\$ 299,078	-2.4%
County Administration	529,078	550,790	550,790	729,394	32.4%
Human Resources	466,163	543,203	548,103	473,757	-12.8%
Finance	1,259,250	1,398,193	1,493,608	1,383,206	-1.1%
Tax Administration	3,684,237	3,882,358	3,882,358	4,021,219	3.6%
Legal Department	647,951	685,111	650,590	575,176	-16.0%
Court Facilities	281,223	308,592	308,592	309,779	0.4%
Board of Elections	601,015	1,473,311	957,685	946,181	-35.8%
Register of Deeds	2,555,833	2,399,207	2,875,207	2,490,506	3.8%
Contingency	-	400,000	106,047	400,000	0.0%
<b>General Government Subtotal</b>	<b>10,347,566</b>	<b>11,947,170</b>	<b>11,679,385</b>	<b>11,628,296</b>	<b>-2.7%</b>
<b>Central Services:</b>					
Management Information Systems	2,221,340	2,667,623	2,725,857	2,977,006	11.6%
Service Center	1,195,743	1,216,223	1,198,563	1,305,079	7.3%
Engineering	478,131	573,423	629,423	596,521	4.0%
Operation Services	6,217,615	6,271,909	7,071,060	6,739,169	7.5%
Non-Departmental	2,421,657	3,521,593	3,685,220	3,739,095	6.2%
<b>Central Services Subtotal</b>	<b>12,534,486</b>	<b>14,250,771</b>	<b>15,310,123</b>	<b>15,356,870</b>	<b>7.8%</b>
<b>Public Safety:</b>					
District Attorney	116,376	123,000	123,600	123,000	0.0%
Sheriff Department	13,511,725	12,796,813	13,278,914	13,908,705	8.7%
Detention Center	7,711,105	7,680,739	7,748,117	7,932,463	3.3%
Emergency Management	816,876	777,366	1,049,057	896,069	15.3%
Emergency Medical Service	8,299,227	7,200,568	7,493,900	7,781,050	8.1%
Public Safety Agencies:					
Fire Departments	548,100	594,726	594,726	783,663	31.8%
Rescue Squads	384,964	394,600	434,367	432,100	9.5%
Code Administration	1,333,388	1,471,689	1,534,749	1,566,222	6.4%
Central Communications	2,160,700	2,187,398	2,490,163	2,348,874	7.4%
Sheriff Animal Protective Services	1,017,526	926,714	1,083,992	1,109,470	19.7%
<b>Public Safety Subtotal</b>	<b>35,899,987</b>	<b>34,153,613</b>	<b>35,831,585</b>	<b>36,881,616</b>	<b>8.0%</b>
<b>Transportation:</b>					
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	33,663	29,350	29,350	29,350	0.0%
Brunswick Transit System	169,157	-	208,875	-	na
<b>Transportation Subtotal</b>	<b>327,320</b>	<b>153,850</b>	<b>362,725</b>	<b>153,850</b>	<b>0.0%</b>
<b>Environmental Protection:</b>					
Solid Waste	13,637,616	13,999,608	14,088,691	14,577,359	4.1%
Environmental Protection Agencies:					
Forestry	188,072	222,569	222,569	222,969	0.2%
Brunswick County Beach Consortium	13,500	-	-	-	na
<b>Environmental Protection Subtotal</b>	<b>13,839,188</b>	<b>14,222,177</b>	<b>14,311,260</b>	<b>14,800,328</b>	<b>4.1%</b>

## General Fund Expenditure Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>	<i>Change from FY 2016 Budget</i>
<b>Economic Development:</b>					
Planning and Economic Development Services	817,893	632,935	641,935	997,879	57.7%
Cooperative Extension	550,356	518,418	578,752	556,298	7.3%
Soil and Water Conservation	214,556	211,757	212,028	218,946	3.4%
Public Housing Section 8	2,495,982	2,501,900	2,459,790	2,426,078	-3.0%
Economic Development	419,740	406,090	473,206	-	-100.0%
Brunswick County Occupancy Tax	1,209,422	1,275,000	1,410,000	1,300,000	2.0%
Other:					
Dredging Projects	-	-	141,828	-	na
Shoreline Protection	166,666	216,666	266,666	200,666	-7.4%
<b>Economic Development Subtotal</b>	<b>5,874,615</b>	<b>5,762,766</b>	<b>6,184,205</b>	<b>5,699,867</b>	<b>-1.1%</b>
<b>Human Services:</b>					
Health:					
Administration	3,399,773	3,755,526	3,865,591	3,773,035	0.5%
Communicable Diseases	249,995	375,970	379,622	411,250	9.4%
Adult Health Maintenance	170,454	166,630	168,813	426,898	156.2%
Senior Health	489,759	70,795	72,795	73,145	3.3%
Maternal and Child Health	1,093,594	1,116,290	1,166,585	1,125,302	0.8%
Environmental Health	1,331,866	1,486,962	1,545,081	1,499,196	0.8%
Employee Wellness	245,874	-	-	-	na
Social Services:					
Administration	11,555,002	12,764,491	13,797,687	13,631,681	6.8%
Medical Assistance	11,083	30,000	30,000	20,000	-33.3%
Aid to the Blind	4,933	5,910	5,910	5,910	0.0%
Adoption Assistance	245,010	280,000	271,000	280,000	0.0%
SAA Eligibility	180,339	225,000	190,000	225,000	0.0%
SAD Eligibility	224,627	225,000	260,000	225,000	0.0%
Adoption Promotion Fund	7,056	-	120,246	-	na
Foster Care	763,733	810,000	810,000	810,000	0.0%
State Foster Home	338,089	335,000	335,000	335,000	0.0%
Special Assistance	5,351	1,800	1,800	1,800	0.0%
Day Care	5,280,538	4,111,727	4,111,727	4,111,727	0.0%
Veteran Services	185,930	187,296	187,296	195,977	4.6%
Human Services Agencies:					
Trillium Health Resources	710,207	250,443	250,443	-	-100.0%
Brunswick Senior Resources, Inc.	1,565,000	1,565,000	1,622,198	1,650,000	5.4%
Lower Cape Fear Hospice	50,000	50,000	50,000	-	-100.0%
Providence Home	15,000	-	15,000	-	na
Juvenile Crime Prevention Grant	106,737	-	114,284	-	na
<b>Human Services Subtotal</b>	<b>28,229,950</b>	<b>27,813,840</b>	<b>29,371,078</b>	<b>28,800,921</b>	<b>3.5%</b>

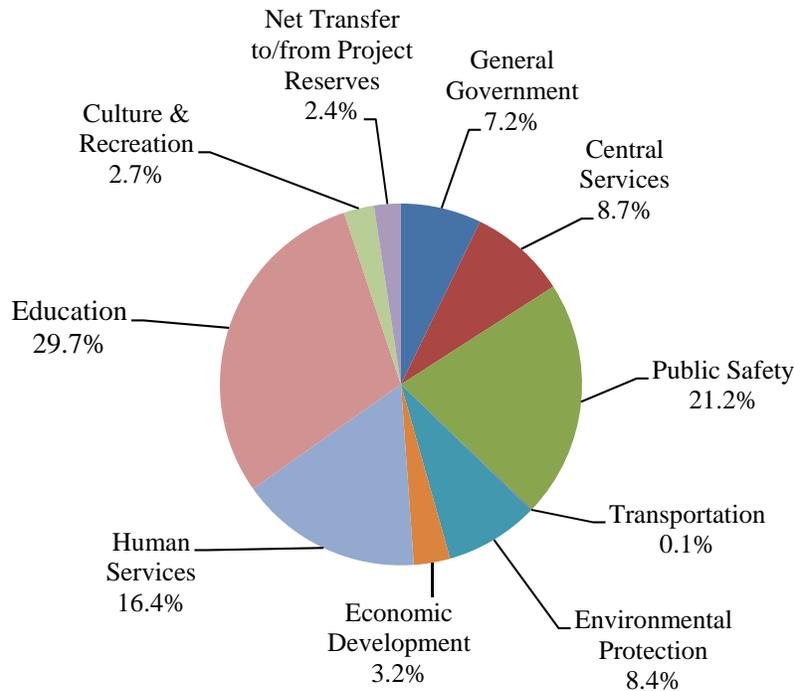
## General Fund Expenditure Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>	<i>Change from FY 2016 Budget</i>
<b>Education:</b>					
Brunswick County Schools	34,034,823	34,499,762	34,499,762	36,153,806	4.8%
Brunswick Community College	3,749,447	3,648,737	3,648,737	3,823,761	4.8%
<b>Education Subtotal</b>	<b>37,784,270</b>	<b>38,148,499</b>	<b>38,148,499</b>	<b>39,977,567</b>	<b>4.8%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,232,080	1,253,896	1,254,472	1,333,430	6.3%
Parks and Recreation	6,224,919	2,776,811	2,814,293	2,994,236	7.8%
<b>Culture and Recreation Subtotal</b>	<b>7,456,999</b>	<b>4,030,707</b>	<b>4,068,765</b>	<b>4,327,666</b>	<b>7.4%</b>
<b>Debt Service:</b>					
Principal retirement	10,440,000	11,470,000	11,470,000	11,295,001	-1.5%
Interest and fees	3,489,128	3,411,873	3,411,873	3,020,607	-11.5%
<b>Debt Service Subtotal</b>	<b>13,929,128</b>	<b>14,881,873</b>	<b>14,881,873</b>	<b>14,315,608</b>	<b>-3.8%</b>
<b>Total Operating Expenditures</b>	<b>166,223,509</b>	<b>165,365,266</b>	<b>170,149,498</b>	<b>171,942,589</b>	<b>4.0%</b>
<b>Other Financing Uses:</b>					
Payment to escrow agent	4,670,000	-	-	-	na
<b>Total Other Financing Uses</b>	<b>4,670,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>na</b>
<b>Transfer to other funds</b>	<b>8,248,428</b>	<b>2,698,665</b>	<b>14,404,230</b>	<b>4,208,430</b>	<b>55.9%</b>
<b>Total Expenditures</b>	<b>\$ 179,141,937</b>	<b>\$ 168,063,931</b>	<b>\$ 184,553,728</b>	<b>\$ 176,151,019</b>	<b>4.8%</b>

# General Fund Expenditure Summary

	<b>FY 2016 Approved</b>	<b>% of Total</b>	<b>FY 2015 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
General Government	\$ 12,670,696	7.2%	\$ 13,043,148	7.8%	-2.9%
Central Services	15,356,870	8.7%	14,250,771	8.5%	7.8%
Public Safety	37,390,066	21.2%	34,683,913	20.6%	7.8%
Transportation	153,850	0.1%	153,850	0.1%	0.0%
Environmental Protection	14,800,328	8.4%	14,222,177	8.5%	4.1%
Economic Development	5,699,867	3.2%	5,762,766	3.4%	-1.1%
Human Services	28,800,921	16.4%	27,813,840	16.5%	3.5%
Education	52,299,628	29.7%	50,942,883	30.3%	2.7%
Culture & Recreation	4,770,363	2.7%	4,491,918	2.7%	6.2%
Net Transfer to/from Project Reserves	4,208,430	2.4%	2,698,665	1.6%	55.9%
<b>Total Expenditures</b>	<b>\$ 176,151,019</b>	<b>100%</b>	<b>\$ 168,063,931</b>	<b>100%</b>	<b>4.8%</b>

**Note: Debt Service dollars are included by function**



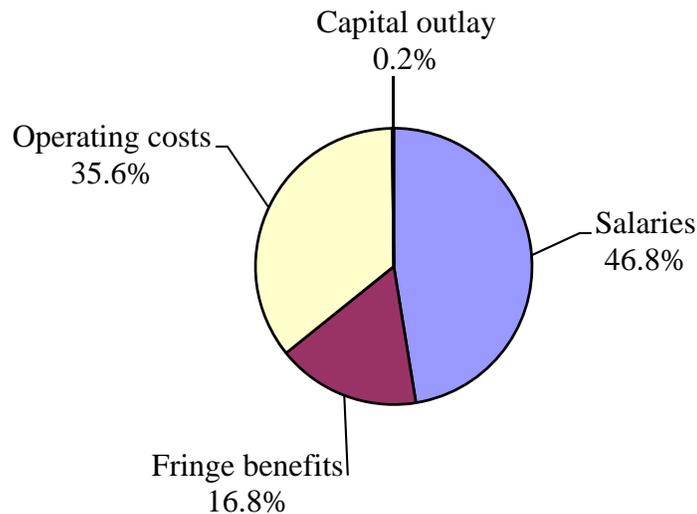
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# General Government Budget Summary

## Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 4,873,142	\$ 5,842,088	\$ 5,385,224	\$ 5,516,574
Fringe benefits	1,934,385	1,861,507	1,834,991	1,951,000
Operating costs	3,540,039	4,197,575	4,413,170	4,137,222
Capital outlay	-	46,000	46,000	23,500
<b>Total expenditures</b>	<b>\$ 10,347,566</b>	<b>\$ 11,947,170</b>	<b>\$ 11,679,385</b>	<b>\$ 11,628,296</b>
Other taxes and licences	2,634,061	2,200,000	3,082,780	2,300,000
Unrestricted Intergovernmental	68,813	112,000	112,000	92,000
Restricted intergovernmental	154,399	140,000	140,000	140,000
Permits and fees	868,987	974,600	974,600	910,000
Sales and service	561,088	547,982	547,982	564,425
Investment earnings	459	-	-	-
Other revenue	23,722	80,000	80,000	46,000
<b>Total revenues</b>	<b>\$ 4,311,529</b>	<b>\$ 4,054,582</b>	<b>\$ 4,937,362</b>	<b>\$ 4,052,425</b>
Number of FTE's	92.0	93.0	94.0	96.0

### General Government Approved Expenditures FY 2017



# Board of Elections

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 349,588	\$ 1,011,940	\$ 532,885	\$ 521,071
Fringe benefits	102,288	148,130	111,559	128,588
Operating costs	149,139	313,241	313,241	273,022
Capital outlay	-	-	-	23,500
<b>Total expenditures</b>	<b>\$ 601,015</b>	<b>\$ 1,473,311</b>	<b>\$ 957,685</b>	<b>\$ 946,181</b>
Permits and fees	1,215	55,000	55,000	-
<b>Total revenues</b>	<b>\$ 1,215</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>
Number of FTE's	5.0	5.0	5.0	6.0

## 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:** Streamline the distribution of precinct supplies to the County's 26 Election Day polling places.

### Objectives:

- Purchase security carts to hold all of a precinct's supplies.
- Rent 3 lift gate moving trucks to follow the voting machine trucks and deliver supplies to the precincts on the day before an election.

FY 16/17 Projected Cost – \$37,955  
 Projected Recurring Annual Cost - \$2,197

**Goal:** Ensure that poll workers are promptly notified when a curbside voter appears at the polling place.

### Objectives:

- Purchase curbside alert systems for all polling places in the County.

FY 16/17 Projected Cost – \$7,240  
 Projected Recurring Annual Cost - \$0

**Goal:** Increase the efficiency and effectiveness of the department. Brunswick County has seen an increase of nearly 24,000 registered voters since the last time a full time position was added to the department (2006).

# Board of Elections

## Objectives:

- Gain approval for two full time positions. One position would work in conjunction with the Elections Computer Technician to manage voting systems and electronic poll books. The other position would be an administrative position that would assist with all facets of the election process as needed, but primarily focusing on clerical duties of the office.

FY 16/17 Projected Cost - \$67,500

Projected Recurring Annual Cost - \$67,500

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Number of Registered Voters	84,848	85,000	89,500	93,000
Number of Elections Held	2 Municipal & Primary	1 General	3 Municipal, Presidential Preference Primary, & Second Primary	1 General
Number of Ballots Cast	24,128	41,197	48,000	63,000
Number of New Registrations Processed	6,027	4,500	8,000	9,000
Number of Information Changes Processed	3,316	4,000	5,000	5,000
Number of Verification Cards Sent	18,695	20,000	29,000	20,000
Number of NCOA mailings sent	2,392	2,400	2,400	2,500
Number of Confirmation Cards Sent	2,666	13,000	3,000	13,000
Number of No Contact mailings sent	-	10,617	-	10,000
Number of Inactive Voters Removed	-	3,266	-	3,500
<b>Efficiency Measures</b>				
Registered Voters per FTE	16,969	17,000	17,900	13,285
Ballots Cast per FTE	4,825	8,239	9,600	9,000
New Registrations Processed per FTE	1,205	900	1,600	1,285
Information Changes Processed per FTE	663	800	1,000	715
Verification Cards Sent per FTE	3,739	4,000	5,800	2,857
NCOA mailings sent per FTE	478	480	480	357
Confirmation Cards Sent per FTE	533	2,600	600	1,857
No Contact mailings sent per FTE	-	2,123	-	1,428
Inactive Voters Removed per FTE	-	653	-	500
<b>Effectiveness Measures</b>				
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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 385,066	\$ 404,586	\$ 413,486	\$ 539,537
Fringe benefits	121,078	114,794	112,294	162,613
Operating costs	22,934	31,410	25,010	27,244
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 529,078</b>	<b>\$ 550,790</b>	<b>\$ 550,790</b>	<b>\$ 729,394</b>
Number of FTE's	4.0	4.0	4.0	6.0

## Department Purpose

The Administration office is comprised of the County Manager, Deputy County Manager, Executive Assistant and Public Information Officer. The purpose of the office is to execute the policies and directives of the Board of Commissioners and to oversee the day-to-day operations of the County government to ensure that services are provided to citizens as efficiently as possible.

## 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 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Maintain a Commitment to Efficiency and Cost Containment.

### Objectives:

- Evaluate current processes.
- Explore opportunities to privatize County programs that may be more effectively performed by the private sector.
- Continue to seek input from employees for efficiency and cost savings opportunities.
- Implement technological processes where cost effective.
- Measure and report effectiveness of programs.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

## County Administration

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**Goal:** Enhance and Improve Public Information.

**Objectives:**

- Maintain new County website and explore enhancements.
- Maintain information list serves.
- Continue to provide the public timely and relevant information.
- Continue to improve information delivery to the public and stakeholders.
- Evaluate cost effective methods to engage citizen participation.
- Continue developing tools to assist the public in inquiry about transacting business with the County.
- Utilize new and changing technology to increase the quality and efficiency of communications with County residents.
- Continue to implement the Vision/Strategic Planning Process.
- Continue to seek opportunities to partnership with other municipalities, utilities, government agencies and non-profits to provide services in a more responsive and cost effective manner.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Improve Utilization of Current Software Products.

**Objectives:**

- Attend anticipated Microsoft training offered by the County.
- Explore the uses of current software applications to improve efficiency and service delivery.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

## Court Facilities

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ -	\$ 150	\$ 150	\$ -
Fringe benefits	2,187	11	11	-
Operating costs	279,036	308,431	308,431	309,779
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 281,223</b>	<b>\$ 308,592</b>	<b>\$ 308,592</b>	<b>\$ 309,779</b>
Restricted intergovernmental	154,399	140,000	140,000	140,000
Unrestricted Intergovernmental	68,813	112,000	112,000	92,000
Permits and fees	143,898	157,000	157,000	134,000
Investment earnings	459	-	-	-
<b>Total revenues</b>	<b>\$ 367,569</b>	<b>\$ 409,000</b>	<b>\$ 409,000</b>	<b>\$ 366,000</b>
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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 654,837	\$ 674,932	\$ 741,863	\$ 747,379
Fringe benefits	234,128	219,821	237,357	249,277
Operating costs	370,285	503,440	514,388	386,550
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,259,250</b>	<b>\$ 1,398,193</b>	<b>\$ 1,493,608</b>	<b>\$ 1,383,206</b>
Number of FTE's	10.0	10.0	11.0	11.0

## 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:

- Research and Implement technology solutions for vendor payments (bar coding system, workflow, etc.) to eliminate paper, consolidate record management, and 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.
- Research and implement tools to help employees and managers minimize compliance risk and increase workforce productivity through current timekeeping technology available with current software vendor.

FY 16/17 Projected Cost - \$30,000  
Projected Recurring Annual cost - \$0

# Finance

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## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Effectiveness Measures</b>				
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	Maintain	Maintain
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

# Governing Body

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 220,041	\$ 198,703	\$ 192,703	\$ 190,407
Fringe benefits	50,787	46,334	46,334	47,421
Operating costs	51,988	61,368	67,368	61,250
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 322,816</b>	<b>\$ 306,405</b>	<b>\$ 306,405</b>	<b>\$ 299,078</b>
Number of FTE's	2.0	1.0	1.0	1.0

## Department Purpose

The Governing Body's office is comprised of a five-member board of commissioners, elected to govern the County, and a Clerk to the Board, appointed to provide support to the board. The responsibilities of the board of commissioners include setting the County tax rate, adopting the budget each year, establishing County policies (through the adoption of resolutions and ordinances) and appointing a County manager to oversee the day-to-day operations of the County government. The Clerk to the Board is the official record keeper of the County and provides numerous services such as recording minutes of County commissioner meetings, retention of historical minutes, retention of ordinances, posting of public notices of meetings, maintaining records of board appointments, providing communication and information to the public and media, responding to requests from the general public and keeping the County seal.

## Goals and Objectives

**Goal:** Record Scanning/Indexing Project.

### Objectives:

- Continue In-House Indexing/Scanning of all in-office and 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.

**Goal:** Provide Exceptional Customer Service.

### Objectives:

- Continue providing consistent accurate information for all citizen inquires.
- Continue providing public records request to citizens/municipalities in a timely manner.
- Maintain open and clear line of communication between departments.
- Maintain and ensure accurate information and updates of Governing Body's webpage for public's information.

**Goal:** Automation of Procedures.

### Objectives:

- Explore alternatives for improving the minute process through the use of available technology.
- Improve methods of distributing board actions.

## Governing Body

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- Improve processes and implement technology where appropriate.

**Goal:** Improve Utilization of Current Software Products.

**Objectives:**

- Attend anticipated Microsoft training offered by the County.
- Explore the uses of current software applications to improve efficiency and service delivery.

# Human Resources

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 323,402	\$ 394,472	\$ 394,472	\$ 337,931
Fringe benefits	124,993	137,191	142,091	121,875
Operating costs	17,768	11,540	11,540	13,951
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 466,163</b>	<b>\$ 543,203</b>	<b>\$ 548,103</b>	<b>\$ 473,757</b>
Number of FTE's	6.0	7.0	7.0	6.0

## Department Purpose

Human Resources manages and coordinates several programs and services for County departments, employees and applicants. Human Resources provides various functions, including maintaining employment and personnel files, administration of benefits programs, coordination of training programs, managing the performance appraisal program, maintaining and enforcing personnel policies, and enhancing workplace safety.

## Goals and Objectives

**Goal:** Review and Refine Personnel Policies.

**Objectives:**

- Evaluate the current Personnel Manual and analyze policies for appropriate updates.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Countywide Training & Education.

**Objectives:**

- Provide training on supervisor skills, customer service, safety and health insurance utilization to enhance employee development.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Encourage participation in the County's Wellness Program.

**Objectives:**

- Provide education and wellness incentives.
- Continue to encourage and monitor participation in the on-site clinic for utilization and cost containment of health insurance costs.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

## Human Resources

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**Goal:** Continue to support County departments with staffing issues and recruiting efforts.

**Objectives:**

- Assist departments with recruiting efforts countywide.
- Assist department heads with staffing issues as they arise and/or organizational planning.
- Continue to improve the performance appraisal system.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

# Legal Department

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 336,716	\$ 358,608	\$ 333,968	\$ 295,043
Fringe benefits	105,135	105,623	95,742	86,433
Operating costs	206,100	220,880	220,880	193,700
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 647,951</b>	<b>\$ 685,111</b>	<b>\$ 650,590</b>	<b>\$ 575,176</b>
Permits and fees	34,760	12,000	12,000	20,000
<b>Total revenues</b>	<b>\$ 34,760</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 20,000</b>
Number of FTE's	4.0	4.0	3.0	3.0

## Department Purpose:

The Brunswick County Attorney's Office provides legal advice and representation to the Board of Commissioners, County Manager, and other County officials, employees and agencies. The Office represents the County, its officials and employees in litigation filed by or against them. The Office drafts and reviews ordinances, policies, contracts and other legal documents. The Office selects and manages outside counsel when necessary for certain litigation matters. The Office is committed to providing the County with cost effective legal services of the highest quality.

## Goals and Objectives

**Goal:** Create a more efficient contract review process.

### Objective:

- Implement an electronic process for submission, routing, and review of contracts.
- Develop standard contract terms that are adaptable to different situations.

FY 16/17 Projected Cost - unknown – gathering information

Projected Recurring Annual Cost - unknown – gathering information

**Goal:** Provide support to newly created Department of Economic Development and Planning.

### Objective:

- Develop standard terms for performance agreements for future economic development ventures.

FY 16/17 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

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

### Objective:

- Work with tax department to establish workload of foreclosure cases.
- Assess effectiveness of in-house collections versus feasibility of outside collection process.

## Legal Department

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FY 16/17 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

**Goal:** Promote departmental learning and growth.

**Objective:**

- Reach full staffing level for County Attorney's Office by adding a position for a legal assistant.
- Encourage staff to undertake activities and participate in organizations that strengthen and demonstrate departmental commitment to growth and professionalism.
- Conduct regular staff meetings to improve knowledge of tasks and expectations.
- Provide in-service training for County departments as requested.

FY 16/17 Projected Cost - \$38,000 to \$45,000 for new position

Projected Recurring Annual Cost - \$45,000

# Register of Deeds

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 605,668	\$ 650,366	\$ 627,366	\$ 669,598
Fringe benefits	304,411	281,826	281,826	294,262
Operating costs	1,645,754	1,467,015	1,966,015	1,526,646
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,555,833</b>	<b>\$ 2,399,207</b>	<b>\$ 2,875,207</b>	<b>\$ 2,490,506</b>
Other taxes and licenses	2,634,061	2,200,000	3,082,780	2,300,000
Permits & Fees	684,107	750,000	750,000	750,000
Sales & Services	337,544	347,982	347,982	364,425
<b>Total revenues</b>	<b>\$ 3,655,712</b>	<b>\$ 3,297,982</b>	<b>\$ 4,180,762</b>	<b>\$ 3,414,425</b>
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 16/17 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 16/17 Projected Cost -\$0

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

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**Objectives:**

- Restoration is vital for the preservation of these indexes.

FY 16/17 Projected Cost -\$0

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 16/17 Projected Cost -\$0

Projected Recurring Annual Cost -\$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Total number of recorded instruments	35,630	34,071	35,540	36,000
Total number of recorded Births	429	502	505	510
Total number of recorded Deaths	964	1,015	1,020	1,025
Total number of recorded Marriages	877	946	955	983
Passport applications accepted	1,000	1,069	1,164	1,200
<b>Efficiency Measures</b>				
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	17	16	16	16

# Tax Administration

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 1,997,824	\$ 2,148,331	\$ 2,148,331	\$ 2,215,608
Fringe benefits	889,378	807,777	807,777	860,531
Operating costs	797,035	880,250	880,250	945,080
Capital outlay	-	46,000	46,000	-
<b>Total expenditures</b>	<b>\$ 3,684,237</b>	<b>\$ 3,882,358</b>	<b>\$ 3,882,358</b>	<b>\$ 4,021,219</b>
Permits & Fees	5,007	600	600	6,000
Other Revenue	23,722	80,000	80,000	46,000
Sales & Services	223,544	200,000	200,000	200,000
<b>Total revenues</b>	<b>\$ 252,273</b>	<b>\$ 280,600</b>	<b>\$ 280,600</b>	<b>\$ 252,000</b>
Number of FTE's	45.0	46.0	47.0	47.0

## 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:** 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 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

## Tax Administration

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

**Objectives:**

- Create new County online GIS mapping site. Ensuring the site is intuitive and more functional with different internet browsers.
- 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 assistance / support.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Accurately assign values to all property types in Brunswick 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 a business listing audit program.
- Discover and assess unlisted property within Brunswick County.
- Work with NCVTS to continue to improve the listing and valuation of Motor Vehicles.

FY 16/17 Projected Cost - \$25,000

Projected Recurring Annual Cost - \$25,000 - \$100,000

**Goal:** Review and Pursue implementation of Tax Appraisal and Collection software

**Objectives:**

- Add Spatialst Software to assist in valuation of Real Property. Market Analysis tool. (103,000 included in current budget numbers )
- Review and Select a new Tax Software system to enhance the collection and appraisal processes.

FY 16/17 Projected Cost - \$1,000,000 (may be split over two years)

Projected Recurring Annual Cost - \$300,000

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Estimated</b>	<b>FY 16/17 Projected</b>
<b>Workload (output) Measures</b>				
Permits reviewed	4,956	5,412	8,628	10,000
New construction reviewed	1,469	1,627	2,038	2,500
Property Sales reviewed	6,423	6,581	6,778	7,000
<b>Efficiency Measures</b>				
Collection rate	95.2	95.7	96.2	96.6

## Contingency

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	400,000	106,047	400,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	\$ -	\$ 400,000	\$ 106,047	\$ 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.

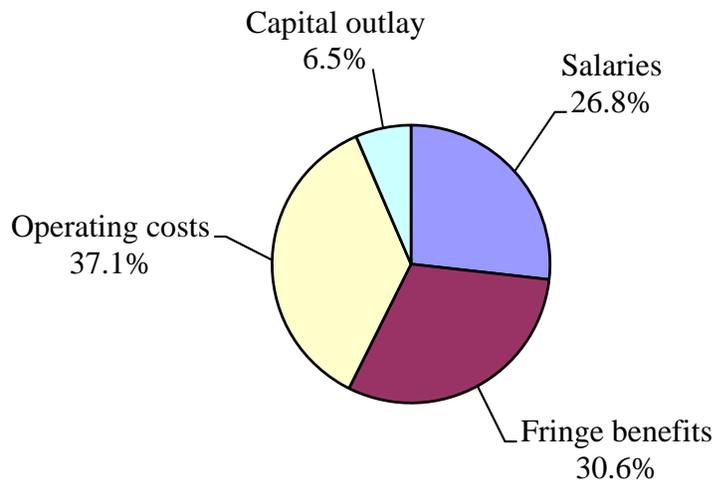
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# Central Services Budget Summary

## Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 3,784,373	\$ 3,962,310	\$ 3,919,660	\$ 4,111,992
Fringe benefits	3,668,929	4,176,161	4,066,576	4,697,218
Operating costs	4,712,267	5,240,800	6,380,637	5,556,458
Capital outlay	368,917	871,500	943,250	991,202
<b>Total expenditures</b>	<b>\$ 12,534,486</b>	<b>\$ 14,250,771</b>	<b>\$ 15,310,123</b>	<b>\$ 15,356,870</b>
Restricted intergovernmental	221,081	190,000	190,000	190,000
Permits and fees	52,855	37,000	37,000	40,000
Sales and service	83,348	30,000	30,000	55,000
Other revenue	112,710	132,000	132,000	115,000
<b>Total revenues</b>	<b>\$ 469,994</b>	<b>\$ 389,000</b>	<b>\$ 389,000</b>	<b>\$ 400,000</b>
Number of FTE's	85.0	85.0	85.0	86.0

### Central Services Approved Expenditures FY 2017



# Engineering

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 335,390	\$ 343,590	\$ 343,590	\$ 365,751
Fringe benefits	118,094	111,133	111,133	118,570
Operating costs	24,647	87,700	117,700	81,200
Capital outlay	-	31,000	57,000	31,000
<b>Total expenditures</b>	<b>\$ 478,131</b>	<b>\$ 573,423</b>	<b>\$ 629,423</b>	<b>\$ 596,521</b>
Permits & Fees	52,525	37,000	37,000	40,000
<b>Total revenues</b>	<b>\$ 52,525</b>	<b>\$ 37,000</b>	<b>\$ 37,000</b>	<b>\$ 40,000</b>
Number of FTE's	5.0	5.0	5.0	5.0

## Department Purpose

County Engineering provides professional engineering services in the areas of capital project management; plan review and approval for water, sewer, and stormwater infrastructure; plat map review and approval; and field inspections of water, sewer, and stormwater utilities installation. We also investigate drainage complaints, perform annual stormwater control measures (SCM) inspections, and calculate all non-residential water and sewer capital recovery fees. The County engineering design manual, technical specifications, and standard details are maintained and updated by County Engineering.

The County Stormwater Engineer administers the stormwater ordinance within the unincorporated areas of Brunswick County and also for the municipalities of Belville, Bolivia, Boiling Spring Lakes, St. James and Sunset Beach via interlocal agreement.

Our mission is to assist our customers, protect public health and safety, preserve our natural resources, and help 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 all 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 ongoing continuing education opportunities to staff for all required professional licensure and certification renewals.
- Encourage staff professional development with regards to technical, business, and communication skills.

FY 16/17 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:

- Work with Planning & Community Development to help educate builders and developers on the benefits of incorporating LID in site planning and development.
- Maintain County membership in the Lower Cape Fear Stewardship organization.
- Participate with the Coastal Federation on programs and education and help pursue any potential grant monies as they become available.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost –\$0

**Goal:** Continue to increase permitting efficiency to the public via use of the Brunswick County Management System for stormwater and building permit issuance.

## Objectives:

- Work with County IT and Code Administration staff to refine and enhance the system.
- Work with IT staff to migrate all aspects of stormwater permitting to BCMS and enhance the system as much as possible for efficient stormwater permitting and field inspections.

FY 16/17 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
# of stormwater plan reviews	60	65	70	75
# of stormwater permits issued (3)	26	45	55	60
# of annual SCM inspections performed (1) (3)	150	154	155	160
# of customer inquiries answered (2) (3)	360	500	400	600
# of non-residential water and/or sewer capital recovery fees calculated (3)	51	85	45	90
<b>Efficiency Measures</b>				
Revenue from stormwater permits (3)	\$22,800	\$35,700	\$25,000	\$30,000
Average revenue per stormwater permit	\$877	\$793	\$455	\$500
Revenue from SCM field inspections	\$6,025	\$12,625	\$4,000	\$4,500
Average revenue per SCM field inspection	\$40	\$82	\$25	\$28
Utility system value increase from water and/or sewer system dedication	\$1,204,063	\$1,590,870	\$1,500,000	\$2,600,000
Average utility system value increase from water and/or sewer system dedication	\$100,340	\$122,375	\$88,240	\$152,940
<b>Effectiveness Measures</b>				
Utility system value increase per engineering FTE	\$240,812	\$318,174	\$300,000	\$520,000

# Management Information Systems

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 846,247	\$ 904,280	\$ 904,280	\$ 1,006,794
Fringe benefits	302,856	298,643	298,643	336,417
Operating costs	1,037,116	914,700	950,043	1,124,593
Capital outlay	35,121	550,000	572,891	509,202
<b>Total expenditures</b>	<b>\$ 2,221,340</b>	<b>\$ 2,667,623</b>	<b>\$ 2,725,857</b>	<b>\$ 2,977,006</b>
Other Revenue	32,684	20,000	20,000	20,000
<b>Total revenues</b>	<b>\$ 32,684</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
Number of FTE's	13.0	14.0	14.0	15.0

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

### Objectives:

- Give clients the ability to apply for individual permits after the project has started.
- Complete the integration with environmental health.
- Investigate the ability to send text messages to applicants on selected milestones.
- Improve on the public facing site to enhance contractor's ability to monitor projects.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Continue to enhance/improve the computer network, processes and applications being utilized by the County workforce and the public.

### Objectives:

- Update the County telephone system – outdated, more functionality, higher call volumes, replace copper rentals, & ease of maintenance.
- Pursue more cloud-based solutions – smaller hardware footprint, less cost, & secure/stable backup & dr.

## Management Information Systems

- Incorporate the usage of electronic signatures – public on-line document submittal, internal document routing, & reduce paper.
- Create a 3-year plan to upgrade the County’s network infrastructure – antiquated infrastructure, speed & capacity, & redundancy.

FY 16/17 Projected Cost - \$700,000 for phone system and \$25,000 cloud-based solutions  
 Projected Recurring Annual Cost – \$42,000 for phone system and \$25,000 cloud-based solutions

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Total # of trouble calls with response	693	1789	1596	1800
Total # of computers/tablets/etc. supported	810	820	835	850
Total # of software support calls	130	493	522	490
Total # of requests for phone related support	530	622	358	600
<b>Efficiency Measures</b>				
Average time for completion of work orders (hours)	50	69.6	64	62
<b>Effectiveness Measures</b>				
Total # of systems six years old or greater	85	20/0*	15/0*	0
Total # of systems five years old < six	53	85/15*	125/0*	88/0*

\*Numbers fluctuate due to system replacement dates (bios date). The goal is to have no system older than 6 years old by the date of the last replacement rolled out for that budget year.

## Operation Services

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 1,991,979	\$ 2,092,740	\$ 2,050,090	\$ 2,125,882
Fringe benefits	964,204	865,979	867,227	900,757
Operating costs	2,951,521	3,063,190	3,875,984	3,421,530
Capital outlay	309,911	250,000	277,759	291,000
<b>Total expenditures</b>	<b>\$ 6,217,615</b>	<b>\$ 6,271,909</b>	<b>\$ 7,071,060</b>	<b>\$ 6,739,169</b>
Restricted intergovernmental	221,081	190,000	190,000	190,000
Sales & Services	47,336	-	-	25,000
Permits & Fees	330	-	-	-
Other revenue	67,121	-	-	-
<b>Total revenues</b>	<b>\$ 335,868</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 215,000</b>
Number of FTE's	\$ 53	\$ 53	\$ 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:** 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 and second phase of this project were completed during FY15 and FY16. 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 16/17 Projected Cost - \$64,000

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

## Operation Services

**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. Previously Brunswick County provided \$4,000 annually to a federal BMAP program that's productivity declined. Currently Brunswick County is only providing a list of licensed trappers to citizens.

**Objectives:**

- Gain approval to provide an annual allocation of \$12,000 to be distributed to licensed trappers who are residents or property owners of Brunswick County.
- Implement a beaver bounty of \$40.

FY 16/17 Projected Cost - \$12,000 (\$4,000 has been eliminated from other line items to offset this program)  
 Projected Recurring Annual Cost - \$12,000 (\$4,000 has been eliminated from other line items to offset this program)

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Estimated</b>	<b>FY 16/17 Projected</b>
<b>Workload (output) Measures</b>				
Square footage of buildings maintained per FTE for the Building Maintenance Division	76,804	76,804	78,163	78,163
Square footage of buildings maintained per FTE for the Housekeeping Division (not including floor maintenance)	20,559	22,475	21,504	21,504
Square footage of floors maintained per FTE for the Housekeeping division (only CA II's)	263,920	222,019	241,826	241,826
Number of requests for temporary Vector Control per 1000 population	3.4	4.13	6.59	3.6
Number of requests for temporary Vector Control per FTE	80.4	97.8	156.2	85
Number of construction projects completed	302	359	362	365
Number of Water Management projects approved	17	10	7	6
Feet Ditched or Snagged by Water Management	27,633	27,024	49,729	30,000
<b>Efficiency Measures</b>				
Percentage of Operation Services Work Requests completed within 30 days	85%	82%	87%	87%
<b>Effectiveness Measures</b>				
Cost of all Vector Control/Water Management services per acre of County served.	3.97	3.22	3.58	3.59
Cost of Housekeeping services per square foot of buildings cleaned.	3.7	3.11	2.23	2.23
Percentage of Brunswick County acres treated with larvicide for Vector Control.	0.06%	0.05%	0.07%	.06%

## Service Center

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 610,757	\$ 621,700	\$ 621,700	\$ 613,565
Fringe benefits	266,845	234,588	234,588	239,964
Operating costs	294,256	319,435	306,675	291,550
Capital outlay	23,885	40,500	35,600	160,000
<b>Total expenditures</b>	<b>\$ 1,195,743</b>	<b>\$ 1,216,223</b>	<b>\$ 1,198,563</b>	<b>\$ 1,305,079</b>
Sales & Services	36,012	30,000	30,000	30,000
Other revenue	12,905	112,000	112,000	95,000
<b>Total revenues</b>	<b>\$ 48,917</b>	<b>\$ 142,000</b>	<b>\$ 142,000</b>	<b>\$ 125,000</b>
Number of FTE's	14.0	13.0	13.0	13.0

### Department Purpose

The Service Center Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,252 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, efficiency and safety by installing GPS fleet tracking equipment on County-owned vehicles excluding Sheriff's Office and Emergency Medical Services' vehicles. This equipment will provide managers with speeds of departmental vehicles, locations, idle times, and diagnostic alerts. GPS fleet tracking equipment generally provides a reduction in fuel usage, reduces speeding, minimizes idle times and increases productivity. This goal will be implemented over a two year period to be completed in FY17 and FY18.

#### Objectives:

- Installation of GPS tracking on 188 County-owned vehicles.
- Begin GPS tracking service on these vehicles.

FY 16/17 Projected Cost - \$45,500

Projected Recurring Annual Cost – \$23,200 for FY17/18 additional 165 vehicles \$61,450 and \$45,000 thereafter

**Goal:** Improve productivity, efficiency and security by updating fuel hardware and software. Staff has researched two upgrades. Option 1: SynTech FuelMaster AIM2 installs a sensor in the fuel tank and the key fob is no longer required (however will still be available for emergency vehicles). It eliminates human error keying odometer readings, reduces misappropriation of fuel and provides diagnostic reporting. Option 2: GoEnergies Fuel EKOSystem Management eliminates the key fob and introduces a fuel card restricted to use only at our County fuel sites. Department leaders will be able view employee transactions daily through web-based software and can set up customized alerts to be notified of suspicious activity. Fuel provided at our fueling sites will be on a consignment basis which will allow previous customers (various non-profits and municipalities) to purchase fuel directly from GoEnergies at our fueling sites.

## Service Center

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### Objectives:

- Option 1: Installation of equipment at fuel sites and on vehicles.
- Option 1: Begin retrieving key fobs from vehicle operators.
- Option 1: Reduces time spent correcting incorrect odometer readings (necessary to provide accurate reporting).
- Option 2: Purchase card readers and install card readers at all fuel sites.
- Option 2: Begin retrieving key fobs and providing key cards to vehicle operators.
- Option 2: Set up customized alerts and departmental viewing of transactions.
- Option 2: Reach out to previous customers and make them aware of fuel purchasing option.
- Option 2: Reduces time spent keying fuel prices and preparing monthly fuel invoicing.

FY 16/17 Projected Cost – Option 1: \$174,000 (3 year phase in costs \$70,500)

Option 2: \$51,250 or \$36,250 with 5¢ guest management fee

Projected Recurring Annual Cost – Option 1: \$12,500 (50 new vehicles per year)

Option 2: \$26,250 or \$11,250 with 5¢ guest management fee

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Number of vehicles and trailers maintained	795	801	837	855
Number of equipment pieces maintained	385	420	415	419
Number of rolling stock maintained per FTE	118	136	139	142
<b>Efficiency Measures</b>				
Average mileage of vehicle at replacement	220,000	203,000	199,000	213,000
<b>Effectiveness Measures</b>				
Average cost of vehicle/equipment maintained	1,418	1,409	1,294	1,294

## Non-Departmental

### Non-Departmental Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	2,016,930	2,665,818	2,554,985	3,101,510
Operating costs	404,727	855,775	1,130,235	637,585
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,421,657</b>	<b>\$ 3,521,593</b>	<b>\$ 3,685,220</b>	<b>\$ 3,739,095</b>
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

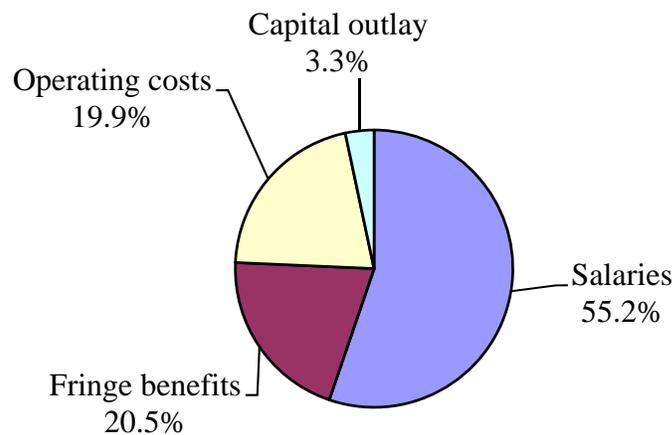
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

## Public Safety Budget Summary

### Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 19,497,798	\$ 19,479,621	\$ 19,733,596	\$ 20,368,620
Fringe benefits	7,623,294	6,961,931	7,103,040	7,554,421
Operating costs	7,447,658	7,092,246	7,666,912	7,729,409
Capital outlay	1,331,237	619,815	1,328,037	1,229,166
<b>Total expenditures</b>	<b>\$ 35,899,987</b>	<b>\$ 34,153,613</b>	<b>\$ 35,831,585</b>	<b>\$ 36,881,616</b>
Unrestricted Intergovernmental	230,344	108,000	108,000	15,000
Restricted intergovernmental	750,095	262,998	355,892	110,075
Permits and fees	2,207,357	2,038,091	2,177,801	2,094,614
Sales and service	6,016,055	5,235,780	5,506,317	5,577,500
Other revenue	1,109,995	584,700	817,584	670,553
<b>Total revenues</b>	<b>\$ 10,313,846</b>	<b>\$ 8,229,569</b>	<b>\$ 8,965,594</b>	<b>\$ 8,467,742</b>
Number of FTE's	362.0	364.0	367.0	374.0

### Public Safety Approved Expenditures FY 2017



# Central Communications Center

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 1,347,340	\$ 1,412,315	\$ 1,412,315	\$ 1,508,540
Fringe benefits	592,163	537,593	539,522	594,440
Operating costs	145,321	160,990	214,724	188,600
Capital outlay	75,876	76,500	323,602	57,294
<b>Total expenditures</b>	<b>\$ 2,160,700</b>	<b>\$ 2,187,398</b>	<b>\$ 2,490,163</b>	<b>\$ 2,348,874</b>
Other revenue	25,000	-	25,000	25,000
<b>Total revenues</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
Number of FTE's	32.0	32.0	32.0	34.0

## Department Purpose

Brunswick County Communications Center serves as the main hub for all 911 emergency calls and handles dispatching of all emergency responder units. It also serves as the County Emergency Operations Center during major incidents such as hurricanes.

## Goals and Objectives

**Goal:** Improve technology capabilities within the call center as well as in the field by providing the capability to disseminate call information in a more efficient manner to command staff personnel. Train personnel to make in house repairs on County equipment reducing the down time when repairs are required and to gradually proceed with portions of phase II of the call center.

### Objectives:

- Purchase yearly subscription to PSAware for 30 personnel.
- Schedule training at Motorola Headquarters for a 7-day training course on console install and configuration.
- Purchase 12 Lenovo M600's for call center workstation placement to allow telecommunicators to assist with call research on the internet outside of the secure call system.
- Add two Adder Transceivers and Crestron Programming to make the PC's selectable by dispatch. (This was removed from original system design and slated for phase II of the center). Purchase 2 Adder Transceivers and Crestron Programming.

FY 16/17 Projected Cost - \$15,650

Projected Recurring Annual Cost – \$4,250

# Code Administration

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 887,653	\$ 995,988	\$ 1,035,988	\$ 1,043,487
Fringe benefits	351,990	360,440	363,500	375,485
Operating costs	93,745	115,261	115,261	103,250
Capital outlay	-	-	20,000	44,000
<b>Total expenditures</b>	<b>\$ 1,333,388</b>	<b>\$ 1,471,689</b>	<b>\$ 1,534,749</b>	<b>\$ 1,566,222</b>
Restricted intergovernmental	-	-	-	-
Permits & Fees	1,881,483	1,730,691	1,793,751	1,770,000
Other revenues	100	-	-	-
<b>Total revenues</b>	<b>1,881,583</b>	<b>1,730,691</b>	<b>1,793,751</b>	<b>1,770,000</b>
Number of FTE's	18.0	19.0	19.0	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:

- Improve the online permitting system that was implemented in October 2015.
- Email customers copies of permits and documents for printing after receiving electronic payment.
- Continue cross training all permitting and inspections administrative personnel.
- Send text messages to all contractors to report on inspection status when inspection occurs.

FY 16/17 Projected Cost - \$0  
Projected Recurring Annual Cost-\$0

**Goal:** Enhance communication between the development services departments.

### Objectives:

- Invite all related departments to meet with customers on substantial projects (mini TRC).

## Code Administration

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- Meet quarterly with all development departments to enhance communication and work out issues.

FY 16/17 Projected Cost - \$0  
Projected Recurring Annual Cost-\$0

**Goal:** Create a career ladder so that inspectors are rewarded for obtaining higher certification.

**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.
- Create a merit increase of ½ percent for obtaining a higher standard certificate.

FY 16/17 Projected Cost - \$4,000  
Projected Recurring Annual Cost-\$4,000

**Goal:** Strengthen the Code Enforcement Division by implementing improved policies and procedures that are overseen by the Deputy Code Administrator.

**Objectives:**

- New IT reporting tools will be requested for processing.
- New IT Code Enforcement workflow program must be implemented.
- Add more training in legal administration through County attorney's office.

FY 16/17 Projected Cost - \$2,000  
Projected Recurring Annual Cost-\$750

**Goal:** Change the title of Codes Inspector 1-4 to Multi-trade Inspector 1, 2, or 3.

**Objectives:**

- Change title to represent the actual job description.
- Closely associates the same job description in other jurisdictions to aid in recruiting.

FY 16/17 Projected Cost - \$0  
Projected Recurring Annual Cost-\$50

## District Attorney

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### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	116,376	123,000	123,600	123,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 116,376</b>	<b>\$ 123,000</b>	<b>\$ 123,600</b>	<b>\$ 123,000</b>
Number of FTE's	-	-	-	-

### Department Purpose

The County's contribution to the District Attorney's office is \$123,000 in FY 2017. Their mission is to serve the people of the Thirteenth Prosecutorial District in such a way as to see that justice is accomplished. We shall at all times be zealous in the need to protect the rights of individuals and victims; but we will never lose sight of our primary obligation to protect the rights of society as a whole. Through our advocacy and practices we will seek to improve the law, make the law conform to the needs of society, and improve the delivery of justice to all.

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

# Detention Center

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 3,906,504	\$ 4,071,619	\$ 4,026,230	\$ 3,926,166
Fringe benefits	1,629,643	1,524,518	1,560,385	1,521,116
Operating costs	2,125,419	2,084,602	2,144,016	2,326,395
Capital outlay	49,539	-	17,486	158,786
<b>Total expenditures</b>	<b>\$ 7,711,105</b>	<b>\$ 7,680,739</b>	<b>\$ 7,748,117</b>	<b>\$ 7,932,463</b>
Unrestricted intergovernmental	230,344	108,000	108,000	15,000
Restricted intergovernmental	28,342	15,000	15,000	5,000
Sales & Service	642,200	477,280	616,255	600,000
Permits & Fees	6,505	13,010	13,010	30,000
Other revenues	69,563	48,000	48,000	48,000
<b>Total revenues</b>	<b>976,954</b>	<b>661,290</b>	<b>800,265</b>	<b>698,000</b>
Number of FTE's	82.0	84.0	86.0	80.0

## 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.

## Goals and Objectives

**Goal:** Replace existing camera system in the Detention Center in two phases. Phase one, year one, replace the south end system with updated digital technology which will replace obsolete analog recording system. Phase two, year two, replace the north end system with identical camera system. The current system has incurred numerous failures due to age which has reduced our ability to produce quality video for court proceedings and incident investigation in the Detention Center. Additional requests support replacement of aged equipment as well as maintain officer safety and efficiency during daily operations.

### Objectives:

- Obtain preliminary quotes and proceed with installation of new camera equipment in detention center.
- Equip all detention officers with new radios. Current radios have been used 24/7 since new jail was opened and many are no longer serviceable.
- Purchase one food service warming cart for inmate meals, one washing machine, and IRIS scanner.
- Purchase 6 desktop computers and maintain contingency fund for emergency needs.
- Install updated isolation control board. Current PC is running Windows XP and PC failure is expected in the near future due to age and historical problems. Purchase one Isolation Control Board.

FY 16/17 Projected Cost - \$515,315

Projected Recurring Annual Cost – \$0

# Emergency Services

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 5,029,241	\$ 4,730,901	\$ 4,831,151	\$ 4,978,081
Fringe benefits	325	1,596,058	1,603,442	1,726,940
Operating costs	1,519,083	1,495,975	1,685,115	1,635,098
Capital outlay	752,454	155,000	423,249	337,000
<b>Total expenditures</b>	<b>\$ 7,301,103</b>	<b>\$ 7,977,934</b>	<b>\$ 8,542,957</b>	<b>\$ 8,677,119</b>
Restricted intergovernmental	52,595	35,000	82,917	35,000
Permits & Fees	47,236	60,000	60,000	50,000
Sales & Service	3,965,115	3,458,000	3,587,633	3,718,000
Other revenues	787,158	535,000	565,000	535,000
<b>Total revenues</b>	<b>4,852,104</b>	<b>4,088,000</b>	<b>4,295,550</b>	<b>4,338,000</b>
Number of FTE's	84.0	81.0	81.0	85.0

## 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 16/17 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

**Goal:** To enhance the County warning system for dangerous flooding by partnering with the National Weather Service and the United States Geological Survey to install and maintain five monitored stream gauges throughout flood vulnerable areas of Brunswick County.

# Emergency Services

## Objectives:

- Work with partners to determine optimal locations for stream gauges in County. Likely locations will be: Caw Caw Basin, Southport, Shallotte, Carolina Shores.
- Develop Memorandums of Understanding between all parties for installation and maintenance of stream gauges.
- Contract with appropriate authorities for stream gauge installation.
- Begin building data set for gauge historical data.

FY 16/17 Projected Cost – \$125,000 (\$25,000 per stream gauge).

Projected Recurring Annual Cost – \$40,000.

**Goal:** To provide high quality evidence based medical care by assuring low response times and adapting to the changing healthcare climate including a focus on injury prevention and wellness.

## Objectives:

- Respond to 90% of all emergency calls in less than 12 minutes.
- Focus on time dependent emergencies such as Stroke, Trauma and ST Elevation Myocardial Infarction (STEMI), ensuring that scene times are less than 15 minutes for 90% of all calls.
- Train 1,000 bystanders in hands only CPR.
- Reduce demand on local emergency departments by transporting 5% of patients to alternate destinations. These are primarily mental health patients that do not have current physical complaints.
- Work with area partners and local leaders in the development of community paramedic program to have ready for FY 2018.

FY 16/17 Projected Cost –\$0

Projected Recurring Annual Cost –\$0

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Number of EMS Dispatches	19,547	20,089	17,671	18,500
Number of EMS Transports	13,024	12,971	10,606	11,500
Number of Completed Fire Inspections	1,009	1,207	1,460	1,720
Number of EOC Activations	3	2	3	3
Number of Public Information Functions	4	6	12	12
<b>Efficiency Measures</b>				
EMS Emergency Response Time Compliance	76%	72%	73%	75%
EMS Dispatch Unit Hour Utilization	.27	.28	.29	.31
EMS Transport Unit Hour Utilization	.18	.18	.19	.21
EMS Cost Per Unit Hour	\$109.18	\$114.00	\$104.41	\$113.27
Percentage of ES Funding from General Fund	42%	47%	49%	49%
<b>Effectiveness Measures</b>				
Total EMS Revenue Collected	\$4,824,790	\$4,656,000	\$4,030,280	4,138,000
Total FMO Revenue Collected	\$34,122	\$47,235	\$41,802	\$60,000
Cash Collected per EMS Transport	\$370.45	\$358.00	\$380.00	\$380.00
Cash Collected per FMO Inspection	\$33.82	\$39.13	\$28.63	\$34.88

# Sheriff's Animal Protective Services

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 532,440	\$ 523,252	\$ 604,845	\$ 555,507
Fringe benefits	235,102	207,812	225,787	218,637
Operating costs	249,984	195,650	253,360	224,522
Capital outlay	-	-	-	110,804
<b>Total expenditures</b>	<b>\$ 1,017,526</b>	<b>\$ 926,714</b>	<b>\$ 1,083,992</b>	<b>\$ 1,109,470</b>
Restricted intergovernmental	11,762	4,500	4,500	3,375
Sales & Service	87,871	85,000	85,000	70,000
Other revenues	22,175	-	65,100	67,053
<b>Total revenues</b>	<b>121,808</b>	<b>89,500</b>	<b>154,600</b>	<b>140,428</b>
Number of FTE's	12.0	12.0	12.0	12.0

## Department Purpose

The Brunswick County Sheriff's Office Animal Protective Services Unit is designed to decrease the overpopulation of domestic pets through spay-neuter programs and education and to find homes for adoptable pets. Units respond daily to calls for service and assist the public with walk-in services at the shelter.

## Goals and Objectives

**Goal:** Increase officer efficiency, improve safety and communication while improving our ability to find homes for more pets. Another priority is to decrease the County's population of stray/feral animals through spay/neuter and release programs. Replace equipment that has reached end of service life and purchase other minor items that will improve animal safety and care.

### Objective:

- Purchase 4 portable radios to be assigned to officers in the field that currently operate with no radio communication with the 911 center.
- Maintain facility safety by performing routine maintenance. Provide funding in building maintenance and repair.
- Provide training opportunities to Animal Service Officers through annual conference attendance.
- Increase training budget.
- Replace desk top computers that are near end of service life expectancy. Purchase 3 desktop computers.
- Provide officers the capability to capture wild animals causing less stress to the animal reducing possibilities of animal and employee injuries. Purchase a net gun.

FY 16/17 Projected Cost - \$28,516

Projected Recurring Annual Cost – \$7,000

## Sheriff's Animal Protective Services

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Animal Intakes	5,966	4,944	4,400	4,300
Released/Adopted/Returned to Owner	2,012	2,112	2,200	2,300

# Sheriff's Office

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 7,794,620	\$ 7,745,546	\$ 7,823,067	\$ 8,356,839
Fringe benefits	2,999,071	2,735,510	2,810,404	3,117,803
Operating costs	2,264,666	1,927,442	2,101,743	1,912,781
Capital outlay	453,368	388,315	543,700	521,282
<b>Total expenditures</b>	<b>\$ 13,511,725</b>	<b>\$ 12,796,813</b>	<b>\$ 13,278,914</b>	<b>\$ 13,908,705</b>
Restricted intergovernmental	657,396	208,498	253,475	66,700
Permits & Fees	272,133	234,390	311,040	244,614
Sales & Service	1,320,869	1,215,500	1,217,429	1,189,500
Other revenues	205,999	1,700	114,484	500
<b>Total revenues</b>	<b>2,456,397</b>	<b>1,660,088</b>	<b>1,896,428</b>	<b>1,501,314</b>
Number of FTE's	134.0	136.0	137.0	144.0

## Department Purpose

The Brunswick County Sheriff's Office serves as a multi-function agency serving the citizens of Brunswick County. Our agency is comprised of 17 different divisions with 5 operating budgets. Our goal through the collective efforts of each division is to provide superior service to our residents in Brunswick County. A few of these services include administrative staff that provide customer service within our main office and two operating sub stations located in the North and South end of our County, our Patrol Division which answers calls for service, traffic control, funeral escorts, contract services, mental transports, traffic enforcement, business checks and many other functions, our Civil Division handles services of all court processes, Warrants Division serves all criminal process, Court Bailiffs provide court room security, Detective Division conducts all criminal investigations, Drug Enforcement works with our community to combat the illegal narcotics distribution. There are a number of other Divisions within the Sheriff's Office that provide vital functions through being actively involved with community service. A key component of our agency is the large volunteer core we currently have serving which saves tens of thousands of tax payer dollars every year. These volunteers assist with community events, and administrative functions within our agency where needed.

## Goals and Objectives

**Goal:** Improve Communication, Efficiency and Safety.

### Objectives:

- Increase funding for special funds in the Drug Enforcement Unit. The County has previously approved adding 3 new positions without increasing funds for undercover operations. Further diminishing our capability is the passing of a federal law restricting use of Federal Drug Seizure Funds and as of fiscal year 2015 no funds are being awarded.
- Improve investigative capability for Drug Enforcement Officers by purchasing Casper Surveillance Software, Cellbrite LINK software, and obtain a Cell Hawk subscription service.
- Improve officer's efficiency in the field to complete incident reporting for citizens by purchasing mobile printers for patrol officers.
- Reduce the amount of time officers must detain possible DWI suspects on a traffic stop by purchasing Alco-Sensors for each officer to have available.
- Obtain funding to replace expired protective vests that were previously funded through grant funds.

## Sheriff's Office

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- Replace computer equipment that has reached end of life expectancy by purchasing new laptop and desktop computers, while maintaining a contingency fund for unexpected computer repair and replacement.
- Create a budget expense line for our volunteer services group to purchase uniforms and equipment. This group provided free services to the citizens of Brunswick County which would otherwise have cost taxpayers \$300,000 in salary expense.

FY 16/17 Projected Cost – \$202,740

Projected Recurring Annual Cost – \$214,568

**Goal:** Enroll in CALEA (Commission on Accreditation for Law Enforcement Agencies).

**Objective:**

- Improve training by making mandated training available on line while reducing overtime costs associated with required attendance at classroom training settings. Improve management processes and oversight by implementing industry recognized “best practices”, which may result in reduced costs in liability claims and insurance premiums.

FY 16/17 Projected Cost - \$13,220

Projected Recurring Annual Cost – \$5,580

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Calls Answered	50,691	48,181	52,060	53,000
Incident Reports	N/A	4,510	4,622	4,800
K-9 Assisted Calls	205	197	200	210

## Other Agencies – Fire and Rescue

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Fire Departments	\$ 548,100	\$ 594,726	\$ 594,726	\$ 783,663
Rescue Squads	384,964	394,600	434,367	432,100
<b>Total expenditures</b>	<b>\$ 933,064</b>	<b>\$ 989,326</b>	<b>\$ 1,029,093</b>	<b>\$ 1,215,763</b>
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 \$432,000 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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Brunswick Transit System	\$ 169,157	\$ -	\$ 208,875	\$ -
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 Transit Authority	33,663	29,350	29,350	29,350
<b>Total expenditures</b>	<b>\$ 327,320</b>	<b>\$ 153,850</b>	<b>\$ 362,725</b>	<b>\$ 153,850</b>
Restricted intergovernmental	169,157	-	208,875	-
<b>Total revenues</b>	<b>169,157</b>	<b>-</b>	<b>208,875</b>	<b>-</b>
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.

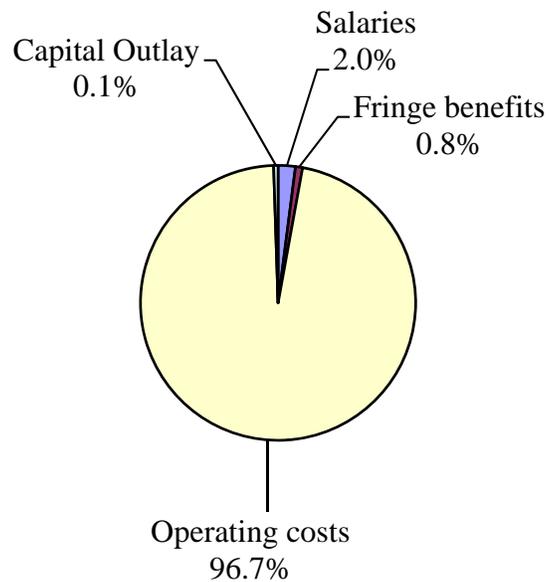
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# Environmental Protection Budget Summary

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 300,944	\$ 316,683	\$ 316,683	\$ 300,570
Fringe benefits	131,805	122,663	122,663	123,150
Operating costs	13,398,629	13,782,831	13,871,914	14,300,908
Capital outlay	7,810	-	-	75,700
<b>Total expenditures</b>	<b>\$ 13,839,188</b>	<b>\$ 14,222,177</b>	<b>\$ 14,311,260</b>	<b>\$ 14,800,328</b>
Other taxes and licences	245,259	240,000	240,000	242,000
Restricted intergovernmental	8,916	8,000	27,263	4,166
Permits and fees	3,342	-	-	-
Sales and Service	1,965,757	1,660,000	1,900,000	1,830,000
Other revenue	2,554	41,800	41,800	5,000
<b>Total revenues</b>	<b>\$ 2,225,828</b>	<b>\$ 1,949,800</b>	<b>\$ 2,209,063</b>	<b>\$ 2,081,166</b>
Number of FTE's	7.0	7.0	7.0	7.0

### Environmental Protection Approved Expenditures FY 2017



## Solid Waste

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 300,944	\$ 316,683	\$ 316,683	\$ 300,570
Fringe benefits	131,805	122,663	122,663	123,150
Operating costs	13,197,057	13,560,262	13,649,345	14,077,939
Capital outlay	7,810	-	-	75,700
<b>Total expenditures</b>	<b>\$ 13,637,616</b>	<b>\$ 13,999,608</b>	<b>\$ 14,088,691</b>	<b>\$ 14,577,359</b>
Other taxes and license	242,259	240,000	240,000	242,000
Restricted intergovernmental	8,916	8,000	27,263	4,166
Permits & Fees	3,342	-	-	-
Sales & Service	1965757	1,660,000	1,900,000	1,830,000
Other revenues	2,554	41,800	41,800	5,000
<b>Total revenues</b>	<b>2,222,828</b>	<b>1,949,800</b>	<b>2,209,063</b>	<b>2,081,166</b>
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:** Maintain quality of life and customer service to Brunswick County residents by ensuring continued availability of electronic disposal options.

#### Objectives:

- Continue to provide electronic disposal options to our residents.
- Continue working with the Department of Environmental Quality to take advantage of any grant-funded electronic recycling options such as the Electronics Distribution Funds.

FY 16/17 Projected Cost - \$80,000

Projected Recurring Annual Cost - \$80,000

**Goal:** Improving the educational outreach and recycling programs in the Brunswick County school system.

#### Objectives:

- Receive approval for a Community Waste Reduction and Recycling grant submitted to the North Carolina Department of Environmental Quality that will allow us to place recycling bins in the individual classrooms at all Brunswick County operated schools.
- Enhance the school's environmental curriculum by providing a live magic show titled The Magic of Recycling for all elementary schools in Brunswick County to teach students about the benefits of recycling.

## Solid Waste

FY 16/17 Projected Cost - \$10,000, \$4,167 pending grant approval and \$5,833, County funds.  
 Projected Recurring Annual Cost - \$5,000

**Goal:** Determine which cost effective measures are best for the future of the Brunswick County Landfill.

**Objectives:**

- Conduct a feasibility study for the Construction and Demolition waste stream at the Brunswick County Landfill.
- Explore construction and demolition debris disposal options such as sorting and recycling, landfill extraction and recycling and construction of a new transfer station.

FY 16/17 Projected Cost - \$42,680  
 Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Tonnage of all material received at the Landfill per 1,000 population	1,093.19	1,097.58	1,160.88	1,230.53
Tonnage of recyclables received per 1,000 population	241.30	201.43	225.51	252.57
Tonnage of all material received at the Landfill per FTE	21,007.42	21,739.46	23,682.01	25,813.39
<b>Efficiency Measures</b>				
Tonnage of recyclables received as a percentage of tonnage of MSW received	36.23%	29.60%	32.29%	35.20%

## Environmental Protection Other Agencies

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### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
BC Beach Consortium	\$ 13,500	\$ -	\$ -	\$ -
Forestry	188,072	222,569	222,569	222,969
<b>Total expenditures</b>	<b>\$ 201,572</b>	<b>\$ 222,569</b>	<b>\$ 222,569</b>	<b>\$ 222,969</b>
Number of FTE's	-	-	-	-

### Department Purpose

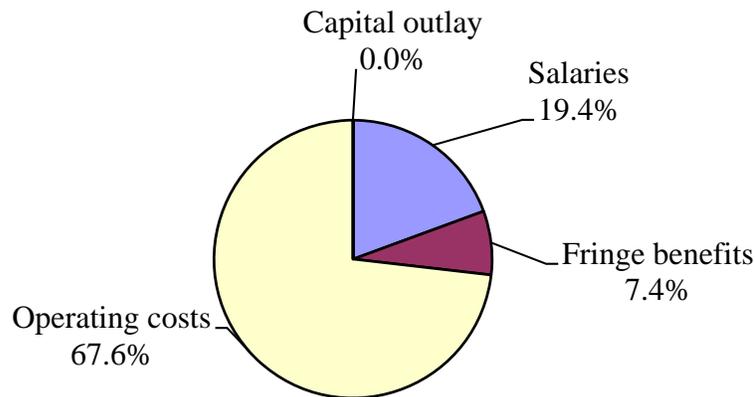
In FY 2017, Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

## Economic & Physical Development Budget Summary

### Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 1,303,527	\$ 1,233,779	\$ 1,199,174	\$ 1,105,975
Fringe benefits	508,268	444,163	419,018	422,569
Operating costs	4,062,820	4,084,824	4,517,155	4,171,323
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 5,874,615</b>	<b>\$ 5,762,766</b>	<b>\$ 6,135,347</b>	<b>\$ 5,699,867</b>
Restricted intergovernmental	3,456,015	3,595,275	3,794,928	3,620,275
Permits and fees	46,094	51,855	77,638	42,530
Sales and service	101,541	100,760	83,560	100,760
Investment earnings	6	-	-	-
Other revenue	9,248	700	700	700
Appropriated fund balance	-	-	-	-
<b>Total revenues</b>	<b>\$ 3,612,904</b>	<b>\$ 3,748,590</b>	<b>\$ 3,956,826</b>	<b>\$ 3,764,265</b>
Number of FTE's	26.0	24.7	22.5	22.5

### Economical and Physical Development Approved Expenditures FY 2017



# Cooperative Extension

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 303,118	\$ 297,966	\$ 337,527	\$ 312,294
Fringe benefits	109,704	123,279	126,225	137,190
Operating costs	137,534	97,173	115,000	106,814
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 550,356</b>	<b>\$ 518,418</b>	<b>\$ 578,752</b>	<b>\$ 556,298</b>
Restricted intergovernmental	55,000	-	47,453	-
Permits & Fees	12,676	29,605	33,117	21,180
Other revenues	6,860	-	-	-
<b>Total revenues</b>	<b>74,536</b>	<b>29,605</b>	<b>80,570</b>	<b>21,180</b>
Number of FTE's	8.0	8.7	8.5	8.5

## 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:** Fully Staff the Brunswick County Extension Center.

### Objectives:

- Secure partnership funds for Natural Resources and FCS positions (We're waiting on New Hanover to provide what they promised).
- Train and retain new staff members (Costs reflected in travel line items to support training new staff).
- Align current and new employees with County Vision plan.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

**Goal:** Transition EFNEP educator position to Full Time.

### Objectives:

- Take advantage of additional matching funds from state.
- Add potential youth programming for limited resource families.

FY 16/17 Projected Cost - \$16,350

Projected Recurring Annual Cost - \$16,350

# Cooperative Extension

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**Goal:** Provide excellent customer service.

**Objectives:**

- Align with and address Brunswick Vision components.
- Personally contact each of the 200 VAD farms each year.
- Conduct on-site trainings for green industry.
- Expand 4-H reach by doubling the number of active clubs.
- Leverage the experiences of 12 newly trained Master Food Volunteers.
- Provide parenting education for non-mandated clients.
- Replicate the Extension Master Gardener Volunteer House Call program.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

## Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b><i>FY 13/14 Actual</i></b>	<b><i>FY 14/15 Actual</i></b>	<b><i>FY 15/16 Estimated</i></b>	<b><i>FY 16/17 Projected</i></b>
<b>Workload (output) Measures</b>				
Face to face contacts	18,050	22,346	22,000	23,000
Number of educational courses	200	161	174	185
Number of local advisory stakeholders	40	44	49	50
<b>Efficiency Measures</b>				
Master Gardener Volunteer Hours	7,227	6,843	7,000	7,200
4-H Volunteer Hours	12,000	12,284	12,300	12,400
FCS Volunteer Hours	85	525	700	705
<b>Effectiveness Measures</b>				
Number of VAD farms	195	199	205	215
Renewed pesticide, waste, & Septic certificates	351	386	390	392
Pounds of Pesticide disposed	3,165	3,201	3,300	3,500
Number./lbs of pesticide containers recycled	5,050	1,100	1,200	1,350
Number of passing ServSafe students	125	114	85	128

# Planning and Economic Development Services

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 661,406	\$ 589,831	\$ 532,220	\$ 510,760
Fringe benefits	257,597	192,289	172,553	174,648
Operating costs	318,630	256,905	361,510	312,471
Capital outlay	-	-	48,858	-
<b>Total expenditures</b>	<b>\$ 1,237,633</b>	<b>\$ 1,039,025</b>	<b>\$ 1,115,141</b>	<b>\$ 997,879</b>
Restricted intergovernmental	-	-	7,000	-
Permits & Fees	32,708	21,750	43,750	20,850
Other revenues	2,290	600	143,683	600
<b>Total revenues</b>	<b>34,998</b>	<b>22,350</b>	<b>194,433</b>	<b>21,450</b>
Number of FTE's	11.0	9.0	8.0	8.0

## 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.

## Goals and Objectives

**Goal:** Provide high quality, results oriented customer service.

### Objectives:

- Continue providing positive atmosphere of friendly service and solutions-oriented partnership with customers.
- Enhance collaborative efforts toward improving the project design, review and approval procedures.
- Promote quality development by increasing awareness of the flexibility and other incentives available in the UDO to meet project needs.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Support transportation planning activities to promote vital system improvements.

### Objectives:

- Monitor and engage in NCDOT's annual Transportation Improvement Program through three transportation planning organizations and NCDOT staff.
- Provide ongoing participation and support to three transportation planning organizations, including representation on the Technical Coordinating Committees.

## Planning and Economic Development Services

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- Work collaboratively with municipalities, NCDOT, property owners and others on transportation related issues, plans and projects.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Perform specialized planning activities.

**Objectives:**

- Complete the Greenway & Blueway Plan, including distribution to promote ecotourism.
- Pursue improvements to internet service for households and businesses through partnerships with service providers and others.
- Provide planning and other assistance to the administration, County departments, the community and others.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Maintain and enhance collaborative efforts with local, regional and state economic development partners.

**Objectives:**

- Connect with partners on an ongoing basis to keep apprised of prospects, etc.
- Schedule periodic visits to review information, foster relationships and discuss strategies.
- Pursue local and regional gatherings to network with partners at all levels.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Bring new jobs to the community by attracting new business and industry.

**Objectives:**

- Respond to direct inquiries from prospects.
- Work with leads from partners and support their efforts to locate new jobs in the area.
- Develop marketing strategies designed to attract targeted industry and businesses.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Promote retention and expansion of existing business and industry.

**Objectives:**

- Communicate with existing establishments to identify needed assistance.
- Provide technical and other assistance to address operational or other needs.
- Continue working with County departments to enhance coordinated approach toward meeting development needs.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

## Planning and Economic Development Services

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	12	14 <sup>1</sup>	11	12
Avg. # of Rezonings Process w/in 60-90 days	11	14	11	12
Avg. # of Rezonings Process w/in 90-120 days	9	0	0	0
# of Conditional Zonings	0	0	2	4
# of Rezonings <5 Acres	4	4	5	4
# of Rezonings 5 – 49.99 Acres	4	6	5	5
# of Rezonings 50 – 99.99 Acres	1	2	1	2
# of Rezonings >100 Acres	3	2	0	1
Most Requested Rezonings				
# of Rezonings to R-7500	1	3	1	1
# of Rezonings to R-6000	0	2	0	0
# of Rezonings to MR-3200	0	0	0	1
# of Rezonings to C-LD	5	6	5	6
# of Rezonings to Other	6	3	5	4
# of Rezonings Amended by Staff	1	4	2	2
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	0	1	1	0
# of Land Use Plan Amendments Processed	6	11	5	6
% of Land Use Plan Amendments Approved	83% <sup>1</sup>	100%	100%	100%
% of Land Use Plan Amendments Denied	0%	0%	0%	0%
Total # of Major Subdivisions & PDS Requested	0	2	7	8
Total # of Units (SF & MF) Approved	0	714	6,750	2,200
% of Major Subdivisions & PDS Approved	0%	100%	100%	100%
Total # of Campgrounds Requested	0	1	1	1
Total # of Campground Units	0	56	75	75
Total Campground Acreage	0	5.8	10	10
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	0	202	2,450	750
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	362	356	358	359
Commercial Application Reviews <sup>2</sup>	227	580	488	513
Residential Application Reviews <sup>3</sup>	1,063	3,674	3,896	4,091
Commercial Site Plan Revenue	\$5,650	\$9,950	\$8,500	\$9,000
Board of Adjustment (BOA) Case Preparation	10	19	10	11
Avg. # of BOA Cases Processed per Month	.84	1.59	.84	.92
<p>[1] Two cases were withdrawn.</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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 198,493	\$ 203,108	\$ 186,553	\$ 135,038
Fringe benefits	81,400	74,562	66,207	54,068
Operating costs	2,216,089	2,224,230	2,207,030	2,236,972
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,495,982</b>	<b>\$ 2,501,900</b>	<b>\$ 2,459,790</b>	<b>\$ 2,426,078</b>
Restricted intergovernmental	2,161,233	2,290,000	2,307,200	2,290,000
Sales & Service	101,541	100,760	83,560	100,760
Investment Earnings	6	-	-	-
Other revenues	98	100	100	100
<b>Total revenues</b>	<b>2,262,878</b>	<b>2,390,860</b>	<b>2,390,860</b>	<b>2,390,860</b>
Number of FTE's	4.0	4.0	3.0	3.0

## 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:

- Conducting annual customer service surveys to obtain client feedback regarding services.
- Begin cross training public housing staff on rules and regulations.
- Continue to collaborate with community partners to enhance Section 8 Housing program.
- Provide landlord workshops to increase number of low income rental units in the County.
- Create an electronic listing of known available Section 8 housing choices for clients.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost - \$0

**Goal:** Update current housing software which will expire December 2016. Updated software has an electronic document system module which will allow Public Housing program to move to a paperless system.

### Objectives:

- Improve tracking of transactions for tenants and owners.
- Ability to have automatic adjustments or recoupments created before payments are sent out.
- Ability to run reports before and after check run to ensure accuracy.
- Online system which will allow individuals to check their wait list position.
- Track workflow, outcomes and needs.
- Implement electronic document system (included in package).
- Ensure files are complete and documentation is accurate.

## Public Housing

FY 16/17 Projected Cost – \$24,000

Projected Recurring Annual Cost - \$9,000

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Estimated</b>	<b>FY 16/17 Projected</b>
<b>Workload (output) Measures</b>				
Voucher Issuance – New	102	117	100	100
Voucher Issuance – Move	31	22	30	30
Annual Review Changes	344	338	350	350
Interim Changes	223	123	225	225
Reinspections	131	243	275	275
Initial Inspections	129	99	100	110
<b>Efficiency Measures</b>				
Annual Inspections per FTE	368	471	400	400
<b>Effectiveness Measures</b>				
HAP Contracts – New	59	60	45	50
HAP Contracts – Move	25	19	25	25

## Soil and Water

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 140,510	\$ 142,874	\$ 142,874	\$ 147,883
Fringe benefits	59,567	54,033	54,033	56,663
Operating costs	14,479	14,850	15,121	14,400
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 214,556</b>	<b>\$ 211,757</b>	<b>\$ 212,028</b>	<b>\$ 218,946</b>
Restricted intergovernmental	30,360	30,275	30,275	30,275
Permits & Fees	710	500	771	500
<b>Total revenues</b>	<b>31,070</b>	<b>30,775</b>	<b>31,046</b>	<b>30,775</b>
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:** Enhance partnerships to improve educational outreach opportunities in environmental stewardship.

#### Objectives:

- Further develop the relationship with Brunswick County Farm Bureau by co-hosting the “Life on the Farm” and “Plants for Pollinators” Educational Programs.
- Increase participation in the Lower Cape Fear Stewardship Development Coalition Program by encouraging green development to reduce the impact on natural resources.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Continue to provide high quality customer service to clients.

#### Objectives:

- New employee attending 2016 Conservation Employee Training and the North Carolina Association of Soil and Water Conservation Districts’ Annual Meeting to become familiar with NC Conservation Programs.
- Attend any additional training to improve knowledge and customer service skills as related to the Soil and Water Department.

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost – \$0

## Soil and Water

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Cost Share Funds Received	121,182	52,458	48,952	70,544
Conservation Planned Acres	8,291	1,063	1,200	1,500
Participation in Environmental Education	1,514	2,635	2,000	2,500
Number of Citizens Assisted	2,160	1,457	1,500	1,500
Program Funds Allocated	121,182	51,704	48,950	70,544
Conservation Applied Acres	2,154	2,432	2,200	2,200

## Economic Development Other

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### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Dredging projects	\$ -	\$ -	\$ 141,828	\$ -
Shoreline protection	166,666	216,666	266,666	200,666
<b>Total expenditures</b>	<b>\$ 166,666</b>	<b>\$ 216,666</b>	<b>\$ 408,494</b>	<b>\$ 200,666</b>
Number of FTE's	-	-	-	-

### Department Purpose

In FY 2017, funds in the amount of \$200,666 were budgeted for shoreline protection.

## Brunswick County Occupancy Tax

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Operating costs	14,479	14,850	15,121	14,400
<b>Total expenditures</b>	\$ 14,479	\$ 14,850	\$ 15,121	\$ 14,400
Restricted intergovernmental	30,360	30,275	30,275	30,275
<b>Total revenues</b>	30,360	30,275	30,275	30,275
Number of FTE's	-	-	-	-

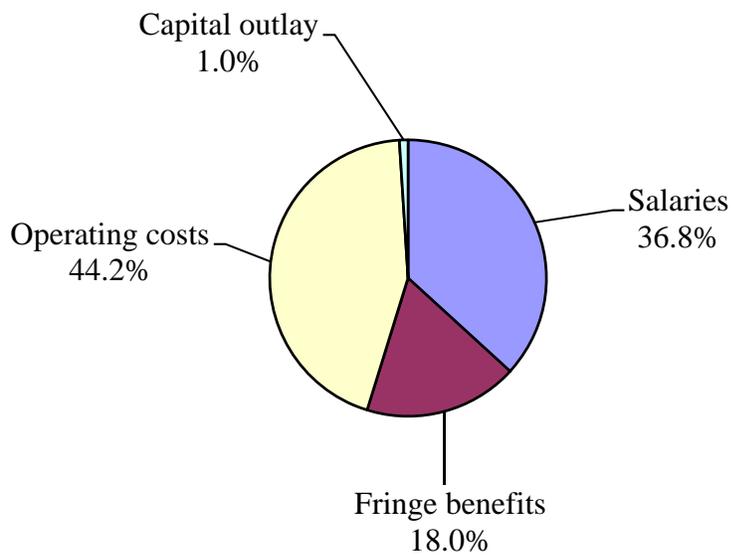
The County, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority ("TDA"). The TDA is a discretely presented component unit of the County. The TDA, which provides a financial 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.

## Human Services Budget Summary

### Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 9,936,853	\$ 10,523,411	\$ 10,565,277	\$ 10,597,117
Fringe benefits	4,194,369	4,837,527	4,851,169	5,182,993
Operating costs	14,034,567	12,407,902	13,787,567	12,731,076
Capital outlay	64,161	45,000	167,065	289,735
<b>Total expenditures</b>	<b>\$ 28,229,950</b>	<b>\$ 27,813,840</b>	<b>\$ 29,371,078</b>	<b>\$ 28,800,921</b>
Restricted intergovernmental	16,661,937	15,434,943	16,197,643	15,780,498
Permits and Fees	66,474	54,200	54,200	57,000
Sales and service	797,683	642,207	642,207	709,744
Other revenue	79,996	5,300	7,950	7,800
Fund balance appropriated	-	45,000	157,065	166,000
<b>Total revenues</b>	<b>\$ 17,606,090</b>	<b>\$ 16,181,650</b>	<b>\$ 17,059,065</b>	<b>\$ 16,721,042</b>
Number of FTE's	213.0	216.0	218.0	217.0

### Human Services Approved Expenditures FY 2017



## Health Services

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 3,798,185	\$ 3,663,148	\$ 3,647,119	\$ 3,656,369
Fringe benefits	1,565,760	1,650,428	1,643,884	1,688,209
Operating costs	-	-	-	-
Capital outlay	15,394	45,000	157,065	66,000
<b>Total expenditures</b>	<b>\$ 5,379,339</b>	<b>\$ 5,358,576</b>	<b>\$ 5,448,068</b>	<b>\$ 5,410,578</b>
Restricted intergovernmental	2,130,584	2,518,931	2,630,847	2,545,783
Sales & Services	797,683	642,207	642,207	709,744
Other revenues	21,691	-	150	-
Fund balance appropriated	-	45,000	157,065	166,000
<b>Total revenues</b>	<b>\$ 2,949,958</b>	<b>\$ 3,206,138</b>	<b>\$ 3,430,269</b>	<b>\$ 3,421,527</b>
Number of FTE's	77.8	72.8	72.1	72.1

### 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:** Complete Local Health Department Re-Accreditation.

#### Objectives:

- Develop new or revise existing policies to meet accreditation standards.
- Review and ensure compliance with all accreditation benchmarks and activities.
- Comply with LHD Accreditation Team site visit.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Complete clinic practice management review.

#### Objectives:

- Assess and improve coding, billing, and documentation practices within Women’s Health and Child Health clinics.
- Conduct clinic observation and assess for best practice clinic patient flows.
- Review utilization data for Child Health, Family Planning, Maternal Health, Post-Partum and Newborn Home Visiting, and Flu Clinic.
- Assess and improve clinic scheduling and coverage.

FY 15/16 Projected Cost –\$0

Projected Recurring Annual Cost - \$0

## Health Services

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**Goal:** Market Agency Services.

**Objectives:**

- Leverage social media, such as our agency Facebook page and Twitter accounts, to increase awareness.
- Improve agency webpage.
- Investigate the use of videos and other medias in the lobby.
- Investigate advertising on billboards and other area media via state funding.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost –\$0

**Goal:** Improve and enhance customer service.

**Objectives:**

- Implement customer service satisfaction survey to evaluate services provided.
- Provide yearly customer service training/in-service to staff.
- Enhance BCHS web site to provide up-to-date information, more information on services offered, public health hot topics, chronic disease management materials, and other beneficial information.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost –\$0

**Goal:** Increase and enhance community partnerships.

**Objectives:**

- Identify providers that offer mental health, dental health, adult health, and to BCHS clients on the sliding fee scale or equivalent.
- Establish protocols with partners to connect clients with providers that meet client-specific needs.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost –\$0

**Goal:** Establish nursing core competency protocols.

**Objectives:**

- Rewrite PHN job descriptions to include core competencies for public health nursing.
- Implement skills assessment protocols.

FY 16/17 Projected Cost – \$0

Projected Recurring Annual Cost –\$0

## Health Services

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14-15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
WIC Vouchers Issued Per FTE	2,454	2,592	2,484	2,308
BCCCP Patients Screened Per FTE	284	270	285	285
Laboratory Services Per FTE	9,615	9,610	5,300	5,500
Child Health Patients Seen Per FTE	381	444	438	450
<b>Efficiency Measures</b>				
Percentage of onsite applications completed within two weeks	98%	98%	98%	98%
Percentage of Recommended Immunizations recorded into State Registry	99%	94%	99%	99%
<b>Effectiveness Measures</b>				
County Health Outcomes Ranking of 100 Counties	37	34	36	34

## Social Services

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 6,017,337	\$ 6,736,853	\$ 6,793,048	\$ 6,812,907
Fringe benefits	2,573,176	3,136,947	3,157,383	3,442,168
Operating costs	9,976,481	8,915,128	9,972,939	9,167,308
Capital outlay	48,767	-	10,000	223,735
<b>Total expenditures</b>	<b>\$ 18,615,761</b>	<b>\$ 18,788,928</b>	<b>\$ 19,933,370</b>	<b>\$ 19,646,118</b>
Restricted intergovernmental	14,402,404	12,916,012	13,437,512	13,232,715
Permits & Fees	66,474	54,200	54,200	57,000
Other revenues	5,310	5,300	7,800	7,800
<b>Total revenues</b>	<b>14,474,188</b>	<b>12,975,512</b>	<b>13,499,512</b>	<b>13,297,515</b>
Number of FTE's	132.2	140.2	142.9	141.9

### 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.
- 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).
- Conduct annual customer satisfaction surveys for all sections within Social Services.
- Identify locations for outpost stations in the County – clients can apply for services, forms/paperwork can be dropped off and visitation room for families whose children are in foster care.

FY 16/17 Projected Cost: \$0

Projected Recurring Annual Cost - \$0

**Goal:** To continue to monitor case files in all sections of the department in order to continue to improve audit results, identify error trends and identify training needs.

## Social Services

### Objectives:

- Quality Assurance Supervisors will review records monthly using State audit for economic service and social work programs. A report will be submitted monthly to Director.
- Program Administrators will ensure that training is provided to staff for which error trends have been identified.
- 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 16/17 Projected Cost: \$0

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Child Support Agent Caseload	350	360	365	385
Child Support Collections	\$7,316,940	\$6,885,860	\$6,890,000	\$6,958,000
Food Stamp Caseload – Monthly Average	8,135	8,264	8,216	8,300
Medicaid Caseload – Monthly Average	18,060	15,399	21,350	22,000
Food Stamp Applications – Yearly Total	5,334	5,902	5,022	5,050
Adult Medicaid Application – Yearly Total	2,253	1,622	1,650	1,650
Family and Children Applications – Yearly Total	8,311*	3,465	4,050	4,000
Community Alternative Program – Funded Slots	45	45	45	45
<b>Efficiency Measures</b>				
Adult Protective Service Reports – Yearly Total	283	309	350	375
Child Protective Service Reports – Yearly Total	1,172	1,158	1,200	1,200
<b>Effectiveness Measures</b>				
Food Stamp Application Processing Time in Days	30	13	12	12
Adult Medicaid Application Processing Time (MAD 90 Day Standard)	**	**	49	45
Adult Medicaid Application Processing Time (non-MAD 90 Day Standard)	**	**	33	33
Family and Children Medicaid Application Processing Time (45 Day Standard)	**	**	33	33
Foster Placements: 2 or fewer Placements	95%	84%	85%	85%
Reunification: Reunited within 12 months	55%	77%	77%	75%
Maltreatment: repeat within 6 months	8%	2%	2%	2%
CPS – Initiated Reports Timely	94%	97%	97%	97%
Completed CPS Reports Timely	79%	81%	83%	85%

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

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

## Trillium Health Services

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	710,207	250,443	250,443	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 710,207</b>	<b>\$ 250,443</b>	<b>\$ 250,443</b>	<b>\$ -</b>
Restricted intergovernmental	7,212	-	-	-
Other revenues	52,995	-	-	-
<b>Total revenues</b>	<b>60,207</b>	<b>-</b>	<b>-</b>	<b>-</b>
Number of FTE's	-	-	-	-

### Department Purpose

Trillium 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.

Starting in 2017, the County no longer makes contributions to Trillium Health Services and budgeted funds of \$250,443 are available for a fee for service agreement to be administered by Health and Human Services.

# Veterans Services

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 121,331	\$ 123,410	\$ 125,110	\$ 127,841
Fringe benefits	55,433	50,152	49,902	52,616
Operating costs	9,166	13,734	12,284	15,520
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 185,930</b>	<b>\$ 187,296</b>	<b>\$ 187,296</b>	<b>\$ 195,977</b>
Restricted intergovernmental	-	-	-	2,000
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
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:** Increase public awareness of our office and veterans' benefits.

### Objectives:

- Continue to partner with and provide our business cards to the Brunswick County Outreach VA Clinic in Supply to promote awareness of our office.
- Give presentations, to local organizations, to promote awareness of Federal and State benefits available to veterans and their eligible dependents.
- Create new ads to be published in the two local newspapers concerning veterans' benefits.
- Attend the Homeless Task Force meetings.

FY 16/17 Projected Cost – \$1,000

Projected Recurring Annual Cost - \$1,000

**Goal:** Enhance and improve customer service.

### Objectives:

- Email my Veterans Group with important benefit updates and information concerning veterans.
- Continue to implement our customer service satisfaction survey to evaluate our services.

## Veterans Services

FY 16/17 Projected Cost - \$0

Projected Recurring Annual Cost - \$0

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

**Objectives:**

- Contact veterans who receive permanent and total service-connected ratings from the VA to inform them of the additional benefits they and their dependents may be eligible to receive based on their new rating.
- Create a contact letter about burial and other possible survivor benefits to send out to the widow and widower of veterans found in the obituaries of our two local newspapers.
- File as many Fully Developed Claims (FDC) to the VA as possible.

FY 16/17 Projected Cost - \$150

Projected Recurring Annual Cost - \$150

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Total in-person contacts	1,925	2,161	2,200	2,250
Total telephone calls	6,862	6,850	6,860	6,870
Emails/faxes	1,006	2,275	2,275	2,300
New clients added to Vims	316	374	375	400
Forms generated using Vims	3,104	3,037	3,216	3,300
Records edited in Vims	3,727	4,048	4,000	4,050
Letters sent to recently discharged veterans	39	44	10	10
<b>Effectiveness Measures</b>				
Compensation & Pension expenditures paid by VA in Brunswick County	\$43,542,000	\$53,127,000	\$54,000,000	\$55,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	\$2,629,000	\$3,532,000	\$3,600,000	\$3,800,000
Insurance & Indemnities paid by VA in Brunswick County	\$1,023,000	\$1,306,000	\$1,400,000	\$1,500,000
Medical care expenditures paid by the VA in Brunswick County	\$18,074,000	\$19,047,000	\$19,100,000	\$20,000,000
Grand total of all expenditures paid by the VA in Brunswick County (including medical care)	\$65,268,000	\$77,012,000	\$80,000,000	\$83,000,000

Note: The VA gives their expenditures based on the calendar year. The figures shown for our FY 13/14 are VA's 2013 calendar year and our FY 14/15 is the VA's 2014 calendar year. The 2015 figures are generally not available until May of the following year.

## Human Services Other Agencies

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Brunswick Sr Resources	\$ 1,565,000	\$ 1,565,000	\$ 1,622,198	\$ 1,650,000
Juvenile Crime Prevention Council	6,237	-	7,000	-
Lower Cape Fear Hospice	50,000	50,000	50,000	-
JCPC Coastal Horizons	51,000	-	57,484	-
JCPC Teen Court	49,500	-	49,800	-
Providence Home	15,000	-	15,000	-
<b>Total expenditures</b>	<b>\$ 1,736,737</b>	<b>\$ 1,615,000</b>	<b>\$ 1,801,482</b>	<b>\$ 1,650,000</b>
Restricted intergovernmental	121,737	-	129,284	-
<b>Total revenues</b>	<b>121,737</b>	<b>-</b>	<b>129,284</b>	<b>-</b>
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 17 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.

## Education

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### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Brunswick Community College	\$ 3,749,447	\$ 3,648,737	\$ 3,648,737	\$ 3,823,761
Brunswick County Schools	34,034,823	34,499,762	34,499,762	36,153,806
<b>Total expenditures</b>	<b>\$ 37,784,270</b>	<b>\$ 38,148,499</b>	<b>\$ 38,148,499</b>	<b>\$ 39,977,567</b>
Other revenues	200,000	224,000	224,000	224,000
<b>Total revenues</b>	<b>200,000</b>	<b>224,000</b>	<b>224,000</b>	<b>224,000</b>
Number of FTE's	-	-	-	-

# Brunswick Community College

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Brunswick Community College	\$ 3,749,447	\$ 3,648,737	\$ 3,648,737	\$ 3,823,761
<b>Total expenditures</b>	\$ 3,749,447	\$ 3,648,737	\$ 3,648,737	\$ 3,823,761
Other revenues	200,000	224,000	224,000	224,000
<b>Total revenues</b>	200,000	224,000	224,000	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

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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.

## **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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Brunswick County Schools	34,034,823	34,499,762	34,499,762	36,153,806
<b>Total expenditures</b>	<b>\$ 34,034,823</b>	<b>\$ 34,499,762</b>	<b>\$ 34,499,762</b>	<b>\$ 36,153,806</b>
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 30 in student membership out of 115 school districts in the state. For 2015-2016 Brunswick County School System served over 12,369 students from kindergarten through 12<sup>th</sup> 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 1,932 full-time and part-time employees and is the largest employer in Brunswick County. The system has over 784 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 FY 11, 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 board appropriated \$36,153,806 to the school system in FY 17 under the terms of the agreement.

In 2016-2017, Brunswick County Schools expects membership of 12,589, level from the 2015-2016 student average daily membership.

During the 2015-2016 school year, 1,008 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 125 students for the 2016-2017 school year. The legislation providing for charter schools requires Brunswick County Schools to remit to each of the charter schools the local current expenses per pupil funding for those students residing in Brunswick County.

## Brunswick County Schools

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For FY 2017, the County ad valorem funded operating budget to the school system is \$35,410,920 which is an increase of \$1,620,057 or 4.8% over the prior year amount of \$33,790,863. Debt service for the County schools for FY 2017, funded by ad valorem revenue totals \$5.9 million and funded by local option sales tax and NC Education Lottery totals \$3.4 for a total of \$9.3 million. The School System was allocated \$3,300,384 for the annual capital improvement plan dedicated to small capital improvement projects, \$2,000,000 for the New Town Creek Middle School, \$2,000,000 for West Brunswick High school 12 Classroom Addition, \$400,000 for Town Creek Elementary 6 Classroom Addition, and \$1,619,992 for classroom technology enhancements throughout the system. The funding sources are local option sales tax proceeds legislated for k-12 schools of \$2,288,412, \$742,886 of current year ad valorem taxes appropriated under the funding agreement, \$1,889,078 of prior year collections of ad valorem taxes, and \$4,400,000 of debt proceeds if the voters approve moving forward with a \$152 million general obligation bond issue.

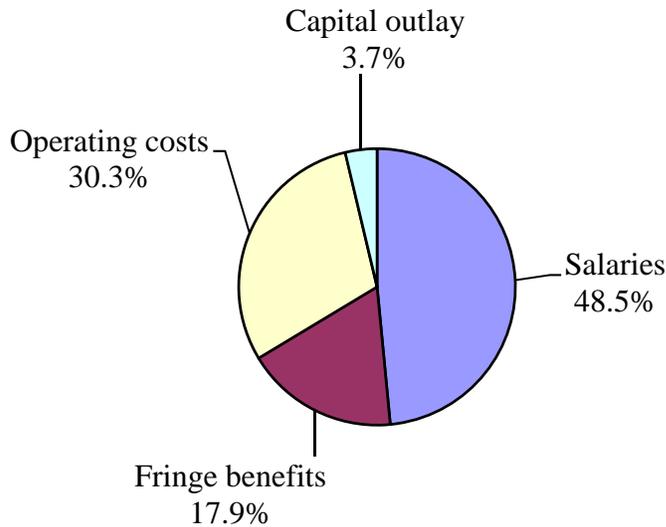
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## Cultural and Recreational Budget Summary

### Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 1,859,665	\$ 1,959,882	\$ 1,970,075	\$ 2,097,918
Fringe benefits	756,145	689,972	696,878	774,422
Operating costs	1,118,072	1,251,853	1,262,812	1,294,826
Capital outlay	3,723,117	129,000	139,000	160,500
<b>Total expenditures</b>	<b>\$ 7,456,999</b>	<b>\$ 4,030,707</b>	<b>\$ 4,068,765</b>	<b>\$ 4,327,666</b>
Restricted intergovernmental	131,776	120,000	139,960	130,000
Sales and service	299,858	244,600	244,600	264,350
Other revenue	37,932	73,200	73,200	31,500
<b>Total revenues</b>	<b>469,566</b>	<b>437,800</b>	<b>457,760</b>	<b>425,850</b>
Number of FTE's	39.0	39.0	39.0	43.0

### Cultural and Recreational Approved Expenditures FY 2017



# Library

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 678,186	\$ 695,318	\$ 695,318	\$ 725,546
Fringe benefits	311,619	283,378	283,378	296,684
Operating costs	242,275	275,200	275,776	287,200
Capital outlay	-	-	-	24,000
<b>Total expenditures</b>	<b>\$ 1,232,080</b>	<b>\$ 1,253,896</b>	<b>\$ 1,254,472</b>	<b>\$ 1,333,430</b>
Restricted intergovernmental	131,776	120,000	139,960	130,000
Sales & service	20,711	20,000	20,000	20,000
Other revenue	32,630	36,500	36,500	31,500
<b>Total revenues</b>	<b>185,117</b>	<b>176,500</b>	<b>196,460</b>	<b>181,500</b>
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 provide to residents access to basic technology training that is useful and meaningful in their lifestyles and personal goals.

### Objectives:

- Schedule regular classes and one-to-one assistance at each Branch.
- Provide assistance in using NC-LIVE, AncestryLibrary, eBooks and audios, and other Library resources, and well as social media, blogging and email.
- Emphasize cybersecurity and safety.
- Provide necessary training for staff.
- Add 1 additional Library Assistant
- Recruit volunteers to help.

FY 16/17 Projected Cost - \$32,000

Projected Recurring Annual Cost - \$32,000

**Goal:** All Library staff will be recognized as well-trained and caring employees who provide excellent customer service.

### Objectives:

- One branch manager will earn an accredited Master's degree in Library Science.
- Arrange on-going customer service training through State Library.

# Library

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- Require “attendance” at free online classes offered by State Library.
- Provide every employee with some instruction in cataloging, reference and research.

FY 16/17 Projected Cost - \$11,000  
 Projected Recurring Annual Cost - \$1,000

**Goal:** The Library will be known as a first source of accurate and practical information about County and state services, emergency preparedness and safety, health and recreation, local history and online learning.

**Objectives:**

- Create programs with other County and municipal departments (Emergency Services, Sheriff, Health, Cooperative Extension, etc.)
- Schedule opportunities for individuals and organizations to exchange useful and interesting skills and information (arts and crafts, music, cooking, volunteering).
- Secure Friends of the Library as program moderators.
- “Weed” and update non-fiction collections.

FY 16/17 Projected Cost - \$10,000  
 Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Total items circulated	577,825	567,922	550,000	550,000
Uses of electronic equipment	96,372	98,256	100,000	105,000
Door count	265,286	255,466	260,000	265,000
Registered card holders	59,789	58,432	N/A	50,000
Program attendance	17,126	16,776	16,800	18,000
<b>Efficiency Measures</b>				
Cost per service hour	19.40	20.58	19.70	20.00
<b>Effectiveness Measures</b>				
Maximum waiting time for new title	10 wks.		10 wks.	10 wks.
User satisfaction	85%		93%	95%
New users registered	4,127		4,200	5,000

# Parks and Recreation

## Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 1,181,479	\$ 1,264,564	\$ 1,274,757	\$ 1,372,372
Fringe benefits	444,526	406,594	413,500	477,738
Operating costs	875,797	976,653	987,036	1,007,626
Capital outlay	3,723,117	129,000	139,000	136,500
<b>Total expenditures</b>	<b>\$ 6,224,919</b>	<b>\$ 2,776,811</b>	<b>\$ 2,814,293</b>	<b>\$ 2,994,236</b>
Restricted intergovernmental	-	-	9,500	-
Sales & service	279,147	224,600	224,600	244,350
Other revenue	5,302	36,700	36,700	-
<b>Total revenues</b>	<b>284,449</b>	<b>261,300</b>	<b>270,800</b>	<b>244,350</b>
Number of FTE's	22.0	22.0	22.0	26.0

## 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:

- Project bidding and construction management of Smithville Park.
- Engineering, design plan review of Ocean Isle Beach Park. Project bidding and construction management of Ocean Isle Beach Park, pending final funding approval.
- Completion of site specific Master Plan for Lockwood Folly Park per the Capital Improvement Plan-pending funding approval.
- Annual update of Parks & Recreation Strategic Plan in collaboration with Brunswick County Parks & Recreation Advisory Board and Recreation Staff by January 2017.
- Consistent search and application for grant/external funding for future park development

FY 16/17 Projected Cost – 9,200,000

Projected Recurring Annual Cost - 0

**Goal:** Provide effective recreation programming opportunities for the community. (Recreation)

### Objectives:

- Reach more of the public through a bi-yearly newspaper insert. Advertise with signs at parks, website and other media outlets. Promote heavier with large email blasts & reminders. Continue

## Parks and Recreation

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- positive working relationship with Brunswick County Schools along with school flyers and Brunswick County Schools email newsletters. (Athletics)
- Work with Leagues through a Local League Agreement which will help to determine field openings and opportunities to rent available facilities. Work with local Nationally Affiliated Organizations to rent open facilities for tournaments. (Athletics)
- Work with the local High School Coaches to continue using as a summer league for local players. Continue positive working relationship with Brunswick County Schools. (Athletics)
- Collaborate with USA Pickleball Association Ambassadors along with local municipalities, agencies, and communities to offer a county-wide 50+ pickleball tournament to promote pickleball as well as meet the needs of the increased interest in this sport. (Senior 50+ Programs)
- With the lowered “official” age of the senior population (50), offer programs, trips, and recreational opportunities at more optimal days/times to serve those who are over 50 but not yet retired and still working full-time. (Senior 50+ Programs)
- Strengthen partnerships with local agencies such as Brunswick Senior Resources, Inc and Brunswick Community College in order to develop more co-sponsored programming to better serve the growing 50+ population. (Senior 50+ Programs)
- Offer more year-round recreational opportunities which highlight sanctioned Senior Games events in order to increase participation and further awareness of Brunswick County Gator Senior Games & SilverArts. (Senior 50+ Programs)
- Plans underway to partner with the Town of Shallotte and Cooperative Extension on a new community event in August; Mater Festival. Acquiring new instructors in fitness/contracted programs, expanding to Shallotte and other areas of the County to offer new programming. Expanding the Free Movies and Concerts into Oak Island hoping to sponsor for area as we continue to offer more free events to the citizens of Brunswick County and collaborate with other Parks and Recreation agencies and towns. (Community Events)
- Collaboration with Exceptional Children teachers to offer new activities and promotion of low-endurance & low-impact sports/pursuits that children with special needs can participate in. This includes instruction and recreational opportunities in traditional golf, disc golf, fresh & saltwater fishing and nature interpretation. (Special Populations)
- Train additional Special Olympics “Global Messengers” in public speaking through the use of the Special Olympics International Global Messenger Program. This Program is designed to train carefully selected Special Olympics athletes in communication and public speaking skills in order to advocate the need for adaptive sports programs, community awareness and fundraising. (Special Populations)

FY 16/17 Projected Cost – 36,000

Projected Recurring Annual Cost - 36,000

## Parks and Recreation

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Projected</i>
<b>Workload (output) Measures</b>				
Number of Community Involvements (Staff)	321	310	325	325
Amount of Grant Dollars Received	500,000	5,000	350,000	5,000
Number of Recreation Programs Offered	512	499	500	515
Number of New Programs Offered	15	21	25	25
Number of Community Co-Ops/Partners	377	391	395	400
Number of Community Buildings Rented-Paid	173	193	383	305
<b>Efficiency Measures</b>				
Number of Volunteer Hours	22,760	19,799	23,000	25,000
<b>Effectiveness Measures</b>				
Number of Work Related Injuries	2	0	0	0
Number of Work Days Lost to Injury	0	0	0	0
Number of Work Orders Processed	329	277	350	350
Number of Park Inspections Conducted	624	624	4	4

## Debt Service

### Debt Service Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Bond Principal	\$ 15,110,000	\$ 11,470,000	\$ 11,470,000	\$ 11,295,001
Bond Interest	3,389,525	3,405,873	3,405,873	3,014,607
Bond Fees and Issuance Costs	99,603	6,000	6,000	6,000
<b>Total expenditures</b>	<b>\$ 18,599,128</b>	<b>\$ 14,881,873</b>	<b>\$ 14,881,873</b>	<b>\$ 14,315,608</b>
ARRA Stim Debt / Interest Subs	\$ 9,188	\$ 7,563	\$ 7,563	\$ 6,050
<b>Total revenues</b>	<b>\$ 9,188</b>	<b>\$ 7,563</b>	<b>\$ 7,563</b>	<b>\$ 6,050</b>

### Debt Service Expenditures by Function

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Education	\$ 16,310,329	\$ 12,794,384	\$ 12,794,384	\$ 12,322,061
Public Safety	547,300	530,300	530,300	508,450
Culture & Recreation	436,502	461,211	461,211	442,697
General Government	1,304,997	1,095,978	1,095,978	1,042,400
<b>Total expenditures</b>	<b>\$ 18,599,128</b>	<b>\$ 14,881,873</b>	<b>\$ 14,881,873</b>	<b>\$ 14,315,608</b>
ARRA Stim Debt / Interest Subs	\$ 9,188	\$ 7,563	\$ 7,563	\$ 6,050
<b>Total revenues</b>	<b>\$ 9,188</b>	<b>\$ 7,563</b>	<b>\$ 7,563</b>	<b>\$ 6,050</b>

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.

School officials report district wide deferred maintenance and improvement, technology infrastructure, the need for new and replacement schools, and the addition of an early college and career technical educational building. A \$152 million bond referendum was requested by the board of Education. The Board of Commissioner approved to move forward with including the \$152 million bond referendum in the November 2016 ballot with the capital spending over an eight (8) year period. School planned debt includes the first of three issues in FY 2019 of \$52.95 million.

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 eight years by \$429,084 in a net economic gain of \$387,450.

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

## Debt Service

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is the same as the life of the new issue. The advance refunding was undertaken to reduce total debt service payments over the next four years by \$72,815 in a net economic gain of \$67,517.

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

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 four years by \$240,288 in net economic gain of \$220,995.

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 \$79,995,000. The budget for governmental activities debt service payments for fiscal year 2016 totals \$14,315,608.

### 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.

## Debt Service

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### B. Debt Structuring

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

### C. Budgetary

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

# Schedule of Debt

## DEBT SERVICE

### Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2016

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
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	2,220,000	2,620,394	-	-	2,220,000	2,620,394
2027-2031	6,015,000	6,921,719	-	-	6,015,000	6,921,719
2032-2036	2,090,000	2,257,675	-	-	2,090,000	2,257,675
Total Bonded Debt	71,407,567	85,755,682	8,587,433	9,636,480	79,995,000	95,392,162
Total Long- Term Debt	71,407,567	85,755,682	8,587,433	9,636,480	79,995,000	95,392,162

# Legal Debt Margin

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## Computation of Legal Debt Margin

June 30, 2016

Assessed value of taxable property	\$23,440,904,188
	<u>          x 0.08</u>
Debt limit- 8 percent of assessed value	\$ 1,875,272,335
Gross debt:	
Total bonded debt	\$ 139,655,754
Total limited obligation bonds	36,900,000
Total capital leases	<u>40,332,114</u>
Gross debt	216,887,868
Less: water and sewer bonds	<u>133,612,868</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 83,275,000</u>
Legal debt margin	<u><u>\$ 1,791,997,335</u></u>

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## Emergency Telephone System Fund

### Fund Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Operating costs	\$ 628,204	\$ 659,435	\$ 677,405	\$ 710,611
Capital outlay	2,570,938	-	852,818	-
<b>Total expenditures</b>	<b>\$ 3,199,142</b>	<b>\$ 659,435</b>	<b>\$ 1,530,223</b>	<b>\$ 710,611</b>
Restricted intergovernmental	\$ 1,006,952	\$ 659,435	\$ 659,435	\$ 710,611
911 Center Consolidation Grant	1,719,569	-	209,636	-
Other Revenues	280,356	-	-	-
Investment earnings	1,495	-	-	-
Fund balance appropriated	-	-	649,359	-
Transfer from General Fund	3,888	-	11,793	-
<b>Total revenues</b>	<b>\$ 3,012,260</b>	<b>\$ 659,435</b>	<b>\$ 1,530,223</b>	<b>\$ 710,611</b>

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 2016, Brunswick County completed the new 911 Center facility with \$2,100,000 in grant funding received from the North Carolina 911 Board. The primary purpose of this grant was 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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 57,221	\$ 57,574	\$ 58,674	\$ 59,591
Fringe benefits	21,813	20,000	20,000	20,973
Operating costs	35,655	112,725	111,625	109,225
Capital outlay	-	15,000	15,000	20,000
<b>Total expenditures</b>	<b>\$ 114,689</b>	<b>\$ 205,299</b>	<b>\$ 205,299</b>	<b>\$ 209,789</b>
Permits and Fees	\$ 134,139	\$ 137,000	\$ 137,000	\$ 147,000
Investment earnings	891	1,000	1,000	1,200
Fund balance appropriated	-	67,299	67,299	61,589
Transfer from General Fund	-	-	-	-
<b>Total revenues</b>	<b>\$ 135,030</b>	<b>\$ 205,299</b>	<b>\$ 205,299</b>	<b>\$ 209,789</b>

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 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 4,009,948	\$ 4,219,220	\$ 4,297,043	\$ 4,483,762
Fringe benefits	1,699,300	1,769,445	1,783,132	1,922,222
Operating costs	6,964,035	8,135,461	8,668,280	8,282,224
Capital outlay	2,679,172	2,031,620	2,073,127	1,373,910
Debt service	13,559,511	2,039,172	2,039,172	2,254,735
Contingency	-	1,399,192	1,254,692	-
Transfer to Other Funds	3,650,000	1,350,000	1,450,000	4,865,725
<b>Total expenditures</b>	<b>\$ 32,561,966</b>	<b>\$ 20,944,110</b>	<b>\$ 21,565,446</b>	<b>\$ 23,182,578</b>
Restricted intergovernmental	297,931	-	-	-
Sales and service	20,520,042	20,462,432	20,699,107	20,455,103
Investment earnings	23,904	40,000	40,000	25,000
Other revenue	428,603	441,678	468,551	424,104
Issuance of Long-Term Debt	9,508,047	-	-	-
Fund balance appropriated	-	-	357,788	2,278,371
Transfer from Other Funds	111,000	-	-	-
<b>Total revenues</b>	<b>\$ 30,889,527</b>	<b>\$ 20,944,110</b>	<b>\$ 21,565,446</b>	<b>\$ 23,182,578</b>
Number of FTE's	77.00	77.00	77.00	80.00

## 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:** Transition staff from Advanced Meter Infrastructure implementation to preventive maintenance of distribution system.

### **Objectives:**

- Reestablish valve operation and maintenance program. Evaluate and begin repair program for 24” through 48” valves.
- Thoroughly inspect and begin maintenance reconditioning of all water transmission booster pump stations.
- Perform fire hydrant evaluation and begin maintenance and painting of any hydrants found deficient.
- Evaluate and perform required right of way maintenance on transmission system alignments.

FY 16/17 Projected Cost - \$300,000  
 Projected Recurring Annual Cost - \$0

# Water Fund

## *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 16/17 Projected Cost - \$9,500,000

Projected Recurring Annual Cost - \$0

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

### **Water Distribution Division**

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Miles of Water Lines Maintained	998	1,018	1,030	1,045
Number of County-Installed New Potable Water Meters	583	1,144	1,074	1100
Number of County-Installed New Irrigation Meters	471	547	640	700
<b>Effectiveness Measures</b>				
Miles of Water Line per main leak	35	35	35	35
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 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Total Gallons Treated (million gallons)	3,823	3,905	3,850	3,950
<b>Efficiency Measures</b>				
Number of Days with NTU Less than .2	365	365	365	365
<b>Effectiveness Measures</b>				
Cost Per 1,000 Gallon	\$1.06	\$1.035	\$1.06	\$1.04

### **NC 211 Water Treatment Plant**

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Total Gallons Treated (million gallons)	1,012	1,151	1,200	1,200
<b>Efficiency Measures</b>				
Number of Days with NTU Less than .2	365	365	365	365
<b>Effectiveness Measures</b>				
Cost Per 1,000 Gallon	1.89	\$1.48	\$1.65	\$1.81

## Water Fund

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### **Kings Bluff Pump Station**

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Total Gallons Pumped (million gallons)	8,929	8,839	9,100	9,200
<b>Efficiency Measures</b>				
Number of Outages	6	8	5	5
<b>Effectiveness Measures</b>				
Cost Per 1,000 Gallon	\$0.025	\$0.026	\$0.025	\$0.025

## Wastewater Fund

### Department Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Salaries	\$ 2,156,843	\$ 2,257,171	\$ 2,312,591	\$ 2,454,670
Fringe benefits	913,158	949,666	964,523	1,022,341
Operating costs	4,272,990	5,909,907	6,391,159	6,108,300
Capital outlay	840,910	1,316,425	3,100,325	1,469,400
Debt service	62,905,890	13,537,461	13,545,461	13,914,143
Transfer to Other Funds	430,697	966,667	2,171,385	-
<b>Total expenditures</b>	<b>\$ 71,520,488</b>	<b>\$ 24,937,297</b>	<b>\$ 28,485,444</b>	<b>\$ 24,968,854</b>
Restricted intergovernmental	392,237	170,312	170,312	145,508
Sales and service	21,192,600	20,196,201	20,304,201	21,208,385
Investment earnings	16,065	30,000	30,000	25,000
Other revenue	294,464	84,300	159,107	99,500
Issuance of Long-Term Debt	48,415,521	-	1,200,000	-
Fund balance appropriated	-	3,906,784	5,249,672	2,868,111
Transfer from Other Funds	478,979	549,700	1,372,152	622,350
<b>Total revenues</b>	<b>\$ 70,789,866</b>	<b>\$ 24,937,297</b>	<b>\$ 28,485,444</b>	<b>\$ 24,968,854</b>
Number of FTE's	44.00	46.00	46.00	47.00

### 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 Customer Expansion Study.

#### **Objectives:**

- Educate Property Owners on Fixed Cost SAD Petition Process to Encourage Petition Submission.
- Complete construction of sewer mains on streets identified in Year 1 of the enterprise Funded Sewer Main Program.
- Construct water main improvements on Us 74/76 funded in part by Golden Leaf Foundation Grant.

FY 016/17 Projected Cost -\$1,250,000  
Projected Recurring Annual Cost - \$0

#### *Wastewater Collections Division*

**Goal:** Reduce costs for after-hours scheduled and non-scheduled sewer collections work while maintaining current customer satisfaction level.

## Wastewater Fund

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### **Objectives:**

- Investigate scheduling alternatives to perform daily vacuum pump station maintenance on weekends as part of normal work schedule instead of scheduled overtime.
- Explore scheduling alternatives to expand normal work schedule for grinder pump station maintenance to 5 pm and during weekends.
- Ensure that the manpower assigned to after-hours work tasks is appropriate.

FY 15/16 Projected Cost – Reduction in overtime

Projected Recurring Annual Cost – Annual Reduction in overtime

### ***Wastewater Treatment Division***

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

### **Objectives:**

- Apply for Permit Revision on Mercer Mill Infiltration Basins to increase allowable discharge.
- Complete Preliminary Engineering Report on Expansion of Northeast Brunswick Regional Wastewater System.

FY 16/17 Projected Cost - \$110,000

Projected Recurring Annual Cost – \$0

### ***Instrumentation and Electrical Division***

**Goal:** Increase SCADA redundancy and reliability by adding two additional SCADA radio paths.

### **Objectives:**

- Install 196' tower West Brunswick WWTP.
- Install 196' tower at Booster Pumping Station #9.
- Install Ethernet speed radios between Calabash elevated water tank and Shallotte elevated water tank. Install 5 watt licensed radios where necessary.

FY 16/17 Projected Cost - \$110,000

Projected Recurring Annual Cost - \$0

## Wastewater Fund

### Key Programs, Objectives, and Measures

#### Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Feet of Sewer Lines Maintained (Gravity, Force Main, Effluent)	2,985,289	3,026,851	3,200,000	3,300,000
Feet of Vacuum Sewer Maintained	95,105	95,105	107,857	113,000
Number of County-Maintained Sewer Pump Stations	144	145	154	157
Number of Grinder Pumps Installed	311	268	287	300
<b>Effectiveness Measures</b>				
Feet of Gravity Sewer Cleaned	64,580	65,280	66,726	67,000

#### Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Number of RTU Sites Maintained	235	239	246	286
Number of Generators Maintained	185	188	192	212
<b>Efficiency Measures</b>				
Work Orders Per Full-Time Employee	279	260	265	275
<b>Effectiveness Measures</b>				
Average Hours to Complete Work Order	6.8	8.0	7.8	7.5

#### Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 13/14 Actual</i>	<i>FY 14/15 Actual</i>	<i>FY 15/16 Estimated</i>	<i>FY 16/17 Estimated</i>
<b>Workload (output) Measures</b>				
Number of Plants Operated	7	6	6	6
Total Plant Capacity				
Total Gallons Treated (MG)	1,899	2103	2300	2300
<b>Efficiency Measures</b>				
Cost Per 1,000 Gallons	\$2.09	\$2.03	\$2.18	\$2.12
<b>Effectiveness Measures</b>				
Percentage of DMR Compliance	90	98	99	99

## Water Debt Service

### Debt Service Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Principal	\$ 12,535,009	\$ 1,056,556	\$ 1,056,556	\$ 1,146,446
Interest	952,803	978,616	978,616	1,104,289
Other fees	71,699	4,000	4,000	4,000
<b>Total expenditures</b>	<b>\$ 13,559,511</b>	<b>\$ 2,039,172</b>	<b>\$ 2,039,172</b>	<b>\$ 2,254,735</b>
ARRA Stim Debt / Interest Subs	297,931	-	-	-
<b>Total revenues</b>	<b>\$ 297,931</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

The County 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 2021 ranging from 1.1 million to 3.7 million which will be funded primarily by pay-as-you-go and some capital reserve funds. Plan to expand Northwest Plant (\$20,000,000), possible Northwest Raw Water Reservoir (\$10,000,000) funded with debt proceeds in 2021.

**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 fourteen years by \$882,096 in a net economic gain of \$712,190.

## Wastewater Debt Service

### Debt Service Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Principal	\$ 57,289,067	\$ 9,240,319	\$ 9,200,140	\$ 9,564,227
Interest	5,291,611	4,278,642	4,319,640	4,331,416
Other fees	325,212	18,500	25,681	18,500
<b>Total expenditures</b>	<b>\$ 62,905,890</b>	<b>\$ 13,537,461</b>	<b>\$ 13,545,461</b>	<b>\$ 13,914,143</b>
ARRA Stim Debt / Interest Subs	392,237	170,312	170,312	145,508
<b>Total revenues</b>	<b>\$ 392,237</b>	<b>\$ 170,312</b>	<b>\$ 170,312</b>	<b>\$ 145,508</b>

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

The County assumed interest-free debt in FY 16 for Caswell Beach SRF in that amount of \$1.2 million. The County issued debt in FY 13 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 12 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 \$6.6 million in FY 17, \$0.8 million in FY 18, \$1.1 million in FY 19, \$0.7 million in FY2020, which will be funded by pay-as-you-go and 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 fourteen years by \$882,096 in a net economic gain of \$712,190.

**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 fifteen years by \$1,837,944 in a net economic gain of \$1,416,616.

## Schedule of Debt

### DEBT SERVICE

#### Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2016

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
2017	1,146,443	2,250,729	9,564,224	13,895,632	10,710,667	16,146,361
2018	1,179,148	2,247,939	9,840,547	13,868,011	10,019,695	16,115,950
2019	1,220,860	2,241,925	10,014,489	13,703,397	11,235,349	15,945,322
2020	1,280,111	2,236,311	10,366,455	13,690,307	11,646,566	15,926,618
2021	1,338,307	2,225,547	10,747,655	13,679,850	12,085,963	15,905,397
2022	1,403,577	2,215,024	9,201,904	11,734,794	10,605,482	13,949,819
2023	1,414,332	2,142,866	7,296,547	9,517,895	8,710,879	11,660,761
2024	1,486,037	2,147,567	6,912,344	8,857,914	8,398,381	11,005,481
2025	1,390,151	1,983,078	6,479,185	8,161,139	7,869,336	10,144,217
2026	1,429,017	1,955,916	6,666,535	8,083,780	8,095,552	10,039,696
2027-2031	5,011,700	6,787,244	23,688,300	27,106,350	28,700,000	33,893,594
2032-2036	3,010,000	3,972,481	985,000	1,299,738	3,995,000	5,272,219
2037-2041	<u>2,880,000</u>	<u>3,173,200</u>	<u>940,000</u>	<u>1,036,000</u>	<u>3,820,000</u>	<u>4,209,200</u>
Total Bonded Debt	<u>\$24,189,683</u>	<u>\$35,579,827</u>	<u>\$112,703,185</u>	<u>\$144,634,807</u>	<u>\$136,892,868</u>	<u>\$180,214,634</u>

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## Internal Service Funds

### Worker's Compensation Fund Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Workers' Compensation	\$ 1,346,100	\$ 600,000	\$ 1,100,000	\$ 955,000
<b>Total expenditures</b>	<b>\$ 1,346,100</b>	<b>\$ 600,000</b>	<b>\$ 1,100,000</b>	<b>\$ 955,000</b>
Workers' Compensation Premium	600,000	600,000	600,000	955,000
Investment earnings	3,354	-	-	-
Appropriated fund balance	-	-	500,000	-
<b>Total revenues</b>	<b>\$ 603,354</b>	<b>\$ 600,000</b>	<b>\$ 1,100,000</b>	<b>\$ 955,000</b>

### Health Insurance Fund Summary

	<i>FY 2015 Actual</i>	<i>FY 2016 Approved Budget</i>	<i>FY 2016 Current Budget</i>	<i>FY 2017 Approved Budget</i>
Health Insurance Claims	\$ 13,580,993	\$ 11,075,000	\$ 11,325,000	\$ 11,916,700
<b>Total expenditures</b>	<b>\$ 13,580,993</b>	<b>\$ 11,075,000</b>	<b>\$ 11,325,000</b>	<b>\$ 11,916,700</b>
Health Insurance Premiums	13,099,877	11,075,000	11,075,000	11,916,700
Permits and Fees	70,684	-	-	-
Investment earnings	1,344	-	-	-
Appropriated fund balance	-	-	250,000	-
<b>Total revenues</b>	<b>\$ 13,171,905</b>	<b>\$ 11,075,000</b>	<b>\$ 11,325,000</b>	<b>\$ 11,916,700</b>

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 \$2,109,406.

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. There were no plan changes for FY 2016-2017. The employee group health insurance schedule of benefits continues to offer no employee premium for those participating in the annual health risk screening, dependent coverage and includes no available coverage for employee spouses. The County contributions to the health fund per employee increased to \$8,820 from \$8,400 in FY 2016-2017. The current estimated reserve balance is \$1,130,079.

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# Capital Budget Process

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

## **Comprehensive Master Planning**

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

## **Funding**

The County utilizes 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 2017, transfer to governmental and school capital project funds from the

## Capital Budget Process

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general fund is \$4,208,430, transfer to the water capital projects fund from the water fund is \$4,865,725, and transfer to the wastewater capital projects fund from the wastewater fund is \$0.

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 2017 Capital Planning		
					Prior 2017 Costs:	\$	-
<b>Project Title:</b>	C&D Landfill Closure				FY 2017 Costs:	\$	-
<b>Project Category:</b>	Environmental Protection				FY 2018-2021 Costs:	\$	8,767,000
<b>Project Type:</b>	Capital Improvement				<b>Project Manager:</b>	Operation Services Director	
					<b>Responsible Department:</b>	Operation Services	
<b>Project Description:</b>							
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.							
<b>Justification:</b>							
State requires closure of landfills no longer receiving waste.							
<b>Impact if Cancelled or Delayed:</b>							
State will impose fines and violations.							

# Capital Budget Process

## Culture and Recreation

County of Brunswick		Capital Project Request Report			For FY 2015 Capital Planning		
					<b>Prior 2017 Costs:</b>	\$	<b>3,500,000</b>
<b>Project Title:</b>	Nature Park at Holden Beach			<b>FY 2017 Costs:</b>	\$	<b>281,250</b>	
<b>Project Category:</b>	Culture & Recreation			<b>FY 2018-2021 Costs:</b>	\$	<b>843,750</b>	
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Parks & Recreation Director		
<b>Project Description:</b>				<b>Responsible Department:</b>	Parks & Recreation		
<p>The county recently purchased land for a passive recreational waterfront/access park. A master plan would be the first step in planning the facilities and making the county eligible to apply for grants. In FY 17, \$50,000 pay go funds will be used to fund a fence and parking lot.</p>							
<b>Justification:</b>							
<p></p>							
<b>Impact if Cancelled or Delayed:</b>							
None.							

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>	\$	<b>3,022,000</b>
<b>Project Title:</b>	Leland Senior Center			<b>FY 2017 Costs:</b>	\$	-	
<b>Project Category:</b>	Culture & Recreation			<b>FY 2018-2021 Costs:</b>	\$	-	
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Engineering Director		
<b>Project Description:</b>				<b>Responsible Department:</b>	Engineering		
<p>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 &amp; Associate.</p>							
<b>Justification:</b>							
<p>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.</p>							
<b>Impact if Cancelled or Delayed:</b>							
<p>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.</p>							

# Capital Budget Process

## Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>	\$	<b>4,850,000</b>
<b>Project Title:</b>	Smithville Park				<b>FY 2017 Costs:</b>	\$	-
<b>Project Category:</b>	Culture & Recreation				<b>FY 2018-2021 Costs:</b>	\$	<b>5,000,000</b>
<b>Project Type:</b>	Capital Improvement				<b>Project Manager:</b>	Parks & Recreation Director	
					<b>Responsible Department:</b>	Parks & Recreation	
<b>Project Description:</b>							
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).							
<b>Justification:</b>							
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #1 project on the Parks & Recreation Strategic Plan (2015), 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.							
<b>Impact if Cancelled or Delayed:</b>							
Park is presently operating and being maintained to a standard level.							

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>	\$	<b>710,000</b>
<b>Project Title:</b>	Senior Centers- District 1				<b>FY 2017 Costs:</b>	\$	<b>1,550,000</b>
<b>Project Category:</b>	Culture & Recreation				<b>FY 2018-2021 Costs:</b>	\$	-
<b>Project Type:</b>	Capital Improvement				<b>Project Manager:</b>	Engineering Director	
					<b>Responsible Department:</b>	Engineering	
<b>Project Description:</b>							
Design, permitting, and new construction, or renovation of existing buildings, to provide new regionally based Senior Centers in the county.							
<b>Justification:</b>							
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.							
<b>Impact if Cancelled or Delayed:</b>							
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

## Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					Prior 2017 Costs:	\$	200,000
<b>Project Title:</b>	Ocean Isle Beach Park			FY 2017 Costs:	\$	4,650,000	
<b>Project Category:</b>	Culture & Recreation			FY 2018-2021 Costs:	\$	-	
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Parks & Recreation Director		
<b>Project Description:</b>				<b>Responsible Department:</b>	Parks & Recreation		
A new site specific master plan for development of Phase 2 of Ocean Isle Beach Park (40 acres) is needed to kick off the project. Site amenities for Phase 2 will be dependent upon the needs of the community.							
<b>Justification:</b>							
This project was included in the recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #2 project on the Parks & Recreation Strategic Plan (2015), 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.							
<b>Impact if Cancelled or Delayed:</b>							
Park is presently operating and being maintained to an above standard level.							

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					Prior 2017 Costs:	\$	-
<b>Project Title:</b>	Lockwood Folly Community Building			FY 2017 Costs:	\$	-	
<b>Project Category:</b>	Culture & Recreation			FY 2018-2021 Costs:	\$	500,000	
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Deputy County Manager		
<b>Project Description:</b>				<b>Responsible Department:</b>	Administration		
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.							
<b>Justification:</b>							
The county is experiencing a growing population of seniors that desire congregate meals and activities.							
<b>Impact if Cancelled or Delayed:</b>							
BSRI, Inc. will not be able to meet the needs of the growing senior population in the area.							

# Capital Budget Process

## Culture and Recreation continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning	
					Prior 2017 Costs:	\$ -
<b>Project Title:</b>	Lockwood Folly Park Renovation				FY 2017 Costs:	\$ -
<b>Project Category:</b>	Culture & Recreation				FY 2018-2021 Costs:	\$ 3,500,000
<b>Project Type:</b>	Capital Improvement				<b>Project Manager:</b>	Parks & Recreation Director
<b>Project Description:</b>					<b>Responsible Department:</b>	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, create a site specific master plan with the use of addition land. 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>						
<b>Justification:</b>						
<p>This project was included in the project recommendations of the Comprehensive Parks &amp; Recreation Plan (2009) and is rated as the #3 project on the Parks &amp; Recreation Strategic Plan (2015), which is the plan of the Parks &amp; 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>						
<b>Impact if Cancelled or Delayed:</b>						
<p>The list of park facilities that are well used and aging is growing fast. Lockwood Folly is the park showing the most wear. The greatest concerns at this park is the condition of the above ground structures. (concession/restroom, picnic shelters and pressboxes). Their efficient operational lifespan has passed.</p>						

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning	
					Prior 2017 Costs:	\$ -
<b>Project Title:</b>	Leland Park Renovations				FY 2017 Costs:	\$ -
<b>Project Category:</b>	Culture & Recreation				FY 2018-2021 Costs:	\$ 1,200,000
<b>Project Type:</b>	Capital Improvement				<b>Project Manager:</b>	Parks & Recreation Director
<b>Project Description:</b>					<b>Responsible Department:</b>	Parks & Recreation
<p>Once the new Senior Center in Leland is constructed, the plan is to demolish the existing building on the site of Leland Park and create a site specific master plan for the park. 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.</p>						
<b>Justification:</b>						
<p>This project was included in the project recommendations of the Comprehensive Parks &amp; Recreation Plan (2009) and is rated as the #4 project on the Parks &amp; Recreation Strategic Plan (2015), which is the plan of the Parks &amp; 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.</p>						
<b>Impact if Cancelled or Delayed:</b>						
<p>Park is presently operating and being maintained to an above standard level.</p>						

# Capital Budget Process

## Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
				Prior 2017 Costs:	\$ -
<b>Project Title:</b>	Cedar Grove Park Phase 2			FY 2017 Costs:	\$ -
<b>Project Category:</b>	Culture & Recreation			FY 2018-2021 Costs:	\$ 5,120,000
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Parks & Recreation Director
				<b>Responsible Department:</b>	Parks & Recreation
<b>Project Description:</b>					
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.					
<b>Justification:</b>					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #5 project on the Parks & Recreation Strategic Plan (2015), 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.					
<b>Impact if Cancelled or Delayed:</b>					
Park is presently operating and being maintained to a standard level.					

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
				Prior 2017 Costs:	\$ -
<b>Project Title:</b>	Shallotte Park (potential relocation)			FY 2017 Costs:	\$ -
<b>Project Category:</b>	Culture & Recreation			FY 2018-2021 Costs:	\$ 4,290,000
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Parks & Recreation Director
				<b>Responsible Department:</b>	Parks & Recreation
<b>Project Description:</b>					
Need to consider potential relocation of this park facility due to no room to expand and property floods easily. Anticipated improvements for current location include paved walking trails and concrete sidewalks for ADA compliance; picnic pavilions; expansion of tennis courts; upgrades to sports fields; parking lots improvements; and vast renovations to restroom facilities.					
<b>Justification:</b>					
This project was included in the project recommendations of the Comprehensive Parks & Recreation Plan (2009) and is rated as the #6 project on the Parks & Recreation Strategic Plan (2015), which is the plan of the Parks & Recreation Advisory Board. With a Site Master Plan, this project has high potential for grant funding assistance. Shallotte Park is by far the most used park in the County.					
<b>Impact if Cancelled or Delayed:</b>					
Park is presently operating and being maintained to a standard level.					

# Capital Budget Process

## Culture and Recreation continued

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
				<b>Prior 2017 Costs:</b>	\$ -
<b>Project Title:</b>	Senior Centers- District 4			<b>FY 2017 Costs:</b>	\$ -
<b>Project Category:</b>	Culture & Recreation			<b>FY 2018-2021 Costs:</b>	\$ 1,200,000
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Engineering Director
				<b>Responsible Department:</b>	Engineering
<b>Project Description:</b>					
Design, permitting, and new construction, or renovation of existing buildings, to provide new regionally based Senior Centers in the county.					
<b>Justification:</b>					
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.					
<b>Impact if Cancelled or Delayed:</b>					
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.					

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
				<b>Prior 2017 Costs:</b>	\$ -
<b>Project Title:</b>	Northwest District Park			<b>FY 2017 Costs:</b>	\$ -
<b>Project Category:</b>	Culture & Recreation			<b>FY 2018-2021 Costs:</b>	\$ -
<b>Project Type:</b>	Capital Improvement			<b>Project Manager:</b>	Parks & Recreation Director
				<b>Responsible Department:</b>	Parks & Recreation
<b>Project Description:</b>					
Northwest District Park is one of the oldest parks in the system. It is by far one of the most used park in the County and is kept in very good condition. Create a Site Specific Master Plan and renovate Northwest District Park according to the plan.					
<b>Justification:</b>					
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 (2015), which is the plan of the Parks & Recreation Advisory Board. Records indicate that Northwest District Park was constructed in 1986, making it the one of the oldest park in the Brunswick County system at 30 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.					
<b>Impact if Cancelled or Delayed:</b>					
The list of park facilities that are well used and aging is growing fast. Northwest Park is the park showing the most wear. The greatest concerns at this park is the condition of the above ground structures (concession/restroom, picnic shelters, playground and pressboxes). Their efficient operational lifespan has passed.					

# Capital Budget Process

## Public Safety

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
Capital Improvement Plan					
<b>Project Title:</b>		Fire Services Training Center		<b>Prior 2017 Costs:</b> \$ -	
<b>Project Category:</b>		Public Safety		<b>FY 2017 Costs:</b> \$ -	
<b>Project Type:</b>		Capital Improvement		<b>FY 2018-2021 Costs:</b> \$ 3,200,000	
<b>Project Description:</b>				<b>Project Manager:</b> Engineering Project Manager	
County wide training facility for fire and rescue				<b>Responsible Department:</b> Engineering	
<b>Justification:</b>					
Regular training is required to meet certification and standards. Facility will improve and provide constant training throughout the county. Cost savings for in county training versus travelling outside the county.					
<b>Impact if Cancelled or Delayed:</b>					
Upkeep of multiple centers and lack of training.					

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
Capital Improvement Plan					
<b>Project Title:</b>		Detention Center Phase 3		<b>Prior 2017 Costs:</b> \$ -	
<b>Project Category:</b>		Public Safety		<b>FY 2017 Costs:</b> \$ -	
<b>Project Type:</b>		Capital Improvement		<b>FY 2018-2021 Costs:</b> \$ -	
<b>Project Description:</b>				<b>Project Manager:</b> Engineering Director	
Design, permitting, and construction of Phase 3 for the Detention Center based upon inmate population. Estimated inmate population from all sources is approximately 68% {305 current / 445 capacity}.				<b>Responsible Department:</b> Engineering	
<b>Justification:</b>					
Elimination of overcrowding; compliance with local, state, and federal rules for inmate incarceration.					
<b>Impact if Cancelled or Delayed:</b>					
Possible overcrowding; legal and statutory issues					

# Capital Budget Process

## General Government

Capital Improvement Plan								
<b>County of Brunswick</b>		<b>Capital Project Request Report</b>			<b>For FY 2017 Capital Planning</b>			
<b>Project Title:</b>	Courthouse Annex				<b>Prior 2017 Costs:</b>		\$	-
<b>Project Category:</b>	General Government				<b>FY 2017 Costs:</b>		\$	-
<b>Project Type:</b>	Capital Improvement				<b>FY 2018-2021 Costs:</b>		\$	<b>3,000,000</b>
<b>Project Description:</b>	Study underway to access crowded conditions during public peak courtroom usage. Also consideration of other functions to co-locate to improve efficiencies.				<b>Project Manager:</b>	Engineering Project Manager		
					<b>Responsible Department:</b>	Engineering		
<b>Justification:</b>	Additional space will alleviate overcrowding.							
<b>Impact if Cancelled or Delayed:</b>	Continued overcrowding with potential unsafe conditions.							

# Capital Budget Process

## Water

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
				<b>Prior 2017 Costs:</b>	\$ 20,483,168
<b>Project Title:</b>	Northwest Water Plant -Phase 1 & 2			<b>FY 2017 Costs:</b>	\$ -
<b>Project Category:</b>	Capital Improvement			<b>FY 2018-2021 Costs:</b>	\$ -
<b>Project Type:</b>	Capacity Expansion			<b>Project Manager:</b>	Assist Public Utilities Director
				<b>Responsible Department:</b>	Public Utilities
<b>Project Description:</b>					
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					
<b>Justification:</b>					
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.					
<b>Impact if Cancelled or Delayed:</b>					

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
				<b>Prior 2017 Costs:</b>	\$ 920,000
<b>Project Title:</b>	Middleton Road Water Main			<b>FY 2017 Costs:</b>	\$ -
<b>Project Category:</b>	Capital Improvement			<b>FY 2018-2021 Costs:</b>	\$ -
<b>Project Type:</b>	Water Main Extensions			<b>Project Manager:</b>	Water Project Manager
				<b>Responsible Department:</b>	Public Utilities
<b>Project Description:</b>					
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.					
<b>Justification:</b>					
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.					
<b>Impact if Cancelled or Delayed:</b>					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					Prior 2017 Costs:	\$	1,150,000
<b>Project Title:</b>	Middle River Road and Smith Road Water Mains				FY 2017 Costs:	\$	-
<b>Project Category:</b>	Capital Improvement				FY 2018-2021 Costs:	\$	-
<b>Project Type:</b>	Water Main Extension				<b>Project Manager:</b>	Engineering Director	
					<b>Responsible Department:</b>	Engineering	
<b>Project Description:</b>		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. Construction will be starting in early 2016.					
<b>Justification:</b>		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.					
<b>Impact if Cancelled or Delayed:</b>		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					

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
Capital Improvement Plan					Prior 2017 Costs:	\$	240,954
<b>Project Title:</b>	NCDOT Hwy 211 Expansion				FY 2017 Costs:	\$	8,910,000
<b>Project Category:</b>	Capital Improvement				FY 2018-2021 Costs:	\$	-
<b>Project Type:</b>	Water Main Relocation				<b>Project Manager:</b>	Public Utilities Director	
					<b>Responsible Department:</b>	Public Utilities	
<b>Project Description:</b>		Utility relocation due to NCDOT widening road 30 feet.					
<b>Justification:</b>		100% reimburseable by NCDOT					
<b>Impact if Cancelled or Delayed:</b>		Project initiated by NCDOT					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		
					\$ 200,000		
<b>Project Title:</b>	211 Plant Improvements			<b>FY 2017 Costs:</b>			\$ 3,675,725
<b>Project Category:</b>	Capital Improvement			<b>FY 2018-2021 Costs:</b>			\$ -
<b>Project Type:</b>	Construction			<b>Project Manager:</b>			Public Utilities Director
				<b>Responsible Department:</b>			Public Utilities
<b>Project Description:</b>							
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.							
<b>Justification:</b>							
The existing lime solids handling process 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 repairs to continue to function properly, this will replace the filter.							
<b>Impact if Cancelled or Delayed:</b>							

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		
					\$ 444,614		
<b>Project Title:</b>	Aquifer Storage and Recovery Project Phase II - IV			<b>FY 2017 Costs:</b>			\$ 2,400,000
<b>Project Category:</b>	Capital Improvements			<b>FY 2018-2021 Costs:</b>			\$ 1,500,000
<b>Project Type:</b>	Water Storage			<b>Project Manager:</b>			Utilities Director
				<b>Responsible Department:</b>			Utilities
<b>Project Description:</b>							
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.							
<b>Justification:</b>							
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.							
<b>Impact if Cancelled or Delayed:</b>							

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		\$ 100,000
<b>Project Title:</b>	Southeast Area Water Tank			<b>FY 2017 Costs:</b>		\$ 150,000	
<b>Project Category:</b>	Capital Improvement			<b>FY 2018-2021 Costs:</b>		\$ 1,850,000	
<b>Project Type:</b>	Elevated Storage			<b>Project Manager:</b>		Water Project Manager	
<b>Project Description:</b>					<b>Responsible Department:</b>		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.							
<b>Justification:</b>							
A new elevated water storage tank will be needed to supply pressure in the St. James area due to lower pressures in St. James							
<b>Impact if Cancelled or Delayed:</b>							

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2015 Costs:</b>		\$ 340,000
<b>Project Title:</b>	FY16 Top 7 and Apollo Water Mains			<b>FY 2015 Costs:</b>		\$ 175,000	
<b>Project Category:</b>	Capital Improvements			<b>FY 2016-2019 Costs:</b>		\$ 3,695,000	
<b>Project Type:</b>	Water Mains			<b>Project Manager:</b>		Engineering Director	
<b>Project Description:</b>					<b>Responsible Department:</b>		Engineering
Design and construction of new water mains for Ludlum Road, Taft Road / Sea Wind II Subdivision, Old Town Creek Road, Country Meadows Subdivision, High Meadows Subdivision, Russtown Road, Mill Branch Road, and Apollo Street. Suveying and permitting for all the areas will be done in FY16 with phased construction of the areas during fiscal years 2017 - 2019.							
<b>Justification:</b>							
Increased level of service to the community with new water main construction; improved system hydraulics; increased customer base along with increased revenue.							
<b>Impact if Cancelled or Delayed:</b>							
Decreased level of service to the community; decreased system hydraulics; decreased customer base along with decreased revenue.							

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		\$ -
<b>Project Title:</b>	Hwy 74/76 Water Main Phase 1 & 2				<b>FY 2017 Costs:</b>		\$ 765,000
<b>Project Category:</b>	Capital Improvement				<b>FY 2018-2021 Costs:</b>		\$ 735,000
<b>Project Type:</b>	Water Main Extension				<b>Project Manager:</b>		Engineering Director
					<b>Responsible Department:</b>		Utilities
<b>Project Description:</b>		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.					
<b>Justification:</b>		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.					
<b>Impact if Cancelled or Delayed:</b>		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.					

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		\$ 500,000
<b>Project Title:</b>	NW Raw Water Reservoir (if project does not move forward the LCFWSA Raw Water Line will be moved from year 2030 to 2021)				<b>FY 2017 Costs:</b>		\$ -
<b>Project Category:</b>	Capital Improvement				<b>FY 2018-2021 Costs:</b>		\$ 10,500,000
<b>Project Type:</b>	Water Plant				<b>Project Manager:</b>		Assist Public Utilities Director
					<b>Responsible Department:</b>		Utilities
<b>Project Description:</b>		Construction of a lined reservoir capable of holding up to 350 million gallons of water and a pump station and force main to transmit water to the plant.					
<b>Justification:</b>		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.					
<b>Impact if Cancelled or Delayed:</b>		No raw water if Kings Bluff Transmission System is out of service which would greatly reduce the amount of potable water available.					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
<b>Project Title:</b>		Northwest Water Plant Expansion-Phase 3			<b>Prior 2017 Costs:</b>		\$ -
<b>Project Category:</b>		Capital Improvement			<b>FY 2017 Costs:</b>		\$ -
<b>Project Type:</b>		Capacity Expansion			<b>FY 2018-2021 Costs:</b>		\$ 20,750,000
<b>Project Description:</b>					<b>Project Manager:</b>		Assist Public Utilities Director
					<b>Responsible Department:</b>		Public Utilities
Phase 3 will complete the expansion of the capacity of the Northwest Water Treatment Plant from 24 mgd to 36 mgd. The project consists of construction of a rapid filters mix basins, flocculation tanks, filters, and solid handling.							
<b>Justification:</b>							
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers.							
<b>Impact if Cancelled or Delayed:</b>							

# Capital Budget Process

## Sewer

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning	
					<b>Prior 2017 Costs:</b>	
<b>Project Title:</b>	Sandy Creek Sewer Bypass				<b>FY 2017 Costs:</b>	\$ 75,000
<b>Project Category:</b>	Transmission				<b>FY 2018-2021 Costs:</b>	\$ -
<b>Project Type:</b>	Force Main				<b>Project Manager:</b>	Project Manager
					<b>Responsible Department:</b>	Utilities
<b>Project Description:</b>		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.				
<b>Justification:</b>		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.				
<b>Impact if Cancelled or Delayed:</b>						

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning	
					<b>Prior 2017 Costs:</b>	
<b>Project Title:</b>	Special Assessment District (SAD) projects				<b>FY 2017 Costs:</b>	\$ 500,000
<b>Project Category:</b>	Capital Improvement				<b>FY 2018-2021 Costs:</b>	\$ -
<b>Project Type:</b>	Sewer System Extensions				<b>Project Manager:</b>	Engineering Director
					<b>Responsible Department:</b>	Engineering
<b>Project Description:</b>		This project will provide funding for engineering design and system construction for the Neighborhood Sewer Petition SAD Program.				
<b>Justification:</b>		Funding for the county's Neighborhood Sewer Petition SAD Program for small to medium sized sewer projects.				
<b>Impact if Cancelled or Delayed:</b>		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 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		\$ 100,000
<b>Project Title:</b>	Miscellaneous Wastewater Projects				<b>FY 2017 Costs:</b>		\$ 100,000
<b>Project Category:</b>	To Be Determined				<b>FY 2018-2021 Costs:</b>		\$ -
<b>Project Type:</b>	Main Extensions				<b>Project Manager:</b>		Engineering Director
					<b>Responsible Department:</b>		Engineering
<b>Project Description:</b>		This project will provide funding for grant matches in order to construct small to medium size sewer projects.					
<b>Justification:</b>		To provide funding for matching grants in the event that the County is able to apply for matching grants for wastewater projects.					
<b>Impact if Cancelled or Delayed:</b>		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 2017 Capital Planning		
					<b>Prior 2017 Costs:</b>		\$ 100,000
<b>Project Title:</b>	Enterprise Funded Main Extension				<b>FY 2017 Costs:</b>		\$ 600,000
<b>Project Category:</b>	Collection				<b>FY 2018-2021 Costs:</b>		\$ -
<b>Project Type:</b>	Main Extension				<b>Project Manager:</b>		Public Utilities Director
					<b>Responsible Department:</b>		Utilities
<b>Project Description:</b>		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.					
<b>Justification:</b>		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.					
<b>Impact if Cancelled or Delayed:</b>							

# Capital Budget Process

## Sewer continued

Capital Improvement Plan		County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
<b>Project Title:</b>	NC 211 R-5021 NCDOT Utility Relocation	<b>Prior 2017 Costs:</b>		\$	160,636	<b>FY 2017 Costs:</b>	\$ 5,940,000
<b>Project Category:</b>	Capital Improvement	<b>FY 2018-2021 Costs:</b>		\$	-	<b>Project Manager:</b>	Assist Public Utilities Director
<b>Project Type:</b>		<b>Responsible Department:</b>					Public Utilities
<b>Project Description:</b>							
Utility relocation due to NCDOT widening road 30 feet. County upsizing the line with the relocation to provide additional permitted capacity.							
<b>Justification:</b>							
Relocation is 100% reimbursable by NCDOT and upsizing the line will provide additional permitted capacity at a lower cost to the county.							
<b>Impact if Cancelled or Delayed:</b>							
Project initiated by NCDOT and higher cost to upsize line in the future for additional permitted capacity.							

County of Brunswick		Capital Project Request Report		For FY 2017 Capital Planning	
<b>Project Title:</b>	Angels Trace Force Main Upgrades	<b>Prior 2017 Costs:</b>		\$	-
<b>Project Category:</b>	Capital Improvement	<b>FY 2017 Costs:</b>		\$	-
<b>Project Type:</b>	Force Mains	<b>FY 2018-2021 Costs:</b>		\$	675,000
<b>Project Description:</b>		<b>Project Manager:</b>			Sewer Project Manager
		<b>Responsible Department:</b>			Public Utilities
<b>Project Description:</b>					
This project will construct parallel force mains in the Calabash and Carolina Shores area to provide additional transmission system capacity.					
<b>Justification:</b>					
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.					
<b>Impact if Cancelled or Delayed:</b>					

# Capital Budget Process

## Sewer continued

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					Prior 2017 Costs:	\$	-
<b>Project Title:</b>	Transmission System Upgrades			FY 2017 Costs:	\$	-	
<b>Project Category:</b>	Capital Improvement			FY 2018-2021 Costs:	\$	1,200,000	
<b>Project Type:</b>	Pump Station Upgrades			<b>Project Manager:</b>	Assist Public Utilities Director		
<b>Project Description:</b>				<b>Responsible Department:</b>	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. Repump Station @ 904 \$1,200,000.</p>							
<b>Justification:</b>							
<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>							
<b>Impact if Cancelled or Delayed:</b>							

County of Brunswick		Capital Project Request Report			For FY 2017 Capital Planning		
					Prior 2017 Costs:	\$	-
<b>Project Title:</b>	Northeast Brunswick Regional WWTP Expansion			FY 2017 Costs:	\$	-	
<b>Project Category:</b>	Sewer			FY 2018-2021 Costs:	\$	11,000,000	
<b>Project Type:</b>	Plant Capacity			<b>Project Manager:</b>	Sewer Project Manager		
<b>Project Description:</b>				<b>Responsible Department:</b>	Public Utilities		
<p>Expansion of the Northeast Wastewater Treatment Plant by 825,000 gpd to meet the treatment capacity needs of Leland and Brunswick Regional H2GO.</p>							
<b>Justification:</b>							
<p>As the north end of the County continues to grow, Leland and Brunswick Regional will need additional wastewater treatment capacity. The expansion would be funded by those who need the capacity.</p>							
<b>Impact if Cancelled or Delayed:</b>							
<p>Moratoriums on new construction could be placed on the utilities by the NC DEQ.</p>							

# Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	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 &amp; Recreation</u>							
Leland Senior Center	3,022,000	-	-	-	-	-	3,022,000
Smithville Park Improvements	4,850,000	-	5,000,000	-	-	-	9,850,000
Ocean Isle Beach Park	200,000	4,650,000	-	-	-	-	4,850,000
Nature Park at Holden Beach	3,500,000	281,250	281,250	281,250	281,250	-	4,625,000
Senior Centers-District 1	710,000	1,550,000	-	-	-	-	2,260,000
Lockwood Folly Community Building	-	-	500,000	-	-	-	500,000
Lockwood Folly Park Renovation	-	-	200,000	3,300,000	-	-	3,500,000
Leland Park Renovation	-	-	-	20,000	1,180,000	-	1,200,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	370,000	4,750,000	-	5,120,000
Shallotte Park (potential relocation)	-	-	-	-	500,000	1,700,000	2,200,000
Senior Centers-District 4	-	-	-	-	1,200,000	-	1,200,000
Northwest District Park	-	-	-	-	-	385,000	385,000
Total Culture & Recreation	12,282,000	6,481,250	5,981,250	3,971,250	7,911,250	2,085,000	38,712,000
<u>Public Safety</u>							
Sheriff's Firing Range	2,429,000	-	-	-	-	-	2,429,000
Fire Services Training Center	-	-	-	200,000	3,000,000	-	3,200,000
Total Public Safety	2,429,000	-	-	200,000	3,000,000	-	5,629,000
<u>General Government</u>							
Courthouse Annex	-	-	-	-	-	3,000,000	3,000,000
Total General Government	-	-	-	-	-	3,000,000	3,000,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	3,922,845	-	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	4,197,430	-	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$18,908,430	\$6,481,250	\$9,688,921	\$6,083,579	\$14,058,250	\$5,085,000	\$60,305,430
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$10,774,740	\$2,000,000	\$2,957,671	\$1,162,329	\$2,587,671	-	\$19,482,411
Grant	350,000	550,000	250,000	250,000	250,000	-	1,650,000
Other	4,283,690	-	-	-	-	-	4,283,690
Pay-Go	3,500,000	3,931,250	6,481,250	4,671,250	11,220,579	5,085,000	34,889,329
Total: County Capital Improvement Plan Sources	\$18,908,430	\$6,481,250	\$9,688,921	\$6,083,579	\$14,058,250	\$5,085,000	\$60,305,430

# Capital Improvement Plan

<b>Education Capital Improvement Plan: Projects</b>	<b>Prior to FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2021</b>	<b>Total</b>
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$2,725,363	\$3,300,384	\$3,382,894	\$3,467,466	\$3,554,153	\$3,643,006	\$20,073,266
Annual Technology Projects	1,474,355	1,619,992	1,200,000	1,200,000	1,200,000	1,200,000	7,894,347
North Brunswick High School Classroom Additions	6,622,414	-	-	-	-	-	6,622,414
Waccamaw Gym/Multi Purpose Facility	5,850,000	-	-	-	-	-	5,850,000
New Town Creek Middle School	-	2,000,000	22,500,000	-	-	-	24,500,000
West Brunswick High 12 Classroom Addition	-	2,000,000	3,250,000	-	-	-	5,250,000
Town Creek Elementary 6 Classroom Addition	-	400,000	2,100,000	-	-	-	2,500,000
North Brunswick High 12 Classroom Addition	-	-	-	1,200,000	4,000,000	-	5,200,000
Waccamaw K-2 Building Replacement	-	-	-	-	3,300,000	-	3,300,000
Lincoln Elementary 6 Classroom Addition	-	-	-	1,200,000	2,800,000	-	4,000,000
Early College and CTE Building	-	-	-	-	-	1,500,000	1,500,000
District Wide Athletic, Interior and Exterior Building Improvements	-	-	20,700,000	-	35,000,000	-	55,700,000
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$16,672,132</b>	<b>\$9,320,376</b>	<b>\$53,132,894</b>	<b>\$7,076,466</b>	<b>\$49,854,153</b>	<b>\$6,343,006</b>	<b>\$142,390,027</b>
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	1,000,447	2,288,412	2,500,161	2,718,593	2,941,886	3,171,270	14,620,769
Ad Valorem Designated for K-12 School Capital Outlay	708,899	742,886	761,458	780,495	800,007	820,007	4,613,752
NC Education Lottery Proceeds	800,000	-	-	-	-	-	800,000
Debt Proceeds Articles 40 & 42	11,701,925	-	-	-	-	-	11,071,925
Ad Valorem Reserve Contingency	1,690,372	1,889,078	1,321,275	1,168,378	1,012,260	851,729	7,933,092
BOE Proposed Debt Proceeds(Bond Ref 2016)	-	4,400,000	48,550,000	2,400,000	45,100,000	1,500,000	101,950,000
Fund Balance Appropriated (NBH Additions)	770,489	770,489	-	-	-	-	770,489
<b>Total Education Capital Improvement Plan Sources</b>	<b>16,672,132</b>	<b>9,320,376</b>	<b>53,132,894</b>	<b>7,076,466</b>	<b>49,854,153</b>	<b>6,343,006</b>	<b>142,390,027</b>
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	-	1,072,500	-	703,191	1,072,500	1,072,500	3,908,443
Grant Reimbursements to County	-	-	1,072,500	369,309	-	-	1,454,057
<b>Total Airport Capital Improvement Plan Uses</b>	<b>-</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>5,362,500</b>
<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
<b>Total Airport Capital Improvement Plan Sources</b>	<b>\$ -</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$5,362,500</b>

# Capital Improvement Plan

<b>Water Capital Improvement Plan: Projects</b>	<b>Prior to FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2021</b>	<b>Total</b>
<u>Water Capital Improvement Plan: Uses</u>							
Miscellaneous Water Projects	\$68,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$68,500
Northwest Water Plant Phase 1 & 2	20,483,168	-	-	-	-	-	20,483,168
Middleton Road Water Main	920,000	-	-	-	-	-	920,000
Middle River and Smith Road Water Main	1,150,000	-	-	-	-	-	1,150,000
Hwy 17 South and Avalon Water Mains	495,000	-	-	-	-	-	495,000
NCDOT Hwy 211 Expansion	240,954	8,910,000	-	-	-	-	9,150,954
211 Plant Improvements	200,000	3,675,725	-	-	-	-	3,875,725
Aquifer Storage & Recovery Study Ph II-IV	444,614	2,400,000	1,500,000	-	-	-	4,344,614
Southeast Area Tank	100,000	150,000	1,850,000	-	-	-	2,100,000
FY16 Top 7 and Apollo Water Mains	340,000	175,000	1,260,000	1,310,000	1,125,000	-	4,210,000
Hwy 74/76 Water Main	-	765,000	735,000	-	-	-	1,500,000
NW Raw Water Reservoir	500,000	-	-	-	500,000	10,000,000	11,000,000
NW Water Plant Expansion Phase 3	-	-	-	-	750,000	20,000,000	20,750,000
<b>Total Water Capital Improvement Plan</b>	<b>\$24,942,236</b>	<b>16,075,725</b>	<b>5,345,000</b>	<b>1,310,000</b>	<b>2,375,000</b>	<b>30,000,000</b>	<b>80,047,961</b>
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	4,654,755	1,800,000	85,000	-	-	-	6,539,755
Debt Proceeds	20,046,527	-	-	-	1,250,000	30,000,000	51,296,527
Grant	-	500,000	-	-	-	-	500,000
Other Reimbursement	240,954	8,910,000	-	-	-	-	9,150,954
Pay Go	-	4,865,725	5,260,000	1,310,000	1,125,000	-	12,560,725
<b>Total Water Capital Improvement Plan Uses</b>	<b>\$24,942,236</b>	<b>16,075,725</b>	<b>5,345,000</b>	<b>1,310,000</b>	<b>2,375,000</b>	<b>30,000,000</b>	<b>80,047,961</b>

# Capital Improvement Plan

<b>Wastewater Capital Improvement Plan: Projects</b>	<b>Prior to FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2021</b>	<b>Total</b>
<u>Wastewater Capital Improvement Plan: Uses</u>							
Sandy Creek Sewer Bypass	\$75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$75,000
Carolina Shores SAD	2,200,000	-	-	-	-	-	2,200,000
Special Assessment District (SAD) projects	500,000	-	-	-	-	-	500,000
Miscellaneous Wastewater Projects	100,000	100,000	-	-	-	-	200,000
Enterprise Funded Main Extension	100,000	600,000	-	-	-	-	700,000
NC 211 R-5021 NCDOT Utility Relocation	160,636	5,940,000	-	-	-	-	6,100,636
Angels Trace Force Main Upgrades	-	-	675,000	-	-	-	675,000
Transmission System Upgrades	-	-	100,000	1,100,000	-	-	1,200,000
NE Brunswick Regional WWTP Expansion	-	-	-	-	700,000	10,300,000	11,000,000
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$3,135,636</b>	<b>\$6,640,000</b>	<b>\$775,000</b>	<b>\$1,100,000</b>	<b>\$700,000</b>	<b>\$10,300,000</b>	<b>\$22,650,636</b>
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	2,975,000	1,550,000	775,000	-	-	-	5,300,000
Debt Proceeds	-	-	-	-	700,000	10,300,000	11,000,000
Other (Participants and NCDOT Reimb)	160,636	5,090,000	-	-	-	-	5,250,636
Pay Go	-	-	-	1,100,000	-	-	1,100,000
<b>Total Wastewater Capital Improvement Plan Uses</b>	<b>\$3,135,636</b>	<b>\$6,640,000</b>	<b>\$775,000</b>	<b>\$1,100,000</b>	<b>\$700,000</b>	<b>\$10,300,000</b>	<b>\$22,650,636</b>

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# Brunswick County Facts

## Demographic Statistics

<b>Fiscal Year Ended June 30</b>	<b>(1) Population</b>	<b>(2) Personal Income (in thousands)</b>	<b>(2) Per Capita Income</b>	<b>(1) Median Age</b>	<b>(3) School Enrollment</b>	<b>(4) Unemployment Rate</b>
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	3,877,899	33,714	48.8	12,201	9.1%
2014	117,834	3,954,798	34,554	49.3	12,416	6.9%
2015	121,577	4,192,401	n/a	49.6	12,240	7.1%
2016	124,668	n/a	n/a	49.9	12,290	5.8%

Source:

- (1) State Data Center; projection as of June 30, 2016; annual estimates previous nine years
- (2) Bureau of Economic Analysis; figures are for prior calendar year
- (3) Brunswick County School System (20<sup>th</sup> day ADM)
- (4) North Carolina Employment Security Commission

# Brunswick County Facts

## Principal Property Taxpayers

**Fiscal Year 2016**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2015 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 1,000,037,256	1	4.27%
N.C. Eastern Municipal Power Agency	Utility	233,039,035	2	0.99%
Brunswick Electric Membership Corp.	Utility	176,286,786	3	0.75%
Archer Daniels Midland Co.	Industry	119,928,805	4	0.51%
Bald Head Island Ltd.	Developer	81,115,217	5	0.35%
Funston Land & Timber LLC	Timber	75,285,420	6	0.32%
Red Mountain Timber Co LLC	Timber	71,243,130	7	0.30%
Wal-Mart Real Estate Business Trust	Retail	41,271,210	8	0.18%
CPI USA North Carolina , LLC	Utility	41,303,508	9	0.18%
Piedmont Natural Gas Co. Inc.	Utility	28,317,368	10	0.12%
<b>Totals</b>		<b>\$ 1,867,827,735</b>		<b>7.98%</b>

Source: Brunswick County Tax Department

# Brunswick County Facts

## Principal Employers

Name of Employer	Type of Business	Fiscal Year 2016		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	2,013	1	3.88%
County of Brunswick	Local Government	1,024	2	1.97%
Duke Power (formerly Progress Energy)	Utility	937	3	1.81%
Wal-Mart Associates	Retail Chain	905	4	1.74%
Brunswick Novant Medical	Medical Care Facility	725	5	1.40%
Food Lion LLC	Grocery Chain	647	6	1.25%
Lowe's Food	Grocery Chain	548	7	1.06%
Brunswick Community College	Education	474	8	0.91%
Dosher Memorial Hospital	Medical Care Facility	316	9	0.61%
McAnderson's Inc.	Restaurant Chain	300	10	0.58%
Totals		7,889		15.20%

Source: NC Employment Security Commission; total County employment

# Financial Policies

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

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

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

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

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

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

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

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

# Financial Policies

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## *II. CAPITAL IMPROVEMENT PLAN AS A PROCESS*

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

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

## *III. FISCAL POLICIES*

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

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

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

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

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

In order to accommodate these policies, the Board of County Commissioners shall maintain an 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

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- 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

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- 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

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## *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

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

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

# Investment and Portfolio Policies

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## **SCOPE**

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

## **OBJECTIVES**

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

## **DELEGATION OF AUTHORITY**

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

## **PRUDENCE**

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

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## Diversification by Financial Institution

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

## Maturity Scheduling:

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

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

## **QUALIFIED INSTITUTIONS**

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

## **SAFEKEEPING AND COLLATERALIZATION**

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

## **REPORTING REQUIREMENTS**

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

## U.S. TREASURIES AND AGENCIES:

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

## FNMA, FHLB, FHLMC, AND FFCB:

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

## Investment and Portfolio Policies

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### COMMERCIAL PAPER:

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

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

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

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

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

### BB&T MONEY RATE SAVINGS:

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

### FINISTAR:

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

# County Budget Ordinances

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**BRUNSWICK COUNTY, NORTH CAROLINA  
APPROVED BUDGET ORDINANCE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017**

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, 2016 and ending June 30, 2017 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, 2016.

## **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	\$299,078
Administration	729,394
Human Resources	473,757
Finance	1,383,206
Tax Administration	4,021,219
Legal	575,176
Superior Judges Office	196,796
Clerk of Court	112,483
District Judges Office	500
Board of Elections	946,181
Register of Deeds	2,490,506
Management Information Systems	2,977,006
Service Center	1,305,079
Engineering	596,521
Operation Services	6,739,169
Non-Departmental	3,739,095
District Attorney's Office	123,000
Sheriff's Office	13,768,178
Law Enforcement Separation	140,527
Detention Center	7,932,463
Emergency Services	811,069
Emergency Management-Duke Energy	85,000
Emergency Medical Services	7,781,050
Fire Departments	783,663
Code Enforcement	1,566,222
Rescue Squads	432,100
Central Communications Center	2,348,874
Sheriff Animal Protective Services	1,109,470
Transportation Agencies	153,850
Solid Waste	14,577,359
Environmental Protection Agencies	222,969
Planning	997,879

## County Budget Ordinances

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Occupancy Tax	1,300,000
Cooperative Extension	556,298
Soil & Water	218,946
Economic Development Agencies	200,666
Veterans Services	195,977
Human Services Agencies	1,650,000
Brunswick County Schools	36,153,806
Brunswick Community College	3,823,761
Library	1,333,430
Parks and Recreation	2,994,236
Debt Service	14,315,608
Transfer to Other Funds	14,479,550
Contingency	<u>400,000</u>

**TOTAL EXPENDITURES - GENERAL FUND** **\$157,041,117**

### 2. REVENUES

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

Ad Valorem Taxes	\$113,415,587
Local Option Sales Taxes	20,766,013
Other Taxes & Licenses	3,704,080
Unrestricted Intergovernmental	1,000,000
Restricted Intergovernmental	1,926,566
Permits & Fees	5,543,839
Sales and Services	4,969,300
Investment Earnings	85,000
Other Revenue	2,484,383
Fund Balance Appropriated	<u>3,146,349</u>

**TOTAL REVENUES - GENERAL FUND** **\$157,041,117**

# County Budget Ordinances

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## **B. PUBLIC HOUSING FUND**

### **1. EXPENDITURES**

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

Public Housing-Section 8	<u>\$2,426,078</u>
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<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,426,078</u></b>
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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>35,218</u>

<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,426,078</u></b>
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## **C. PUBLIC HEALTH FUND**

### **1. EXPENDITURES**

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

Public Health	\$5,809,630
Environmental Health	<u>1,499,196</u>

<b>TOTAL EXPENDITURES - PUBLIC HEALTH FUND</b>	<b><u>\$7,308,826</u></b>
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### **2. REVENUES**

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

Restricted Intergovernmental	\$2,545,783
Sales and Service	709,744
Fund Balance Appropriated	166,000
Transfer from General Fund	<u>3,887,299</u>

<b>TOTAL REVENUES - PUBLIC HEALTH FUND</b>	<b><u>\$7,308,826</u></b>
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# County Budget Ordinances

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## **D. SOCIAL SERVICES FUND**

### **1. EXPENDITURES**

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

DSS-Administration	<u>\$19,646,118</u>
<b>TOTAL EXPENDITURES - SOCIAL SERVICES</b>	<b><u>\$19,646,118</u></b>

### **2. REVENUES**

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

Restricted Intergovernmental	\$13,232,715
Sales and Service	64,800
Transfer from General Fund	<u>6,348,603</u>
<b>TOTAL REVENUES - SOCIAL SERVICES FUND</b>	<b><u>\$19,646,118</u></b>

# County Budget Ordinances

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## 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, 2016 and ending June 30, 2017.

### A. EMERGENCY TELEPHONE SERVICE FUND

#### 1. EXPENDITURES

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

Emergency Telephone Service	<u>\$710,611</u>
<b>TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$710,611</u></b>

#### 2. REVENUES

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

Restricted Intergovernmental	<u>\$710,611</u>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$710,611</u></b>

### 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>\$209,789</u>
<b>TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND</b>	<b><u>\$209,789</u></b>

#### 2. REVENUES

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

Permits & Fees	\$147,000
Investment Earnings	1,200
Fund Balance Appropriated	<u>61,589</u>

<b>TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND</b>	<b><u>\$209,789</u></b>
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# County Budget Ordinances

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## 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, 2016 and ending June 30, 2017.

### A. WATER FUND

#### 1. EXPENDITURES

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

Water Administration	\$2,693,688
Northwest Water Treatment Plant	4,455,357
211 Water Treatment Plant	2,221,607
Water Distribution Division	4,031,063
Lower Cape Fear Water and Sewer Authority - Reimbursement	269,104
Customer Service Division	1,074,634
Instrumentation/Electrical Division	1,316,665
Water Debt Service	2,254,735
Transfer to Water Projects Fund Transfers Water Fund	<u>4,865,725</u>

**TOTAL EXPENDITURES - WATER FUND** **\$23,182,578**

#### 2. REVENUES

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

Sales and Service	\$20,455,103
Other Revenue	424,104
Investment Earnings	25,000
Expendable Net Assets Appropriated	<u>2,278,371</u>

**TOTAL REVENUE - WATER FUND** **\$23,182,578**

# County Budget Ordinances

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## **B. WASTEWATER FUND**

### **1. EXPENDITURES**

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$1,255,759
Collection Division	4,555,778
Northeast Regional Wastewater	1,040,714
Southwest Regional Wastewater	684,893
West Regional Wastewater	2,982,494
Ocean Isle Beach Wastewater	495,073
Wastewater Debt Service	13,914,143
Transfer to Wastewater Capital Projects	<u>40,000</u>

**TOTAL EXPENDITURES - WASTEWATER FUND** **\$24,968,854**

### **2. REVENUES**

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

Restricted Intergovernmental	\$145,508
Sales and Services	21,248,385
Other Revenue	59,500
Investment Earnings	25,000
Transfer from Wastewater Reserve	622,350
Expendable Net Assets Appropriated	<u>2,868,111</u>

**TOTAL REVENUES - WASTEWATER FUND** **\$24,968,854**

# County Budget Ordinances

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## 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, 2016 and ending June 30, 2017.

### A. WORKERS' COMPENSATION FUND

#### 1. EXPENDITURES

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

Premiums and Claims	<u>\$955,000</u>
<b>TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND</b>	<b><u>\$955,000</u></b>

#### 2. REVENUES

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

Other Revenue	<u>\$955,000</u>
<b>TOTAL REVENUE – WORKERS' COMPENSATION FUND</b>	<b><u>\$955,000</u></b>

### B. HEALTH INSURANCE FUND

#### 1. EXPENDITURES

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

Premiums and Claims	<u>\$11,916,700</u>
<b>TOTAL EXPENDITURES – HEALTH INSURANCE FUND</b>	<b><u>\$11,916,700</u></b>

#### 2. REVENUES

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

Other Revenue	<u>\$11,916,700</u>
<b>TOTAL REVENUE – HEALTH INSURANCE FUND</b>	<b><u>\$11,916,700</u></b>

# County Budget Ordinances

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## 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, 2016 and ending June 30, 2017.

### 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>
<b>TOTAL EXPENDITURES – COUNTY CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$750,000</u></b>

#### 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>
<b>TOTAL REVENUE – COUNTY CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$750,000</u></b>

### 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	\$1,022,000
School ½ Cent Sales Tax	<u>2,436,430</u>
<b>TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$3,458,430</u></b>

#### 2. REVENUES

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

Transfer from General Fund	<u>\$3,458,430</u>
<b>TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$3,458,430</u></b>

# County Budget Ordinances

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## 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	\$4,865,725
<b>TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$4,865,725</u></b>

### 2. REVENUES

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

Transfer from Water Fund	<u>\$4,865,725</u>
<b>TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$4,865,725</u></b>

## 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	\$(141,000)
West Regional Capital & Replacement Fund	(481,350)
Transfer to Wastewater Fund	<u>622,350</u>
<b>TOTAL EXPENDITURES - WASTEWATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$ -</u></b>

### 2. REVENUES

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

Transfer from Wastewater Fund	<u>\$ -</u>
<b>TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND</b>	<b><u>\$ -</u></b>

# County Budget Ordinances

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## **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 \$2,950,910 for one month for a total of \$35,410,920.

(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 \$61,907 for eleven months and \$61,909 for one month for a total of \$742,886.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$1,022,000 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 \$5,081,975 estimated required local option sales tax reserve and \$800,000 in lottery proceeds less limited obligation debt service of \$3,445,545 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 \$2,436,430 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 \$1,889,078 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 by purpose code and as mandated by G.S. 115D 32: Institutional Support/General Administration \$219,350 (130), Plant Operations \$2,077,786 (610), and Plant Maintenance \$826,177 (620).

(b) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Community College by purpose code additional funding not mandated: Institutional Support/General Administration \$408,740 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$151,708 (510).

(c) No more than 10% can be transferred between mandated purpose codes and no transfer of funds for non-mandated purpose codes without prior Board of Commissioners approval.

(d) Excess budgeted funds will be retained by Brunswick County in a reserve for the benefit of Brunswick Community College. The Board of County Commissioners, in its discretion, will appropriate reserve funds for the Brunswick Community College.

(e) One-twelfth (1/12) of the annual budgeted funds will be advanced to the college by the 15<sup>th</sup> of every month. Funds advanced in the subsequent months will be adjusted for the prior year to date actual expenditures.

# County Budget Ordinances

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## **IX. 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 \$1,095.35. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$884.72. 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.

(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 \$118,464. 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 \$85,010. 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.

## **X. SMITHVILLE TOWNSHIP**

Be it ordained by the Brunswick County Board of Commissioners established for the fiscal year beginning July 1, 2016 and ending June 30, 2017 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, 2016.

# County Budget Ordinances

## XI. 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 2017 thru 2021 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2017	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	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 &amp; Recreation</u>							
Leland Senior Center	3,022,000	-	-	-	-	-	3,022,000
Smithville Park Improvements	4,850,000	-	5,000,000	-	-	-	9,850,000
Ocean Isle Beach Park	200,000	4,650,000	-	-	-	-	4,850,000
Nature Park at Holden Beach	3,500,000	281,250	281,250	281,250	281,250	-	4,625,000
Senior Centers-District 1	710,000	1,550,000	-	-	-	-	2,260,000
Lockwood Folly Community Building	-	-	500,000	-	-	-	500,000
Lockwood Folly Park Renovation	-	-	200,000	3,300,000	-	-	3,500,000
Leland Park Renovation	-	-	-	20,000	1,180,000	-	1,200,000
Cedar Grove Park Improvements (Phase 2)	-	-	-	370,000	4,750,000	-	5,120,000
Shallotte Park (potential relocation)	-	-	-	-	500,000	1,700,000	2,200,000
Senior Centers-District 4	-	-	-	-	1,200,000	-	1,200,000
Northwest District Park	-	-	-	-	-	385,000	385,000
Total Culture & Recreation	12,282,000	6,481,250	5,981,250	3,971,250	7,911,250	2,085,000	38,712,000
<u>Public Safety</u>							
Sheriff's Firing Range	2,429,000	-	-	-	-	-	2,429,000
Fire Services Training Center	-	-	-	200,000	3,000,000	-	3,200,000
Total Public Safety	2,429,000	-	-	200,000	3,000,000	-	5,629,000
<u>General Government</u>							
Courthouse Annex	-	-	-	-	-	3,000,000	3,000,000
Total General Government	-	-	-	-	-	3,000,000	3,000,000
<u>Economic Development</u>							
Avalon Subdivision Improvement	3,922,845	-	-	-	-	-	3,922,845
Springlake at Maritime Shores Subdivision Improvement	274,585	-	-	-	-	-	274,585
Total Economic Development	4,197,430	-	-	-	-	-	4,197,430
Total: County Capital Improvement Plan	\$18,908,430	\$6,481,250	\$9,688,921	\$6,083,579	\$14,058,250	\$5,085,000	\$60,305,430
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	\$10,774,740	\$2,000,000	\$2,957,671	\$1,162,329	\$2,587,671	-	\$19,482,411
Grant	350,000	550,000	250,000	250,000	250,000	-	1,650,000
Other	4,283,690	-	-	-	-	-	4,283,690
Pay-Go	3,500,000	3,931,250	6,481,250	4,671,250	11,220,579	5,085,000	34,889,329
Total: County Capital Improvement Plan Sources	\$18,908,430	\$6,481,250	\$9,688,921	\$6,083,579	\$14,058,250	\$5,085,000	\$60,305,430

# County Budget Ordinances

<b>Education Capital Improvement Plan: Projects</b>	<b>Prior to FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2021</b>	<b>Total</b>
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$2,725,363	\$3,300,384	\$3,382,894	\$3,467,466	\$3,554,153	\$3,643,006	\$20,073,266
Annual Technology Projects	1,474,355	1,619,992	1,200,000	1,200,000	1,200,000	1,200,000	7,894,347
North Brunswick High School Classroom Additions	6,622,414	-	-	-	-	-	6,622,414
Waccamaw Gym/Multi Purpose Facility	5,850,000	-	-	-	-	-	5,850,000
New Town Creek Middle School	-	2,000,000	22,500,000	-	-	-	24,500,000
West Brunswick High 12 Classroom Addition	-	2,000,000	3,250,000	-	-	-	5,250,000
Town Creek Elementary 6 Classroom Addition	-	400,000	2,100,000	-	-	-	2,500,000
North Brunswick High 12 Classroom Addition	-	-	-	1,200,000	4,000,000	-	5,200,000
Waccamaw K-2 Building Replacement	-	-	-	-	3,300,000	-	3,300,000
Lincoln Elementary 6 Classroom Addition	-	-	-	1,200,000	2,800,000	-	4,000,000
Early College and CTE Building	-	-	-	-	-	1,500,000	1,500,000
District Wide Athletic, Interior and Exterior Building Improvements	-	-	20,700,000	-	35,000,000	-	55,700,000
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$16,672,132</b>	<b>\$9,320,376</b>	<b>\$53,132,894</b>	<b>\$7,076,466</b>	<b>\$49,854,153</b>	<b>\$6,343,006</b>	<b>\$142,390,027</b>
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	1,000,447	2,288,412	2,500,161	2,718,593	2,941,886	3,171,270	14,620,769
Ad Valorem Designated for K-12 School Capital Outlay	708,899	742,886	761,458	780,495	800,007	820,007	4,613,752
NC Education Lottery Proceeds	800,000	-	-	-	-	-	800,000
Debt Proceeds Articles 40 & 42	11,701,925	-	-	-	-	-	11,071,925
Ad Valorem Reserve Contingency	1,690,372	1,889,078	1,321,275	1,168,378	1,012,260	851,729	7,933,092
BOE Proposed Debt Proceeds(Bond Ref 2016)	-	4,400,000	48,550,000	2,400,000	45,100,000	1,500,000	101,950,000
Fund Balance Appropriated (NBH Additions)	770,489	770,489	-	-	-	-	770,489
<b>Total Education Capital Improvement Plan Sources</b>	<b>16,672,132</b>	<b>9,320,376</b>	<b>53,132,894</b>	<b>7,076,466</b>	<b>49,854,153</b>	<b>6,343,006</b>	<b>142,390,027</b>
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	-	1,072,500	-	703,191	1,072,500	1,072,500	3,908,443
Grant Reimbursements to County	-	-	1,072,500	369,309	-	-	1,454,057
<b>Total Airport Capital Improvement Plan Uses</b>	<b>-</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>1,072,500</b>	<b>5,362,500</b>
<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
<b>Total Airport Capital Improvement Plan Sources</b>	<b>\$ -</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$1,072,500</b>	<b>\$5,362,500</b>

# County Budget Ordinances

<b>Water Capital Improvement Plan: Projects</b>	<b>Prior to FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2021</b>	<b>Total</b>
<u>Water Capital Improvement Plan: Uses</u>							
Miscellaneous Water Projects	\$68,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$68,500
Northwest Water Plant Phase 1 & 2	20,483,168	-	-	-	-	-	20,483,168
Middleton Road Water Main	920,000	-	-	-	-	-	920,000
Middle River and Smith Road Water Main	1,150,000	-	-	-	-	-	1,150,000
Hwy 17 South and Avalon Water Mains	495,000	-	-	-	-	-	495,000
NCDOT Hwy 211 Expansion	240,954	8,910,000	-	-	-	-	9,150,954
211 Plant Improvements	200,000	3,675,725	-	-	-	-	3,875,725
Aquifer Storage & Recovery Study Ph II-IV	444,614	2,400,000	1,500,000	-	-	-	4,344,614
Southeast Area Tank	100,000	150,000	1,850,000	-	-	-	2,100,000
FY16 Top 7 and Apollo Water Mains	340,000	175,000	1,260,000	1,310,000	1,125,000	-	4,210,000
Hwy 74/76 Water Main	-	765,000	735,000	-	-	-	1,500,000
NW Raw Water Reservoir	500,000	-	-	-	500,000	10,000,000	11,000,000
NW Water Plant Expansion Phase 3	-	-	-	-	750,000	20,000,000	20,750,000
<b>Total Water Capital Improvement Plan</b>	<b>\$24,942,236</b>	<b>16,075,725</b>	<b>5,345,000</b>	<b>1,310,000</b>	<b>2,375,000</b>	<b>30,000,000</b>	<b>80,047,961</b>
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	4,654,755	1,800,000	85,000	-	-	-	6,539,755
Debt Proceeds	20,046,527	-	-	-	1,250,000	30,000,000	51,296,527
Grant	-	500,000	-	-	-	-	500,000
Other Reimbursement	240,954	8,910,000	-	-	-	-	9,150,954
Pay Go	-	4,865,725	5,260,000	1,310,000	1,125,000	-	12,560,725
<b>Total Water Capital Improvement Plan Uses</b>	<b>\$24,942,236</b>	<b>16,075,725</b>	<b>5,345,000</b>	<b>1,310,000</b>	<b>2,375,000</b>	<b>30,000,000</b>	<b>80,047,961</b>

# County Budget Ordinances

<b>Wastewater Capital Improvement Plan: Projects</b>	<b>Prior to FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY2021</b>	<b>Total</b>
<u>Wastewater Capital Improvement Plan: Uses</u>							
Sandy Creek Sewer Bypass	\$75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$75,000
Carolina Shores SAD	2,200,000	-	-	-	-	-	2,200,000
Special Assessment District (SAD) projects	500,000	-	-	-	-	-	500,000
Miscellaneous Wastewater Projects	100,000	100,000	-	-	-	-	200,000
Enterprise Funded Main Extension	100,000	600,000	-	-	-	-	700,000
NC 211 R-5021 NCDOT Utility Relocation	160,636	5,940,000	-	-	-	-	6,100,636
Angels Trace Force Main Upgrades	-	-	675,000	-	-	-	675,000
Transmission System Upgrades	-	-	100,000	1,100,000	-	-	1,200,000
NE Brunswick Regional WWTP Expansion	-	-	-	-	700,000	10,300,000	11,000,000
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$3,135,636</b>	<b>\$6,640,000</b>	<b>\$775,000</b>	<b>\$1,100,000</b>	<b>\$700,000</b>	<b>\$10,300,000</b>	<b>\$22,650,636</b>
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	2,975,000	1,550,000	775,000	-	-	-	5,300,000
Debt Proceeds	-	-	-	-	700,000	10,300,000	11,000,000
Other (Participants and NCDOT Reimb)	160,636	5,090,000	-	-	-	-	5,250,636
Pay Go	-	-	-	1,100,000	-	-	1,100,000
<b>Total Wastewater Capital Improvement Plan Uses</b>	<b>\$3,135,636</b>	<b>\$6,640,000</b>	<b>\$775,000</b>	<b>\$1,100,000</b>	<b>\$700,000</b>	<b>\$10,300,000</b>	<b>\$22,650,636</b>

# County Budget Ordinances

Type of	Rate or Fee	Rate or Fee
<b>Engineering/Stormwater:</b>		
Residential - Individual single family		\$ 50.00
Non-Residential: New development		500.00
Non-Residential: Redevelopment		250.00
Variance or LID New Development - Acre of proposed BUA or part thereof (muliti-family & non-residential)		250.00
Variance or LID Re-Development - acre of proposed built-upon area or part thereof		125.00
Annual Inspection of Structural SCM - annual fee for LID development		100.00
<b>Emergency Services</b>		
Fire Prevention Special Event Standby Fee One Staff Member with Vehicle (Per Hour/4 Hour Minimum Per Staff Member Required)		\$ 42.00
<b>Health Department</b>		
17110	Destruct lesion, 1-4	\$100.13
59430	Care after delivery	163.16
80053	Comprehen metabolic panel	6.84
80061	Lipid panel	14.02
80074	Acute hepatitis panel	34.35
80176	Assay of lidocaine	9.46
81291	MTHFR (5,10 methylenetetrahydrofolate re	26.73
82088	Assay of aldosterone	26.29
82105	Alpha-fetoprotein, serum	10.87
82120	Amines	2.45
82150	Assay of amylase	4.21
82172	Assay of apolipoprotein	9.99
82247	Bilirubin, total	5.33
82330	Assay of calcium	8.76
82378	Carcinoembryonic antigen	12.27
82553	Creatine, MB fraction	7.54
82565	Assay of creatinine	3.33
82570	Assay of urine creatinine	5.33
82627	Dehydroepiandrosterone	14.37
82670	Assay of estradiol	18.05
82746	Blood folic acid serum	9.46
83001	Gonadotropin (FSH)	12.09
83010	Assay of haptoglobin, quant	8.06
83020	Hemoglobin electrophoresis	18.00
83036	Hemoglobin A1C	6.31
83540	Assay of iron	4.21
83655	Assay of lead	7.84
83704	Lipoprotein, bld, by nmr	21.32

# County Budget Ordinances

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## Health Department continued

83721	Assay of blood lipoprotein	6.13
83921	Organic acid, single, quant	10.69
83970	Assay of parathormone	26.64
84100	Assay of phosphorus	2.98
84132	Assay of serum potassium	4.77
84144	Assay of progesterone	13.50
84153	Assay of psa, total	11.92
84270	Assay of sex hormone globul	14.02
84432	Assay of thyroglobulin	10.34
84436	T4	4.38
84443	Assay thryoid stim hormone	10.87
84480	Assay, triiodothyronine (t3)	9.11
84681	Assay of c-peptide	13.50
85610	Prothrombin time	3.93
85651	RBC sed rate, nonautomated	4.82
86140	C-reactive protein	4.22
86376	Microsomal antibody	11.32
86631	Chlamydia antibody	9.65
86694	Herpes simplex test	11.73
86804	Hep c ab test, confirm	9.99
86850	RBC antibody screen	9.79
87086	Urine culture/colony count	9.89
87591	N.gonorrhoeae, dna, amp prob	30.04
88175	Cytopath c/v auto fluid redo	31.82
90375	Rabies ig, im/sc	307.00
90636	Hep a/hep b vacc, adult im	104.00
90648	Hib vaccine, prp-t, im Act HIB	31.00
90649	H papilloma vacc 3 dose im	165.00
90662	Influenza virus vaccine, split virus, pr	34.00
90670	Pneumococcal conjugate vaccine, 13 valen	170.25
90672	Influenza virus vaccine, quadrivalent, l	27.00
90675	Rabies vaccine, im	285.33
90698	Dtap-hib-ip vaccine, im	94.00
90700	Dtap vaccine < 7 yrs, im	26.47
90707	Mmr vaccine, sc	68.00
90710	Mmr vaccine, sc	189.00
90713	Poliovirus, ipv, sc/im	32.22
90714	Td vaccine, no prsrv >= 7 im	27.13
90715	Tdap vaccine >7 im	45.00
90716	Chicken pox vaccine, sc	113.00
90732	Pneumococcal vaccine	82.00
90733	Meningococcal vaccine, sc	138.00
90736	Zoster vacc, sc	211.00
90743	Hep b vacc, adol, 2 dose, im	66.18
93770	Measure venous pressure	11.00
94642	Aerosol inhalation treatment	61.44

# County Budget Ordinances

## Health Department continued

97804	Medical nutrition, group	16.17
99499	Unlisted e&m service	52.00
G0396	Alcohol and/or substance (other than tob...	36.47
G0397	Alcohol and/or substance (other than tob...	68.11
J1050	Injection, medroxyprogesterone acetate	0.30
J2930	Methylprednisolone injextion	3.04
J3410	Hydroxyzine hcl injection	0.45
J3420	Vitamin b12 injection	2.05
J7300	Intraut copper contraceptive	754.00
J7302	Levonorgesterl iu contracept	827.00
J7609	Albuterol comp unit	0.60

## Environmental Health

Water Sample-Chemical	\$	150.00
Water Sample-Pesticide		150.00
Water Sample-Petroleum		150.00

## Social Services\*

Fee for copies of files made for outside attorneys-first page	\$	2.00
Fee for copies of files made for outside attorneys-each page after first		0.25

\*Fees included for documentaiton only. No changes in current budget.

## Water:

Wholesale Water rate based on May PPI	\$	2.74
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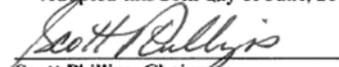
## Waste water:

4" Near-side Residential Gravity Service Tap (includes connection to gravity main or vacuum pit, "nearside" piping installed within R/W or easement by open trench methods and cleanout. Additional fees for excavation over 5' or pavement repair apply.)	\$	1,000.00
Gravity Service Tap - Other (4" Far-side residential taps, all commercial taps, taps greater than 6", any tap with pavement repair or tap depth in excess of 5', etc.)		Cost plus 10%
West Plant O&M Fee		2.20

**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 20<sup>th</sup> day of June, 2016.**

Adopted this 20th day of June, 2016

  
 Scott Phillips, Chairman  
 Brunswick County Board of Commissioners

Attest:

  
 Marjorie Stephenson, Clerk to the Board

## GLOSSARY

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

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

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

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

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

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

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

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

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

**Automation Enhancement and Preservation Fund** - effective January 1, 2002, the General Assembly of North Carolina mandated that ten percent of fees collected pursuant to GS 161-10 and retained by the County shall be set aside annually and placed in a non-reverting fund, the proceeds of which shall be expended on computer and imaging technology in the office of the Register of Deeds. This is a sub-fund of the General Fund.

**Available (Undesignated) Fund Balance** - this refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**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.

# GLOSSARY

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**Bond, General Obligation (G.O.)** - this type of bond is backed by the full faith, credit and taxing power of the government.

**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

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**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

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**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

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**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

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**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

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**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.