



# County of Brunswick

## FY 2018-2019 Adopted Budget



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# County of Brunswick Approved Budget

**Fiscal Year 2018-2019**

**Board of County Commissioners**

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Randy Thompson, Vice Chairman  
Pat Sykes, Member  
J. Martin Cooke, Member  
Mike Forte, 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**

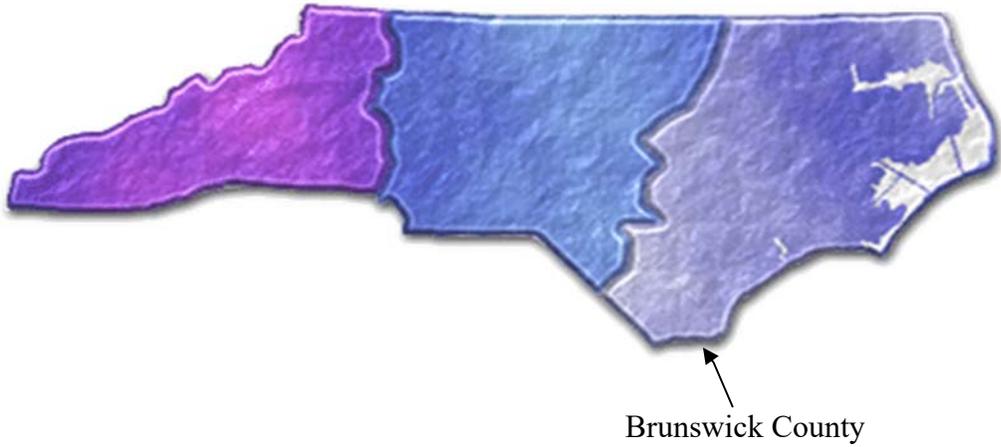
For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director

State of North Carolina



Brunswick County



County Seat, Bolivia  
Established March 9, 1764  
Population 135,464 (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 135,464 which has grown over 29% since 2009. 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 3.6% and ranked number 1 in the state and number 23 in the country for growth in 2017. The permanent population grew at an average rate of approximately 3.3 percent annually over the last ten years. Brunswick County continues to see strong, consistent growth with respect to economic growth and development. From 2017 to 2018, Brunswick County’s Business investment increased by \$170,272,143 representing a 3% increase. There have been three (3) expansions of existing industry in the last 12 months representing \$1,410,000 in new investment and 18 additional jobs. There have also been 3 new industries to locate in Brunswick County to include eLand, Microsolv, and ITI. Collectively, these 3 new industries represent an investment in excess of \$2,646,360 and 45 new jobs.

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

## 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%, health care and social assistance 13%, government 10%, educational services 8%, administrative and waste services 6%, construction 6%, arts, entertainment 5%, utilities 4%, manufacturing 4%, Professional 3%, and real estate 3%. 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  
DAVID R. SANDIFER COUNTY ADMINISTRATION BUILDING  
30 GOVERNMENT CENTER DRIVE, N.E.  
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May 21, 2018

Brunswick County Board of Commissioners:

I am pleased to present the recommended FY 2018-2019 budget for Brunswick County for your review and consideration. County revenues are strong in all major categories resulting in funding for improvements to public safety services and providing enhancements for employee retention and recruitment through adoption of a competitive pay scale and benefits package that includes an option for spousal health and dental insurance. Department heads submitted conservative and thoughtful budget requests that reflect the service priorities of the Board of Commissioners and the citizens of Brunswick County. In summary, the over-arching focus of the recommended budget is meeting the needs of a growing county with diverse demographics.

The next revaluation in the County's 4-year cycle is scheduled for January 1, 2019. As required by NC General Statutes, in 2015 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 2018-2019 budget proposal for all funds totals \$242,689,100 which represents an increase of 4.0% over the budget adopted June 5, 2017. The general fund budget is balanced by utilizing a prudent fund balance appropriation of \$3,563,251, net of the \$1,422,360 in escrow funds held for the Holden Beach sand nourishment project, for non-recurring capital appropriations as compared to \$3,418,233 in FY 2017-2018.

The County's economy is experiencing moderate and consistent growth. Nationally, new job growth fluctuates monthly and the March jobless rate was 4.1%. The average cost of a gallon of gasoline in North Carolina is higher than a year ago at \$2.75 from \$2.22 per gallon. Statewide leading economic indicators for March are: unemployment rate is down 0.2%, building permits are up 29.4%, manufacturing hours worked are down 1.4% and average weekly earnings are up 2.4%. Locally, in March of 2018 home sales rose 13.4% compared to one year ago and sales dollars increased 27.9% in the first quarter of 2018 over first quarter of 2017 as reported by the Brunswick County Association of Realtors. In the current fiscal year through March 2018, countywide building permits issued for single family homes increased 10.0% and commercial permits issued increased 50.2% compared to the same time last fiscal year. Brunswick County's unemployment rate is 5.6% compared to the State at 4.5% and United States at 4.1%.

Consistently ranking as one of the fastest growing counties in America, Brunswick County ranked 23rd for 2017 national reporting and the top in the State as of July 1, 2017. The State Data Center reported Brunswick County projected permanent population to be 130,897, up from the decennial census figure 107,431 indicating that people are consistently choosing Brunswick County as a place to live.

## **GOVERNMENTAL FUNDS**

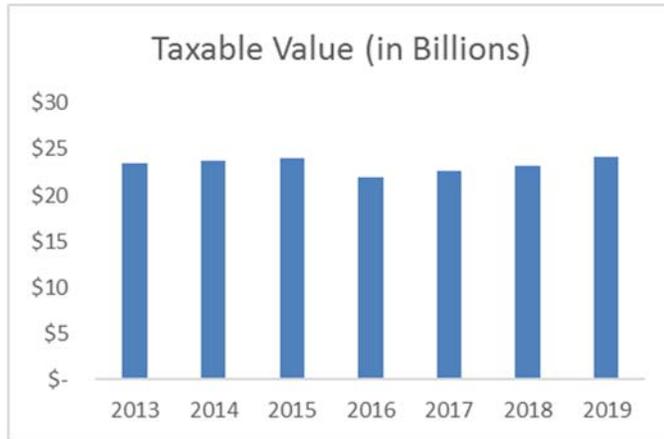
### **Revenues**

Revenue projections are maintaining the upward trend. The total recommended general government budget is \$192,519,035 which represents a 3.7% increase from FY 2017-2018. Property tax revenue is the primary source of governmental fund revenue, providing \$124,680,301 or 64.8% of the total revenue. The total projected tax base, inclusive of real property and motor vehicles for FY 2018-2019, is \$25,573,185,495

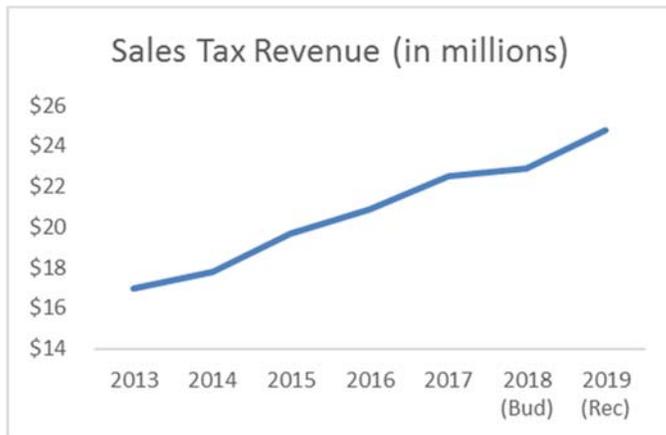
# BUDGET MESSAGE

up by \$1,150,622,095 or 4.7% above the base of \$24,422,563,400 on which the FY 2017-2018 budget was based.

The total projected real property value for FY 2018-2019 is \$24,223,185,495, which represents a 4.5% increase over the FY 2017-2018 real property base of \$23,172,563,400. The motor vehicle base is projected to be \$1,350,000,000 with an increase of 8.0% from the prior year base of \$1,250,000,000. The projected collection rate for motor vehicles is close to 100%, which will generate revenue of \$6,547,500.



The total real property levy for FY 2018-2019 is calculated on a tax base of \$24,223,185,495, the recommended tax rate of 48.50 cents, at the estimated collection rate of 98%, and is projected to provide \$115,132,801 in revenue. The total property tax revenue projection for both real property and motor vehicles is \$121,680,301, which is \$6,894,682 or 6.0% more than the original budget for FY 2017-2018. The value of one cent on the tax rate is \$2,508,872 as compared to \$2,366,714 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 2018-2019. Total County sales tax revenues, exclusive of the portion of Articles 40 and 42 designated for school capital needs, are projected to be \$18,742,203, which is \$1,343,189 or 7.7% higher than the original budget of \$17,399,014 for FY 2017-18. The portion of Articles 40 and 42 designated for schools is \$6,011,920, which is \$462,610 or 8.3% more than the current budget of

\$5,549,310. 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 cents.

Projections for other revenue sources for FY 2018-2019 indicate moderate increases. Emergency Medical Services fee revenues will increase due to growth in transport services. Total EMS charges are projected to reach \$3,959,578 with an additional \$600,000 from Medicaid Cost Settlement revenue.

There are continued improvements for other major general government revenue categories over prior years' projections as follows:

# BUDGET MESSAGE

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Revenue	FY 2016	FY 2017	FY 2018	FY 2019	% Change
Solid Waste Tipping Fees	\$1,600,000	\$1,800,000	\$2,100,000	\$2,250,000	+7.1%
Building Permits	\$1,708,000	\$1,750,000	\$1,950,000	\$1,960,000	+0.5%
Deed Stamp Excise Tax	\$2,200,000	\$2,300,000	\$2,800,000	\$2,900,000	+3.6%

The Sheriff continues to seek 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 or state inmates at \$400,000 each. There are no planned reimbursement revenues from other counties for housing inmates.

The restricted intergovernmental funds from the state and federal governments are projected to total \$14,011,375, which is decreased \$3,873,983 or 21.7% from the prior fiscal year original budget of \$17,885,358. This is due to previously passed through revenues from the state transitioning to direct pay for daycare services decreasing \$3,523,054. The recommended budget includes in the health fund an estimate of \$525,000 of Medicaid Maximization funds to provide current year eligible services and utilizes \$274,410 of the health reserve funds.

The recommended budget includes a fund balance appropriation for funds held in escrow and non-recurring capital expenditures of \$4,985,611 for an increase of \$105,778. A portion of the appropriation is due to escrow funds held in the amount of \$1,422,360 by the County related to the Holden Beach Interlocal Agreement and the issuance of Special Obligation Bonds for beach nourishment. Taking the escrow fund requirement into consideration, this level of fund balance appropriation is consistent with the County's levels in prior years and is considered reasonable due to the County's FY 2016-2017 unassigned fund balance of \$59.3 million that is 31.6% of expenditures and transfers to capital projects. In May of the current fiscal year, the County appropriated \$2,000,000 of fund balance for the Courthouse Parking Lot project and Sheriff's new software solution to provide a unified database to meet current and future operational needs. The County ended fiscal year 2017 with revenues greater than expenditures before transfers for projects of \$18,128,506.

## Expenditures

The recommended budget took into consideration three major focus areas:

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

- Scale adjustment recommendation of 2.0% to new hires and employees who are satisfactory performers.
- Recommendation of additional .65% to 1.0% merit to employees who are high performers.
- Recommendation of additional 1.05% to 1.35% merit to the County's highest performers in 2018-2019.
- Maintain County employee, eligible dependent children and retiree health plan with no increase in employee premiums or reduction of benefits and add an optional spousal health and dental benefit.
- To join a fully insured plan with other NC local government entities to create a pool for employees.

### 2. Public Safety

- Improve Emergency Medical Services Response times with the addition of 2 advanced life support quick response units stationed in the Waccamaw and Sunset Harbor communities.
- Provide 5 additional deputy patrols as part of the three-year plan of 20 additional deputy patrols.
- Provide municipal and non-profit fire department funding assistance based on the fire fee committees' recommendations and support by municipal governments where applicable.

# BUDGET MESSAGE

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- Increased support in Code Administration with an additional Fire Inspector and Inspections and Permit Analyst.

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

- Increase of 7.0% per the funding agreement with Brunswick County Schools for the operating budget resulting from growth in ad valorem and sales taxes.
- Increase of 4.8% to Brunswick Community College to support existing programs and an additional \$216,000 for the Foundation Grant providing tuition assistance.
- Increase of 15.0% to Brunswick Senior Resources Inc. to support program expansion related to new centers.
- Continue the County's commitment of \$200,000 per year to shoreline protection with an additional \$400,000 for dredging.
- Provide employees training, resources, and equipment to facilitate high service levels to citizens.
- Replace vehicles utilized beyond end of useful life.
- Continued funding for technology/computer software support and cyber security upgrades.
- Maintain computer replacement program.

### **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 8.5% 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 based on March CPI and the previous year's number of new cans added. The FY 2018-2019 per unit increased \$0.14 to \$12.27. Based on average growth in cans of 2,328 per month and replacement cans, the budget for countywide solid waste collection is \$13,736,000 for an increase over the prior year of \$624,600.

The construction and demolition tonnage received at the County landfill increased 17.8% as of June 30, 2017 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 75% of the waste from the landfill is currently \$38 per ton or \$1,040,000 per year. The current landfill closure reserve balance accumulated is \$8.8 million with an additional planned transfer to the reserve in FY 19 of \$750,000. The total cost of closure is estimated at \$9.9 million.

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 33,771 county households using curbside recycling either voluntary or through their municipal services.

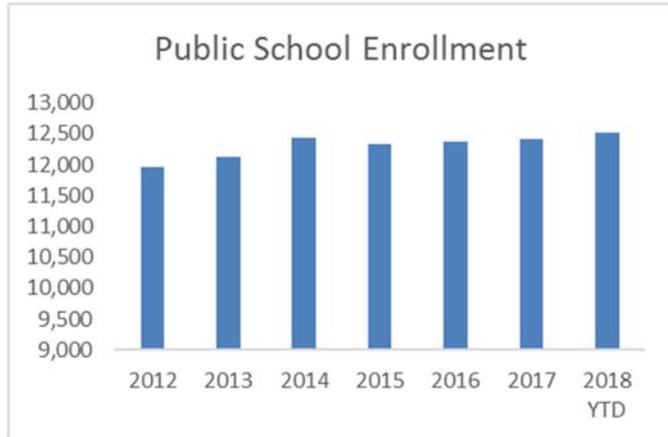
### **Brunswick County Public Schools**

The County has a long-standing funding agreement with the Brunswick County Board of Education that was extended through June 30, 2021. 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 2018-2019 school appropriation, in accordance with the funding agreement, is \$40,756,278, which represents an increase of approximately 7.0 percent or \$2,674,787 over the FY 2017-2018 approved budget. Under the terms of the agreement, 35.75%, or \$39,918,820 will be used for current expense and 0.75% or \$837,458 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 \$3,546,775 of local option sales tax proceeds, after subtracting \$2,465,145 dedicated for school debt service, the remainder is for category 1 (improvements to buildings and grounds) annual needs. The estimated State lottery proceeds of

# BUDGET MESSAGE

\$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 resources from prior year ad valorem collections received pursuant to the funding agreement of \$839,500 to aid in funding additional category 1 system improvements.

The total general obligation debt service for Brunswick County Schools for FY 2018-2019 is \$5,418,365. An additional \$3,265,145 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, 37.9% or \$46,174,642 of the County current year ad valorem property tax revenue is appropriated for k-12 public education purposes.



In FY 2016-2017, Brunswick County ranked 17th in the State of North Carolina for local funding of public schools based on per pupil expenditures. With the State providing funding rank of 87th, federal funding rank of 45th and local per pupil expenditures combined, Brunswick County ranked 46th in the State in total for \$9,297.61 expended per pupil.

## Brunswick Community College

Brunswick Community College completed the Southport satellite campus improvements concluding all the college bond projects of the general obligation bond funded capital projects. The Board of Commissioners appropriated \$215,000 to combine with an appropriation by the college of \$200,000 to complete the roof project and add 9,000 square feet to the Southport satellite campus. The total General Obligation debt service for Brunswick Community College is \$2,764,089.

The County and the College entered into an agreement to design and construct an Allied Health Building to house all health occupation programs on the main campus utilizing \$2.85 million of NC Connect State Bond Funds and an additional \$2.85 million of county and college funds. The former Early Childhood Education Center will be renovated and an addition will be constructed. The project design is complete and the bids are expected in the summer of 2018 with construction to follow shortly thereafter.

The recommended Community College appropriation in FY 2018-2019 is \$4,183,867 for reimbursable operating expenditures. Also, included in the budget is the k-12 school system use of facilities of \$224,000. It is recommended to continue the college appropriation to funding at the purpose level and by reimbursement with any annual budget surplus to be placed in a reserve for college capital needs. The combined recommended change to the support for the Community College totals an increase of \$191,437 or 4.8%.

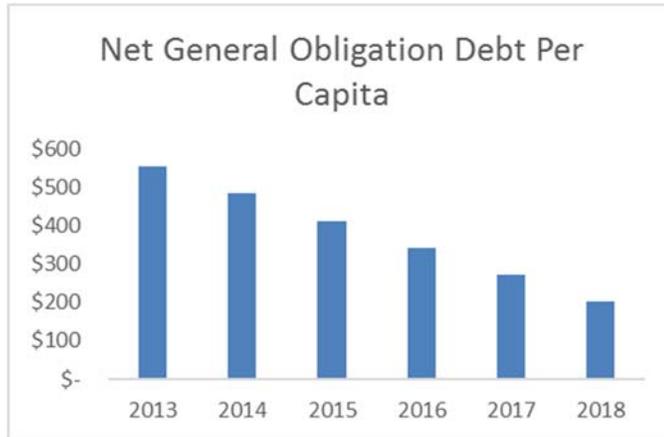
Included in the funding for the Brunswick Community College is funding for the Foundation Grant of \$216,000 (up from the prior year \$16,000) to assist with tuition and fees for qualified Brunswick County High School graduates.

## Debt Service

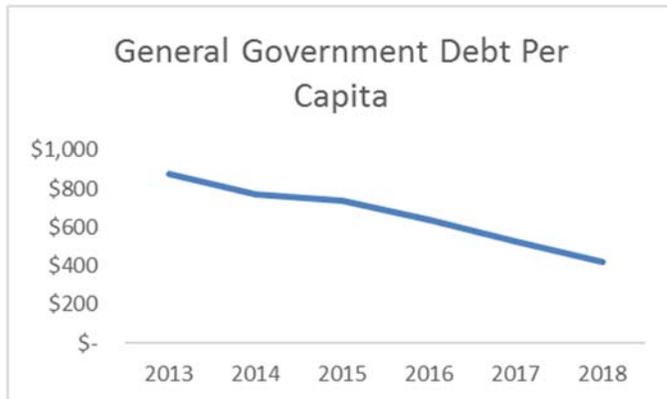
In general, Brunswick County government is in a good position regarding capital facilities for general fund operations. There is adequate office space for the workforce, and excess capacity in the County Detention Center. Topping the list of needs are additional courtroom space and renovations. There are plans to study the need for Health and Human Services facility space.

# BUDGET MESSAGE

In November 2016, the voters approved a \$152 million general obligation bond referendum to address the school capital needs of district wide 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. There are 3 separate bond issues scheduled within 5 years, with the first issue in June 2018 and the first principal and interest payment in August 2019 estimated at \$5,800,000.



Overall, Brunswick County's per capita debt ratio is low. The County's total outstanding Governmental Funds debt will decline from \$68,700,000 to \$57,490,000 as of June 30, 2018. This equates to approximately \$424 per capita and current net general obligation debt is approximately \$203 per capita.



The total general government debt service budget will be \$13,460,707, which represents a reduction of \$357,742 or 2.6% from the prior year. This decrease is mainly due to decreases in the annual amortization schedule.

The total principal payments on general fund debt are \$11,070,001 with interest and service fee payments equaling \$2,390,706.

## Human Services

Changes in the costs for Human Service Departments and related organizations include a general government local funding contribution of \$4,240,314 to the health fund programs representing a decrease of \$5,894 mainly due to increases in employee salary and benefits offset with decreases in one-time capital purchases made in the prior year.

The total contribution to the social services fund of \$6,500,154 represents a decrease from the current year appropriation of \$160,970 mainly due to changes in employee costs and a portion of replacement vehicles and equipment costs.

Funding of \$250,443 is recommended to enter into a contract for services that include crisis intervention service with the state agency Trillium.

The recommended appropriation to Brunswick Senior Resources, Inc. is \$2,387,618, which is 15.0% greater than the prior year and dedicated for the recent completion of renovations for the new center in Calabash, meal preparation beginning at The Shallotte Center and the second year of a 3-year phase in of Case Managers.

# BUDGET MESSAGE

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## Employee Benefits

The FY 2018-2019 budget recommendation includes a pay scale market adjust of 2.0% related to the December CPI index change from the prior year at a cost of approximately \$1,224,900 of which \$168,600 is budgeted in the enterprise fund and the additional funding of employee merit raises of 1% at an estimated cost of \$611,400 of which \$84,300 is budgeted in the enterprise fund.

The County will move away from the current Health Insurance Fund contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. There will be no plan benefit design changes. However, the County will offer for employees to obtain health and dental insurance for spouses. The administrator for the plan will continue to be Blue Cross Blue Shield. The wellness program will no longer be offered. County contributions for the health and dental program per employee is \$8,412. With the increase for the coverage option for employee spouse health and dental, the budget impact to the general fund is \$2,621,967 and to the enterprise fund \$326,020.

The Local Government Employee Retirement System Board recommended contribution rates for general employees at 7.75% and law enforcement at 8.50%.

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

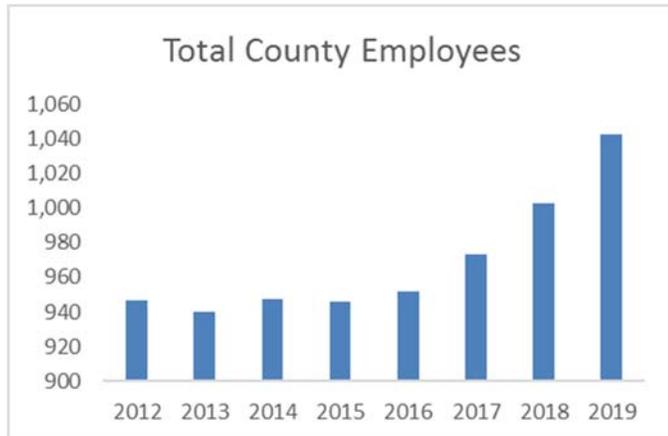
Departments associated with development and construction permitting are experiencing increased activity due to the continued growth in the County. Other departments, primarily those that provide human services, public safety or internal and support services have continued to experience an increase in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

Thirty-three new positions are recommended for general government. The general government recommended FTE increase is the addition of one GIS Analyst and one Real Estate Appraiser I in Tax Administration, one Legal Assistant in Legal, a Programmer II and a Computer Technician in Management Information Services, one Inspector in Engineering, a Grounds Assistant I and a Custodial Assistant I in Operation Services and five Deputies in the Sheriff's Office, two Jailer I's in the Detention Center, eight QRV paramedics in Emergency Medical Services, one Fire Inspector and one Inspection and Permit Op. Analyst in Building Inspections and Permitting, three Call Takers in Central Communications Center, a Library Assistant, a Park Assistant in Parks and Recreation Maintenance, a Medical Office Assistant in WIC Client Services and a Social Work Program Specialist and a Social Work Supervisor III in Social Services Administration. The total cost of new positions added is \$1,810,480.

As part of the County's goal to maintain a competitive pay plan per policy, more than 25% of budgeted positions were analyzed resulting in the conclusion that the County remains very competitive with its peers and in line with market. There were 17 reclassifications recommended at a total cost of \$43,283.

The general government operations provide school resource officers, which are reimbursed by the school system and the charter school totaling \$1,287,963 at a flat annual rate of \$61,332 per officer, up from the prior year

due to the changes for merit, market, and benefits per employee. During the 2018 fiscal year, the school system requested a detective dedicated for school safety be included in the reimbursement agreement. The addition of the detective base rate for FY 2019 is \$67,801 bringing the total reimbursement to \$1,355,765.



## BUDGET MESSAGE

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Four new positions are included for the enterprise operations. The budget includes the recommendation of one Meter Reader in Utility Billing and one Utility Locator I, one Distribution Mechanic I and one Utility Foreman in Construction at a total cost of \$213,995.

These changes bring the total number of positions to 1,042.78, of which 907.78 are associated with general government functions and 135 associated with the enterprise operations.

### **Capital Improvement Plan**

The list of projects recommended for funding in FY 2018-2019 totals \$12,436,901.

The environmental protection component of the plan includes \$731,651 for a transfer station at the existing landfill location and staff will bring forth a proposal from Waste Industries, Inc. to fund the project. The culture and recreation component of the plan includes \$479,500 for the Brunswick Waterway Park at Holden Beach. The general government component includes \$10,225,750 for construction of the Courthouse Addition and Renovations and \$1,000,000 for the Courthouse Parking Lot.

The FY 2018-2019 Governmental Capital Improvement Plan funding sources as presented includes \$750,000 of current year revenue transfers from the general fund to fund future C & D Landfill Closure, \$411,000 of grant funding, \$1,068,500 of capital reserve funds, \$10,225,750 debt issue or pay go if audited results are positive and \$731,651 to be determined for planned projects. Since the five-year capital improvement plan represents a living document, some projects originally scheduled for the five-year timeframe have been deferred to later years.

### **Capital Outlay and Major Operating Expenditures**

The recommended general government budget includes a total of \$4,795,217 dedicated to capital outlay and major operating expenditures, an increase of \$1,167,529 from the FY 2017-2018 approved budget. Capital outlay in general fund departments consists of items more than \$5,000 in value. Some of the more significant capital items include a mini-excavator at \$75,000 and a replacement tandem dump truck at \$130,000 for Operation Services, 23 replacement in-car camera systems at \$131,859, 5 additional and 19 replacement patrol cars at \$641,904, and 5 other replacement vehicles totaling \$167,566 for the Sheriff's Office, shower replacements at \$200,000 and a jail security system at \$100,000 for the Detention Center, 2 new ambulances totaling \$336,000, 2 remount ambulances totaling \$220,000, and 14 cardiac monitors/defibrillators totaling \$420,000 for Emergency Medical Services, a replacement articulating wheel loader for Solid Waste at \$175,000, a concession stand at Navassa for \$245,000 and a playground at Leland at \$120,000 for Parks and Recreation Administration and 3 additional vehicles totaling \$75,000 for the Department of Social Services.

The Operation Services budget includes funding for repairs and maintenance to buildings including \$18,000 for Convenience Site buildings, \$25,400 for Brivo building security, \$40,000 for Barbee Library roof, \$20,000 for Harper Library carpet replacement, \$30,000 for Building I bathroom renovation, \$38,000 for Building I partial flooring replacement and \$100,000 for HVAC upgrades to Building B Annex Fund. The major operating budget includes the replacement of 107 desktop and laptop computers.

### **ENTERPRISE FUND**

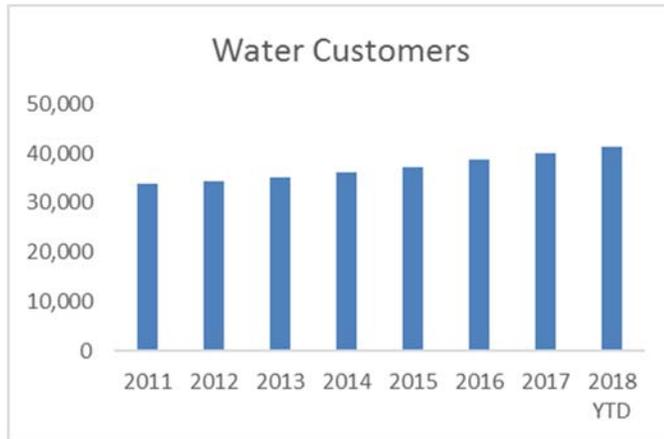
The County enterprise fund continues to expand to meet the service needs of the retail, industrial and wholesale customers. The customer base is experiencing consistent and moderate growth. The County currently has 41,248 water retail customers and 17,471 sewer retail customers. Customer connections provide capital recovery and transmission fee revenue, which is a source dedicated to the retirement of debt service for system expansion project and pay go capital 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 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.

# BUDGET MESSAGE

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. In May 2018, the Board of Commissioners approved to add advanced treatment through a low-pressure reverse osmosis system estimated to cost \$99 million and expand the capacity of the Northwest Water Treatment Plant to 45 MGD, along with jointly constructing a parallel 54-inch water line with the Cape Fear Public Utility Authority securing the growing county's water supply for many years.



## WATER FUND

### Revenues

The total recommended water fund revenue budget for FY 2018-2019 is \$23,618,468 which is \$1,868,549 higher than the original budget for FY 2017-2018 appropriation of \$21,749,919. New service connection predictions generate approximately \$688,000 in capital recovery and \$232,000 in transmission line fees. Tap fees will generate an additional \$799,000.

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 1,000 gallons. Total commercial and residential retail water sales are projected to be \$9,150,000 or \$1,900,000 for industrial, \$5,250,000 for retail and \$2,000,000 for irrigation. The monthly base service charges will produce \$6,050,000 annually.

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 and the PPI calculated rate. The current wholesale rate is \$2.82 per 1,000 gallons. The rate cannot be finalized as the May PPI is not yet available, however an estimate would be in the \$2.88 to \$2.92 range based on the most current PPI. Assuming the rate of \$2.90, wholesale water revenue is projected to provide \$5,800,000.

### Operating Costs

There were four new positions recommended for the water operations, a Meter Reader in Utility Billing and a Utility Locator I, Distribution Mechanic I, and a Utility Foreman in Construction. The amount budgeted for the purchase of raw water from the Lower Cape Fear Water and Sewer Authority is unchanged at \$1,199,249. The anticipated rate is \$0.27 per thousand gallons with a predicted flow of 4.414 billion gallons. The County will continue to operate and maintain the raw water pumping station at Kings Bluff for the LCFWSA on a reimbursement basis. The operating budget for the Kings Bluff Pumping Station will slightly decrease to \$306,468 due to planned improvement cost completed in the prior year offset with increases for employee salary and benefits.

A transfer to the reserve is for planned or future capital projects of \$3,700,144. An additional transfer of \$910,000 is for water capital recovery and transmission fees paid at the time of connection to the water system. House Bill 436 requires the County to account for system development fees in a reserve fund for pay go capital projects or to pay debt service. The budget includes no appropriation of net assets.

# BUDGET MESSAGE

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## Capital Outlay

Some of the larger operating capital items for the water divisions include a front-end loader \$120,000, CO2 injection system to minimize sludge to reduce the use of sulfuric acid \$75,100, 40 HP mini excavator \$70,000, a Ditch Witch 500-gallon vacuum \$60,000 and 8 vehicles \$373,000. The total operating capital outlay for the water fund is \$820,100.

## Debt Service

Debt service in the water fund decreased \$6,014 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 \$2,245,929.

## Water Capital Improvement Plan

The water fund capital improvement plan includes projects for FY 2018-2019 at a total estimated cost of \$17,690,000. The largest project is to begin design in FY 19 for the 2.5 MGD Northwest Water Plant Expansion and advanced treatment through a low-pressure reverse osmosis process. Construction is scheduled to begin in FY 20 with a total estimated cost of \$134,599,600. The debt service on the water capacity expansion and advanced treatment is scheduled to begin in FY 22 due to the County's plan to capitalize construction period interest. Another larger 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 Sunset Harbor Road \$460,000, Hwy 74/76 projects \$250,000, Shallotte Water Transmission Main \$640,000, and Utilities Operation Center design \$80,000.

The County and the Lower Cape Fear Water & Sewer Authority partners are conducting a preliminary engineering study to plan for the construction of a 54" Raw Water Line to meet the long term needs of potable water in the region and provide a redundant source of raw water from the Cape Fear River. The County's share of the 54" Raw Water Line cost is projected to be \$39,560,000 with the construction to occur in 2020.

## SEWER FUND

The total recommended sewer fund budget for FY 2018-2019 is \$26,165,890, representing a 0.3% decrease or \$80,905 under the FY 2017-2018 original budget.

## Revenue

There is no increase in the current sewer retail rate structure that is projected to generate \$9,800,000 or \$500,000 more than the \$9,300,000 projected in the original FY 2017-2018 budget.

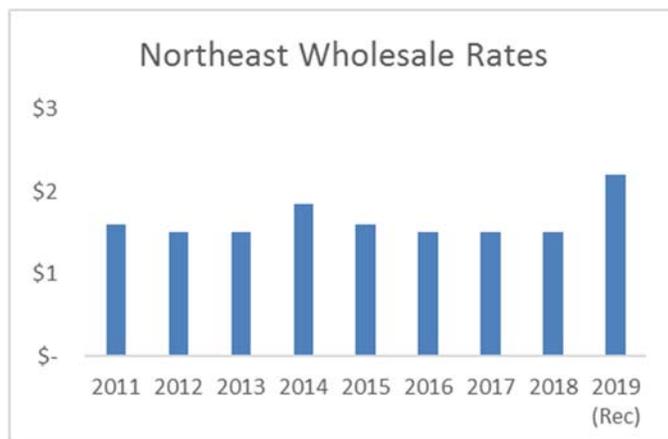
Conservatively budgeted, new service connections are projected to generate \$600,000 in sewer capital recovery fees and sewer transmission fees of \$200,000. Capital recovery fees provide funds for small capital projects and debt service retirement.

## Operating Costs

There are no new positions recommended for the sewer fund.

The regional wastewater systems operated by the County continue to be successful and assist all participants in controlling operational costs.

The Northeast Regional Waste-water system has been in operation for 15 years. Based on an annual average daily flow of 1.9 MGD and an operational budget of



# BUDGET MESSAGE

\$1,536,651, the wholesale rate for the Northeast participants will increase from \$1.50 to \$2.20 per 1,000 gallons.

The Town of Ocean Isle Beach became a regional participant in 2012 and in exchange, the town deeded and dedicated its existing 1.05 MGD wastewater treatment plant. The terms of the agreement stated wholesale metered flow per 1,000 gallons rate would not exceed \$2.93 for five years. For FY 19, the wholesale rate will increase to \$3.80 based on 1.47 MGD and an operational budget of \$543,940.



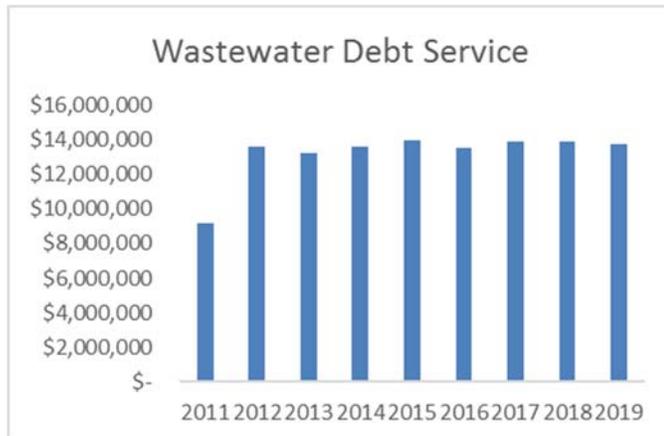
The recommended operating budget for the West Brunswick Regional Wastewater System is \$3,030,109, up 3% after taking into consideration the \$1,265,000 in capital improvements for odor control and infiltration basin conversion completed in the prior year. The average daily flow to the plant is estimated to be 3.4 MGD. The wholesale rate is recommended to remain steady at \$2.20 per 1,000 gallons.

## Capital Outlay

Some of the larger capital outlay items for the sewer divisions include Utilities Operation Center Parking and Equipment Laydown \$110,000, NCDOT Ocean Isle Beach round-about piping \$138,000, Timber Lane force main replacement \$400,000, CS sludge storage tank, pump, and blower \$150,000, and Oak Island repump improvements \$275,000. Total capital outlay for wastewater departments is \$1,609,825.

## 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 2018-2019 is \$13,721,904 and has decreased \$164,618 from FY 2017-2018 due to the annual amortization schedules. No new debt issues are planned for FY 2018-2019.



The West Regional Wastewater participants are responsible for \$5,493,211 of the total sewer fund debt service that is related to the construction and expansion of the plant and associated facilities. Contributions from participants are the Town of Oak Island \$2,817,847, the Town of Holden Beach \$1,151,940, the Town of Shallotte \$498,424 and the Town of Ocean

Isle Beach will \$275,000. Until the completion of the 0.75 MGD expansion for capacity to serve the City of Southport, the city will pay a \$750,000 lease payment under the terms of an interim wastewater treatment agreement with the County.

Northeast Regional Wastewater participants are responsible for \$1,277,729 in debt service. Debt service reimbursements from the Northeast Regional participants includes the Town of Navassa \$94,004, the City of Northwest \$26,406, the Brunswick Regional Water and Sewer (H2GO) \$243,091 and the Town of Leland \$914,228.

# BUDGET MESSAGE

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## Wastewater Capital Improvements

The wastewater capital improvement plan for FY 2018-2019 is \$31,334,000. The largest project is the NCDOT funded NC 211 R-5021 Utility Relocation with an estimated total cost of \$7,560,000. Engineering and design will be completed for the 2.5 MGD Northeast Brunswick Regional WWTP expansion to begin construction in 2020 at a cost of \$39,100,000 and will be paid for by service fees paid by participants. The County currently leases a portion of the allocated capacity to the City of Southport for wastewater treatment. Recently, the City of Southport and the County entered into a wastewater service agreement for the City to purchase 0.75 MGD capacity and the County will expand the West Brunswick Regional Wastewater System from 6.5 to 7.25 at cost of \$25,760,000. The City plans to secure financing with a State loan. Engineering and design will begin in FY 2019 for the 74/76 Industrial project and funding will be provided through a \$2.1 million grant awarded to Columbus County in support for infrastructure at the International Logistics Park.

## CONCLUSION

The outlook for FY 2018-2019 is very positive and will provide for improving service levels and enhanced employee benefits that are sustainable. If the 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.

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 2018-2019 that will meet commissioners' 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 2019, representing the period from July 1, 2018 to June 30, 2019.

## 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 2017 actual results, FY 2018 approved and current budget as of June 30, 2018 and FY 2019 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 2019 goals and objectives, and key programs, objectives and measures.

### Sample Financial Summary Format:

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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 2019 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 and the "Planning for the Fiscal Horizons" document, a five-year financial forecast updated annually, 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 Community College Workforce Development Initiatives, Economic Development Commission, 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.
- Support and enhance the Brunswick Guarantee Program with BCC Foundation that provides scholarships for County high school graduates to attend BCC.
- Support the expansion of Allied Health Career Programs at BCC.
- Facilitate the facility improvements associated with the voter approved 2016 \$152 million school bond referendum.

# Planning Process

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## **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; continue a zero-based budgeting strategy wherever appropriate and feasible.
- Staff seek out ways to reduce overhead and administrative costs.

## **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.
- Request that NCDOT initiate a comprehensive transportation plan specifically for Brunswick County that includes municipal and other County partners.

## **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.
- Expand Training and Skill Development to provide growth opportunities for non-supervisory staff.

# Planning Process

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- Develop succession planning for key County positions.
- Explore opportunities where the private sector or non-profit entities may more economically and efficiently serve the public than government.

## **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.
- Facilitate an agreement for Southport to become a participant in the West Brunswick Regional Wastewater System and expand the system to meet the City's capacity needs.

## **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.

## **Public Safety**

- Continue to ensure the safety and security of Brunswick County residents, property owners and visitors, while planning for Brunswick County's growth.

## Planning Process

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- Establish a County Fire Commission to review the provision of fire and rescue services and explore best practices to plan for growth in the County.
- Support the Brunswick County Sheriff with resources to better enable law enforcement efforts while ensuring officer safety.

## 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 2019 budget occurred on June 18, 2018.

### **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 2019

<b>Date of Action</b>	<b>Budget Procedure</b>	<b>Action By</b>
12/1/2017	Distribution of Capital Improvement Forms and Instructions	Director of Fiscal Operations
1/19/2018	Distribution of Goals and Budget Forms	Director of Fiscal Operations
1/22/2018	Preliminary Capital Improvement Forms Due to County Director of Fiscal Operations	Department Heads
1/22-2/7/2018	Compiled Preliminary Capital Improvement Plan Due to County Manager From Director of Fiscal Operations	County Manager
2/19/2018	Commissioners' Countywide Goal Workshop 9a.m. - 4 p.m.	County Manager
3/12/2018	Submit Goals and Budget Requests to Director of Fiscal Operations	Department Heads and Agency Officials
3/26/2018	Compile Department and Agency Budget Requests and Goals Due to County Manager from Director of Fiscal Operations	Director of Fiscal Operations
3/27-4/6/2018	Meet with Department Heads on Requested Budget and Goals	County Manager Director of Fiscal Operations
5/10/2018	Commissioners' Goals and Budget Workshop 9 a.m. -3 p.m.	Board of County Commissioners County Manager Director of Fiscal Operations
5/21/2018	Presentation of Recommended Budget and Budget Message to Board of County Commissioners, Set Date and Time of June 18, 2018 at 6:00 p.m. for public hearing	County Manager, Board of Commissioners
5/22/2018	File copy with Clerk to the Board; Recommended budget remains open for public review until Budget Ordinance is adopted	County Manager
5/22/2018	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
5/31/2018	Study session on Recommended Budget at 1p.m. – 5 p.m. (cancelled)	Board of County Commissioners
6/18/2018	Public Hearing 6:00 p.m. Regular Meeting (budget adopted after consideration)	Board of County Commissioners
7/1/2018 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									
Fleet Services	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								
Building/Fire Inspections & Central Permitting	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						
Brunswick Business & Industry Development	G						X					
Zoning/Solid Waste Enforcement	G						X					
Planning	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).

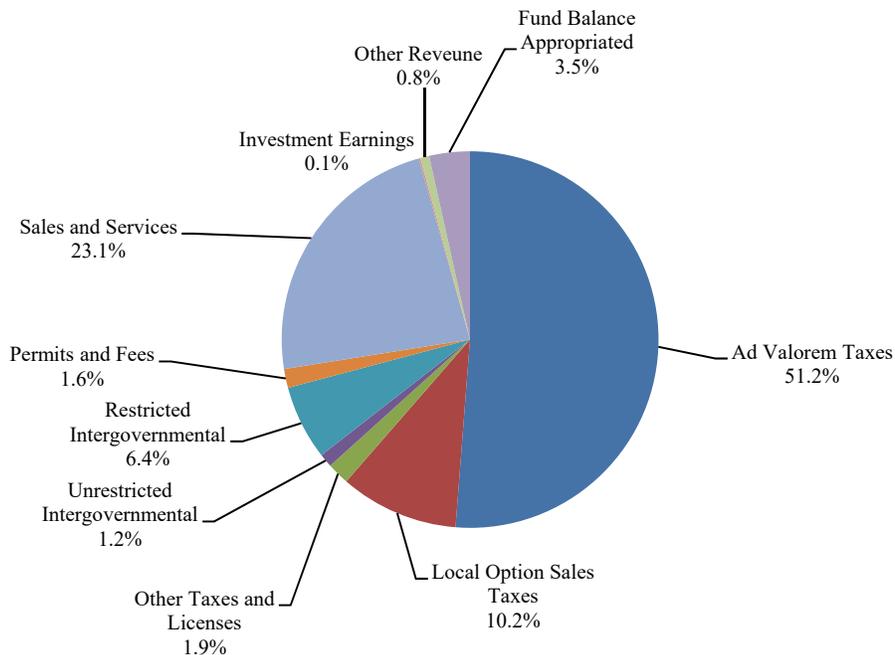
## Total Revenues by Fund

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
<b>General Fund</b>	\$ 188,983,464	\$ 185,728,479	\$ 204,983,920	\$ 192,519,035
<b>Special Revenue Funds:</b>				
Emergency Telephone System	712,306	782,423	1,582,423	548,008
Grant Project Fund	425,064	-	311,812	-
Register of Deeds Technology Enhancement	158,535	209,791	209,791	212,699
<b>Enterprise Funds:</b>				
Water	23,681,170	21,749,919	23,630,655	24,528,468
Wastewater	26,260,292	26,246,795	29,137,019	26,965,890
<b>Internal Service Fund:</b>				
Workers' Compensation Fund	964,247	980,000	1,880,000	1,098,200
Health Insurance Fund	12,225,445	12,204,568	12,204,568	660,712
<b>Total Revenues</b>	<b>253,410,523</b>	<b>247,901,975</b>	<b>273,940,188</b>	<b>246,533,012</b>
Less transfer from other Funds	(922,405)	(1,380,000)	(1,832,523)	(2,085,000)
Total Revenues all Funds, Net of transfers	\$ 252,488,118	\$ 246,521,975	\$ 272,107,665	\$ 244,448,012

## Total Revenues by Source (all funds)

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Ad Valorem Taxes	\$ 119,820,026	\$ 117,785,618	\$ 119,773,771	\$ 124,680,301
Local Option Sales Taxes	22,464,392	22,948,324	23,368,430	24,754,123
Other Taxes and Licenses	5,087,399	4,448,000	5,727,543	4,653,000
Unrestricted Intergovernmental	3,498,931	1,813,000	2,066,530	2,803,000
Restricted Intergovernmental	22,466,188	19,733,697	21,037,802	15,586,218
Permits and Fees	4,748,196	3,906,654	4,350,341	3,944,610
Sales and Services	57,802,587	53,014,967	54,688,399	56,251,224
Investment Earnings	285,280	156,300	176,300	324,150
Other Revenue	16,315,119	14,893,402	15,423,902	2,951,805
Net Issuance/Refunding of Long-Term Debt	-	-	505,057	-
Fund Balance Appropriated	-	7,822,013	24,989,590	8,499,581
<b>Total Revenues</b>	<b>252,488,118</b>	<b>246,521,975</b>	<b>272,107,665</b>	<b>244,448,012</b>
<b>Total Revenues Excluding Internal Service Funds</b>	<b>\$ 239,298,426</b>	<b>\$ 233,337,407</b>	<b>\$ 258,923,097</b>	<b>\$ 242,689,100</b>

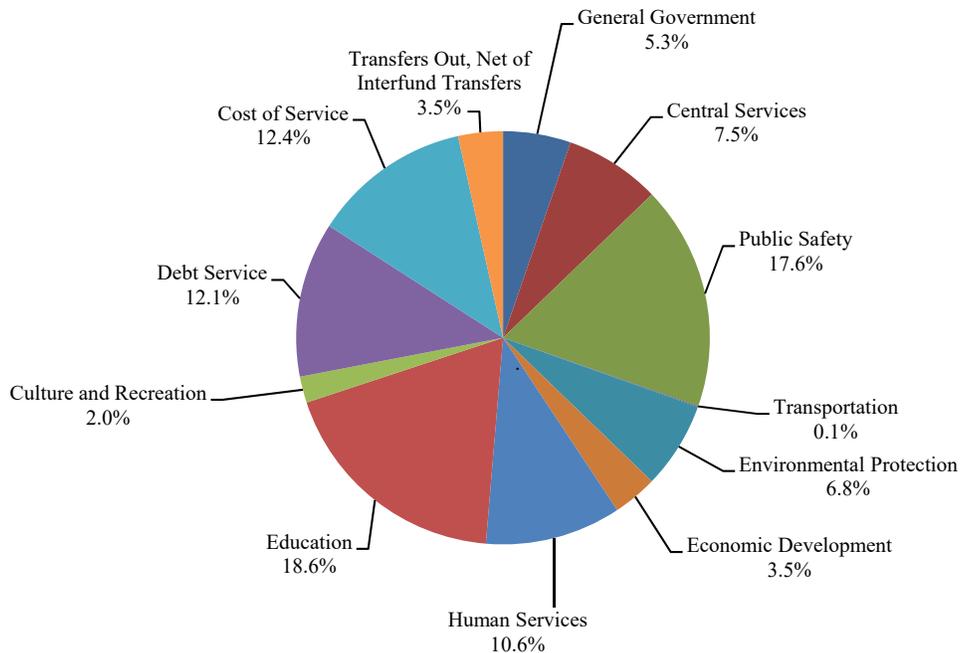
Total Revenues by Source (Excluding Internal Service Funds)



## Total Expenditures by Function (all funds)

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
General Government	\$ 11,338,308	\$ 12,462,153	\$ 13,085,062	\$ 12,840,154
Central Services	14,771,649	14,792,753	16,153,745	18,217,759
Public Safety	38,267,043	41,069,556	44,925,871	42,602,715
Transportation	379,803	154,730	386,068	155,638
Environmental Protection	14,671,053	15,391,281	16,174,837	16,517,895
Economic Development	5,577,280	7,542,060	8,125,240	8,403,456
Human Services	27,729,000	29,356,850	29,991,108	25,821,130
Education	40,022,567	42,273,921	42,572,162	45,156,145
Culture and Recreation	4,792,096	4,434,525	4,473,608	4,967,868
Debt Service	30,485,478	29,956,914	30,130,914	29,428,540
Cost of Service	38,658,402	42,427,314	47,364,258	31,875,293
Transfers Out, Net of Interfund Transfers	22,781,956	6,659,918	18,724,792	8,461,419
<b>Total Operating Expenditures</b>	<b>249,474,635</b>	<b>246,521,975</b>	<b>272,107,665</b>	<b>244,448,012</b>
<b>Total Operating Expenditures Excluding Internal Service Funds</b>	<b>\$ 237,626,142</b>	<b>\$ 233,337,407</b>	<b>\$ 258,023,097</b>	<b>\$ 242,689,100</b>

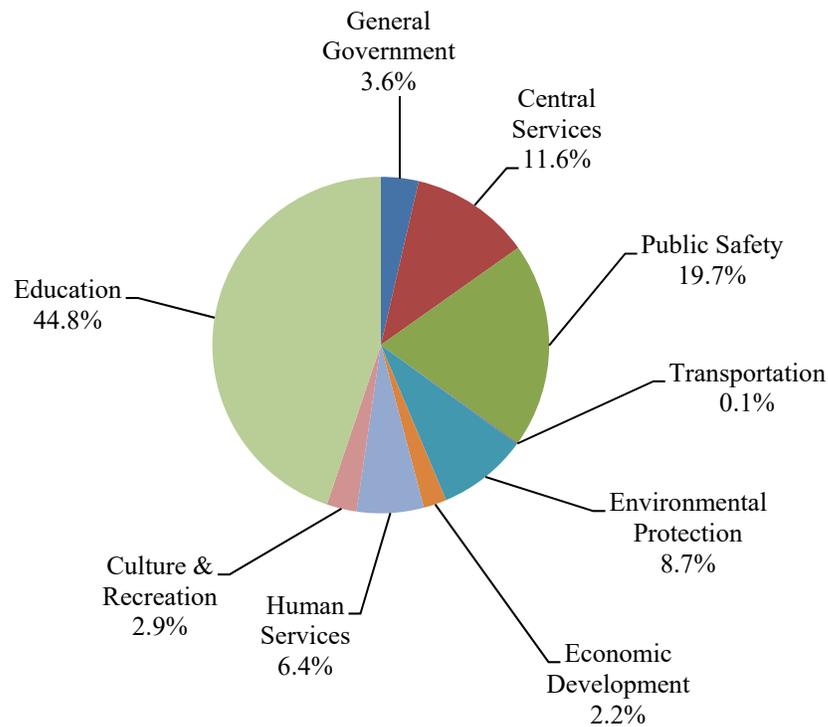
Total Expenditures (Excluding Internal Service Funds)



## 2018 Approved Tax Levy Distribution

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	2018 Levy	Cents on Tax Rate	One Tax Dollar	%
General Government	\$ 4,290,488	0.0171	\$ 0.036	3.6%
Central Services	14,091,230	0.0562	0.116	11.6%
Public Safety	24,004,674	0.0957	0.197	19.7%
Transportation	122,554	0.0005	0.001	0.1%
Environmental Protection	10,547,339	0.0420	0.087	8.7%
Economic Development	2,685,262	0.0107	0.022	2.2%
Human Services	7,848,257	0.0313	0.064	6.4%
Culture & Recreation	3,519,497	0.0140	0.029	2.9%
Education	54,571,000	0.2175	0.448	44.8%
<b>Total</b>	<b>\$ 121,680,301</b>	<b>0.4850</b>	<b>\$ 1.000</b>	<b>100%</b>



## General Fund – Changes in Fund Balance

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2018 Actual Estimated</i>	<i>FY 2019 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$119,820,026	\$117,785,618	\$119,773,771	\$124,318,739	\$124,680,301
Local Option Sales Taxes	22,464,392	22,948,324	23,368,430	23,986,670	24,754,123
Other Taxes and Licenses	5,087,399	4,448,000	5,727,543	6,006,050	4,653,000
Unrestricted Intergovernmental	3,498,931	1,813,000	2,066,530	3,767,405	2,803,000
Restricted Intergovernmental	21,014,352	18,831,896	19,367,831	15,952,297	14,946,377
Permits and Fees	4,093,338	3,727,654	4,171,341	4,704,274	3,766,110
Sales and Services	10,723,116	10,022,889	10,356,971	11,045,810	10,490,126
Investment Earnings	181,510	100,000	120,000	467,170	200,650
Other Reveune	2,100,400	1,171,265	1,494,919	2,056,327	1,239,737
<b>Total Revenues</b>	<b>188,983,464</b>	<b>180,848,646</b>	<b>186,447,336</b>	<b>192,304,742</b>	<b>187,533,424</b>
<b>Expenditures:</b>					
General Government	10,935,991	12,252,362	12,560,996	11,619,294	12,627,455
Central Services	14,771,649	14,792,753	16,153,745	14,455,791	18,217,759
Public Safety	37,691,780	40,287,133	43,355,553	40,502,401	42,054,707
Transportation	379,803	154,730	386,068	385,617	155,638
Environmental Protection	14,671,053	15,391,281	16,174,837	15,975,013	16,517,895
Economic Development	5,541,664	7,542,060	8,125,240	5,943,733	8,403,456
Human Services	27,729,000	29,356,850	29,991,108	23,850,729	25,821,130
Education	40,022,567	42,273,921	42,572,162	42,342,658	45,156,145
Culture and Recreation	4,792,096	4,434,525	4,473,608	4,299,750	4,967,868
Debt Service	14,319,355	13,818,449	13,992,449	13,952,380	13,460,707
Cost of Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>170,854,958</b>	<b>180,304,064</b>	<b>187,785,766</b>	<b>173,327,366</b>	<b>187,382,760</b>
<b>Revenues over (under) Expenditures</b>	<b>18,128,506</b>	<b>544,582</b>	<b>(1,338,430)</b>	<b>18,977,376</b>	<b>150,664</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	-	-	505,057	505,057	-
Premiums on bonds	-	-	-	-	-
Discount on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Sale of Capital Asset	-	-	-	-	-
Transfer from other funds	-	-	10,510	10,510	-
Transfer to other funds	(16,883,690)	(5,424,415)	(17,198,154)	(17,198,086)	(5,136,275)
<b>Total Other Financing Sources (Uses)</b>	<b>(16,883,690)</b>	<b>(5,424,415)</b>	<b>(16,682,587)</b>	<b>(16,682,519)</b>	<b>(5,136,275)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>1,244,816</b>	<b>(4,879,833)</b>	<b>(18,021,017)</b>	<b>2,294,857</b>	<b>(4,985,611)</b>
<b>Fund balance, beginning of the year</b>	<b>72,364,872</b>	<b>73,609,688</b>	<b>73,609,688</b>	<b>\$ 73,609,688</b>	<b>75,904,545</b>
<b>Fund balance, end of year</b>	<b>\$ 73,609,688</b>	<b>\$ 68,729,855</b>	<b>\$ 55,588,671</b>	<b>\$ 75,904,545</b>	<b>\$ 70,918,934</b>

## Special Revenue Funds – Changes in Fund Balance

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2018 Actual Estimated</i>	<i>FY 2019 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	1,135,673	782,423	1,334,593	1,149,714	548,008
Permits and Fees	156,779	159,000	159,000	161,663	165,500
Sales and Services	-	-	-	-	-
Investment Earnings	3,453	1,300	1,300	9,555	3,500
Other Reveune	-	-	-	-	-
<b>Total Revenues</b>	<b>1,295,905</b>	<b>942,723</b>	<b>1,494,893</b>	<b>1,320,932</b>	<b>717,008</b>
<b>Expenditures:</b>					
General Government	402,317	209,791	524,066	519,741	212,699
Central Services	-	-	-	-	-
Public Safety	575,263	782,423	1,570,318	787,316	548,008
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	35,616	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Cost of Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,013,196</b>	<b>992,214</b>	<b>2,094,384</b>	<b>1,307,057</b>	<b>760,707</b>
<b>Revenues over (under) Expenditures</b>	<b>282,709</b>	<b>(49,491)</b>	<b>(599,491)</b>	<b>13,875</b>	<b>(43,699)</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	-	-	10,842	10,778	-
Transfer to other funds	-	-	(9,642)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>10,778</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>282,709</b>	<b>(49,491)</b>	<b>(598,291)</b>	<b>24,653</b>	<b>(43,699)</b>
<b>Fund balance, beginning of the year</b>	<b>1,604,025</b>	<b>1,886,734</b>	<b>1,886,734</b>	<b>1,886,734</b>	<b>1,911,387</b>
<b>Fund balance, end of year</b>	<b>\$ 1,886,734</b>	<b>\$ 1,837,243</b>	<b>\$ 1,288,443</b>	<b>\$ 1,911,387</b>	<b>\$ 1,867,688</b>

## Enterprise Funds – Changes in Fund Balance

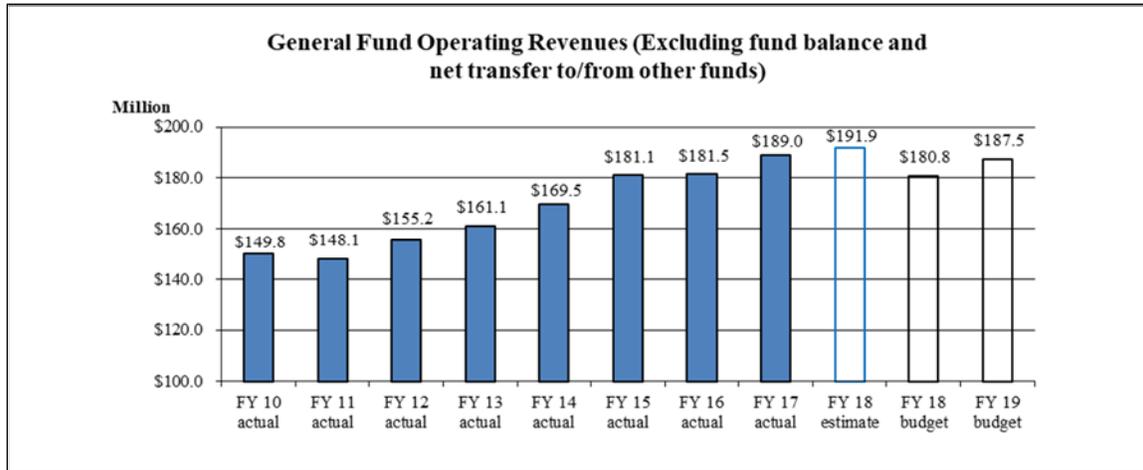
	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2018 Actual Estimated</i>	<i>FY 2019 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	316,163	119,378	335,378	336,086	91,833
Special Assessments	498,079	20,000	20,000	2,026,174	13,000
Permits and Fees	-	-	-	-	-
Sales and Services	47,079,471	42,992,078	44,331,428	50,925,815	45,761,098
Investment Earnings	90,293	55,000	55,000	270,543	120,000
Other Reveune	1,035,051	537,569	744,415	822,426	613,868
<b>Total Revenues</b>	<b>49,019,057</b>	<b>43,724,025</b>	<b>45,486,221</b>	<b>54,381,044</b>	<b>46,599,799</b>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Central Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Environmental Protection	-	-	-	-	-
Economic Development	-	-	-	-	-
Human Services	-	-	-	-	-
Education	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	16,166,123	16,138,465	16,138,465	16,133,509	15,967,833
Cost of Service	26,809,909	29,242,746	33,279,690	28,215,723	30,116,381
<b>Total Expenditures</b>	<b>42,976,032</b>	<b>45,381,211</b>	<b>49,418,155</b>	<b>44,349,232</b>	<b>46,084,214</b>
<b>Revenues over (under) Expenditures</b>	<b>6,043,025</b>	<b>(1,657,186)</b>	<b>(3,931,934)</b>	<b>10,031,812</b>	<b>515,585</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Payment to escrow agent-refunded debt	-	-	-	-	-
Contingency	-	-	-	-	-
Transfer from other funds	922,405	1,380,000	1,811,171	1,811,171	2,085,000
Transfer to other funds	(6,820,671)	(2,615,503)	(3,349,519)	(3,349,519)	(5,410,144)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,898,266)</b>	<b>(1,235,503)</b>	<b>(1,538,348)</b>	<b>(1,538,348)</b>	<b>(3,325,144)</b>
<b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>144,759</b>	<b>(2,892,689)</b>	<b>(5,470,282)</b>	<b>8,493,464</b>	<b>(2,809,559)</b>
<b>Expendable Net Position, beginning of the year</b>	<b>40,061,258</b>	<b>40,206,017</b>	<b>40,206,017</b>	<b>40,206,017</b>	<b>48,699,481</b>
<b>Expendable Net Position, end of year</b>	<b>\$ 40,206,017</b>	<b>\$ 37,313,328</b>	<b>\$ 34,735,735</b>	<b>\$ 48,699,481</b>	<b>\$ 45,889,922</b>

## Internal Service Funds – Changes in Fund Balance

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2018 Actual Estimated</i>	<i>FY 2019 Approved Budget</i>
<b>Revenues:</b>					
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local Option Sales Taxes	-	-	-	-	-
Other Taxes and Licenses	-	-	-	-	-
Unrestricted Intergovernmental	-	-	-	-	-
Restricted Intergovernmental	-	-	-	-	-
Permits and Fees	-	-	-	-	-
Sales and Services	-	-	-	-	-
Investment Earnings	10,024	-	-	32,259	-
Other Reveune	13,179,668	13,184,568	13,184,568	13,433,652	1,098,200
<b>Total Revenues</b>	<b>13,189,692</b>	<b>13,184,568</b>	<b>13,184,568</b>	<b>13,465,911</b>	<b>1,098,200</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	11,848,493	13,184,568	14,084,568	13,516,728	1,758,912
Grant and Capital Project Reserves	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,848,493</b>	<b>13,184,568</b>	<b>14,084,568</b>	<b>13,516,728</b>	<b>1,758,912</b>
<b>Revenues over (under) Expenditures</b>	<b>1,341,199</b>	<b>-</b>	<b>(900,000)</b>	<b>(50,817)</b>	<b>(660,712)</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>1,341,199</b>	<b>-</b>	<b>(900,000)</b>	<b>(50,817)</b>	<b>(660,712)</b>
<b>Expendable Net Assets, beginning of the year</b>	<b>3,239,485</b>	<b>4,580,684</b>	<b>4,580,684</b>	<b>4,580,684</b>	<b>4,529,867</b>
<b>Fund balance, end of year</b>	<b>\$ 4,580,684</b>	<b>\$ 4,580,684</b>	<b>\$ 3,680,684</b>	<b>\$ 4,529,867</b>	<b>\$ 3,869,155</b>

## Revenue Highlights

General fund operating revenues in FY 2019 are projected to increase approximately 3.7 percent above FY 2018 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 66.5 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 4.4% from the FY 18 estimated value. The property tax rate and base is comprised of the following:

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

Fiscal Year	2015	2016	2017	2018	2019
<b>Real Property</b>	\$ 22,175,643	\$ 20,139,880	\$ 20,533,056	\$ 21,157,063	\$ 21,971,441
<b>Public Service</b>	\$ 1,276,741	\$ 1,296,691	\$ 1,480,032	\$ 1,500,500	\$ 1,650,000
<b>Motor Vehicles</b>	\$ 925,000	\$ 1,000,000	\$ 1,100,000	\$ 1,250,000	\$ 1,350,000
<b>Personal Property</b>	\$ 530,000	\$ 483,881	\$ 540,000	\$ 515,000	\$ 515,000
<b>Total Estimated Property Tax Base</b>	\$ 24,907,384	\$ 22,920,452	\$ 23,653,088	\$ 24,422,563	\$ 25,486,441
<b>Property Tax Rate</b>	.4425	.4850	.4850	.4850	.4850

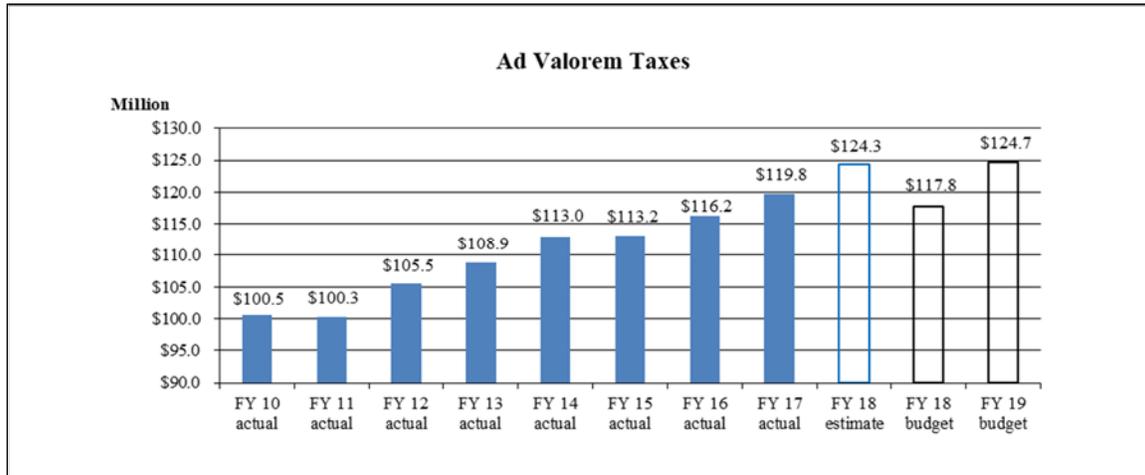
Real Property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every four years. The last revaluation of real property occurred January 2015 with the next revaluation scheduled for January 2019 for collections in FY 2020.

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 \$6,894,682 (6.01%) over the previous year's tax levy mainly due to an improving real property collection rate as well as growth in the economy. One cent on the general fund property tax rate generates approximately \$2,508,872 with a collection rate of 100.0% for motor vehicles and 98.0% for real property.



## Sales Tax

The second largest general revenue source is sales tax receipts. Total sales tax revenue for FY 2019 is estimated to be \$24.8 million representing an increase from the approved budget for FY 2018. This 7.87% 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:

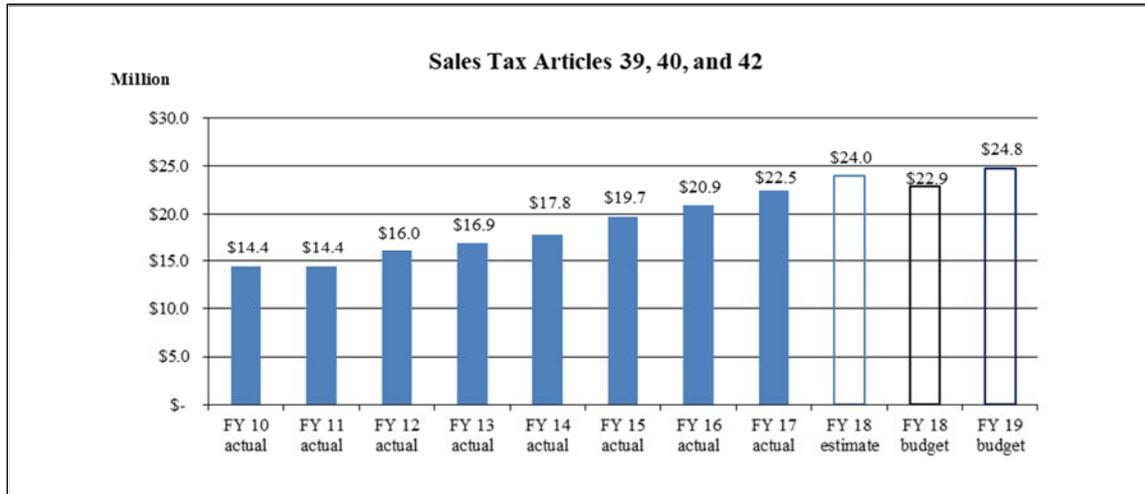
<b>Sales Tax</b>					
<b>Sales Tax</b>	<b>FY 15 Actual</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Estimated</b>	<b>FY 19 Budget</b>
Article 39 (1cent)	\$ 8,260,987	\$ 8,727,014	\$ 9,302,639	\$ 9,874,229	\$10,279,739
Article 40 (1/2 cent)	\$ 5,898,786	\$ 6,319,219	\$ 6,791,631	\$ 7,304,257	\$ 7,447,570
Article 42 (1/2 cent)	\$ 5,538,538	\$ 5,896,609	\$ 6,367,362	\$ 6,808,632	\$ 7,026,814
<b>Total Sales Tax</b>	<b>\$19,698,311</b>	<b>\$20,942,842</b>	<b>\$22,461,632</b>	<b>\$23,987,118</b>	<b>\$24,754,123</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 County 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 Highlights

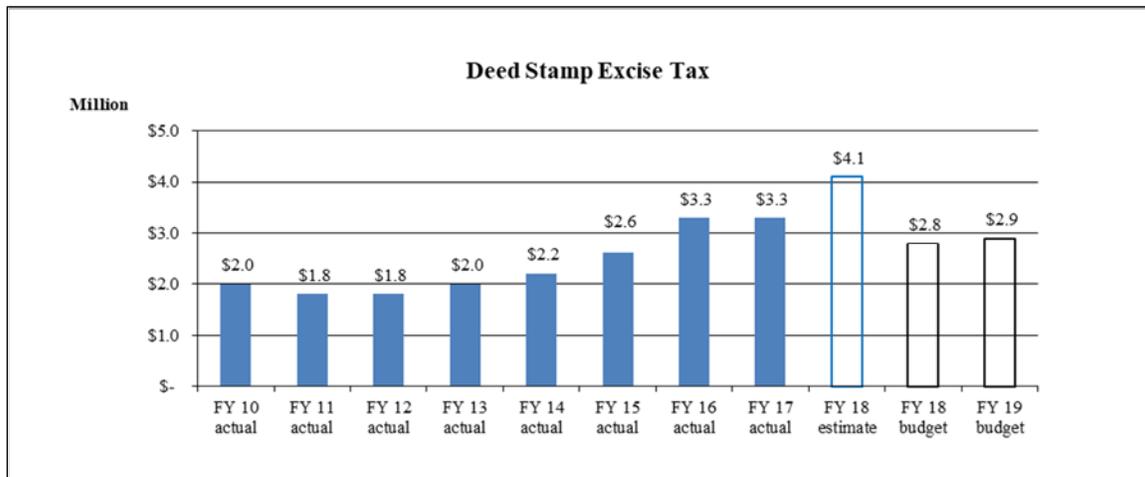
revenue be used to support public school capital outlay or retire any indebtedness incurred by the County in providing capital outlay for the schools.



### Other Taxes and Licenses

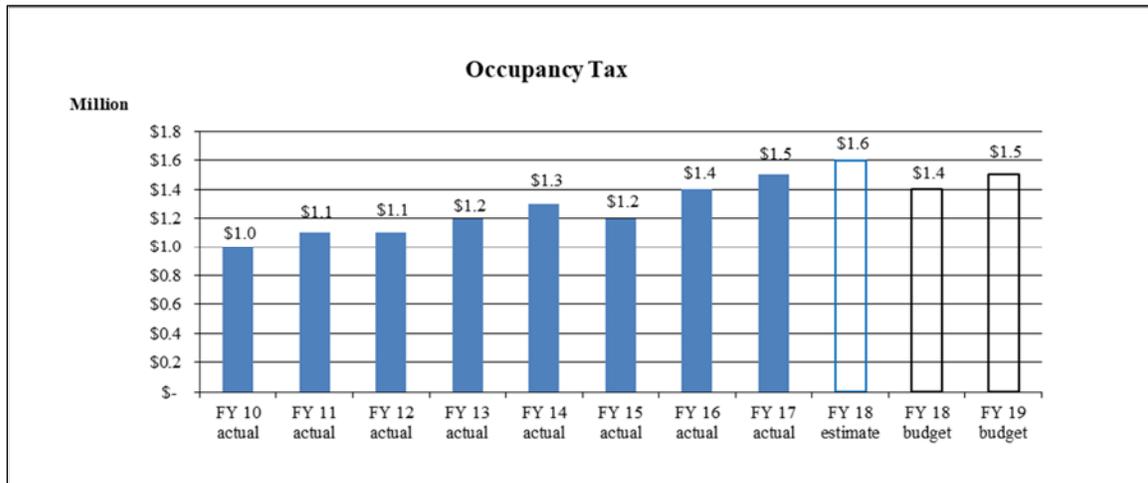
The majority of other taxes and licenses revenue is from Real property excise tax which is required by State statutes to be collected on transfers of real property and from 1% Occupancy Tax collections.

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 19 approved budget is \$0.1 million over the FY 18 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 19 is \$1,500,000.



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

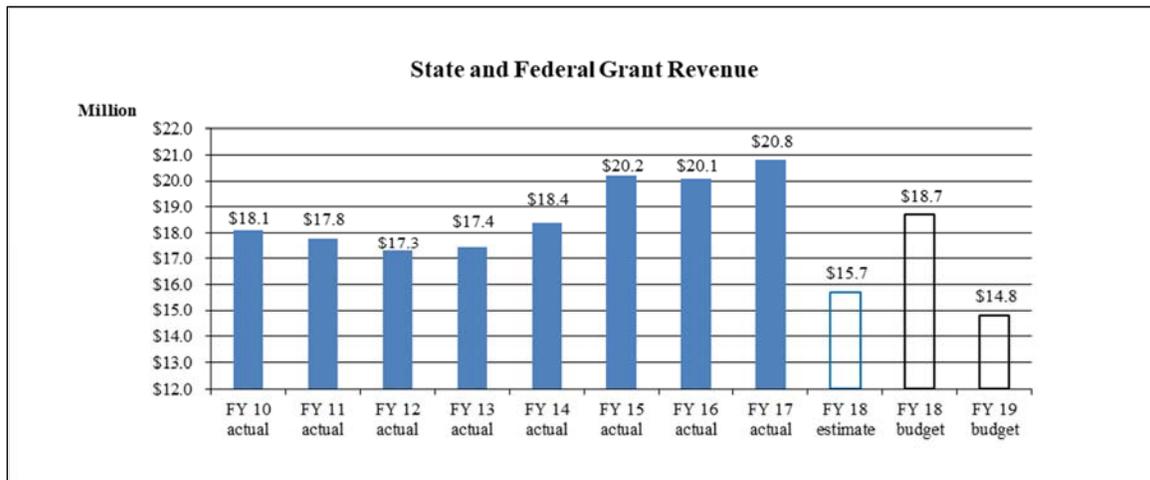
Jail fees are expected to slightly decrease in comparison to the prior year's approved budget generating approximately \$55,000 in revenue for FY 2019.

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. 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 2019, the County is expecting to receive \$2,500,000 in Medicaid Hold Harmless receipts.

### 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 2019 budgeted Restricted Intergovernmental revenues of \$14.8 million is a 20.7 percent decrease or a 2.2% decrease net of the state moving to direct paying the daycare providers compared to the approved budget for FY 2018. This decrease in State and Federal grants were offset by the associated \$3.5 million in expenditures.

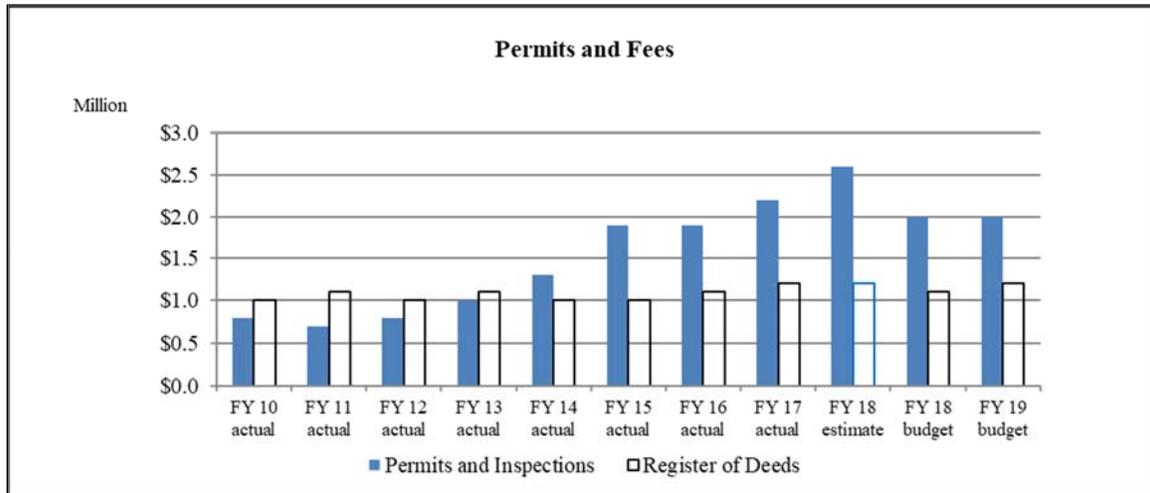
# Revenue Highlights



## Permits and Fees

Building permits and inspections are expected to generate revenues of \$2,035,000 in FY 2019 which is an increase from the prior year original budget of 1.8%. The County is experiencing moderate recovery in the number of residential and commercial building permits issued countywide.

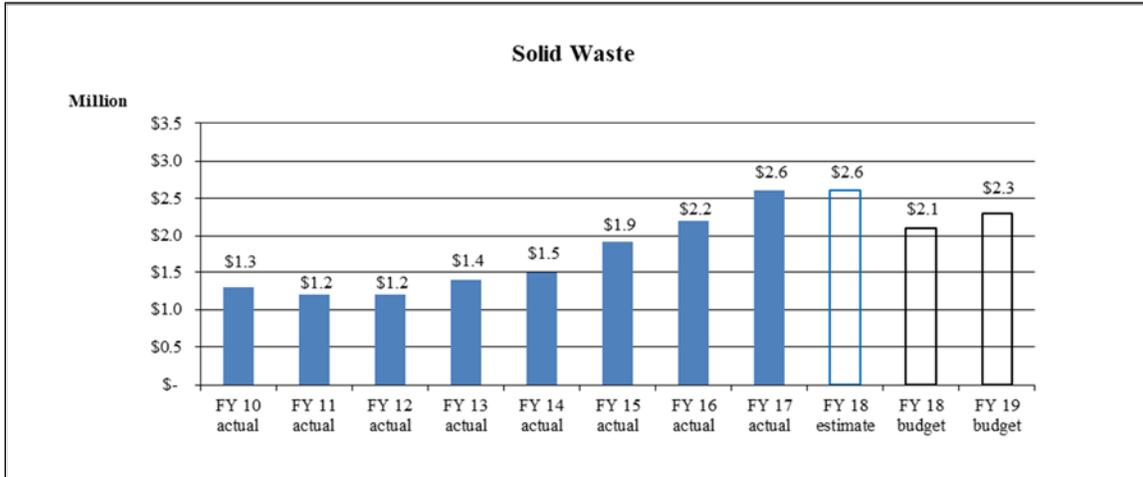
The Register of Deeds collects fees for most official acts performed. Fees charged are for recording deeds, marriage licenses, and other instruments. Expected increase in FY 2019 over last year's budget is 3.9% for a total of \$1,163,000 in revenue.



# Revenue Highlights

## Sales and Service

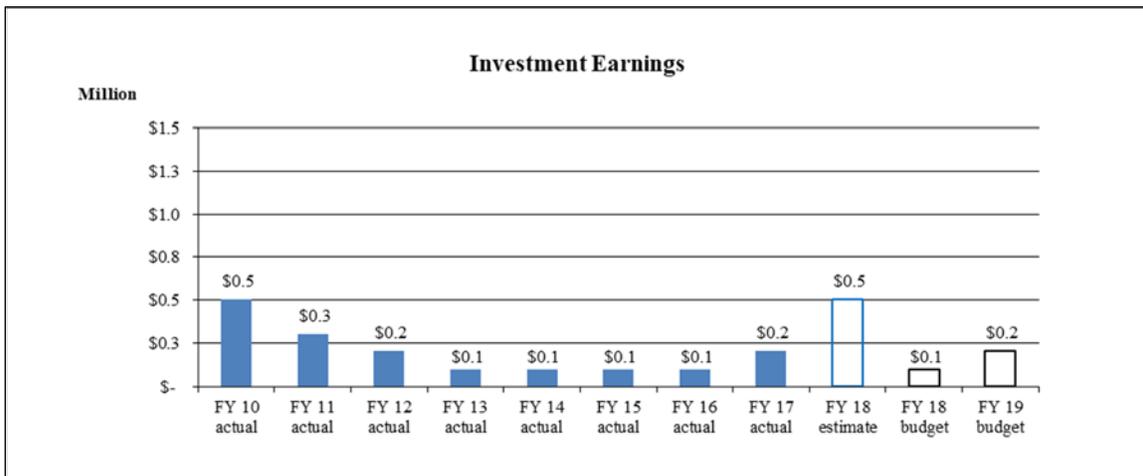
Solid waste fees of \$2,250,000 for the County’s construction and demolition landfill are expected to increase 7.1 percent due to County growth in new construction in comparison with the FY 2018 approved budget.



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 2019 are \$4.0 million, up 4.2 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 improve slightly in comparison to FY 18 at \$200,650.



## Transfers from Other Funds

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

# Revenue Highlights

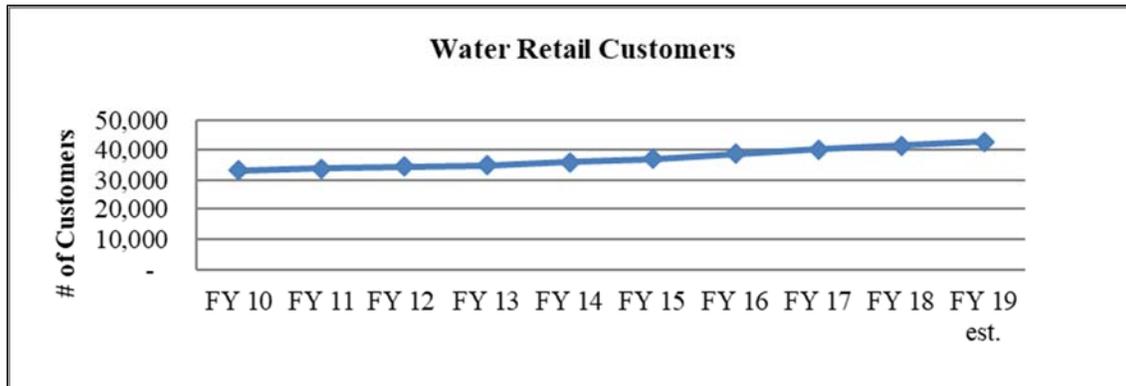
## Fund Balance Appropriated

Fiscal Year 2019 includes a fund balance appropriation in the general fund of \$3,563,251 net of the \$1,422,360 in escrow funds held for the Holden Beach sound nourishment project. This is \$145,251 increase over the prior year. All of the fund balance appropriation is assigned to non-recurring expenditures. The unassigned fund balance estimated at \$56.3 million is projected to be 29.3% of \$192.5 million of budgeted expenditures and transfers to the reserves in FY 2019.

## Enterprise Fund Revenues:

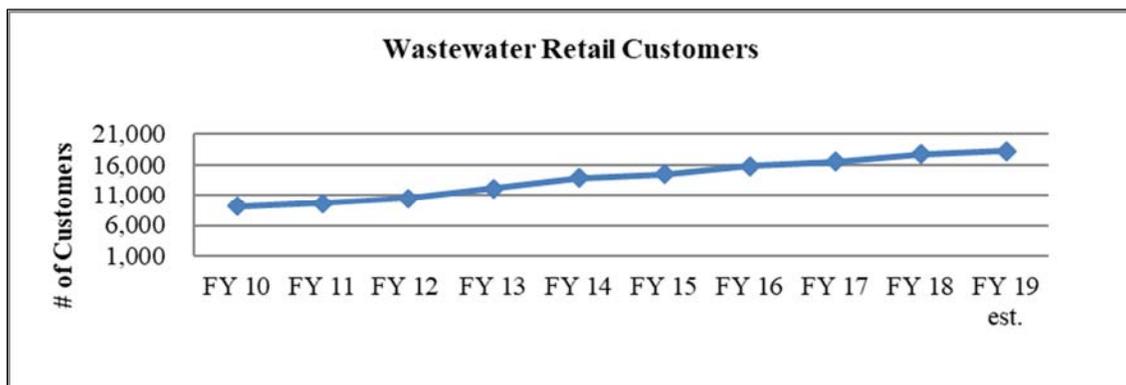
### Water Fund

Total projected revenue in the Water Fund is \$23,618,468 without an appropriation of expendable net assets. Revenues are expected to increase 8.6% from the prior year approved budget mainly due to new customer growth. The wholesale and industrial water rate is annually based on the Producer Price Index for May of each year. Fiscal year 2019 approved PPI rate is \$2.93 per 1,000 gallons which is an eleven-cent increase from the prior year. Expected growth in FY 2019 is approximately 1,200 new retail customers generating \$920,000 in system development fees that are pledged to secure revenue bonds issued for system expansion. The expected number of retail water customers at the end of FY 19 is 42,757.



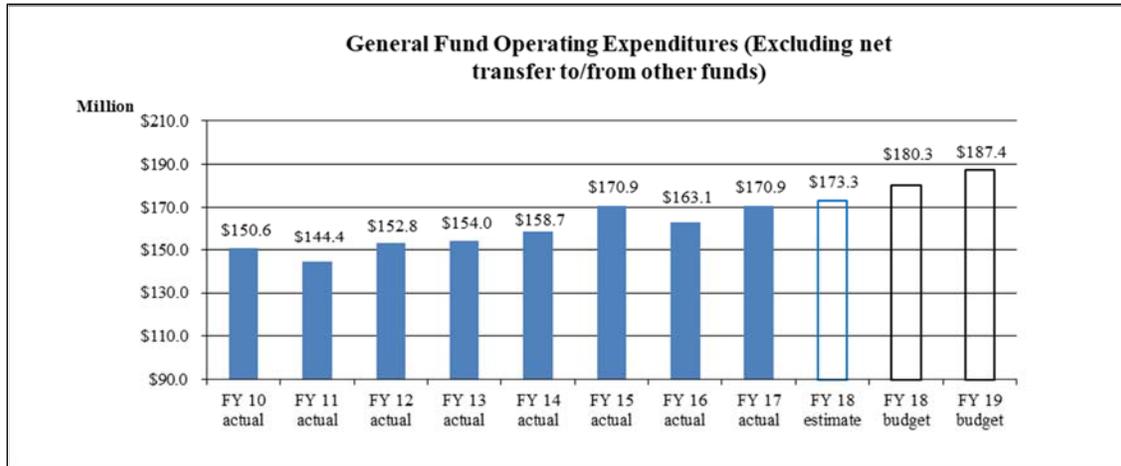
### Wastewater Fund

Total projected revenue in the Wastewater Fund is \$22,981,331 net of an appropriation of expendable net assets of \$2,809,559 and the transfer from the capital and replacement project funds of \$1,175,000. Retail wastewater sales are projected to be \$9,800,000 which is a 5.4% (\$500,000) increase over FY 2018 mainly due to new customers. Expected growth from current sewer service areas is 600 new retail customers generating \$800,000 in system development fees that are pledged to secure revenue bonds issued for system expansion. The expected number of retail wastewater customers at the end of FY 19 is 18,319.



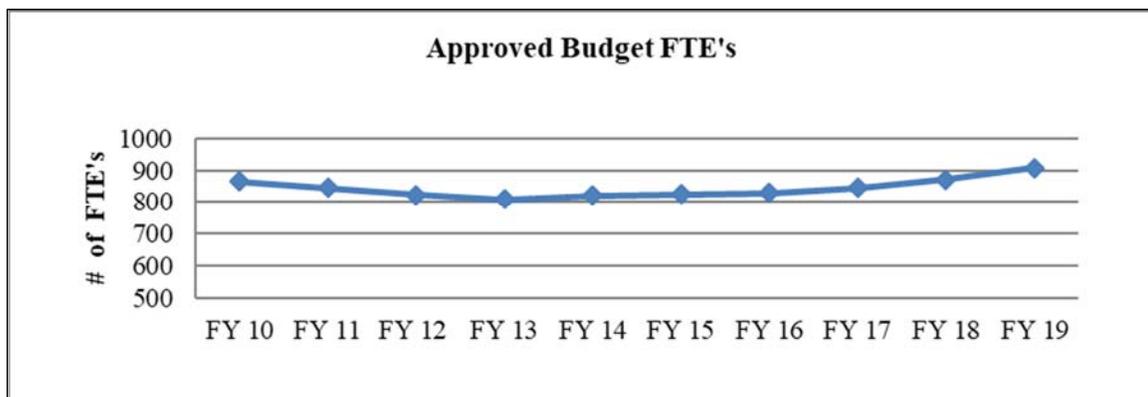
## Expenditure Highlights

General fund operating expenditures in FY 2019 are projected to increase approximately 3.9 percent to \$187.4 million above FY 2018 approved budget from uses other than transfers to other funds.



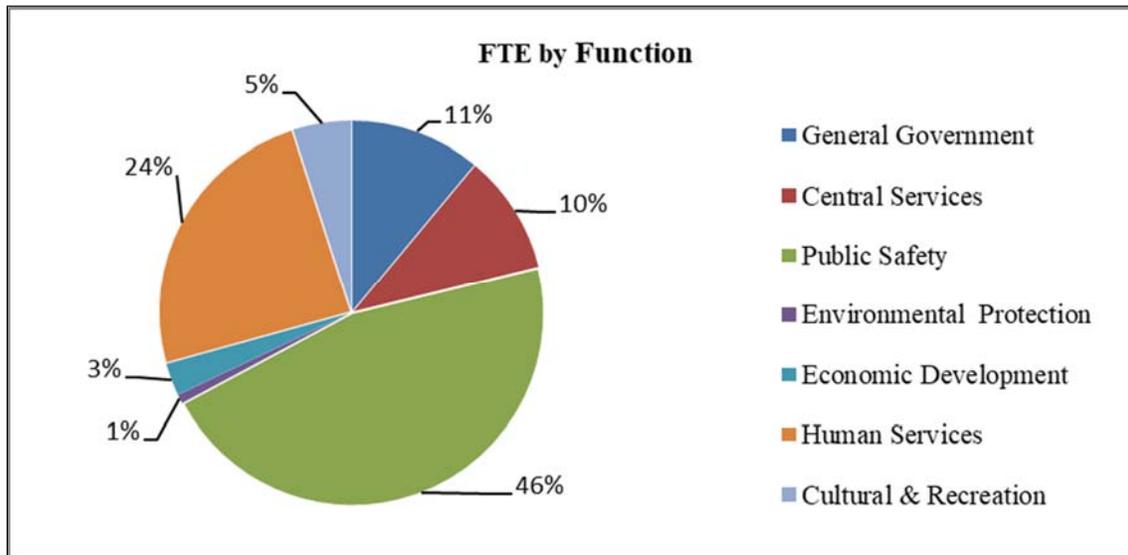
### Salary and Fringe Benefits

Total general fund personnel/employee cost budgeted in FY 2019 is \$74.0 million. Due to the economic recovery and increased workloads an additional 33 FTE's were added in various departments of the County: one GIS Analyst and one Real Estate Appraiser I in Tax Administration, one Legal Assistant in Legal, one Programmer II and one Computer Technician in Management Information Services, one Engineering Inspector in Engineering, One Grounds Assistant I and one Custodial Assistant I in Operation Services, five Deputies in the Sheriff's Office, two Jailer Is in the Detention Center, eight QRV Paramedics in Emergency Medical Services, one Fire Inspector and one Inspection and Permit Operation Analyst in Building Inspections and Permitting, three Call Takers in the Central Communications Center, one Library Assistant, one Park Assistant, one Medical Office Assistant in WIC Client Services, and one Social Work Program Specialist and one Social Worker III in Social Services. The total FTE budget for general government operations is 906.78 FTE's.



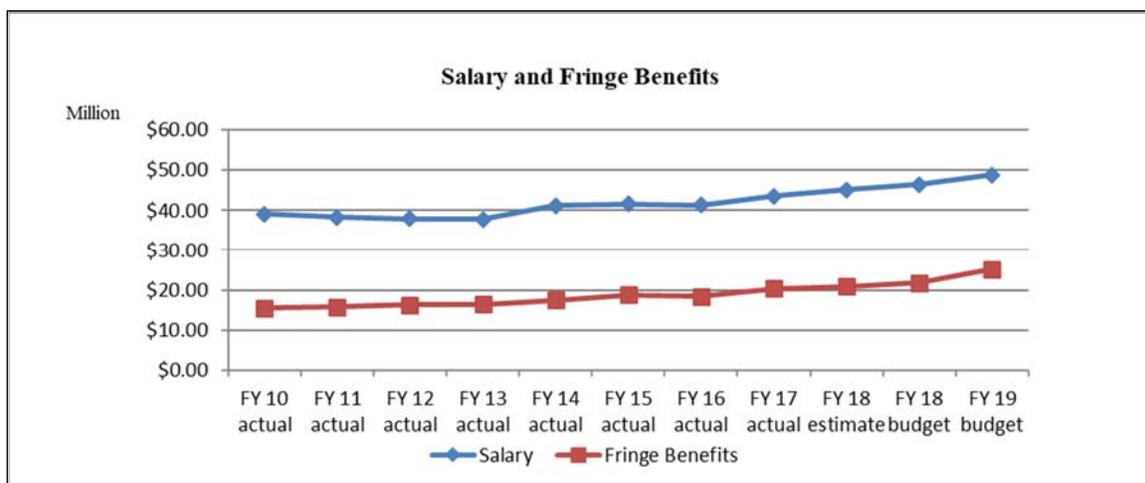
The approved FY 2019 FTE's in the General Fund by function is General Government 100, Central Services 92, Culture and Recreation 45, Economic Development 24.94, Environmental Protection 7, Human Services 220.84, and Public Safety 417 for a total FTE budget of 906.78. Fiscal Year 2019 percentage of the 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 2018-2019 budget includes adequate funding to improve existing services levels and contractual obligations while providing for the costs of a pay scale adjustment of 2% and up to 1.35% merit raises to eligible employees.

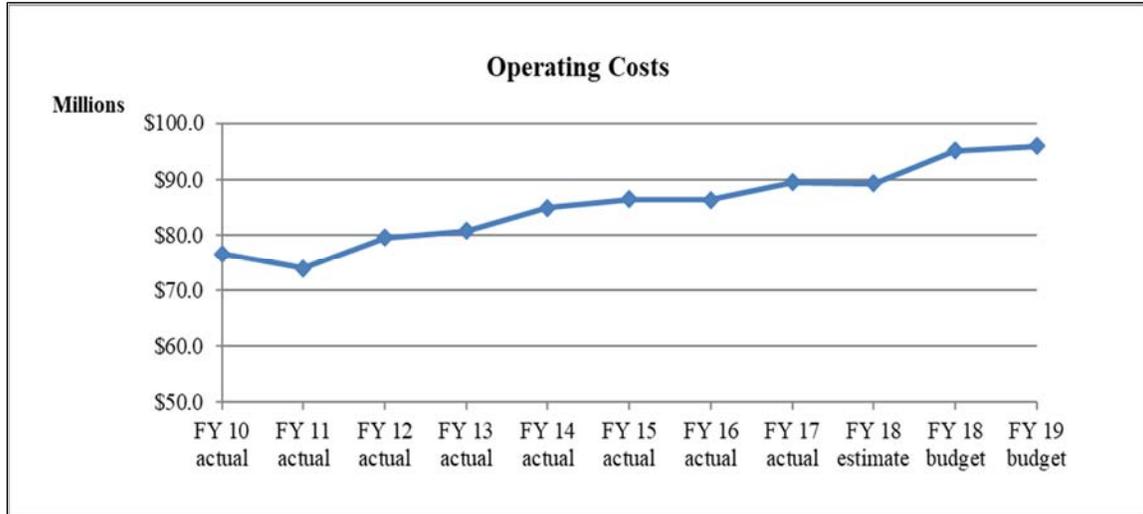
Overall personnel costs increased \$5.7M (8.4%) from the FY 2018 approved budget of \$68.2M to \$74.0M in FY 2019. Salary and fringe benefits represent 39.5 percent of the general fund operating budget. In FY 2019, the County will move away from being self-insured for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. County contributions for the health and dental program will decrease per employee from \$9,162 to \$8,412 in FY 2018-2019. County contributions for health and dental insurance benefits is approximately \$10.4 million (includes contributions for retired employees), Local Government Retirement System of 7.75% (0.25 increase) for general employees and 8.5% (0.25 increase) for law enforcement and the North Carolina 401k Plan of 5 percent for all employees totaling \$6.1 million. Total fringe benefits budgeted for FY 2019 in the general fund are \$25.1 million which represents a \$3.4 million or 15.5 percent increase over the prior year budget mainly due to the increase in FTEs.



## Expenditure Highlights

### Operating Costs

Total operating costs budgeted in the general fund are \$96.0 million which is a 0.9 percent (\$0.9 million) increase compared to the prior year budget and is 51.3 percent of the total general fund approved operating budget of \$187.4 million before transfers to other funds. Operating costs include all costs except capital outlay items that cost \$5,000 or greater, personnel costs, and debt service.



Some of the decreases/increases are noted in the following programs for FY 2019 as compared to the FY 2018 approved budget:

### Operating Costs by Function

Function	FY 2018 Budget	FY 2019 Budget	Dollar Change	Percentage Change
General Government	\$ 4,618,113	\$ 4,499,774	\$ (118,339)	-2.6%
Central Services	\$ 5,375,458	\$ 5,334,160	\$ (41,624)	-0.8%
Public Safety	\$ 7,770,551	\$ 7,681,701	\$ (88,850)	-1.1%
Transportation	\$ 154,730	\$ 155,638	\$ 908	0.6%
Environmental Protection	\$ 14,810,247	\$ 15,854,108	\$ 1,043,861	7.0%
Economic & Physical Development	\$ 6,143,333	\$ 6,683,713	\$ 540,380	8.8%
Human Services	\$ 12,661,600	\$ 9,343,293	\$ (3,318,304)	-26.2%
Education	\$ 42,273,921	\$ 45,156,145	\$ 2,882,224	6.8%
Cultural & Recreational	\$ 1,336,746	\$ 1,332,800	\$ (3,946)	-0.3%

- General Government – The change is mainly due to the decreased amounts budgeted for non-recurring professional and computer software from the prior year’s Tax Department budget. This was partially offset with an increase in contract services of \$130,000 to cover DMV processing fees an \$60,000 increase in postage for revaluation notices. The Register of Deeds expenditures for excise taxes increased \$49,000 due to the increase in budgeted deed stamp excise tax collections.

## Expenditure Highlights

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- Central Services – The change is in part due to the increased amounts budgeted for repair & maintenance of equipment in Operation Services Budget. The budget increased from fiscal year 2018’s original budget of \$141,000 to \$241,000 for repair and maintenance and is an estimate of normal repairs as well as a HVAC replacement. In addition, the Operation Services budget increased \$60,000 for electricity due to the addition of new facilities across the County. Property and General Liability Insurance increased \$53,205 for the County’s governmental operations. Funding for the County Employee Wellness program was removed decreasing the budget \$277,200 due to changes in the County’s health insurance benefit.
- Public Safety – The Sheriff’s Office budget increased \$239,215 for uniforms and equipment. The main increase in the Detention Center budget was for food of \$65,638. An increase of \$35,000 was also included in Central Communications (911) for service and maintenance contracts. Offsetting the public safety increases is a \$640,990 decrease in the County supplemental funding for fire services due to the increase in fire fee collections that support fire services.
- Environmental Protection – Contracted services for solid waste pickup increased 4.8% or \$624,300. Contracted services for construction and demolition transportation and disposal increased 53.8% or \$364,000. The increase is mainly due to approximately 194 new services added each month for curbside pickup and the increase in the construction and demolition transfer cost due to increased tonnage and a 75% transfer goal. Per contract, the rate per household increased fourteen (14) cents from 12.13 to 12.27 based on the March 2018 CPI-U index.
- Economic and Physical Development – The increase is mainly due to an additional \$400,000 for dredging projects above the County’s continued commitment of \$200,000 per year to shoreline protection. The County is also providing a 50% match for a FEMA spillway project in Boiling Spring Lakes in the amount of \$288,750. Amounts budgeted for the 1% Occupancy Tax receipts remitted to the Tourism Development Authority increased \$100,000.
- Human Services – The overall decrease is mainly due to decreases in social services. Client transportation decreased to \$100,000 which is a decrease of \$350,000 based on vendors being paid via NC Tracks. The County will now reimburse only self-drivers. Another major Social Service decrease is in Subsidized Child Care in the amount of \$3,523,054. This is a result of the programming moving completely into NC FAST in the current year decreasing payments made by the County and direct payment to the provider. The FY 2019 County contribution to health services programs is \$4,240,314 and to social services is \$6,500,154 for a combined total of \$10,740,468.
- Education – The total FY 2018-2019 school appropriation, in accordance with the funding agreement, is \$40,756,278 which represents an increase of approximately 7.0 percent or \$2,674,787 over the FY 2017-2018. Under the terms of the agreement, 35.75%, or \$39,918,820 will be used for current expense and 0.75% or \$837,458 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 2018-2019 increased 4.8% to \$4,183,867 for purpose level funding. Additional funding for the Brunswick Community College is a County contribution of \$216,000 for the Foundation Grant to assist qualified students graduating from Brunswick County High Schools with tuition, fees and books.

## Expenditure Highlights

### Capital Outlay

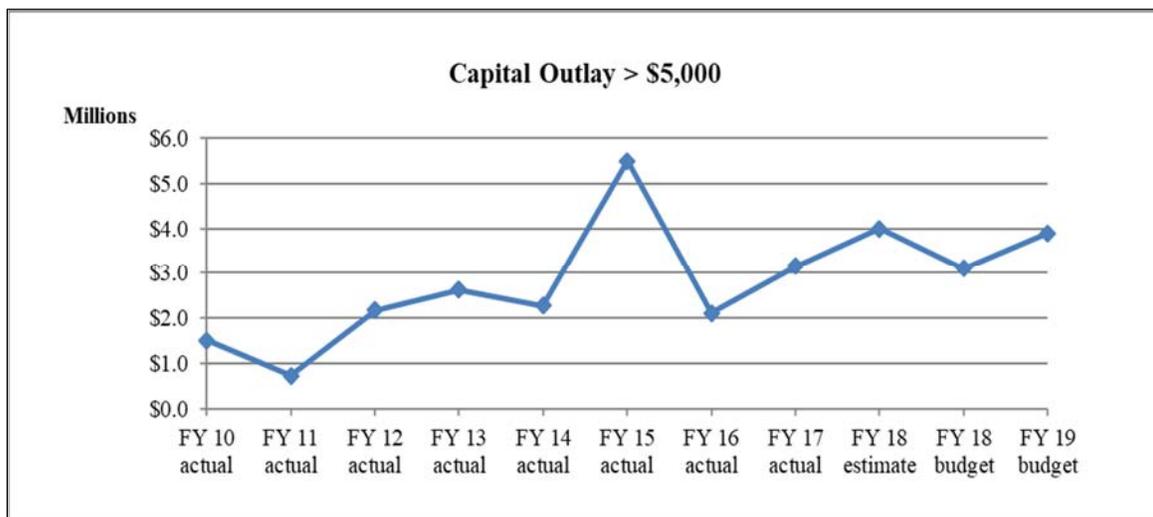
Purchases of vehicles and equipment that exceed \$5,000 represent 2.1 percent of the general fund budget for a total of \$3,895,756 which is an increase of 25.6% in comparison to FY 2018 approved budget.

**Capital Outlay-General Fund**

Classification of Purchase	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
Vehicles	\$ 454,180	\$ 695,315	\$ 1,397,391	\$ 1,306,450	\$ 1,350,240
Equipment	\$ 1,069,747	\$ 1,016,000	\$ 1,377,412	\$ 1,743,875	\$ 1,972,856
Improvements	\$ 92,550	\$ -	\$ -	\$ 122,112	\$ 572,660

Included in the public safety budget are nineteen replacement patrol cars for a total of \$508,174. Other vehicle purchases include a replacement vehicle for Management Information Services at \$37,000, an additional vehicle for Engineering at \$30,000, 2 replacement service trucks, a replacement dump truck and a replacement 4x4 1 ton truck for Operations Services totaling \$235,000, 5 other replacement vehicles for the Sheriff's Office totaling \$167,566 a replacement transport van for Dentation Center at \$33,000, a replacement supervisor vehicle for Emergency Medical Services at \$44,000, one replacement SUV for Zoning-Solid Waste Enforcement at \$30,000, an additional small truck for Planning at \$30,000, a replacement van for Cooperative Extension at \$35,000, a replacement mini-van and a replacement ¾ ton pickup for Parks and Recreation totaling \$59,000, three replacement vehicles for Environmental Health totaling \$66,500 and three replacement cars for the Department of Social Services totaling \$75,000.

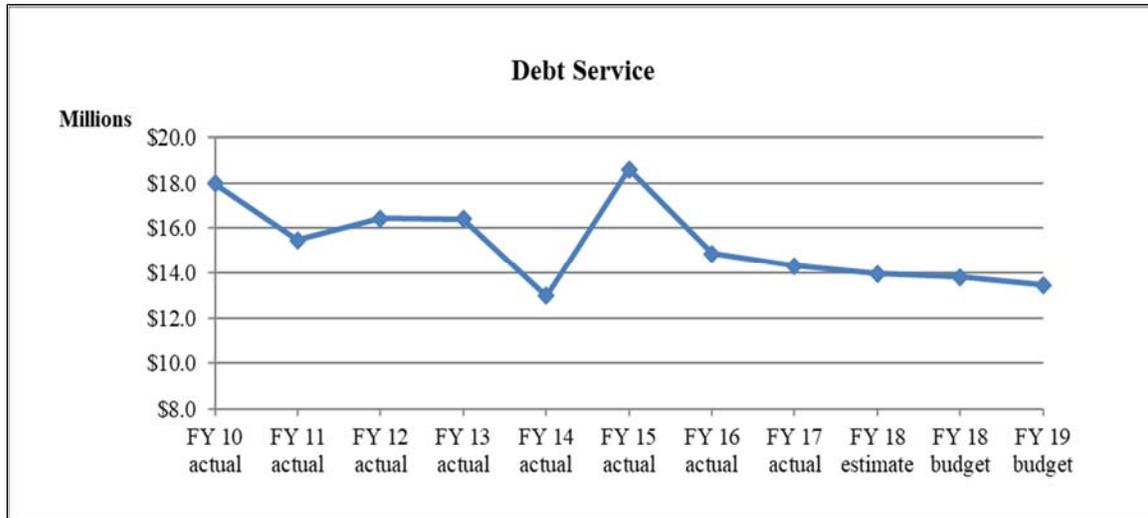
Significant equipment purchases include a mini-excavator for Operation Services at \$75,000, twenty-three In-Car Camera Systems for the Sheriff's Office totaling \$131,859, Detention Center improvements and a jail security camera system totaling \$300,000, 2 replacement ambulances at \$220,000 and 14 cardiac monitors/defibrillators at \$420,000, an articulating wheel loader for Solid Waste at \$175,000, a Navassa concession stand at \$245,000 and a Leland playground at \$120,000 for Parks and Recreation.



## Expenditure Highlights

### 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 2019 is \$13,460,707, a 2.6% decrease under FY 2018 mainly due to amortizations. Debt service is 7.2% of the total operating expenditures of \$187.4 million (See General Debt Service section page 145 for more detail).



### Enterprise Fund Expenditures:

#### Water Fund

Total operating expenditures excluding transfers to other funds totaling \$19,918,324 is a slight increase from the FY 2018 approved budget due to personnel and operational expenses. Personnel related expenditures increased \$636,569 to \$7.3 million or 9.6% over the prior year approved budget. In FY 2019, four additional positions were approved, a Meter Reader in Utility Billing and a Utility Locator I, Distribution Mechanic I, and a Utility Foremen in the Construction Division. Increases for the 2% market adjustment and up to a 1.35% merit were also approved. Capital outlay decreased \$236,400 from the prior fiscal year. Included in capital outlay purchases is a front-end loader (\$120,000), CO2 injection (\$75,100), Operation Center parking and equipment laydown (\$110,000) and vehicles totaling \$373,000. The approved budgeted transfer to the water capital projects fund is \$4,610,144 for pay go water tank and waterline projects. Debt service decreased \$6,014 due to amortizations.

#### Wastewater Fund

Total operating expenditures (capital, operating, personnel and debt service costs) in the wastewater fund of \$26,165,890 are projected to decrease 0.3% or \$80,905 under the prior year approved budget. Personnel related expenditures increased \$162,727 to \$3,854,218 or 4.4%. Personnel expenditures increased mainly due to the 2% market adjustment, up to a 1.35% merit raise. The operating expenditures increased \$555,761 or 9.9% to \$6,179,943. Debt service decreased \$164,618 or 1.2% due to amortizations. Some of the larger items included in capital outlay were the Timber Lane force main replacement (\$400,000), CS Sludge Storage Tank, Pump, and Blower (\$150,000) and vehicles totaling \$88,000.

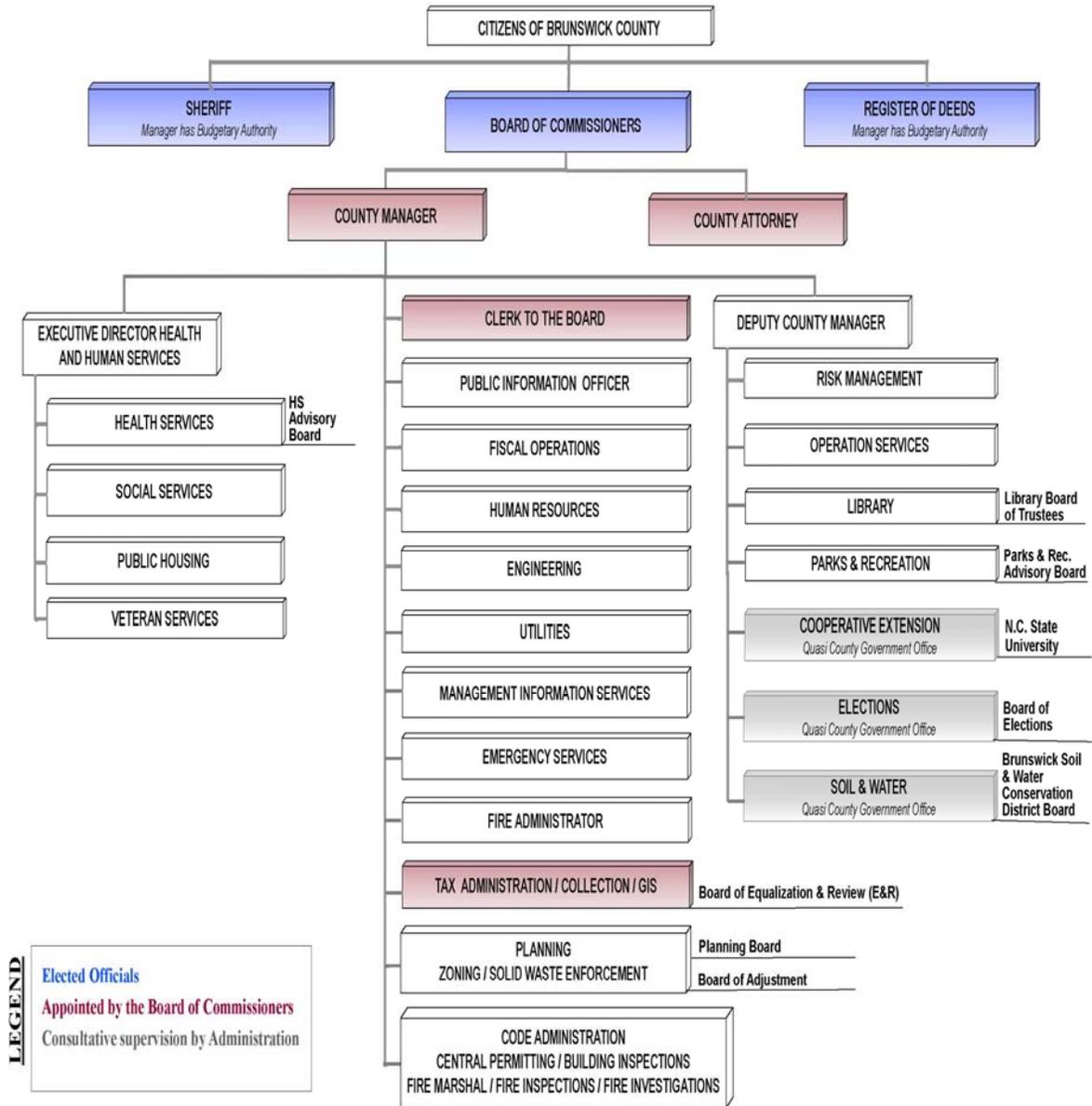
## Personnel Summary (FTE) by Department

	<i>FY 2017 Actual Budget</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
<b>General Fund:</b>				
Governing Body	1.00	1.00	1.00	1.00
County Administration	6.00	6.00	7.00	7.00
Human Resources	7.00	6.00	5.00	5.00
Finance	11.00	11.00	12.00	12.00
Tax Administration	47.00	47.00	47.00	49.00
Legal	3.00	3.00	3.00	4.00
Board of Elections	6.00	6.00	6.00	6.00
Register of Deeds	16.00	16.00	16.00	16.00
Computer Services - MIS	15.00	15.00	15.00	17.00
Fleet Services	13.00	13.00	13.00	13.00
Engineering	5.00	5.00	5.00	6.00
Operation Services	53.00	54.00	54.00	56.00
Sheriff's Office	148.00	162.00	162.00	167.00
Detention Center	81.00	82.00	82.00	84.00
Emergency Services	4.00	3.00	3.00	3.00
Emergency Management-Duke Energy	1.00	0.00	0.00	0.00
Emergency Medical Services	80.00	84.00	84.00	92.00
Bldg/Fire Inspections & Central Permitting	20.00	24.00	22.00	24.00
Central Communications Center	33.00	32.00	32.00	35.00
Sheriff Animal Protective Services	12.00	12.00	12.00	12.00
Solid Waste	7.00	7.00	7.00	7.00
Zoning-Solid Waste Enforcement	0.00	0.00	3.00	3.00
Planning	8.00	6.00	7.00	7.00
Cooperative Extension	8.45	8.78	8.78	8.78
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	18.00
Parks & Recreation-Administration	9.00	9.00	9.00	9.00
Parks & Recreation-Parks & Ground Maintenance	17.00	17.00	17.00	18.00
<b>Total General Fund</b>	<b>633.45</b>	<b>652.78</b>	<b>655.78</b>	<b>685.78</b>
<b>Public Housing Fund:</b>				
Public Housing - Administration	3.00	3.00	3.16	3.16
<b>Total Public Housing Fund</b>	<b>3.00</b>	<b>3.00</b>	<b>3.16</b>	<b>3.16</b>

## Personnel Summary (FTE) by Department

	<i>FY 2017 Actual Budget</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
<b>Public Health:</b>				
Family Health Personnel	47.08	47.08	45.93	45.93
Medicaid Nutrition Program	1.00	1.00	1.00	1.00
WIC-Client Services	9.00	9.00	9.00	10.00
Environmental Health	15.00	16.00	17.00	17.00
<b>Total Public Health</b>	<b>72.08</b>	<b>73.08</b>	<b>72.93</b>	<b>73.93</b>
<b>Social Services:</b>				
DSS-Administration	141.92	142.92	141.91	143.91
<b>Total Social Services</b>	<b>141.92</b>	<b>142.92</b>	<b>141.91</b>	<b>143.91</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	12.00	14.00	14.00
Northwest Water Treatment Plant	13.50	12.50	13.50	13.50
211 Water Treatment Plant	10.00	10.00	9.00	9.00
Water Distribution Division	27.00	25.00	13.00	13.00
LCFWSA - Reimbursement	1.50	1.50	1.50	1.50
Utility Billing	12.00	12.00	12.00	13.00
Instrumental/Electrical Division	9.00	9.00	9.00	9.00
Construction	0.00	0.00	11.00	14.00
<b>Total Water Fund</b>	<b>80.00</b>	<b>82.00</b>	<b>83.00</b>	<b>87.00</b>
<b>Wastewater Fund:</b>				
Wastewater Administration	1.70	2.70	2.70	2.70
Wastewater Collection Division	24.00	24.00	24.00	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>47.00</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>
<b>Total All Funds</b>	<b>978.45</b>	<b>1002.78</b>	<b>1005.78</b>	<b>1042.78</b>

# County Organizational Chart



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# General Fund Revenue Summary

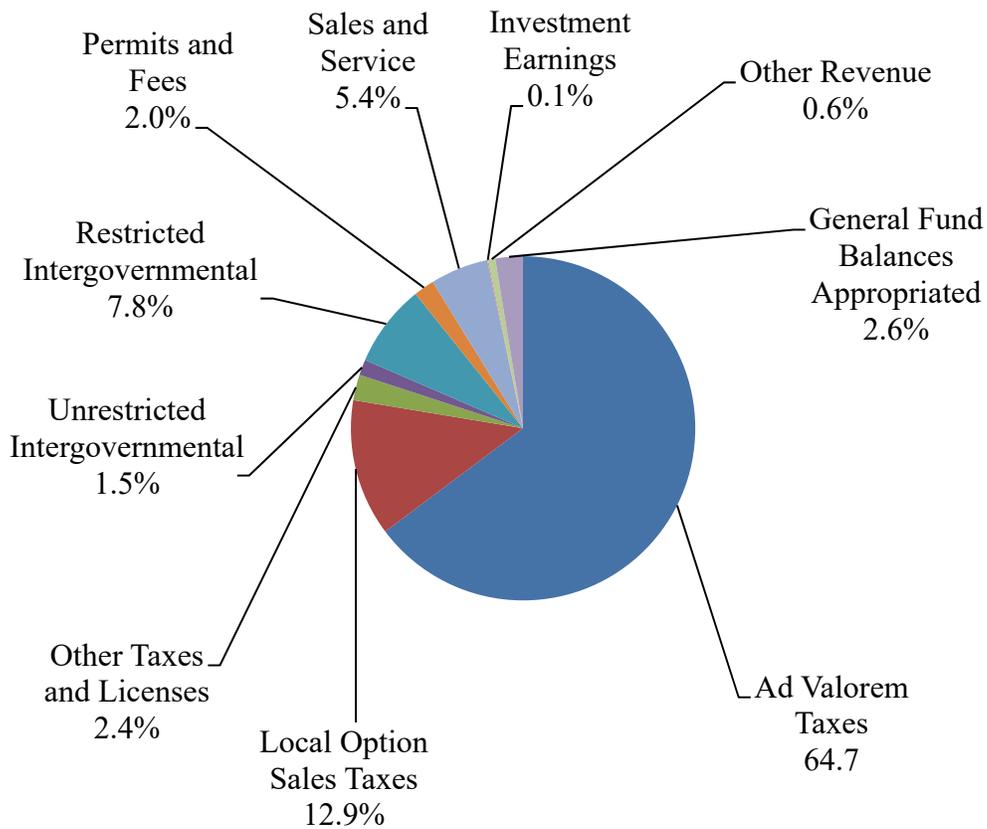
	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>	<i>Change from FY 2018 Budget</i>
<b>Ad Valorem Taxes:</b>					
Taxes	\$ 118,700,433	\$ 117,085,618	\$ 119,073,771	\$ 123,980,301	5.9%
Penalties and interest	1,119,593	700,000	700,000	700,000	0.0%
<b>Ad Valorem Taxes Subtotal</b>	<b>119,820,026</b>	<b>117,785,618</b>	<b>119,773,771</b>	<b>124,680,301</b>	<b>5.9%</b>
<b>Local Option Sales Taxes:</b>					
Article 39 and 44 (1%)	9,305,399	9,581,330	9,581,330	10,279,739	7.3%
Article 40 (1/2%)	6,791,631	6,886,082	7,035,963	7,447,570	8.2%
Article 42 (1/2%)	6,367,362	6,480,912	6,751,137	7,026,814	8.4%
<b>Local Option Sales Taxes Subtotal</b>	<b>22,464,392</b>	<b>22,948,324</b>	<b>23,368,430</b>	<b>24,754,123</b>	<b>7.9%</b>
<b>Other Taxes and Licenses:</b>					
Scrap tire disposal fee	214,717	160,000	160,000	160,000	0.0%
Deed stamp excise tax	3,263,574	2,800,000	3,850,000	2,900,000	3.6%
Solid Waste Tax	65,295	48,000	48,000	48,000	0.0%
White goods disposal tax	71,573	40,000	69,543	45,000	12.5%
Local Occupancy Tax	1,472,240	1,400,000	1,600,000	1,500,000	7.1%
<b>Other Taxes and Licenses Subtotal</b>	<b>5,087,399</b>	<b>4,448,000</b>	<b>5,727,543</b>	<b>4,653,000</b>	<b>4.6%</b>
<b>Unrestricted Intergovernmental:</b>					
Medicaid Hold Harmless	3,034,559	1,500,000	1,500,000	2,500,000	66.7%
Beer and Wine Tax	288,854	248,000	248,000	248,000	0.0%
Jail fees	175,518	65,000	318,530	55,000	-15.4%
<b>Unrestricted Intergovernmental Subtotal</b>	<b>3,498,931</b>	<b>1,813,000</b>	<b>2,066,530</b>	<b>2,803,000</b>	<b>54.6%</b>
<b>Restricted intergovernmental:</b>					
State and federal revenue	20,789,689	18,685,358	19,221,293	14,811,375	-20.7%
ARRA restricted federal	6,080	4,538	4,538	3,002	-33.8%
Court facility fees	158,607	130,000	130,000	120,000	-7.7%
ABC education requirement	6,746	-	-	-	na
ABC law enforcement services	4,885	2,000	2,000	2,000	0.0%
State drug tax	48,345	10,000	10,000	10,000	0.0%
<b>Restricted Intergovernmental Subtotal</b>	<b>21,014,352</b>	<b>18,831,896</b>	<b>19,367,831</b>	<b>14,946,377</b>	<b>-20.6%</b>
<b>Permits and Fees:</b>					
Building permits	2,219,578	1,950,000	2,305,518	1,960,000	0.5%
Register of Deeds	785,011	750,000	750,000	770,000	2.7%
Inspection fees	941	50,000	50,000	75,000	50.0%
Concealed Handgun Permit	203,675	130,000	183,100	175,000	34.6%
Other permit and fees	884,133	847,654	882,723	786,110	-7.3%
<b>Permits and Fees Subtotal</b>	<b>4,093,338</b>	<b>3,727,654</b>	<b>4,171,341</b>	<b>3,766,110</b>	<b>1.0%</b>

## General Fund Revenue Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>	<i>Change from FY 2018 Budget</i>
<b>Sales and Services:</b>					
Solid waste fees	2,582,625	2,100,000	2,365,000	2,250,000	7.1%
School Resource officer reimbursement	1,237,950	1,262,709	1,290,407	1,355,765	7.4%
Rents	15,582	13,930	13,930	13,930	0.0%
EMS charges	3,691,722	3,800,000	3,800,000	3,959,578	4.2%
Public health user fees	984,154	779,500	781,549	832,500	6.8%
Sheriff Animal Service Protective Service fees	91,241	130,000	145,000	125,000	-3.8%
Social services fees	64,753	65,400	65,400	65,500	0.2%
Public housing fees	6,787	43,800	43,800	38,953	-11.1%
Tax collection fees	239,938	228,000	228,000	228,000	0.0%
Other sales and services	1,168,941	953,450	976,910	929,050	-2.6%
Register of Deeds	324,631	314,500	315,375	337,500	7.3%
Marriage License	50,218	55,000	55,000	55,500	0.9%
Recreation services	264,574	276,600	276,600	298,850	8.0%
<b>Sales and Services Subtotal</b>	<b>10,723,116</b>	<b>10,022,889</b>	<b>10,356,971</b>	<b>10,490,126</b>	<b>4.7%</b>
<b>Investment Earnings</b>	<b>181,510</b>	<b>100,000</b>	<b>120,000</b>	<b>200,650</b>	<b>100.7%</b>
<b>Other Revenue:</b>					
Tax refunds-sales and gas tax	2,232	1,100	1,100	1,100	0.0%
ABC bottle taxes	59,338	45,000	45,000	45,000	0.0%
County Board of Alcohol Control	24,000	24,000	24,000	24,000	0.0%
Contributions	58,429	8,500	16,320	8,500	0.0%
Other revenues	1,956,401	1,092,665	1,408,499	1,161,137	6.3%
<b>Other Revenue Subtotal</b>	<b>2,100,400</b>	<b>1,171,265</b>	<b>1,494,919</b>	<b>1,239,737</b>	<b>5.8%</b>
<b>Fund Balance Appropriated</b>	<b>-</b>	<b>4,879,833</b>	<b>18,021,017</b>	<b>4,985,611</b>	<b>2.2%</b>
<b>Total Operating Revenues</b>	<b>188,983,464</b>	<b>185,728,479</b>	<b>204,468,353</b>	<b>192,519,035</b>	<b>3.7%</b>
<b>Other Financing Sources (Uses)</b>					
Issuance of long-term debt	-	-	505,057	-	na
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>505,057</b>	<b>-</b>	<b>na</b>
<b>Transfers from Other Funds</b>	<b>-</b>	<b>-</b>	<b>10,510</b>	<b>-</b>	<b>na</b>
<b>Total Revenue</b>	<b>\$ 188,983,464</b>	<b>\$ 185,728,479</b>	<b>\$ 204,983,920</b>	<b>\$ 192,519,035</b>	<b>3.7%</b>

# General Fund Revenue Summary

	<b>FY 2019 Approved</b>	<b>% of Total</b>	<b>FY 2018 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
Ad Valorem Taxes	\$ 124,680,301	64.7%	\$ 117,785,618	63.4%	5.9%
Local Option Sales Taxes	24,754,123	12.9%	22,948,324	12.4%	7.9%
Other Taxes and Licenses	4,653,000	2.4%	4,448,000	2.4%	4.6%
Unrestricted Intergovernmental	2,803,000	1.5%	1,813,000	1.0%	54.6%
Restricted Intergovernmental	14,946,377	7.8%	18,831,896	10.1%	-20.6%
Permits and Fees	3,766,110	2.0%	3,727,654	2.0%	1.0%
Sales and Service	10,490,126	5.4%	10,022,889	5.4%	4.7%
Investment Earnings	200,650	0.1%	100,000	0.1%	100.7%
Other Revenue	1,239,737	0.6%	1,171,265	0.6%	5.8%
General Fund Balances Appropriated	4,985,611	2.6%	4,879,833	2.6%	2.2%
<b>Total Revenues</b>	<b>\$ 192,519,035</b>	<b>100%</b>	<b>\$ 185,728,479</b>	<b>100%</b>	<b>3.7%</b>



# General Fund Expenditure Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>	<i>Change from FY 2018 Budget</i>
<b>General Government:</b>					
Governing Body	\$ 272,577	\$ 285,236	\$ 276,512	\$ 300,443	5.3%
County Administration	702,697	772,795	796,796	899,317	16.4%
Human Resources	430,483	480,484	480,484	442,925	-7.8%
Finance	1,365,269	1,449,804	1,461,747	1,532,230	5.7%
Tax Administration	3,656,037	4,495,796	4,495,796	4,494,579	0.0%
Legal Department	470,807	581,075	600,175	681,212	17.2%
Court Facilities	264,787	256,955	256,955	257,044	0.0%
Board of Elections	877,549	760,302	766,054	780,755	2.7%
Register of Deeds	2,895,785	2,769,915	3,422,211	2,838,950	2.5%
Contingency	-	400,000	4,266	400,000	0.0%
<b>General Government Subtotal</b>	<b>10,935,991</b>	<b>12,252,362</b>	<b>12,560,996</b>	<b>12,627,455</b>	<b>3.1%</b>
<b>Central Services:</b>					
Management Information Systems	2,604,928	2,631,443	3,098,729	2,756,750	4.8%
Fleet Services	1,194,941	1,249,398	1,254,895	1,215,112	-2.7%
Engineering	540,742	598,443	598,443	678,136	13.3%
Operation Services	6,818,566	6,612,449	7,096,887	6,766,395	2.3%
Non-Departmental	3,612,472	3,701,020	4,104,791	6,801,366	83.8%
<b>Central Services Subtotal</b>	<b>14,771,649</b>	<b>14,792,753</b>	<b>16,153,745</b>	<b>18,217,759</b>	<b>23.2%</b>
<b>Public Safety:</b>					
District Attorney	35,397	53,000	53,000	53,000	0.0%
Sheriff Department	14,739,010	15,501,625	17,866,809	16,604,229	7.1%
Detention Center	7,766,360	8,344,553	8,471,112	8,790,034	5.3%
Emergency Medical Service	8,701,263	9,542,120	9,995,806	10,408,455	9.1%
Public Safety Agencies:					
Fire Departments	783,663	640,990	640,990	-	-100.0%
Rescue Squads	472,530	318,500	330,000	332,800	4.5%
Building/Fire Inspections and Central Permittin	1,879,819	2,192,747	2,232,853	2,142,335	-2.3%
Central Communications	2,142,545	2,572,784	2,576,134	2,648,951	3.0%
Sheriff Animal Protective Services	1,171,193	1,120,814	1,188,849	1,074,903	-4.1%
<b>Public Safety Subtotal</b>	<b>37,691,780</b>	<b>40,287,133</b>	<b>43,355,553</b>	<b>42,054,707</b>	<b>4.4%</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	29,350	30,230	30,230	31,138	3.0%
Brunswick Transit System	225,953	-	231,338	-	na
<b>Transportation Subtotal</b>	<b>379,803</b>	<b>154,730</b>	<b>386,068</b>	<b>155,638</b>	<b>0.6%</b>
<b>Environmental Protection:</b>					
Solid Waste	14,482,540	15,164,312	15,947,868	16,282,832	7.4%
Environmental Protection Agencies:					
Forestry	188,513	226,969	226,969	235,063	3.6%
<b>Environmental Protection Subtotal</b>	<b>14,671,053</b>	<b>15,391,281</b>	<b>16,174,837</b>	<b>16,517,895</b>	<b>7.3%</b>

## General Fund Expenditure Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>	<i>Change from FY 2018 Budget</i>
<b>Economic Development:</b>					
Zoning - Solid Waste Enforcement	-	-	209,311	239,298	na
Planning	840,788	687,123	792,627	714,764	4.0%
Cooperative Extension	516,916	557,478	615,357	623,660	11.9%
Soil and Water Conservation	222,384	229,869	232,679	234,521	2.0%
Public Housing Section 8	2,106,670	2,376,990	2,384,666	2,355,103	-0.9%
Brunswick Business & Industry Development	-	425,000	425,000	425,000	0.0%
Brunswick County Occupancy Tax	1,472,240	1,400,000	1,600,000	1,500,000	7.1%
Other:					
Dredging Projects	140,000	-	177,875	-	na
Boiling Spring Lakes	-	-	-	288,750	na
Shoreline Protection	242,666	1,865,600	1,687,725	2,022,360	8.4%
<b>Economic Development Subtotal</b>	<b>5,541,664</b>	<b>7,542,060</b>	<b>8,125,240</b>	<b>8,403,456</b>	<b>11.4%</b>
<b>Human Services:</b>					
Health:					
Administration	3,671,709	4,039,831	4,256,693	3,822,283	-5.4%
Communicable Diseases	336,799	413,700	416,885	413,900	0.0%
Adult Health Maintenance	384,936	554,298	504,947	699,098	26.1%
Senior Health	73,377	75,688	76,438	77,174	2.0%
Maternal and Child Health	1,070,470	1,126,603	1,136,685	1,151,797	2.2%
Environmental Health	1,478,315	1,571,915	1,577,305	1,702,511	8.3%
Social Services:					
Administration	13,085,319	13,674,088	13,791,675	13,244,768	-3.1%
Medical Assistance	7,455	20,000	20,000	20,000	0.0%
Aid to the Blind	5,043	5,910	5,910	7,850	32.8%
Adoption Assistance	238,273	280,000	280,000	280,000	0.0%
SAA Eligibility	159,079	200,000	200,000	200,000	0.0%
SAD Eligibility	268,547	270,000	270,000	270,000	0.0%
Adoption Promotion Fund	34,205	-	173,745	-	na
Foster Care	606,233	950,000	950,000	950,000	0.0%
State Foster Home	272,178	335,000	335,000	335,000	0.0%
Special Assistance	-	1,800	26,921	25,121	1295.6%
Day Care	4,062,307	3,546,054	3,546,054	23,000	-99.4%
Veteran Services	194,666	215,258	218,258	211,010	-2.0%
Human Services Agencies:					
Brunswick Senior Resources, Inc.	1,650,000	2,076,705	2,076,705	2,387,618	15.0%
Providence Home	16,000	-	15,000	-	na
Juvenile Crime Prevention Grant	114,089	-	112,887	-	na
<b>Human Services Subtotal</b>	<b>27,729,000</b>	<b>29,356,850</b>	<b>29,991,108</b>	<b>25,821,130</b>	<b>-12.0%</b>

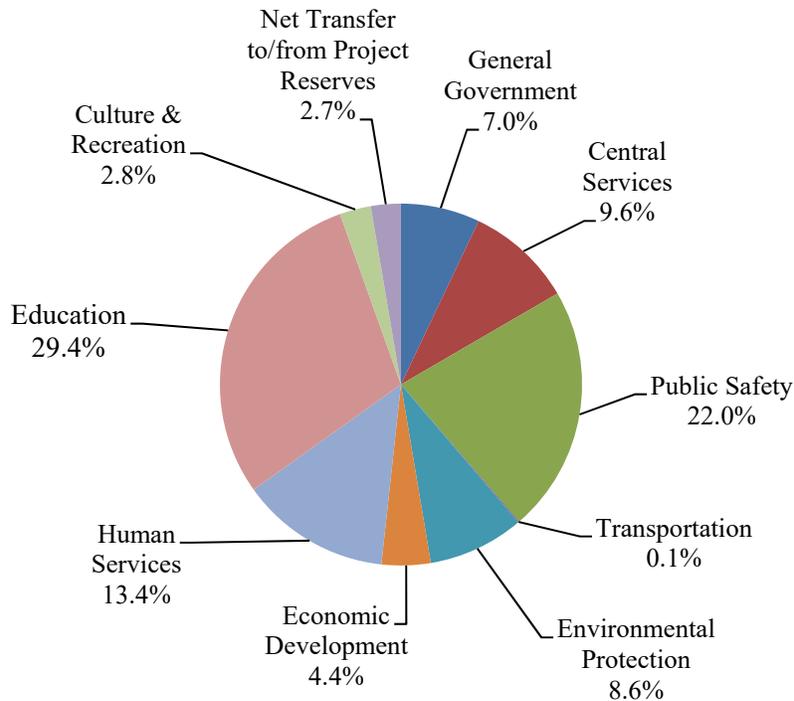
## General Fund Expenditure Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>	<i>Change from FY 2018 Budget</i>
<b>Education:</b>					
Brunswick County Schools	36,153,806	38,081,491	38,081,491	40,756,278	7.0%
Brunswick Community College	3,868,761	4,192,430	4,490,671	4,399,867	4.9%
<b>Education Subtotal</b>	<b>40,022,567</b>	<b>42,273,921</b>	<b>42,572,162</b>	<b>45,156,145</b>	<b>6.8%</b>
<b>Culture and Recreation:</b>					
Brunswick County Library	1,267,667	1,336,624	1,351,298	1,347,624	0.8%
Parks and Recreation	3,524,429	3,097,901	3,122,310	3,620,244	16.9%
<b>Culture and Recreation Subtotal</b>	<b>4,792,096</b>	<b>4,434,525</b>	<b>4,473,608</b>	<b>4,967,868</b>	<b>12.0%</b>
<b>Debt Service:</b>					
Principal retirement	11,295,000	11,210,001	11,384,001	11,233,462	0.2%
Interest and fees	3,024,355	2,608,448	2,608,448	2,227,245	-14.6%
<b>Debt Service Subtotal</b>	<b>14,319,355</b>	<b>13,818,449</b>	<b>13,992,449</b>	<b>13,460,707</b>	<b>-2.6%</b>
<b>Total Operating Expenditures</b>	<b>170,854,958</b>	<b>180,304,064</b>	<b>187,785,766</b>	<b>187,382,760</b>	<b>3.9%</b>
<b>Transfer to other funds</b>	<b>16,883,690</b>	<b>5,424,415</b>	<b>17,198,154</b>	<b>5,136,275</b>	<b>-5.3%</b>
<b>Total Expenditures</b>	<b>\$ 187,738,648</b>	<b>\$ 185,728,479</b>	<b>\$ 204,983,920</b>	<b>\$ 192,519,035</b>	<b>3.7%</b>

# General Fund Expenditure Summary

	<b>FY 2019 Approved</b>	<b>% of Total</b>	<b>FY 2018 Approved</b>	<b>% of Total</b>	<b>% Change From Prior Year</b>
General Government	\$ 13,576,155	7.0%	\$ 13,254,662	7.0%	2.4%
Central Services	18,391,052	9.6%	14,792,753	8.0%	24.3%
Public Safety	42,527,657	22.0%	40,780,183	22.0%	4.3%
Transportation	155,638	0.1%	154,730	0.1%	0.6%
Environmental Protection	16,517,895	8.6%	15,391,281	8.3%	7.3%
Economic Development	8,403,456	4.4%	7,542,060	4.1%	11.4%
Human Services	25,821,130	13.4%	29,356,850	15.8%	-12.0%
Education	56,603,744	29.4%	54,420,301	29.3%	4.0%
Culture & Recreation	5,386,033	2.8%	4,611,244	2.5%	16.8%
Net Transfer to/from Project Reserves	5,136,275	2.7%	5,424,415	2.9%	-5.3%
<b>Total Expenditures</b>	<b>\$ 192,519,035</b>	<b>100%</b>	<b>\$ 185,728,479</b>	<b>100%</b>	<b>3.7%</b>

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



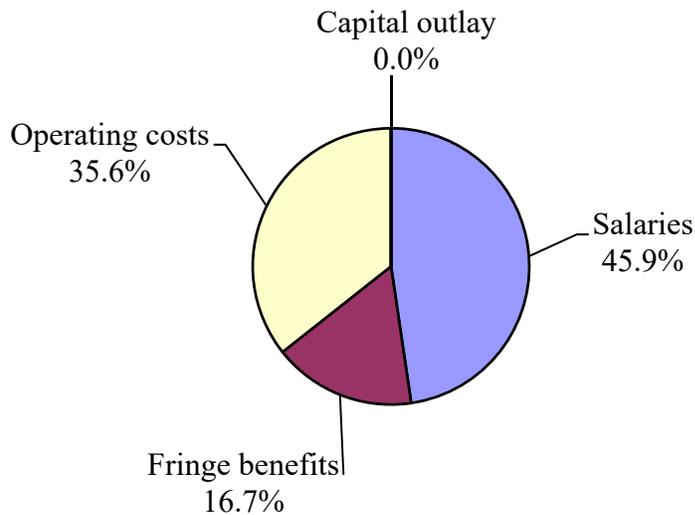
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# General Government Budget Summary

## Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 5,275,993	\$ 5,621,062	\$ 5,648,988	\$ 6,019,600
Fringe benefits	1,883,751	2,013,187	2,024,028	2,108,081
Operating costs	3,753,087	4,618,113	4,887,980	4,499,774
Capital outlay	23,160	-	-	-
<b>Total expenditures</b>	<b>\$ 10,935,991</b>	<b>\$ 12,252,362</b>	<b>\$ 12,560,996</b>	<b>\$ 12,627,455</b>
Other taxes and licences	3,263,574	2,800,000	3,850,000	2,900,000
Unrestricted Intergovernmental	117,916	50,000	50,000	40,000
Restricted intergovernmental	158,607	130,000	130,000	120,000
Permits and fees	944,731	952,392	952,392	897,100
Sales and service	614,787	597,500	598,375	621,000
Investment earnings	446	-	-	500
Other revenue	57,176	48,000	48,000	55,000
<b>Total revenues</b>	<b>\$ 5,157,237</b>	<b>\$ 4,577,892</b>	<b>\$ 5,628,767</b>	<b>\$ 4,633,600</b>
Number of FTE's	96.0	96.0	97.0	100.0

### General Government Approved Expenditures FY 2019



# Board of Elections

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 496,073	\$ 454,324	\$ 454,324	\$ 501,949
Fringe benefits	117,061	127,791	133,543	128,953
Operating costs	241,255	178,187	178,187	149,853
Capital outlay	23,160	-	-	-
<b>Total expenditures</b>	<b>\$ 877,549</b>	<b>\$ 760,302</b>	<b>\$ 766,054</b>	<b>\$ 780,755</b>
Permits and fees	28	65,392	65,392	-
<b>Total revenues</b>	<b>\$ 28</b>	<b>\$ 65,392</b>	<b>\$ 65,392</b>	<b>\$ -</b>
Number of FTE's	6.0	6.0	6.0	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:** Adopt and acquire a new voting system to comply with Session Law 2015-103.

### Objectives:

- Witness a demonstration of the recommended voting system, comparing it to at least one alternative type of voting system. County manager, commissioners, and the political parties would be invited to this demonstration.
- Make a recommendation to the Board of County Commissioners on which type of voting equipment the County should acquire.
- Test the proposed voting system in at least one precinct (or one-stop site) during the 2018 General Election.
- Purchase the new voting system.

FY 18/19 Projected Additional Direct Cost – \$1,400,000

Projected Recurring Annual Cost - \$95,000

## Board of Elections

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Number of registered voters	91,667	95,390	98,500	98,717
Number of elections held	3 Municipal, Presidential Preference Primary, & Congressional Primary	1 Presidential General	2 Municipal, Mid-Term Primary	1 Mid-Term General
Number of ballots cast	50,441	68,732	31,282	47,822
Number of new registrations processed	9,542	11,251	6,100	6,500
Number of information changes processed	5,845	8,014	4,000	4,500
Number of verification cards sent	30,098	25,063	17,000	20,000
Number of NCOA mailings sent	1,670	2,066	2,695	2,800
Number of confirmation cards sent	2,695	7,586	2,500	10,000
Number of no contact mailings sent	-	5,467	-	10,000
Number of inactive voters removed	-	3,018	-	3,000
<b>Efficiency Measures</b>				
Registered voters per FTE	18,333	15,898	16,417	16,453
Ballots cast per FTE	10,088	11,455	5,214	7,970
New registrations processed per FTE	1,908	1,875	1,017	1,083
Information changes processed per FTE	1,169	1,336	667	750
Verification cards sent per FTE	6,019	4,177	2,833	3,333
NCOA mailings sent per FTE	334	344	449	467
Confirmation cards sent per FTE	539	1,264	417	1,667
No contact mailings sent per FTE	-	911	-	1,667
Inactive voters removed per FTE	-	503	-	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 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 529,553	\$ 574,332	\$ 594,576	\$ 674,164
Fringe benefits	156,224	173,479	177,236	199,673
Operating costs	16,920	24,984	24,984	25,480
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 702,697</b>	<b>\$ 772,795</b>	<b>\$ 796,796</b>	<b>\$ 899,317</b>
Number of FTE's	6.0	6.0	7.0	7.0

## 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:** Continue to instill a Culture of Customer Responsiveness, Respect and Trust.

### Objectives:

- Provide support to intergovernmental partners and stakeholders in a timely responsive manner.
- Support staff in carrying out their mission, by modeling a collaborative and positive climate.
- Continue to enhance mutual trust through openness to best serve the citizens of Brunswick County.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Reinforce a Culture of Organizational Customer Responsiveness.

### Objectives:

- Provide continuing leadership training to department leaders.
- Provide customer service training and situational awareness to staff at all levels.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

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

### Objectives:

- Maintain information list serves.
- Continue to provide the public timely and relevant information.
- Evaluate cost effective methods to engage citizen participation.
- Continue developing tools to assist the public in inquiry about transacting business with the County.

## County Administration

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- Utilize new and changing technology to increase the quality and efficiency of communications with county residents.
- Establish a collaborative relationship with PIO's within the County and region.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Continue to promote a safety culture, evaluate and manage risks.

**Objectives:**

- Support district wide safety initiatives working with departments through active inspections, process review and consult.
- Review and revise safety manual for current standards and compliance.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Enhance support of municipal and volunteer fire departments.

**Objectives:**

- Survey departments for service needs.
- Support departments during the budget and fire fee process.
- Develop new contracts for services.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

## Court Facilities

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ 150	\$ 150	\$ -
Fringe benefits	-	11	11	-
Operating costs	264,787	256,794	256,794	257,044
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 264,787</b>	<b>\$ 256,955</b>	<b>\$ 256,955</b>	<b>\$ 257,044</b>
Restricted intergovernmental	158,607	130,000	130,000	120,000
Unrestricted Intergovernmental	117,916	50,000	50,000	40,000
Permits and fees	115,881	102,000	102,000	89,000
Investment earnings	446	-	-	500
<b>Total revenues</b>	<b>\$ 392,850</b>	<b>\$ 282,000</b>	<b>\$ 282,000</b>	<b>\$ 249,500</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 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 748,812	\$ 769,712	\$ 769,712	\$ 818,574
Fringe benefits	248,694	259,942	259,942	272,286
Operating costs	367,763	420,150	432,093	441,370
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,365,269</b>	<b>\$ 1,449,804</b>	<b>\$ 1,461,747</b>	<b>\$ 1,532,230</b>
Number of FTE's	11.0	11.0	12.0	12.0

## 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:** Create a continuous learning environment in the County to improve services that are provided by Fiscal Operations.

### Objectives:

- Facilitate communication with individual departments and analyze results in order to identify points of collaboration and methods to streamline/improve county wide financial processes and services.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual cost - \$0

**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 to reduce redundancy and increase effectiveness.
- Implement new data analysis tools and or reports to assist County management in planning and oversight.

## Finance

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FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual cost - \$0

**Goal:** Contain costs and improve efficiency in Utility Billing while increasing quality customer service and accountability.

**Objectives:**

- Research utility billing software options in comparison with the current software.
- Continue to improve online payment methods and provide a customer portal to provide additional convenience to customers with access to their account information.
- Analyze processes in the Utility Customer Service Department to ensure effective use of current technology and tools available to enhance billing, collections, reporting and customer service.

FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 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	Upgrade GO Fitch to AA+	Upgrade GO S&P to AAA
Provide Financial Reports to Board of Commissioners within 1 month	Yes	Yes	Yes	Yes

# Governing Body

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 178,984	\$ 190,893	\$ 182,375	\$ 170,402
Fringe benefits	30,241	32,493	29,504	70,546
Operating costs	63,352	61,850	64,633	59,495
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 272,577</b>	<b>\$ 285,236</b>	<b>\$ 276,512</b>	<b>\$ 300,443</b>
Number of FTE's	1.0	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:** Pursue Education and Training.

### Objectives:

- Deputy Clerk to the Board - Obtain certification as a NC Certified County Clerk by completing the Clerks' Certification Institute through UNC-School of Government.
- Pursue scholarships to offset costs.

FY 18/19 Projected Additional Direct Cost - \$5,500

Projected Recurring Annual Cost - \$0

**Goal:** Review Code of Ordinances.

### Objectives:

- In conjunction with the County Attorney's office, review the Code of Ordinances for proper content.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

# Human Resources

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 308,965	\$ 343,443	\$ 343,443	\$ 322,274
Fringe benefits	115,775	126,106	126,106	109,551
Operating costs	5,743	10,935	10,935	11,100
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 430,483</b>	<b>\$ 480,484</b>	<b>\$ 480,484</b>	<b>\$ 442,925</b>
Number of FTE's	6.0	6.0	5.0	5.0

## 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..

## Goals and Objectives

**Goal:** Review and refine personnel policies.

### Objectives:

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

FY 18/19 Projected Additional Direct Cost - \$0  
 Projected Recurring Annual Cost - \$0

**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 Performance appraisal system.

FY 18/19 Projected Additional Direct Cost - \$0  
 Projected Recurring Annual Cost - \$0

**Goal:** On-going Compensation Analysis.

### Objectives:

- Continue to work with County Administration and departments to maintain appropriate compensation and address staffing needs.

FY 18/19 Projected Additional Direct Cost - \$0  
 Projected Recurring Annual Cost - \$0

## Human Resources

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**Goal:** Countywide Training & Education.

**Objectives:**

- Provide training on Supervisor Skills and Customer Service to enhance employee development.

FY 18/19 Projected Additional Direct Cost - \$2,000

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
New Hire Orientation	12	12	12	12
Supervisor Training	0	2	2	2
Customer Service Training	0	2	1	1
<b>Effectiveness Measures</b>				
% Employee Turnover rate including Retirees	10%	11.5%	12%	12.5%
% Employee Turnover rate excluding Retirees	7.4%	7.5%	8.5%	9%
% Employee Turnover rate excluding Retirees and Involuntary Separations	3.6%	5%	4%	4.5%

# Legal Department

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 296,842	\$ 302,476	\$ 318,676	\$ 374,603
Fringe benefits	86,830	89,899	92,799	111,909
Operating costs	87,135	188,700	188,700	194,700
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 470,807</b>	<b>\$ 581,075</b>	<b>\$ 600,175</b>	<b>\$ 681,212</b>
Permits and fees	30,209	25,000	25,000	29,000
<b>Total revenues</b>	<b>\$ 30,209</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 29,000</b>
Number of FTE's	3.0	3.0	3.0	4.0

## 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 18/19 Projected Additional Direct Cost - unknown – gathering information.  
 Projected Recurring Annual Cost - unknown – gathering information.

**Goal:** Review and revise departmental policies.

### Objectives:

- Improve water and sewer expansion policies and SAD guidelines.
- Assist departments with policy revisions as requested.

FY 18/19 Projected Additional Direct Cost - \$0  
 Projected Recurring Annual Cost - \$0

**Goal:** Enhance collection efforts with the tax department.

### Objectives:

- Work with tax department to establish workload of foreclosure cases.
- Increase amount of tax revenue collected by legal department efforts.

# Legal Department

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FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost - \$0

**Goal:** Promote Departmental Learning and Growth.

**Objectives:**

- 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.
- Add Legal Assistant to assist with workload.

FY 18/19 Projected Additional Direct Cost - \$46,000  
Projected Recurring Annual Cost – \$46,000

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Delinquent tax dollars collected	\$376,828	\$615,331	\$600,000	\$625,000
Foreclosure Attorneys Fees recovered	\$26,635	\$30,209	\$38,000	\$40,000

# Register of Deeds

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	629,385	686,570	686,570	694,631
Fringe benefits	288,869	305,319	306,740	297,067
Operating costs	1,977,531	1,778,026	2,428,901	1,847,252
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,895,785</b>	<b>\$ 2,769,915</b>	<b>\$ 3,422,211</b>	<b>\$ 2,838,950</b>
Other taxes and licenses	3,263,574	2,800,000	3,850,000	2,900,000
Permits & Fees	785,011	750,000	750,000	770,000
Sales & Services	374,849	369,500	370,375	393,000
<b>Total revenues</b>	<b>\$ 4,423,434</b>	<b>\$ 3,919,500</b>	<b>\$ 4,970,375</b>	<b>\$ 4,063,000</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 18/19 Projected Additional Direct 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 18/19 Projected Additional Direct Cost -\$36,000

Projected Recurring Annual Cost -\$40,000

**Goal:** To index real estate documents dating from 1764-1952, allowing the computerization of real estate records dating back over 250 years.

# Register of Deeds

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**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 18/19 Projected Additional Direct Cost -\$0

Projected Recurring Annual Cost -\$0

**Goal:** To restore maps that are currently stored in outdated and damaged hanging sleeves.

**Objectives:**

- Restoration is vital for the preservation of these maps. This would give staff and the public a better means of viewing and handling these documents.

FY 18/19 Projected Additional Direct Cost -\$6,000

Projected Recurring Annual Cost -\$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Total number of recorded instruments	35,517	39,349	40,075	50,025
Total number of recorded Births	470	488	554	575
Total number of recorded Deaths	1,014	1,088	1,095	2,000
Total number of recorded Marriages	916	872	905	925
Passport applications accepted	1,400	1,437	1,440	1,450
<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	16	16	16	16

# Tax Administration

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 2,087,379	\$ 2,299,162	\$ 2,299,162	\$ 2,463,003
Fringe benefits	840,057	898,147	898,147	918,096
Operating costs	728,601	1,298,487	1,298,487	1,113,480
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,656,037</b>	<b>\$ 4,495,796</b>	<b>\$ 4,495,796</b>	<b>\$ 4,494,579</b>
Permits & Fees	13,602	10,000	10,000	9,100
Other Revenue	57,176	48,000	48,000	55,000
Sales & Services	239,938	228,000	228,000	228,000
<b>Total revenues</b>	<b>\$ 310,716</b>	<b>\$ 286,000</b>	<b>\$ 286,000</b>	<b>\$ 292,100</b>
Number of FTE's	47.0	47.0	47.0	49.0

## 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 percent yearly.
- Increase enforcement actions including establishing the Debt set-off program which attaches state income tax returns and lottery winnings.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

# Tax Administration

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**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.
- Working on the 2019 revaluation. Reviewing sales data and building costs.

FY 18/19 Projected Additional Direct Cost - \$25,000  
Projected Recurring Annual Cost – \$25,000 - \$100,000

**Goal:** Informed, engaged GIS staff and user community.

**Objectives:**

- Staff Development.
- Accessible, comprehensible system documentation.
- Enterprise Data Catalog.
- Enhanced Metadata.
- GIS User Group Meetings.

FY 18/19 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost – \$0

**Goal:** Improved data quality.

**Objectives:**

- Routine Data Integrity Checks.
- Bi-Tek/GIS Data Agreement.
- Acreage Annotation/Calculated Acreage Consistency.

FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost - \$0

**Goal:** Extended departmental service.

**Objectives:**

- Emergency Services.
- Planning/Zoning.
- Environmental Health.
- Mosquito Control.
- Public Utilities Asset Management Implementation Assistance.
- Tax Appraisal.

## Tax Administration

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FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost – \$0

**Goal:** Enhanced Web GIS Presence.

**Objectives:**

- Additional Published Web Mapping Services.
- Public Engagement through Open Data Portal.
- Additional focused maps and applications.

FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost – \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Permits reviewed	8,628	16,153	18,300	19,500
New construction reviewed	2,038	2,132	2,400	2,500
Property Sales reviewed	6,778	7,526	8,200	5,000
Parcels visited	-	13,985	28,000	28,000
<b>Efficiency Measures</b>				
Collection rate	96.2	97.6	98.00	98.2

## Contingency

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	-	400,000	4,266	400,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	\$ -	\$ 400,000	\$ 4,266	\$ 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 2019 is less than 1 percent of the General Fund appropriation.

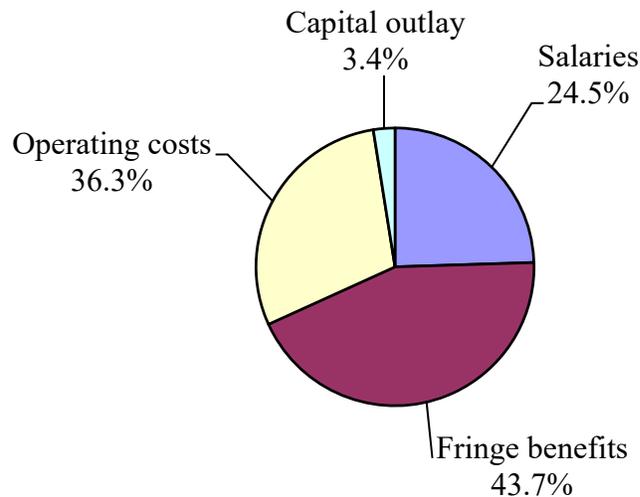
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## Central Services Budget Summary

### Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 3,951,769	\$ 4,259,127	\$ 4,195,081	\$ 4,464,130
Fringe benefits	4,444,760	4,662,842	4,630,448	7,962,809
Operating costs	5,637,614	5,375,784	6,569,754	5,334,160
Capital outlay	737,506	495,000	758,462	456,660
<b>Total expenditures</b>	<b>\$ 14,771,649</b>	<b>\$ 14,792,753</b>	<b>\$ 16,153,745</b>	<b>\$ 18,217,759</b>
Restricted intergovernmental	198,863	160,000	160,000	160,000
Permits and fees	26,550	34,250	34,250	47,750
Sales and service	64,731	30,000	30,000	36,000
Other revenue	256,957	26,000	58,904	10,200
<b>Total revenues</b>	<b>\$ 547,101</b>	<b>\$ 250,250</b>	<b>\$ 283,154</b>	<b>\$ 253,950</b>
Number of FTE's	86.0	87.0	87.0	92.0

### Central Services Approved Expenditures FY 2019



# Engineering

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 344,187	\$ 370,682	\$ 370,682	\$ 429,860
Fringe benefits	114,010	122,431	122,431	140,421
Operating costs	56,321	74,330	74,330	77,855
Capital outlay	26,224	31,000	31,000	30,000
<b>Total expenditures</b>	<b>\$ 540,742</b>	<b>\$ 598,443</b>	<b>\$ 598,443</b>	<b>\$ 678,136</b>
Permits & Fees	25,900	33,500	33,500	47,000
<b>Total revenues</b>	<b>\$ 25,900</b>	<b>\$ 33,500</b>	<b>\$ 33,500</b>	<b>\$ 47,000</b>
<b>Number of FTE's</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>

## Department Purpose

Engineering staff manage general fund and enterprise fund capital projects; perform plan review and approval for water, sewer, pump station, and stormwater infrastructure for County and developer projects; perform field inspections of water, sewer, stormwater, and pump station installations; review and approve plat maps for recordation; calculate all non-residential water and sewer capital recovery fees; perform annual Stormwater Control Measures (SCM) inspections; investigate drainage complaints; manage the County Neighborhood Sewer Program and the County Duplex Grinder Pump Station Program; and maintain the County Engineering Design Manual, Technical Specifications, and Standard Details for Water and Sewer Systems.

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

Our mission is to protect our environment and natural resources while safeguarding the public health, safety, and welfare for all citizens of Brunswick County. We also promote sound business and economic practices in accordance with our guiding vision and principles and applicable local and state regulations.

## Goals and Objectives

**Goal:** Provide professional engineering service to all internal and external customers.

### Objectives:

- Maintain sufficient professional staff to provide exceptional service to our customers.
- Provide continuing educational opportunities to staff for professional licensure and certifications.
- Encourage staff professional development with regards to technical, business, and communications skills.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

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

# Engineering

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## **Objectives:**

- County Stormwater Engineer represents Brunswick County on the Lower Cape Fear Stewardship Development Coalition board.
- Assist Code Administration and Planning with the Flood Damage Prevention Ordinance as needed.
- Assist Planning to revise rules and regulations in the UDO as needed.
- Participate with the Coastal Federation on programs and education grants as they become available.

FY 18/19 Projected Additional Direct Cost - \$500 for Lower Cape Fear Stewardship Development Coalition dues

Projected Recurring Annual Cost - \$500 of LCFSDC dues.

**Goal:** Assist with continuous improvement of the County electronic permitting system for the issuance of building and stormwater permits.

## **Objectives:**

- Attend Central Permitting meetings to provide engineering and stormwater input.
- Participate in group evaluations of current and future permitting software.
- Assist County IT staff with maintaining the Stormwater Permitting Module within the County permitting system and the Stormwater App on the department I-Pads for stormwater field inspections.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

## Engineering

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 15/16 Actual</b>	<b>FY 16/17 Actual</b>	<b>FY 17/18 Estimated</b>	<b>FY 18/19 Projected</b>
<b>Workload (output) Measures</b>				
# of stormwater residential plan reviews within BCMS	1,500	2,000	2,600	2,860
# of stormwater non-residential plan reviews	55	60	70	75
# of stormwater permits issued within BCMS	45	47	65	70
# of annual SCM inspections performed (1) (4)	154	189	203	213
# of customer inquiries answered (2)	350	425	450	500
# of non-residential engineering plan reviews within BCMS	400	460	520	775
# of non-residential water and / or sewer capital recovery fees calculated (3)	55	50	45	45
# of water and / or sewer dedications completed	13	21	17	19
# of stormwater residential plan reviews within BCMS	1,500	2,000	2,600	2,860
<b>Efficiency Measures</b>				
Revenue from stormwater permits (3)	\$63,088	\$16,025	\$40,000	\$45,000
Average revenue per stormwater permit	\$1,400	\$340	\$615	\$643
Revenue from SCM field inspections	\$11,150	\$9,875	\$10,000	\$10,500
Average revenue per SCM field inspection (3)	\$72	\$52	\$49	\$49
Utility system value increase from water and/or sewer system dedication	\$3,085,924	\$4,521,415	\$3,100,000	\$3,300,000
Average utility system value increase from water and/or sewer system dedication	\$237,379	\$215,305	\$182,353	\$173,842
<b>Effectiveness Measures</b>				
Utility system value increase per engineering FTE	\$617,184	\$904,283	\$620,000	\$660,000

(1) SCM = Stormwater Control Measure.

(2) Inquiries include water, sewer, stormwater, drainage, permitting, fees, water taps, sewer taps, water availability, sewer availability, plat maps, building permits, stormwater permit status, and general inquiries.

(3) capital recovery fees and stormwater fees are calculated within the BCMS permitting system.

(4) Annual inspections are based on permit numbers. Permits may contain multiple SCMs.

# Fleet Services

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 572,397	\$ 619,638	\$ 599,638	\$ 605,189
Fringe benefits	231,737	247,560	247,820	236,363
Operating costs	247,747	336,700	361,137	302,900
Capital outlay	143,060	45,500	46,300	70,660
<b>Total expenditures</b>	<b>\$ 1,194,941</b>	<b>\$ 1,249,398</b>	<b>\$ 1,254,895</b>	<b>\$ 1,215,112</b>
Sales & Services	39,379	30,000	30,000	36,000
Other revenue	231,813	6,000	6,000	4,000
<b>Total revenues</b>	<b>\$ 271,192</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>
Number of FTE's	13.0	13.0	13.0	13.0

## Department Purpose

The Service Center Department is responsible for repairs and maintenance to all vehicles and heavy equipment making up the 1,418 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 customer service by upgrading the County owned fuel sites in three phases. The order in which the sites will be completed will be dependent on the frequency of outages and issues at these sites.

### Objectives:

- Replace existing diesel and gas dispenser with a more reliable electrical dispenser.
- Convert the diesel dispenser from a suction system to a pressurized system.
- Increase the speed of fueling from 7 gallons per minute to 22 gallons per minute.

FY 18/19 Projected Additional Direct Cost – \$36,660

Projected Recurring Annual Cost - \$40,000 for each annual phase (two sites per phase).

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Number of County vehicles and trailers maintained	837	843	850	875
Number of County equipment pcs maintained	428	458	475	500
Number of rolling stock maintained per FTE	149	154	158	163
Number of non-County vehicles maintained	73	85	93	95
<b>Efficiency Measures</b>				
Average mileage of vehicle at replacement	200,424	182,364	198,363	193,717
<b>Effectiveness Measures</b>				
Average cost of vehicle/equipment maintained	1,200	1,320	1,352	1,375

# Management Information Systems

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 1,002,954	\$ 1,053,266	\$ 1,057,666	\$ 1,174,773
Fringe benefits	335,781	354,052	354,532	388,877
Operating costs	1,066,021	1,129,125	1,305,351	1,156,100
Capital outlay	200,172	95,000	381,180	37,000
<b>Total expenditures</b>	<b>\$ 2,604,928</b>	<b>\$ 2,631,443</b>	<b>\$ 3,098,729</b>	<b>\$ 2,756,750</b>
Other Revenue	17,824	20,000	20,000	1,200
<b>Total revenues</b>	<b>\$ 17,824</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 1,200</b>
Number of FTE's	15.0	15.0	15.0	17.0

## 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:

- Develop further integration between BCMS and GIS for auto-population of data and customized maps.
- Continue to enhance BCMS and integration with other departments including environmental health.
- Create public facing portions to BCMS to enhance public access, interaction and capabilities.
- Acquire another Computer Programmer II to facilitate the maintaining, expansion and enhancements for the BCMS in-house software solution.

FY 18/19 Projected Additional Direct Cost - \$80,247

Projected Recurring Annual Cost – 84,448

**Goal:** To continue to implement and develop Laserfiche applications and workflow throughout the County to create reductions in staff time and streamline processes.

### Objectives:

- Continue development of Laserfiche Forms in the Tax Office & Health Services for external and internal processes.
- Continue the development of the Employee Action Form and workflow.
- Analyze and incorporate integration between Laserfiche and GIS.

## Management Information Systems

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- Continue to work with the Brunswick County Utilities Department for document management throughout the department.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** To continue to seek out opportunities to assist County departments with all aspects of technology.

### Objectives:

- Collaboratively assist with Public Utility staff in the implementation of an inventory software solution.
- Collaboratively work with EMS, Parks & Rec., Utilities, etc. with evaluating ISP providers/bandwidth contracts, make recommendations, and incorporate changes to provide higher bandwidth speeds with cost reductions.
- Collaboratively work with the Sheriff's Office, Parks & Rec., Utilities, etc. to expand the County network to satellite locations for device management/service, phone system connectivity, etc.
- Integration between the new phone system features and applications to process calls and streamline caller interaction more efficiently.

FY 18/19 Projected Additional Direct 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:

- Evaluate and expand the County telephone system to satellite locations to reduce cost in monthly and long distance service as well as streamline how calls are answered and routed.
- Pursue more cloud-based solutions – smaller hardware footprint, less cost, & secure/stable backup & drive.
- Implement Phase 2 of 3 Year Plan to Upgrade the County's Network Infrastructure to Provide a More Stable Infrastructure, Higher Speeds & Capacity, & Redundancy.

FY 18/19 Projected Additional Direct Cost - \$130,000 (Phase 2)

Projected Recurring Annual Cost – \$130,000 (Phase 3 in FY 2019-20)

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Actual</b>	<b>FY 16/17 Estimated</b>	<b>FY 17/18 Projected</b>
<b>Workload (output) Measures</b>				
Total # of trouble calls with response	1,895	1,541	1,450	1,500
Total # of computers/tablets/etc. supported	835	850	865	870
Total # of software support calls	300	106	100	110
Total # of requests for phone related support	511	370	380	400
<b>Efficiency Measures</b>				
Average time for completion of work orders (hours)	105	79.1	110	80
<b>Effectiveness Measures</b>				
Total # of systems six years old < seven	125/0	124/0	95/0	81/0

\*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 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 2,032,231	\$ 2,215,541	\$ 2,167,095	\$ 2,254,308
Fringe benefits	886,150	951,902	954,535	935,035
Operating costs	3,532,135	3,121,506	3,675,275	3,258,052
Capital outlay	368,050	323,500	299,982	319,000
<b>Total expenditures</b>	<b>\$ 6,818,566</b>	<b>\$ 6,612,449</b>	<b>\$ 7,096,887</b>	<b>\$ 6,766,395</b>
Restricted intergovernmental	198,863	160,000	160,000	160,000
Sales & Services	25,352	-	-	-
Permits & Fees	650	750	750	750
Other revenue	7,320	-	32,904	5,000
<b>Total revenues</b>	<b>\$ 232,185</b>	<b>\$ 160,750</b>	<b>\$ 193,654</b>	<b>\$ 165,750</b>
<b>Number of FTE's</b>	<b>53.0</b>	<b>54.0</b>	<b>54.0</b>	<b>56.0</b>

## 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 in 5 one-year phases. The first, second, third and fourth phase of this project was completed, during FY15, FY16, FY17 and FY18. This original goal was to complete the entire main drive circle in a 5 one-year phase however the circle was completed in 4 years. The fifth phase is to repave the road from the gas pumps to the warehouse and repair areas around the service center. Patching asphalt is a temporary and costly repair, this goal proposes to remove existing pavement, redo the road base and apply new asphalt pavement.

### Objectives:

- County to cut and remove 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 18/19 Projected Additional Direct Cost - \$60,000

Projected Recurring Annual Cost - \$0

## Operation Services

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Square footage of buildings maintained per FTE for the Building Maintenance Division	81,082	75,695	70,200	71,290
Square footage of buildings maintained per FTE for the Housekeeping Division (not including floor maintenance)	23,937	23,937	24,282	24,282
Square footage of floors maintained per FTE for the Housekeeping division (Only CA II's)	106,214	111,656	114,706	117,106
Number of requests for temporary Vector Control per 1000 population	7.60	5.07	3.11	5.22
Number of requests for temporary Vector Control per FTE	225	150	92	150
Number of constructions projects completed	366	383	330	360
Feet ditched or snagged by Water Management	9,851	4,100	10,604	10,000
<b>Efficiency Measures</b>				
Percentage of Operation Services Work Requests completed within 30 days	78%	76%	82%	80%
<b>Effectiveness Measures</b>				
Cost of all Vector Control/Water Management services per acre of county served	4.73	4.5	4.96	5.02
Cost of Housekeeping services per square foot of buildings cleaned	2.23	2.23	2.11	2.04

## Non-Departmental

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### Non-Departmental Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	2,877,082	2,986,897	2,951,130	6,262,113
Operating costs	735,390	714,123	1,153,661	539,253
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,612,472</b>	<b>\$ 3,701,020</b>	<b>\$ 4,104,791</b>	<b>\$ 6,801,366</b>

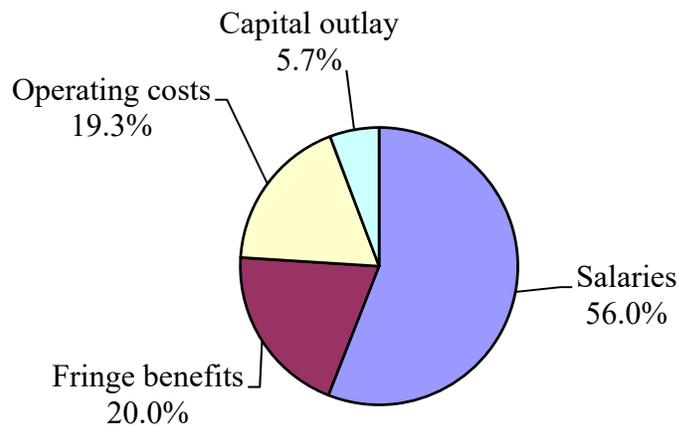
Items in this program are those which relate to government programs as a whole, but not to any particular program or department. Funding for organization-wide activities include retired employees health and life insurance, worker's compensation insurance, unemployment insurance, property and general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

## Public Safety Budget Summary

### Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 20,843,047	\$ 22,164,710	\$ 22,203,120	\$ 23,532,534
Fringe benefits	7,676,511	8,329,185	8,412,090	8,425,586
Operating costs	7,874,293	7,770,551	9,468,773	7,681,701
Capital outlay	1,297,929	2,022,687	3,271,570	2,414,886
<b>Total expenditures</b>	<b>\$ 37,691,780</b>	<b>\$ 40,287,133</b>	<b>\$ 43,355,553</b>	<b>\$ 42,054,707</b>
Unrestricted Intergovernmental	123,686	15,000	268,530	15,000
Restricted intergovernmental	502,347	106,000	124,838	63,000
Permits and fees	2,624,234	2,319,382	2,728,000	2,378,330
Sales and service	6,032,445	5,951,209	6,020,407	6,217,343
Other revenue	1,019,697	727,065	840,171	809,137
<b>Total revenues</b>	<b>\$ 10,302,409</b>	<b>\$ 9,118,656</b>	<b>\$ 9,981,946</b>	<b>\$ 9,482,810</b>
Number of FTE's	379.0	399.0	397.0	417.0

### Public Safety Approved Expenditures FY 2019



# Central Communications Center

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 1,386,432	\$ 1,472,422	\$ 1,498,861	\$ 1,660,205
Fringe benefits	576,871	584,734	589,284	627,456
Operating costs	130,672	215,521	190,107	242,732
Capital outlay	48,570	300,107	297,882	118,558
<b>Total expenditures</b>	<b>\$ 2,142,545</b>	<b>\$ 2,572,784</b>	<b>\$ 2,576,134</b>	<b>\$ 2,648,951</b>
Other revenue	28,052	-	-	-
<b>Total revenues</b>	<b>\$ 28,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	33.0	32.0	32.0	35.0

## 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:** To improve access for citizens to emergency services in a timely and efficient manner and maintain state of the art technology within the 911 Call Center.

### Objectives:

- Add 5 Call Taker positions to improve efficiency of answering and routing 911 emergency calls.
- Purchase one additional pod of console furniture. \$61,001.
- Purchase one radio tower communication solution \$35,749.

FY 18/19 Projected Additional Direct Cost - \$330,840  
Projected Recurring Annual Cost – \$234,090

## Building/Fire Inspections and Central Permitting

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 1,236,670	\$ 1,351,504	\$ 1,370,895	\$ 1,469,965
Fringe benefits	425,688	497,242	468,883	514,695
Operating costs	114,469	197,834	184,608	157,675
Capital outlay	102,992	146,167	208,467	-
<b>Total expenditures</b>	<b>\$ 1,879,819</b>	<b>\$ 2,192,747</b>	<b>\$ 2,232,853</b>	<b>\$ 2,142,335</b>
Permits & Fees	2,228,119	2,071,000	2,426,518	2,087,000
Other revenues	2,350	-	-	-
<b>Total revenues</b>	<b>\$ 2,230,469</b>	<b>\$ 2,071,000</b>	<b>\$ 2,426,518</b>	<b>\$ 2,087,000</b>
Number of FTE's	20.0	24.0	22.0	24.0

### Department Purpose

The Building/Fire Inspections and Central Permitting focus is to ensure qualified building officials inspect new buildings and structures for compliance with the North Carolina State Building and Fire Codes. These officials also investigate violations of the County minimum housing ordinance and unified development ordinance. Committed to providing a one-stop structure and an on-line permitting application process which coordinates the inter-departmental approval process for all construction and improvement in the County. From more efficient permitting systems to uniform enforcement of building codes and ordinances, the Brunswick County Building/Fire Inspections and Central Permitting Department serves the development and quality of life needs for our citizens.

### Goals and Objectives

**Goal:** Improve communication and relationships between our department and the public.  
(i.e. contractors, property owners, civic groups, etc.)

#### Objectives:

- Provide annual contractors dinner and workshop in conjunction with the Home Builders Assoc.
- Provide more effective outreach to the community through utilization of current technology.

FY 18/19 Projected Additional Direct Cost - \$150

Projected Recurring Annual Cost - \$150

**Goal:** Enhance training methods for inspectors and contractors.

#### Objectives:

- Develop training at active building sites for inspectors and contractors during the construction process.
- Reduce the number of inspections due to misunderstanding of building codes.

FY 18/19 Projected Additional Direct Cost - \$1,500

Projected Recurring Annual Cost - \$1,500

## Building/Fire Inspections and Central Permitting

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**Goal:** Develop a more customer friendly atmosphere while implementing the regulations for issuance of permits.

**Objectives:**

- Utilize the Interactive Voice Response (IVR) feature on the new department telephone system to allow customer scheduled inspections.
- Develop policy and procedures manual to standardize permitting processes and invoke a more professional atmosphere.
- Reduce multiple contacts with customers to lessen permitting time and improve customer service.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Total Building Permits	11,437	14,681	18,000	19,000
Inspections	36,230	41,458	44,129	47,000
Inspections per inspector per day	24	22	20	19

## District Attorney

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
Operating costs	35,397	53,000	53,000	53,000
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 35,397</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>
Number of FTE's	-	-	-	-

### Department Purpose

The County's contribution to the District Attorney's office is \$53,000 in FY 2019. 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 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 4,007,924	\$ 4,132,113	\$ 4,134,737	\$ 4,285,278
Fringe benefits	1,524,686	1,625,753	1,628,874	1,632,589
Operating costs	2,209,408	2,360,397	2,360,142	2,475,218
Capital outlay	24,342	226,290	347,359	396,949
<b>Total expenditures</b>	<b>\$ 7,766,360</b>	<b>\$ 8,344,553</b>	<b>\$ 8,471,112</b>	<b>\$ 8,790,034</b>
Unrestricted Intergovernmental	123,686	15,000	268,530	15,000
Restricted intergovernmental	10,564	10,000	10,000	-
Sales & Service	948,889	800,000	800,000	800,000
Permits & Fees	8,975	-	-	-
Other revenues	87,620	48,000	48,000	48,000
<b>Total revenues</b>	<b>\$ 1,179,734</b>	<b>\$ 873,000</b>	<b>\$ 1,126,530</b>	<b>\$ 863,000</b>
Number of FTE's	81.0	82.0	82.0	84.0

### Department Purpose

North Carolina General Statute's 153A-218 authorizes a county to establish, maintain and operate a local confinement facility. N.C. General Statute 162-22 provides that the Sheriff has the care and custody of the Detention Center. The Sheriff's Office is also responsible for courthouse security as well as inmate movement for judicial purposes. On average there are approximately 300 inmates in the Detention Center who receive jail services. Brunswick County Detention is also a participant in the Federal Inmate Detention program.

### Goals and Objectives

**Goal:** Maintain facility to provide safe and secure environment for individuals incarcerated or awaiting court appearances.

#### Objectives:

- Add four Jailer I positions to assist with increased population.
- Replace shower stalls and floors to comply with State Inspection Standards.
- Replacement of aging transport vehicles.
- Replace two dryers and one washer that have been in service since 2005.
- Replace release control board monitor.

FY 18/19 Projected Additional Direct Cost - \$540,685

Projected Recurring Annual Cost - \$195,392

# Emergency Services

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 5,138,246	\$ 5,309,178	\$ 5,277,859	\$ 5,669,239
Fringe benefits	1,747,611	1,848,369	1,867,474	1,929,905
Operating costs	1,577,532	1,699,473	1,838,742	1,768,111
Capital outlay	237,874	685,100	1,011,731	1,041,200
<b>Total expenditures</b>	<b>\$ 8,701,263</b>	<b>\$ 9,542,120</b>	<b>\$ 9,995,806</b>	<b>\$ 10,408,455</b>
Restricted intergovernmental	183,995	53,000	71,814	53,000
Permits & Fees	48,915	-	-	-
Sales & Service	3,700,530	3,808,000	3,808,000	3,967,578
Other revenues	658,522	610,000	610,000	685,000
<b>Total revenues</b>	<b>\$ 4,591,962</b>	<b>\$ 4,471,000</b>	<b>\$ 4,489,814</b>	<b>\$ 4,705,578</b>
Number of FTE's	85.0	87.0	87.0	95.0

## 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:** Provide the citizens of Brunswick County with quality, cost-effective and efficient regional Fire and Rescue protection and Emergency Medical Services that meet National Standards.

### Objectives:

- Continue to work through the Brunswick County Fire Commission to continuously improve fire protection throughout the County.
- Continue to enhance cooperation and coordination between the County and volunteer units and among volunteer units.
- Coordinate regional changes that will improve NCRRS ratings throughout the County.
- Ensure the public is engaged and has timely information regarding the recommended changes.

FY 18/19 Projected Additional Direct Cost – \$0  
 Projected Recurring Annual Cost: \$0

**Goal:** To provide a competent team of rescuers for our Public Utilities and Operations Services departments working in austere environments by implementing a Special Operations Paramedic program.

### Objectives:

- Train 20 current Emergency Services employees in Confined Space, Trench, Swiftwater/ Flood, and Collapse rescue.

## Emergency Services

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- Equip these employees with protective equipment to work in these environments.
- Collaborate with the contracted fire departments to develop standard operating guidelines for the use of these units at all technical rescue and fire scenes.
- Continually train with the contracted fire departments to fully integrate into the current system.

FY 18/19 Projected Additional Direct Cost - \$80,000  
Projected Recurring Annual Cost- \$20,000

**Goal:** To improve our capability to assess and treat time sensitive cardiac emergencies prior to arriving at the hospital.

**Objectives:**

- Continue the replacement of the current cardiac monitors, which are almost at their 10th year of life.
- Provide training to all personnel on the use of the new monitors.

FY 18/19 Projected Additional Direct Cost - \$420,000  
Projected Recurring Annual Cost - \$30,000

**Goal:** Create a Community Paramedic Program to meet the unmet needs of our citizens by preventing hospital readmissions, curtailing frequent EMS System use, coordinating disaster response for our medically fragile population and addressing issues related to the opioid crisis.

**Objectives:**

- Work with County Healthcare systems to develop scope of work, training, and funding opportunities for program.
- Hire a Community Paramedic Supervisor and two Community Paramedics.
- Provide training and orientation for the program.

FY 18/19 Projected Additional Direct Cost - \$278,113  
Projected Recurring Annual Cost - \$215,000

## Emergency Services

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Number of EMS Dispatches	17,671	17,891	19,670	20,260
Number of EMS Transports	10,606	11,047	11,800	12,156
Number of EOC Activations	3	3	1	2
Number of Public Information Functions	12	12	12	12
<b>Efficiency Measures</b>				
EMS Emergency Response Time Compliance	72%	72%	72%	72%
EMS Dispatch Unit Hour Utilization	.29	.26	.27	.28
EMS Transport Unit Hour Utilization	.19	.16	.17	.18
EMS Cost Per Unit Hour	\$110.72	\$114.57	\$106.36	\$134.17
Percentage of ES Funding from General Fund	49%	47%	49%	52%
<b>Effectiveness Measures</b>				
Total EMS Revenue Collected	\$4,265,205	\$4,420,530	\$4,588,000	\$4,725,640
Cash Per Trip Collected	\$395.65	\$400.16	\$350.00	\$388.75

# Sheriff's Animal Protective Services

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 560,467	\$ 546,714	\$ 559,714	\$ 562,171
Fringe benefits	222,176	222,618	224,618	218,183
Operating costs	275,844	277,190	313,320	294,549
Capital outlay	112,706	74,292	91,197	-
<b>Total expenditures</b>	<b>\$ 1,171,193</b>	<b>\$ 1,120,814</b>	<b>\$ 1,188,849</b>	<b>\$ 1,074,903</b>
Sales & Services	91,241	70,000	85,000	85,000
Other revenues	103,193	69,065	69,065	71,137
<b>Total revenues</b>	<b>\$ 194,434</b>	<b>\$ 139,065</b>	<b>\$ 154,065</b>	<b>\$ 156,137</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 animal adoptions, promote vaccination awareness and reduce feral animal population through spay and neutering programs and community education.

### Objective:

- Purchase six body cameras for animal control officers.

FY 18/19 Projected Additional Direct Cost - \$8,238

Projected Recurring Annual Cost - \$0

# Sheriff's Office

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 8,513,308	\$ 9,352,779	\$ 9,361,054	\$ 9,885,676
Fringe benefits	3,179,479	3,550,469	3,632,957	3,502,758
Operating costs	2,274,778	2,007,646	3,557,864	2,357,616
Capital outlay	771,445	590,731	1,314,934	858,179
<b>Total expenditures</b>	<b>\$ 14,739,010</b>	<b>\$ 15,501,625</b>	<b>\$ 17,866,809</b>	<b>\$ 16,604,229</b>
Restricted intergovernmental	307,788	43,000	43,024	10,000
Permits & Fees	338,225	248,382	301,482	291,330
Sales & Service	1,291,785	1,273,209	1,327,407	1,364,765
Other revenues	139,960	-	113,106	5,000
<b>Total revenues</b>	<b>\$ 2,077,758</b>	<b>\$ 1,564,591</b>	<b>\$ 1,785,019</b>	<b>\$ 1,671,095</b>
Number of FTE's	148.0	162.0	162.0	167.0

## 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:** To provide efficient, timely, and quality service to Brunswick County citizens while maintaining officer safety and implementing the most current trends in technology to improve officer efficiency.

### Objectives:

- Increase deputy workforce by five new patrol deputies, decrease response time to critical calls and incidents, and ensure officer safety.
- Add one Information Technology position to assist with a growing agencies IT service demands.
- Add one Intelligence Analyst to gather and compile data related to current heroin crisis and associated criminal activity.
- Complete final phase in of 24 patrol car cameras with Watch Guard Cameras.
- Purchase 25 ballistic vests to replace expired vests and add additional vests for the five new deputies.
- Update our aging fleet of vehicles.
- Replace K-9 Dog.

## Sheriff's Office

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FY 18/19 Projected Additional Direct Cost - \$1,275,968  
Projected Recurring Annual Cost - \$405,890

## Other Agencies – Fire and Rescue

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Fire Departments	\$ 783,663	\$ 640,990	\$ 640,990	\$ -
Rescue Squads	472,530	318,500	330,000	332,800
<b>Total expenditures</b>	\$ 1,256,193	\$ 959,490	\$ 970,990	\$ 332,800
Number of FTE's	-	-	-	-

The fire departments that are located within Brunswick County use the Fire Fee funding to provide fire suppression services within each community. Fire Fees are 100% remitted to the fire departments providing fire and rescue services. Funding is used to purchase equipment, buildings and apparatus as well as paying for monthly operating costs. Some departments may provide additional services such as Rescue, Medical First Responder, Ambulance/EMS, Water Rescue and Fire Prevention and Inspection.

Brunswick County expends approximately \$330,000 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 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Brunswick Transit System	\$ 225,953	\$ -	\$ 231,338	\$ -
Cape Fear Regional Jetport	97,000	97,000	97,000	97,000
Odell Williamson Municipal Airport	27,500	27,500	27,500	27,500
Cape Fear Transportation Authority	29,350	30,230	30,230	31,138
<b>Total expenditures</b>	<b>\$ 379,803</b>	<b>\$ 154,730</b>	<b>\$ 386,068</b>	<b>\$ 155,638</b>
Restricted intergovernmental	225,953	-	231,338	-
<b>Total revenues</b>	<b>\$ 225,953</b>	<b>\$ -</b>	<b>\$ 231,338</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.

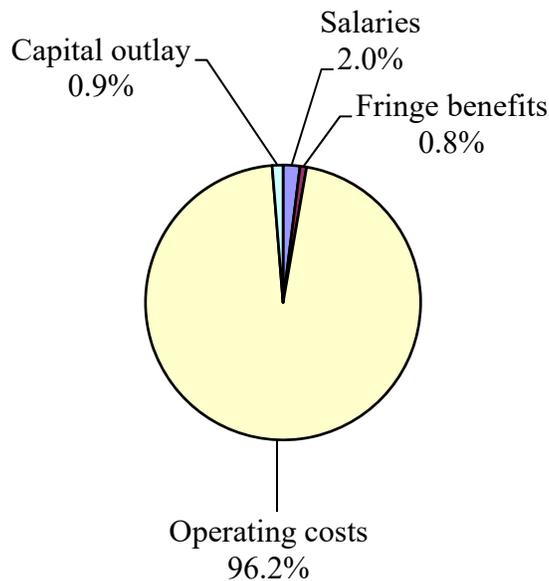
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# Environmental Protection Budget Summary

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 284,499	\$ 317,162	\$ 317,162	\$ 325,369
Fringe benefits	119,897	129,872	129,872	127,118
Operating costs	14,191,772	14,810,247	15,194,506	15,854,108
Capital outlay	74,885	134,000	533,297	211,300
<b>Total expenditures</b>	<b>\$ 14,671,053</b>	<b>\$ 15,391,281</b>	<b>\$ 16,174,837</b>	<b>\$ 16,517,895</b>
Other taxes and licences	351,585	248,000	277,543	253,000
Restricted intergovernmental	15,281	10,428	12,060	62,476
Permits and fees	409	-	33,044	-
Sales and Service	2,644,196	2,120,000	2,408,460	2,280,000
Other revenue	4,124	45,000	45,000	300
Debt proceeds-capital lease	-	-	505,057	-
<b>Total revenues</b>	<b>\$ 3,015,595</b>	<b>\$ 2,423,428</b>	<b>\$ 3,281,164</b>	<b>\$ 2,595,776</b>
Number of FTE's	7.0	7.0	7.0	7.0

### Environmental Protection Approved Expenditures FY 2019



## Solid Waste

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 284,499	\$ 317,162	\$ 317,162	\$ 325,369
Fringe benefits	119,897	129,872	129,872	127,118
Operating costs	14,003,259	14,583,278	14,967,537	15,619,045
Capital outlay	74,885	134,000	533,297	211,300
<b>Total expenditures</b>	<b>\$ 14,482,540</b>	<b>\$ 15,164,312</b>	<b>\$ 15,947,868</b>	<b>\$ 16,282,832</b>
Other taxes and licenses	351,585	248,000	277,543	253,000
Restricted intergovernmental	15,281	10,428	12,060	62,476
Permits & Fees	409	-	33,044	-
Sales & Services	2,644,196	2,120,000	2,408,460	2,280,000
Other revenues	4,124	45,000	45,000	300
Debt proceeds-capital lease	-	-	505,057	-
<b>Total revenues</b>	<b>\$ 3,015,595</b>	<b>\$ 2,423,428</b>	<b>\$ 3,281,164</b>	<b>\$ 2,595,776</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 garbage 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 Environmental Quality. This includes annual reports for the County and all municipalities and grant applications for white good, scrap tire and electronic recycling.

### Goals and Objectives

**Goal:** Maintain quality of life and customer service to Brunswick County residents by replacing the two temporary Household Hazardous Waste collections with a permanent facility located at the County's landfill.

#### Objectives:

- Receive approval for the 2018 Community Waste Reduction and Recycling Grant submitted to the North Carolina Department of Environmental Quality that will assist the County in the purchase and construction of a permanent Household Hazardous Waste Facility.
- Provide additional opportunities for residents of Brunswick County to dispose of any household hazardous waste throughout the year.
- Promote the proper disposal of hazardous materials that are produced by residents of Brunswick County.
- Facility to be available to residents on a pre-scheduled monthly basis.

FY 18/19 Projected Additional Direct Cost - \$66,845, \$53,476 pending grant approval and \$13,369 County funds.

Projected Recurring Annual Cost – \$55,000

**Goal:** Maintain quality of life and customer service to Brunswick County residents by creating a pilot program for sorting construction and demolition debris.

## Solid Waste

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### Objectives:

- Save landfill space by extracting recyclables out of individual loads of construction and demolition debris that are dumped in the landfill.
- Construct an area on top of the landfill to allow residents to dump loads of construction and demolition debris that will allow landfill staff to sort and extract recyclable materials without interfering with normal daily operations.
- Remove, separate and haul all recyclable materials to the proper disposal areas within the landfill facility.
- Utilize existing heavy equipment, landfill staff and resources to determine if the sorting process will be efficient and effective in supporting the goal of saving landfill space while improving recycling efforts.

FY 18/19 Projected Additional Direct Cost - \$13,000 (2-month trial/pilot program)

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Tonnage of all materials received per 1,000 population.	1,116.67	1,144.01	1,182.14	1,216.30
Tonnage of recyclables received per 1,000 population.	216.77	206.48	186.93	173.64
Tonnage of all materials per FTE.	23,626.98	24,931.69	26,535.18	28,121.98
<b>Efficiency Measures</b>				
Tonnage of recyclables received as a percentage of tonnage of MSW received	32.83%	31.37%	26.27%	23.55%

## Environmental Protection Other Agencies

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### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Forestry	188,513	226,969	226,969	235,063
<b>Total expenditures</b>	<b>\$ 188,513</b>	<b>\$ 226,969</b>	<b>\$ 226,969</b>	<b>\$ 235,063</b>
Number of FTE's	-	-	-	-

### Department Purpose

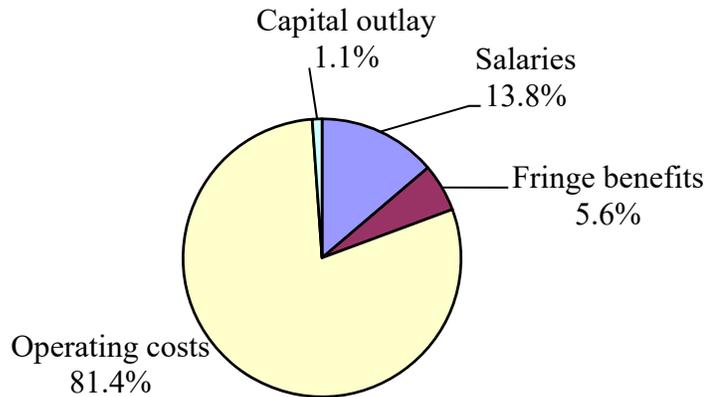
In FY 2019, Brunswick County has entered into an agreement with the State of North Carolina, Department of Environment & Natural Resources that Brunswick County will pay a percentage of what it costs to maintain the forest land in Brunswick County. In return the Forestry Department will provide for protection and improvements as necessary to the Brunswick County Forest Land.

## Economic & Physical Development Budget Summary

### Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 1,080,400	\$ 1,002,001	\$ 1,204,099	\$ 1,157,335
Fringe benefits	390,320	396,726	457,405	467,408
Operating costs	4,070,944	6,143,333	6,457,833	6,683,713
Capital outlay	-	-	5,903	95,000
<b>Total expenditures</b>	<b>\$ 5,541,664</b>	<b>\$ 7,542,060</b>	<b>\$ 8,125,240</b>	<b>\$ 8,403,456</b>
Restricted intergovernmental	3,850,488	3,746,275	3,995,125	3,846,275
Permits and fees	56,616	43,580	45,605	46,480
Sales and service	6,758	43,700	43,700	38,853
Investment earnings	272	-	-	150
Other revenue	3,071	700	11,347	100
<b>Total revenues</b>	<b>\$ 3,917,205</b>	<b>\$ 3,834,255</b>	<b>\$ 4,095,777</b>	<b>\$ 3,931,858</b>
Number of FTE's	22.5	20.8	24.9	24.9

### Economical and Physical Development Approved Expenditures FY 2019



# Cooperative Extension

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 291,813	\$ 301,981	\$ 340,434	\$ 312,416
Fringe benefits	109,042	141,864	144,806	154,261
Operating costs	116,061	113,633	124,214	121,983
Capital outlay	-	-	5,903	35,000
<b>Total expenditures</b>	<b>\$ 516,916</b>	<b>\$ 557,478</b>	<b>\$ 615,357</b>	<b>\$ 623,660</b>
Restricted intergovernmental	46,873	-	48,850	-
Permits & Fees	17,875	22,180	23,806	20,180
Other revenues	2,812	-	-	-
<b>Total revenues</b>	<b>\$ 67,560</b>	<b>\$ 22,180</b>	<b>\$ 72,656</b>	<b>\$ 20,180</b>
Number of FTE's	8.5	8.8	8.8	8.8

## 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:** Provide excellent customer service.

### Objectives:

- Align with and address Brunswick Vision components.
- 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, too.
- Replicate the Extension Master Gardener Volunteer House Call program.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

## Cooperative Extension

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### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Community contacts	33,243	40,961	42,000	46,000
Number of educational courses	161	120	152	
Number of local advisory stakeholders	26	45	26	26
<b>Efficiency Measures</b>				
Master Gardener Volunteer Hours	7,143	5,650	6,000	6,500
4-H Volunteer Hours	3,936	1,331	2,000	2,750
FCS Volunteer Hours	259	552	300	325
<b>Effectiveness Measures</b>				
Number of VAD farms	199	200	202	203
Renewed pesticide, waste, & Septic certificates	106	120	125	125
Number of passing ServSafe students	114	119	122	125

## Brunswick Business & Industry Development

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ -	\$ 27,539	\$ -
Fringe benefits	-	-	2,107	-
Operating costs	-	425,000	395,354	425,000
<b>Total expenditures</b>	\$ -	\$ 425,000	\$ 425,000	\$ 425,000
Number of FTE's	-	-	-	-

In FY 2019, to streamline and optimize the positive impact of economic development efforts that will lead to the advancement of Brunswick County's economy, the Brunswick County Economic Development Foundation (Nonprofit) will become the lead economic development organization for Brunswick County eliminating the need for a separate county department. The public/private nonprofit model will intentionally engage public, private, nonprofit, and academic partners in collaborative economic development program funding and delivery.

The public/private nonprofit corporation is established to promote economic well-being and quality of life for the citizens of Brunswick County by creating, retaining, and expanding jobs that facilitate growth, enhance wealth, and provide purposeful capital investment.

The County will contract with the nonprofit for the provision of economic development services on an annual basis and the funding included in the Fiscal Year 2019 budget is \$425,000.

# Planning

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 502,386	\$ 399,016	\$ 399,016	\$ 409,603
Fringe benefits	171,287	137,487	137,487	144,711
Operating costs	167,115	150,620	256,124	130,450
Capital outlay	-	-	-	30,000
<b>Total expenditures</b>	<b>\$ 840,788</b>	<b>\$ 687,123</b>	<b>\$ 792,627</b>	<b>\$ 714,764</b>
Permits & Fees	37,775	20,900	20,900	25,800
Other revenues	230	600	8,836	-
<b>Total revenues</b>	<b>\$ 38,005</b>	<b>\$ 21,500</b>	<b>\$ 29,736</b>	<b>\$ 25,800</b>
Number of FTE's	8.0	6.0	7.0	7.0

## Department Purpose

The focus of the Planning Department is the management of growth through a balanced approach to meet the demands of increasing population and development, while also enhancing Brunswick County's natural resources and maintaining the County's livability and character. This purpose is achieved through implementation of plans, policies, and regulations adopted by the Board of Commissioners.

The Planning Department provides public planning services to the unincorporated areas of Brunswick County that are outside municipalities' planning jurisdictions. Functions include but not limited to zoning, subdivision of land, long-range planning, transportation planning, specialized planning projects, development approval, and Minor CAMA Permits. The Planning Department works closely with other County Departments as well as various outside organizations to promote quality development through timely and proper review of projects.

The Planning Department supports and facilitates the Brunswick County Planning Board, the Brunswick County Zoning Board of Adjustment, and the Brunswick County Technical Review Committee (TRC). The Department also offers technical and other specialized support and assistance to County administration, Board of Commissioners, three transportation planning organizations, appointed boards, County Departments, community organizations, and to the public.

## Goals and Objectives

**Goal:** Provide exceptional, high quality, efficient, customer service.

### Objectives:

- Provide a positive, friendly atmosphere that is solutions based and partnerships-oriented for both residents and businesses.
- Implement improvements that support a more customer-friendly environment.
- Maintain responsive and timely review of development proposals and applications.
- Enhance collaborative efforts with businesses, developers, design professionals and other County departments to improve the project design, review, and approval procedures.

# Planning

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FY 18/19 Projected Additional Direct Cost - \$8,000  
Projected Recurring Annual Cost - \$0

**Goal:** Encourage the preservation of Brunswick County's quality of life and character through balanced planning and zoning as the County continues to experience population growth and development.

**Objectives:**

- Promote quality development by increasing awareness of flexibility, exceptional design options, trail development, project planning sessions, and other incentives available in the UDO.
- Request grant funding to publish the Brunswick County Exceptional Design Manual.
- Continue to coordinate Shoreline Protection activities with State, Federal, local government and other agencies.
- Continue implementation of the Brunswick County Trail Plan through development review, trail plan development, interactive mapping, and ecotourism promotion.
- Assist in the grant facilitation and development of the Brunswick Waterway Park.
- Support the update of the Land Use Plan.

FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost - \$0

**Goal:** Perform specialized planning projects, activities, and other initiatives.

**Objectives:**

- Provide on-going participation and staff representation on the Sunny Point Joint Land Use Study.
- Provide planning and technical assistance to County administration, County Departments, organizations, the community, and others as needed.
- Seek grant funding opportunities as needed for key projects and other initiatives.
- Complete a review of the Unified Development Ordinance to ensure that provisions are clear, simple, reasonable and appropriate for Brunswick County.

FY 18/19 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost - \$0

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

**Objectives:**

- Pursue the update to the Brunswick County Comprehensive Transportation Plan with NCDOT and all three transportation planning organizations.
- Monitor and engage in NCDOT's annual Transportation Improvement Program through all three transportation planning organizations and NCDOT staff.
- Provide on-going participation, staff representation, and support to all three transportation planning organizations and Brunswick Transit System.
- Work collaboratively with municipalities, Brunswick Transit System, NCDOT, property owners and others on transportation related issues, plans and projects.

FY 18/19 Projected Additional Direct Cost – \$46,607  
Projected Recurring Annual Cost – \$46,607

# Planning

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Planning Board Development Review Preparation				
Total # of Rezoning Processed	10	12	14	15
Avg. # of Rezonings Process w/in 60-90 days	9	9	14	14
Avg. # of Rezonings Process w/in 90-120 days	1	3	0	1
# of Conditional Zonings	2	3	2	2
# of Rezonings <5 Acres	4	2	5	5
# of Rezonings 5 – 49.99 Acres	6	10	7	8
# of Rezonings 50 – 99.99 Acres	0	0	2	2
# of Rezonings >100 Acres	0	0	0	0
Most Requested Rezonings				
# of Rezonings to R-7500	1	2	1	1
# of Rezonings to R-6000	0	2	2	2
# of Rezonings to MR-3200	0	0	1	1
# of Rezonings to C-LD	6	5	8	9
# of Rezonings to Other	3	3	2	2
# of Rezonings Amended by Staff	2	3	3	2
# of Rezonings Recommended by Planning Board Reversed by the Board of Commissioners	0	0	0	0
# of Land Use Plan Amendments Processed	5	6	7	7
% of Land Use Plan Amendments Approved	100%	100%	100%	100%
% of Land Use Plan Amendments Denied	0%	0%	0%	0%
Total # of Major Subdivisions & PDs Requested	5	5	12	13
Total # of Units (SF & MF) Approved	6,474	912	6,435	5,000
% of Major Subdivisions & PDS Approved	100%	100%	100%	100%
Total # of Campgrounds Requested	0	0	1	1
Total # of Campground Units	0	0	15	50
Total Acreage Approved for Dev. by Plng. Brd w/Staff Review	2,270.58	472.89	1,665.22	1,400
Minor Subdivisions, Exemption Plats, & State Review Officer reviews by staff	348	407	411	450
Commercial Application Reviews <sup>1</sup>	313	441	529	581
Residential Application Reviews <sup>2</sup>	1,957	2,294	2,753	3,000
Commercial Site Plan Revenue	\$5,850	\$11,200	\$13,440	\$14,761
Board of Adjustment (BOA) Case Preparation	13	7	8	7
Avg. # of BOA Cases Processed per Month	1.09	0.59	0.66	0.58
[1] Numbers reflect the total commercial projects reviewed by the Planning Department.				
[2] Numbers reflect the total residential projects reviewed by the Planning Department. No revenue for residential reviews.				

# Public Housing

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 136,979	\$ 147,863	\$ 147,863	\$ 136,627
Fringe benefits	52,900	58,147	58,147	55,296
Operating costs	1,916,791	2,170,980	2,178,656	2,163,180
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,106,670</b>	<b>\$ 2,376,990</b>	<b>\$ 2,384,666</b>	<b>\$ 2,355,103</b>
Restricted intergovernmental	2,253,545	2,316,000	2,316,000	2,316,000
Sales & Services	6,758	43,700	43,700	38,853
Investment earnings	272	-	-	150
Other revenues	29	100	100	100
<b>Total revenues</b>	<b>\$ 2,260,604</b>	<b>\$ 2,359,800</b>	<b>\$ 2,359,800</b>	<b>\$ 2,355,103</b>
Number of FTE's	3.0	3.0	3.2	3.2

## 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:** To improve service delivery.

### Objectives:

- Conduct annual customer service surveys to obtain client feedback regarding services.
- Continue cross training public housing staff on rules and regulations.
- Identify trainings for staff.
- Continue to collaborate with community partners to enhance Section 8 Housing program.
- Conduct 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.
- Conduct monthly file reviews and supervisory inspections to monitor quality of work.
- Implementation of HAPPY module designed to monitor fraud collections.
- Continue to look for ways to stream-line collections, notices, etc.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

**Goal:** Increase/Improve Participation rate.

### Objectives:

- Increase HUD participation rate by 6% this fiscal year by ensuring all available slots remain full.
- Research and prepare for implementation of bi-annual and tri-annual reviews.
- Attend trainings to enhance staff program knowledge.
- Continue to attend community meeting on homelessness.

## Public Housing

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- Review annual plan and identify changes to improve lease up rate.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b><i>FY 15/16 Actual</i></b>	<b><i>FY 16/17 Actual</i></b>	<b><i>FY 17/18 Estimated</i></b>	<b><i>FY 18/19 Projected</i></b>
<b>Workload (output) Measures</b>				
Voucher Issuance – New/Move	96	99	109	109
Annual Review Changes & Interim Changes	569	683	680	680
Reinspections	636	675	665	670
Initial Inspections	62	75	75	80
<b>Efficiency Measures</b>				
Annual Inspections per FTE	495	750	720	720
<b>Effectiveness Measures</b>				
HAP Contracts Executed	62	75	75	80

## Soil and Water

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 149,222	\$ 153,141	\$ 153,767	\$ 158,292
Fringe benefits	57,091	59,228	59,252	58,429
Operating costs	16,071	17,500	19,660	17,800
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 222,384</b>	<b>\$ 229,869</b>	<b>\$ 232,679</b>	<b>\$ 234,521</b>
Restricted Intergovernmental	30,330	30,275	30,275	30,275
Permits & Fees	966	500	899	500
Other revenues	-	-	2,411	-
<b>Total revenues</b>	<b>\$ 31,296</b>	<b>\$ 30,775</b>	<b>\$ 33,585</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:** Installation of Cover Crop Demonstration Site.

**Objectives:**

- Seek opportunities for grant funding to implement second year of planting a diverse cover crop. This demonstration site to encourage agricultural producers in county to consider the value of improving soil health on their operations.
- Continue to provide the No-Till Drill Program that not only provides a service to producers at a minimal cost, but improves water quality on farms.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Provide training that will improve employee skills and enhance district programs.

**Objectives:**

- Encourage employees to seek out training that will benefit with district program implementation.
- Support employee to become a North Carolina Certified Environmental Educator.
- Keep current employee certifications up to date by providing access to training opportunities.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Improve presence in public and private schools.

## Soil and Water

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### Objectives:

- Offer opportunities for all schools that have participated in the Plants for Pollinators Program to have district staff work with classes to learn about plant growth and the importance of pollination in agriculture.
- Continue to increase the number of presentations to schools on natural resource conservation topics.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Cost Share Funds Encumbered	50,992	235,918	119,417	132,115
Conservation Planned Acres	1,085	708	5,996	1,105
Participation in Environmental Education	3,075	3,482	4,000	4,500
Number of Citizens Assisted	1,349	1,647	1,650	1,650
Cost Share Funds Disbursed	39,361	80,603	55,457	152,645
Conservation Applied Acres	1,814	3,007	5,232	2,098

# Zoning/Solid Waste Enforcement

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ -	\$ -	\$ 135,480	\$ 140,397
Fringe benefits	-	-	55,606	54,711
Operating costs	-	-	18,225	14,190
Capital outlay	-	-	-	30,000
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,311</b>	<b>\$ 239,298</b>
Number of FTE's	-	-	3.0	3.0

## Department Purpose

The purpose of Zoning and Solid Waste Enforcement is to uniformly enforce the relevant sections of the Unified Development Ordinance, specifically including the zoning and solid waste regulations.

## Goals and Objectives

**Goal:** Improve complaint responsiveness.

**Objectives:**

- Begin 95% of investigations within 48 hours of receipt of complaint.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Abate violations promptly.

**Objectives:**

- Successfully close 90% of cases within 60 days

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Improve presence in public and private schools.

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Cases opened	392	319	350	370
Cases closed	913	279	360	340
<b>Efficiency Measures</b>				
Cases closed per officer	304	93	120	113
<b>Effectiveness Measures</b>				
95% of investigations begun within 48 hrs	-	-	-	352
90% of cases successfully closed within 60 days	-	-	-	333

## Economic Development Other

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Dredging projects	\$ 140,000	\$ -	\$ 177,875	\$ -
Boiling Spring Lakes	-	-	-	288,750
Shoreline protection	242,666	1,865,600	1,687,725	2,022,360
<b>Total expenditures</b>	<b>\$ 382,666</b>	<b>\$ 1,865,600</b>	<b>\$ 1,865,600</b>	<b>\$ 2,311,110</b>
Restricted Intergovernmental	47,500	-	-	-
<b>Total revenues</b>	<b>\$ 47,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Number of FTE's	-	-	-	-

### Department Purpose

In FY 2019, funds in the amount of \$2,022,360 were budgeted for shoreline protection projects and \$288,750 for Boiling Spring Lakes.

## Brunswick County Occupancy Tax

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Operating costs	\$ 1,472,240	\$ 1,400,000	\$ 1,600,000	\$ 1,500,000
<b>Total expenditures</b>	\$ 1,472,240	\$ 1,400,000	\$ 1,600,000	\$ 1,500,000
Restricted intergovernmental	1,472,240	1,400,000	1,600,000	1,500,000
<b>Total revenues</b>	\$ 1,472,240	\$ 1,400,000	\$ 1,600,000	\$ 1,500,000
Number of FTE's	-	-	-	-

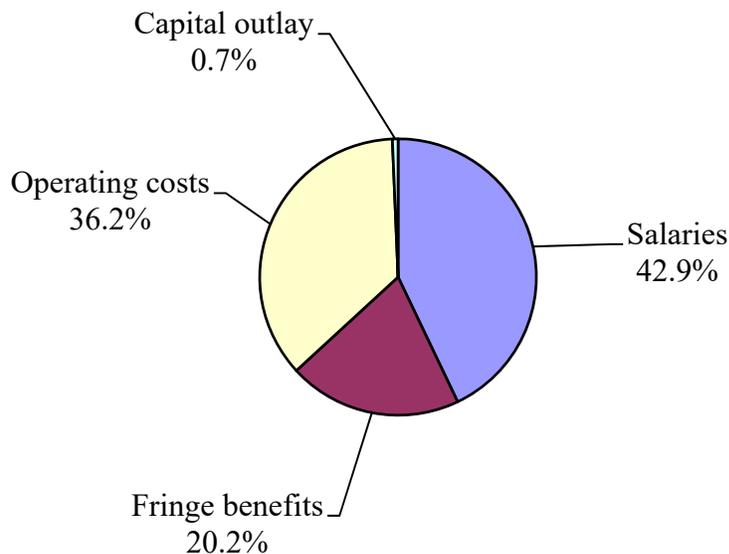
The County, in conjunction with the Southport-Oak Island Chamber of Commerce and the South Brunswick Islands Chamber of Commerce, established the Brunswick County Tourism Development Authority ("TDA"). The TDA is a discretely presented component unit of the County. The TDA, which provides a financial 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 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 10,200,289	\$ 10,959,913	\$ 10,917,287	\$ 11,080,609
Fringe benefits	5,004,909	5,425,337	5,425,362	5,228,315
Operating costs	12,292,754	12,661,600	13,320,324	9,343,296
Capital outlay	231,048	310,000	328,135	168,910
<b>Total expenditures</b>	<b>\$ 27,729,000</b>	<b>\$ 29,356,850</b>	<b>\$ 29,991,108</b>	<b>\$ 25,821,130</b>
Restricted intergovernmental	16,615,610	15,137,655	15,353,258	11,254,624
Permits and Fees	64,753	65,400	65,400	65,500
Sales and service	984,154	779,500	781,549	832,500
Other revenue	65,130	57,000	58,859	57,000
Fund balance appropriated	-	120,000	304,402	274,410
<b>Total revenues</b>	<b>\$ 17,729,647</b>	<b>\$ 16,159,555</b>	<b>\$ 16,563,468</b>	<b>\$ 12,484,034</b>
Number of FTE's	217.0	219.0	217.8	220.8

### Human Services Approved Expenditures FY 2019



# Health Services

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 3,651,456	\$ 3,842,598	\$ 3,800,972	\$ 3,826,883
Fringe benefits	1,621,416	1,794,893	1,794,918	1,774,376
Operating costs	1,676,654	2,059,544	2,269,928	2,171,594
Capital outlay	66,080	85,000	103,135	93,910
<b>Total expenditures</b>	<b>\$ 7,015,606</b>	<b>\$ 7,782,035</b>	<b>\$ 7,968,953</b>	<b>\$ 7,866,763</b>
Restricted intergovernmental	3,139,394	2,591,327	2,601,335	2,474,539
Sales & Services	984,154	779,500	781,549	832,500
Other revenues	52,752	45,000	46,859	45,000
Fund balance appropriated	-	120,000	304,402	274,410
<b>Total revenues</b>	<b>\$ 4,176,300</b>	<b>\$ 3,535,827</b>	<b>\$ 3,734,145</b>	<b>\$ 3,626,449</b>
Number of FTE's	72.1	73.1	72.9	73.9

## Department Purpose

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

## Goals and Objectives

**Goal:** Implement Clinic practice management improvements.

### Objectives:

- Ensure accurate and complete coding, billing, and documentation practices for all clinics. (Two billing services were explored during FY17-18 but were not found to be reliable alternatives to in-house billing).
- Implement 2 schedules for Child Health clinics—one for sick visits and one for comprehensive health check screenings. This will ensure each provider is working up to their capacity and provide two revenue streams. (Target: 20 sick visits/day; 8 health check screenings/day).
- Provide open access scheduling for Maternal Health and Family Planning, decreasing patient wait time and ensuring no patient is turned away due to lack of an appointment.
- Conduct BCCCP breast exams in-house using enhanced role nurses, eliminating the need to use contract staff and providing quicker appointment times for clients.
- Continue to conduct periodic clinic observations and assess for best practice clinic patient flows; implement changes as-needed.
- Enact post-partum and newborn health screenings.
- Ensure optimal clinic scheduling and coverage.
- Continue to screen for Family Planning Medicaid via Medicaid IMC, thus creating a payer source for a significant portion of FP clients.
- Upgrade LPN position to RN position to better meet the demands of clinic services and create an additional potential revenue stream.

FY 18/19 Projected Additional Direct Cost – \$3,254

Projected Recurring Annual Cost – \$3,254

## Health Services

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**Goal:** Restructure Care Management Programs to Better Meet CCNC, DPH, and BC Mission.

**Objectives:**

- Train Care Management staff in CCNC/DPH procedures to achieve efficiency in the work of the overall program structures, including making sure referrals are being received, entered and actionable in a timely manner.
- Monitor progress of Care Management staff to meet the expectations of DPH/CCNC goals in respect to their individual programs.
- Monitor supervision of Lead PHN in communicating expectations and achieving DPH/CCNC goals.

FY 18-19 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost –\$0

**Goal:** Maintain local Health Department accreditation.

**Objectives:**

- Develop new or revise existing policies to meet accreditation standards.
- Review and ensure compliance with all accreditation benchmarks and activities.
- Monitor progress of QA Specialist to ensure consistent, accurate adherence to all accreditation standards.

FY 18/19 Projected Additional Direct Cost –\$2,025  
Projected Recurring Annual Cost -\$2,025

**Goal:** Continue Quality Improvement Program.

**Objectives:**

- Conduct regular CQI meetings.
- Educate staff on the principles and practices of CQI.
- Select and complete at least one new CQI project per FY.

FY 18-19 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost –\$0

**Goal:** Continue to Market Agency Services.

**Objectives:**

- Continue to leverage social media, such as our agency Facebook page and Twitter accounts, to increase awareness.
- Continuously improve and update information on the agency webpage.
- Continuously update and refresh data displayed in lobbies via Outcome Health.
- Investigate advertising on billboards and other area media via state funding.

FY 18/19 Projected Additional Direct Cost – \$0  
Projected Recurring Annual Cost –\$0

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

## Health Services

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### **Objectives:**

- Continue to implement, review, and analyze customer service satisfaction surveys to evaluate services provided.
- Provide yearly customer service training/in-service to staff.
- 

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost –\$0

**Goal:** Increase and enhance Community Mental Health/Substance Abuse partnerships, education and services by creation of an Opioid Commission.

### **Objectives:**

- Identify stakeholders that offer mental health and substance abuse services in Brunswick County and the surrounding area.
- Establish protocols to connect clients with providers for in-patient and out-patient services as needed.
- Partner with established MH/SA providers to better facilitate client needs.
- Draft an Opioid Commission work plan and organizational structure.

FY 18/19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost –\$0

**Goal:** Add Medical Office Assistant to WIC Staff.

### **Objectives:**

- Preserve customer service standard by adding MOA position to serve WIC clients.
- Continue to enhance efficiency by applying CQI principles.
- Continue to increase the funding for the WIC program by increasing the client participation rate.

FY 18-19 Projected Additional Direct Cost – \$17,600

Projected Recurring Annual Cost – \$17,600

**Goal:** Seek Outside Sources of Funding to Support Opioid Abuse-Related Initiatives.

### **Objectives:**

- Explore potential opportunities for funding for opioid-related initiatives.
- Ensure all local requirements have been met prior to application.

FY 18-19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Seek and Obtain Outside Funding to Support Women’s Health Services.

### **Objectives:**

- Explore potential opportunities for funding for Women’s Health programs.
- Ensure all local requirements have been met prior to application.

FY 18-19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

## Health Services

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**Goal:** Provide Active Input into Brunswick County Space Feasibility Studies.

**Objectives:**

- Maintain an active role in upcoming discussions regarding the need for space considerations on the Brunswick County Government Center complex.
- Effectively communicate the need for inclusion of Building A in any future space feasibility studies.
- Ensure the needs of Health Services are considered in the appropriate capital improvement projects.

FY 18-19 Projected Additional Direct Cost – \$0

Projected Recurring Annual Cost – \$0

**Goal:** Explore the Feasibility of Offering International Travel Vaccines.

**Objectives:**

- Create a more convenient location to obtain international vaccines.
- Review recommended vaccines and medications based upon the diseases and safety concerns of each destination.
- Develop a reasonable cost for vaccines and detailed travel reports based upon each destination.

FY 18-19 Projected Additional Direct Cost – \$18,000

Projected Recurring Annual Cost – \$0, earned revenues to offset cost

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
WIC Vouchers Issued	2,484	2,326	2,468	2,468
BCCCP Patients Screened Per FTE	285	260	250	260
Child Health Patients Seen Per FTE (unduplicated)	780	796	800	820
Total Child Health Visits	2,088	2,452	2,100	2,500
<b>Efficiency Measures</b>				
Percentage of onsite applications completed within two weeks	98%	98%	66%	60% (2wks) 95% (4wks)
Percentage of Mandated Sanitation Inspections Completed	100%	96%	100%	100%
<b>Effectiveness Measures</b>				
Percentage of Recommended Immunizations recorded into State Registry	99%	67%	96%	98%

## Social Services

### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 6,420,809	\$ 6,976,135	\$ 6,975,135	\$ 7,114,785
Fringe benefits	3,330,892	3,571,351	3,571,351	3,399,525
Operating costs	8,821,970	8,510,366	8,827,819	4,766,429
Capital outlay	164,968	225,000	225,000	75,000
<b>Total expenditures</b>	<b>\$ 18,738,639</b>	<b>\$ 19,282,852</b>	<b>\$ 19,599,305</b>	<b>\$ 15,355,739</b>
Restricted intergovernmental	13,344,127	12,544,328	12,622,036	8,778,085
Permits & Fees	64,753	65,400	65,400	65,500
Other revenues	12,378	12,000	12,000	12,000
<b>Total revenues</b>	<b>\$ 13,421,258</b>	<b>\$ 12,621,728</b>	<b>\$ 12,699,436</b>	<b>\$ 8,855,585</b>
Number of FTE's	141.9	142.9	141.9	143.9

### 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 enhance training program for new and current staff members.
- Continue to identify training needs and provide subsequent training to all economic service staff on NC FAST and policy.
- 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, program specific and supervisory trainings).
- Continue to conduct annual customer satisfaction surveys for all sections within Social Services.
- Continue to recognize staff through Employee of the Quarter recognition.
- Collaborate with the state to be a referral agency for the Targeted Housing Program.
- Provide convenient, on campus visitation rooms to support reunification of children in foster care. Space to be set up by ages and provide meeting space for required family meetings (CFT's and PPAT's).
- Hire Social Work Program Support Specialist to support agency quality and technology/program needs. Social Work programs are scheduled to move into NC FAST in May 2018.
- Purchase laptops for social workers which will enable them to work in NC FAST in the field.
- Hire additional Child Protective Services Investigator to meet growing needs. The number of reports accepted/investigated annually has increased from 659 in FY 2016 to 850 by the end of FY18.

FY 18/19 Projected Additional Direct Cost - \$ 88,295 (after 50% federal and state reimbursement for position and computers)

## Social Services

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Projected Recurring Annual Cost - \$ 48,045 (salary for new position after 50% federal and state reimbursement)

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

**Objectives:**

- Quality Assurance Supervisors and Program Support Specialist 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.
- Continue to collaborate with BCC on providing IMC training program to new staff and individuals interested in working for Social Services (IMC training certificate).
- Ensure files are complete.
- Ensure documentation is complete and accurate.
- Identify staff training needs.
- Decrease supervisor to staff ratio in the economic services triage and family and children intake units by reclassifying vacant IMC position to IMC Supervisor position.
- Meet all State and Federal audit goals, ensure agency meets quality standards as outlined in House Bill 630.

FY 18/19 Projected Additional Direct Cost - \$4,077 (salary difference after 50% federal and state reimbursement)

Projected Recurring Annual Cost - \$4,077 (salary difference after 50% federal and state reimbursement)

## Social Services

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 15/16 Actual</b>	<b>FY 16/17 Actual</b>	<b>FY 17/18 Estimated</b>	<b>FY 18/19 Projected</b>
<b>Workload (output) Measures</b>				
Child Support Agent Caseload	360	380	400	420
Child Support Collections	\$6,621,068	\$6,536,592	\$6,550,000	\$6,600,000
Food Stamp Cases– Monthly Average	8,075	7,650	6,855	6,850
Medicaid Recipients – Monthly Average	21,492	19,835	18,005	18,000
Food Stamp Applications – Annually	4,836	4,741	5,510	5,550
Adult Medicaid Application – Annually	1,836	2,020	1,983	2,000
Family and Children Medicaid Applications – Annually	4,337	4,142	4,419	4,500
Medicaid Transportation Trips - Annually	31,029	31,121	31,300	31,500
Adult Protective Services Total Reports – Annually	306	305	332	340
Adult Protective Services Reports Accepted Annually	115	136	142	150
Child Protective Services Total Reports - Annually	1,182	1,251	1,350	1,485
Child Protective Services Reports Accepted - Annually	659	796	850	930
<b>Efficiency Measures</b>				
Adult Medicaid Application Processing Time (MAD 90 Day Standard)	**	**	45	45
Adult Medicaid Application Processing Time (non-MAD 90 Day Standard)	**	**	25	25
Family and Children Medicaid Application Processing Time (45 Day Standard)	**	**	25	25
Child Protective Services – Initiated Reports Timely	97%	95%	95%	95%
Child Protective Services – Completed Reports Timely	76%	73%	75%	75%
Adult Medicaid Application Processing Time (MAD 90 Day Standard)	**	**	45	45
Adult Medicaid Application Processing Time (non-MAD 90 Day Standard)	**	**	25	25
<b>Effectiveness Measures</b>				
Adult Medicaid Processing Percent Timeliness (90% or better)	**	**	98%	98%
Family and Children Medicaid Processing Percent Timeliness (90% or better)	**	**	96%	96%
Foster Care: 2 or Fewer Placements (NC = 87%)	93%	94%	94%	94%
Permanency in 12 months for children entering foster care (NC = 32%)	36%	32%	35%	35%
Maltreatment: repeated within 6 months (NC = 6.5%)	2%	0%	0%	0%

\*\* = data is unavailable due to transition to NC FAST

# Veterans Services

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 128,024	\$ 141,180	\$ 141,180	\$ 138,941
Fringe benefits	52,601	59,093	59,093	54,414
Operating costs	14,041	14,985	17,985	17,655
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>\$ 194,666</b>	<b>\$ 215,258</b>	<b>\$ 218,258</b>	<b>\$ 211,010</b>
Restricted Intergovernmental	2,000	2,000	2,000	2,000
<b>Total revenues</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
Number of FTE's	3.0	3.0	3.0	3.0

## Department Purpose

The County Veterans Service Department advises local veterans, and their dependents, of their rights and entitlements under various Federal and State laws, counsels them, and actively assists them by filling out the necessary applications and required forms, obtaining documents and affidavits, and forwarding same to the U.S. Department of Veterans Affairs. Work is generated through inquiries concerning veterans' benefits or through action of the service officer in seeking out those who need, and may be entitled to, assistance. The work is complex and exacting due to the numerous State and Federal laws involved and the regulations by which they are administered. These laws cover many and varied benefits including compensation, pension, insurance, death benefits, medical care, loan guaranty, and education.

The County Veterans Service Officer, while employed by the County Commissioners, is trained by, and works under, the supervision of a District Service Officer of the North Carolina Division of Veterans Affairs, pursuant to G. S. 165-6 (8), (9).

## Goals and Objectives

**Goal:** Improve customer service by increasing access to services for Health and Human Service clients.

### Objectives:

- Purchase a web-based software program which has more features and tracking capabilities for claims work, along with secure electronic back-up of data that can be retrieved from any location during out-reach events and in the event of a natural disaster.
- File as many Fully Developed Claims (FDC) to the VA as possible.
- File electronic claims to the VA when possible.
- Continue to add new contacts to Veterans Contact Group so more veterans will receive the important updates and information sent out concerning veterans.
- Certify NC Veteran license plate applications as well as disabled Veteran hunting/fishing licenses.

FY 18/19 Projected Additional Direct Cost - \$2,146  
Projected Recurring Annual Cost - \$1,347

**Goal:** Increase public awareness of our office.

## Veterans Services

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### **Objectives:**

- Continue to partner with and provide the Brunswick County Veterans Community Based Outpatient Clinic in Supply with our business cards to help promote awareness of our office.
- Give presentations to local organizations to include area assisted living facilities and nursing homes, to promote awareness of benefits available to veterans and their eligible dependents.
- Create new advertisements to be published in the two local newspapers concerning veteran's benefits.

FY 18/19 Projected Additional Direct Cost - \$1,100

Projected Recurring Annual Cost - \$1,100

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

### **Objectives:**

- Continue to send out Next of Kin letters to the families of deceased veterans to ensure they are aware of and receive any benefit they may be eligible to receive.
- Contact veterans who receive permanent and total disability rating from the VA to inform them of the additional benefits they and their dependents may be eligible to receive based on their new rating.

FY 18/19 Projected Additional Direct Cost - \$220

Projected Recurring Annual Cost - \$220

**Goal:** Work with the District 9 American Legion and the Winston Salem VA Regional Office to bring a Veteran Benefits Experience Center event to Brunswick County.

### **Objectives:**

- Continue correspondence with both the American Legion and the Winston Salem Regional Office about Brunswick County's desire to hold an event within the County.
- Work with the American Legion to find a facility large enough to house an event that will hold 400+ participants per day.
- Recruit Veterans Service Officers from surrounding counties along with state service officers to work the event filing claims.

FY 18/19 Projected Additional Direct Cost - \$3,000

Projected Recurring Annual Cost - \$3,000

## Veterans Services

### Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Total in-person contacts	1,986	1,820	2,000	2,100
Total telephone calls	6,487	6,457	6,000	6,000
Emails/faxes	2,274	2,195	2,500	2,600
New clients added to VIMS	350	389	425	450
Forms generated using VIMS	3,189	2,913	3,150	3,150
Records edited in VIMS	3,718	3,497	3,500	3,500
Letters sent to recently discharged veterans	15	10	10	0
Letters sent to Next of Kin regarding benefits	N/A	78	100	100
Certified Veteran License Plates	N/A	90	150	155
Veterans Group Email Notifications sent	9	11	12	12
<b>Effectiveness Measures</b>				
Compensation & Pension expenditures paid by VA in Brunswick County	\$55,565,000	\$63,838,000	\$65,000,000	\$70,000,000
Education & Voc. Rehab expenditures paid by VA in Brunswick County	\$3,106,000	\$3,097,000	\$3,100,000	\$3,100,000
Insurance & Indemnities paid by VA in Brunswick County	\$1,163,000	\$941,000	\$1,000,000	\$1,000,000
Medical care expenditures paid by VA in Brunswick County	\$23,214,000	\$25,029,000	\$27,000,000	\$30,000,000
Grand total of all expenditures paid by the VA in Brunswick County (including medical care)	\$83,048,000	\$92,905,000	\$94,000,000	\$96,000,000

Note: The VA gives their expenditures based on the calendar year. The figures shown for our FY 15/16 are VA's 2015 calendar year and our FY 16/17 is the VA's 2016 calendar year. The 2017 figures are generally not available until May or June of the following year.

## Human Services Other Agencies

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Brunswick Sr Resources	\$ 1,650,000	\$ 2,076,705	\$ 2,076,705	\$ 2,378,618
Juvenile Crime Prevention Council	7,000	-	6,500	-
JCPC Coastal Horizons	58,124	-	56,763	-
JCPC Teen Court	48,965	-	49,624	-
Providence Home	16,000	-	15,000	-
<b>Total expenditures</b>	\$ 1,780,089	\$ 2,076,705	\$ 2,204,592	\$ 2,378,618
Restricted intergovernmental	130,089	-	127,887	-
<b>Total revenues</b>	\$ 130,089	\$ -	\$ 127,887	\$ -
Number of FTE's	-	-	-	-

### Department Purpose

Brunswick County contributions to non-profit agencies to support human service efforts in FY 19 are 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. Increased funding from \$2,076,705 to \$2,378,618 in FY 2019 is mainly to support the recent openings of additional or improved facilities/senior centers in the County.

## Education

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### Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Brunswick Community College	\$ 3,868,761	\$ 4,192,430	\$ 4,490,671	\$ 4,399,867
Brunswick County Schools	36,153,806	38,081,491	38,081,491	40,756,278
<b>Total expenditures</b>	<b>\$ 40,022,567</b>	<b>\$ 42,273,921</b>	<b>\$ 42,572,162</b>	<b>\$ 45,156,145</b>
Other revenue	482,267	224,000	362,638	224,000
<b>Total revenues</b>	<b>\$ 482,267</b>	<b>\$ 224,000</b>	<b>\$ 362,638</b>	<b>\$ 224,000</b>
Number of FTE's	-	-	-	-

# Brunswick Community College

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Brunswick Community College	\$ 3,868,761	\$ 4,192,430	\$ 4,490,671	\$ 4,399,867
<b>Total expenditures</b>	\$ 3,868,761	\$ 4,192,430	\$ 4,490,671	\$ 4,399,867
Other revenue	482,267	224,000	362,638	224,000
<b>Total revenues</b>	\$ 482,267	\$ 224,000	\$ 362,638	\$ 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 funded by the \$30 million bond referendum passed by Brunswick County voters in November 2004 as follows:

- 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 2008-09, 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.

The County and the College entered in to an agreement to design and construct an Allied Health Building to house all health occupation programs on the main campus utilizing \$2.85 million of NC Connect State Bond Funds and an additional \$2.85 million of local funds. The former Early Childhood Education Center will be renovated and an addition will be constructed.

## Brunswick County Schools

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Brunswick County Schools	\$ 36,153,806	\$ 38,081,491	\$ 38,081,491	\$ 40,756,278
<b>Total expenditures</b>	\$ 36,153,806	\$ 38,081,491	\$ 38,081,491	\$ 40,756,278
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 29 in student membership out of 115 school districts in the state. For 2017-2018 Brunswick County School System served over 12,425 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 1,980 full-time and part-time employees and is the largest employer in Brunswick County. The system has more than 820 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 \$40,756,278 to the school system in FY 19 under the terms of the agreement.

In 2018-2019, Brunswick County Schools expects membership of 12,591, an increase over the 2017-2018 student average daily membership.

During the 2017-2018 school year, 1,119 students were enrolled in charter schools; Brunswick County Schools anticipates that charter school enrollment will increase by 118 students for the 2018-2019 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.

For FY 2019, the County ad valorem funded operating budget to the school system is \$39,918,820 which is an increase of \$2,619,825 or 7.0% over the prior year amount of \$37,298,995. Debt service for the County schools for FY 2019, funded by ad valorem revenue totals \$5.4 million and funded by local option sales tax and NC Education Lottery totals \$3.3 for a total of \$8.7 million. The School System was allocated \$3,262,196 for the annual capital improvement plan dedicated to small capital improvement projects, \$1,700,000 for classroom technology enhancements throughout the system, \$27,000,000 for new Town Creek Middle School, \$4,000,000 for Lincoln Elementary School 6 classroom addition, \$2,740,000 for Town Creek

## Brunswick County Schools

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Elementary School 6 classroom addition, \$25,405,000 for district wide athletic, interior and exterior building improvements. The funding sources are local option sales tax proceeds legislated for K-12 schools of \$3,546,776, \$837,458 of current year ad valorem taxes appropriated under the funding agreement, \$3,417,962 of prior year collections of ad valorem taxes, \$3,355,000 GO Funds Advanced for Design work, and \$52,950,000 BOE debt proceeds (Bond Referendum 2016).

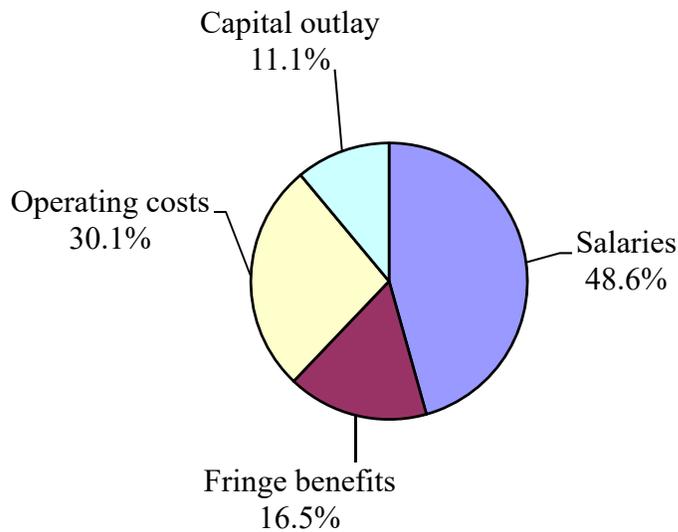
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## Cultural and Recreational Budget Summary

### Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 1,999,527	\$ 2,152,734	\$ 2,152,679	\$ 2,267,572
Fringe benefits	762,228	806,045	806,045	818,496
Operating costs	1,232,442	1,336,746	1,368,851	1,332,800
Capital outlay	797,899	139,000	146,033	549,000
<b>Total expenditures</b>	<b>\$ 4,792,096</b>	<b>\$ 4,434,525</b>	<b>\$ 4,473,608</b>	<b>\$ 4,967,868</b>
Restricted intergovernmental	149,232	135,000	154,674	135,000
Sales and service	287,511	301,600	301,600	323,850
Other revenue	36,772	31,500	31,500	31,500
<b>Total revenues</b>	<b>\$ 473,515</b>	<b>\$ 468,100</b>	<b>\$ 487,774</b>	<b>\$ 490,350</b>
Number of FTE's	43.0	43.0	43.0	45.0

### Cultural and Recreational Approved Expenditures FY 2019



# Library

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 696,608	\$ 743,196	\$ 743,196	\$ 792,551
Fringe benefits	291,509	308,328	308,328	316,173
Operating costs	260,037	285,100	299,774	238,900
Capital outlay	19,513	-	-	-
<b>Total expenditures</b>	<b>\$ 1,267,667</b>	<b>\$ 1,336,624</b>	<b>\$ 1,351,298</b>	<b>\$ 1,347,624</b>
Restricted intergovernmental	142,232	135,000	149,674	135,000
Sales and service	22,937	25,000	25,000	25,000
Other revenue	33,339	31,500	31,500	31,500
<b>Total revenues</b>	<b>\$ 198,508</b>	<b>\$ 191,500</b>	<b>\$ 206,174</b>	<b>\$ 191,500</b>
Number of FTE's	17.0	17.0	17.0	18.0

## 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:** All users will find a safe and comfortable environment that meets their library needs.

### Objectives:

- Work with Law Enforcement to arrange more frequent and highly visible walk-throughs in all buildings.
- Assign pairs of Volunteers to walk through and around buildings more often.
- Reconfigure workrooms and public areas for clear views.
- Respond immediately to every report of inappropriate behavior in a building or parking area.
- Zero tolerance for people who deliberately frighten or annoy legitimate library users.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Library users will have increased access to digital materials, in response to frequent requests.

### Objectives:

- Add digital magazine subscriptions.
- Add more eBooks.
- Offer more one-to-one training in the use of personal "devices," especially right after Christmas, with Friends of the Library volunteers.

# Library

FY 18/19 Projected Additional Direct Cost - \$12,500  
 Projected Recurring Annual Cost - \$12,500

**Goal:** The new Southwest Brunswick Branch will operate safely and efficiently, and former Hickman's Crossroads customers will be pleased.

**Objectives:**

- Add 1 full-time Library Assistant: \$28,678 + benefits.
- Recruit additional volunteers to assist with programs and classes.
- Revive the children's programs.
- Work with Friends of the Library to purchase additional furniture as necessary.

FY 18/19 Projected Additional Direct Cost - \$28,678 + benefits.  
 Projected Recurring Annual Cost - \$28,678 + benefits.

## Key Programs, Objectives and Measures

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Estimated</i>	<i>FY 18/19 Projected</i>
<b>Workload (output) Measures</b>				
Total items circulated	486,870	507,564	510,000	520,000
Uses of electronic equipment	89,650	92,548	93,000	95,000
Door count	262,026	261,917	262,000	263,000
Program attendance	20,132	24,581	25,000	25,000
eBook circulation	10,207	17,118	18,000	22,000
<b>Efficiency Measures</b>				
Cost per service hour	\$22.38	\$25.12	\$28.00	\$30.00
<b>Effectiveness Measures</b>				
Maximum waiting time	12 wks.	12 wks.	10 wks.	8 wks.
Satisfaction	85%	91%	90%	95%
New card registrations	4,261	4,289	4,900	5,000

# Parks and Recreation

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 1,302,919	\$ 1,409,538	\$ 1,409,483	\$ 1,475,021
Fringe benefits	470,719	497,717	497,717	502,323
Operating costs	972,405	1,051,646	1,069,077	1,093,900
Capital outlay	778,386	139,000	146,033	549,000
<b>Total expenditures</b>	<b>\$ 3,524,429</b>	<b>\$ 3,097,901</b>	<b>\$ 3,122,310</b>	<b>\$ 3,620,244</b>
Restricted intergovernmental	7,000	-	5,000	-
Other revenue	3,433	-	-	-
Sales and service	264,574	276,600	276,600	298,850
<b>Total revenues</b>	<b>\$ 275,007</b>	<b>\$ 276,600</b>	<b>\$ 281,600</b>	<b>\$ 298,850</b>
Number of FTE's	26.0	26.0	26.0	27.0

## Department Purpose

The Parks and Recreation Department is comprised of 5 divisions; Administration, Athletics, Senior 50+ Programs, Marketing and Community Events and Special Populations. Article 18, 160A-352 (NC Recreation Enabling Act) declares the public good and general welfare of the citizens require adequate recreation programs. That the creation, establishment and operation of Parks and Recreation Programs and Facilities is a proper governmental function and that it is the policy of North Carolina to forever encourage, foster and provide these facilities and programs for all its citizens. The mission of the Department is to efficiently provide quality and safe recreation facilities and programs that establish quality of life for Brunswick County residents.

## Goals and Objectives

**Goal:** Completion of Planned Development Projects. (Administration)

### Objectives:

- Construction management of Ocean Isle Beach Phase 2, including final punch list and grand opening.
- Construction management of Brunswick Waterway Park.
- Annual update of Parks and Recreation Strategic Plan by February 2019.
- Consistent search and application for grant/external funding for future park development.

FY 18/19 Projected Additional Direct Cost – \$6,841,000 (Pay-Go Capital Project)  
 Projected Recurring Annual Cost - \$65,000

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

### Objectives:

- Coordinate and implement a new co-sponsored summer camp (Camp Brunswick) with the Town of Shallotte, and Cooperative Extension for kids ages 6-11 occurring in July through August. (Community Events)

## Parks and Recreation

- Continue cosponsored programs with Communities in Schools to offer The Little Princess Ball to the citizens of Brunswick County. Ball is held currently at 3 locations with attendance over 450. Continue to offer The Free Concerts and Movies Series. (8 locations currently). (Community Events)
- Monitor and grow contracted programs which include, shag, water fitness, pickleball clinics, and tennis lessons. Continue to foster relationships with other towns, BSRI, Cooperative Extension to access indoor space for programming.
- Add a Junior High Division to the Brunswick County Youth Soccer League. (Fall & Spring). (Athletics)
- Improve our M.O.U. with Brunswick County Schools. (Athletics)
- Continue to 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)
- Offer affordable opportunities to residents age 50+ that encourage healthy aging, physical activity, mental wellness, and social interaction. (Senior 50+ Programs)
- Expansion of Special Olympics Brunswick County sport offerings to include tennis (singles, doubles & skills play) as a choice for our local registered SOBC athletes.
- Create an event for special needs middle & high school (ages 14+) students like, or in direct association with, the “Night to Shine” event started by the Tim Tebow Foundation. Basically, this is a high school prom held specifically for the middle school and high school aged special needs community.

FY 18/19 Projected Additional Direct Cost – \$35,941

Projected Recurring Annual Cost - \$35,941

### Key Programs, Objectives and Measures

<b>Key Performance Measures:</b>	<b>FY 15/16 Actual</b>	<b>FY 16/17 Actual</b>	<b>FY 17/18 Estimated</b>	<b>FY 18/19 Projected</b>
<b>Workload (output) Measures</b>				
Number of Community Involvements (Staff)	313	250	320	320
Amount of Grant Dollars Received	\$350,000	\$616,000	\$205,000	\$65,000
Number of Recreation Programs Offered	504	398	430	430
Number of New Programs Offered	29	26	30	30
Number of Community Co-Ops/Partners	354	339	400	400
Number of Community Buildings Rented/Paid	397	461	479	480
<b>Efficiency Measures</b>				
Number of Volunteer Hours	25,135	24,164	25,000	25,000
<b>Effectiveness Measures</b>				
Number of Work Related Injuries	0	0	0	0
Number of Work Days Lost to Injury	0	0	0	0
Number of Work Orders Processed	73	51	50	50
Number of Park Inspections Conducted	3	3	3	3

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## Debt Service

### Debt Service Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Principal	\$ 11,295,000	\$ 11,210,001	\$ 11,384,001	\$ 11,233,462
Interest	3,014,605	2,598,448	2,598,448	2,217,245
Fees and Issuance Costs	9,750	10,000	10,000	10,000
<b>Total expenditures</b>	<b>\$ 14,319,355</b>	<b>\$ 13,818,449</b>	<b>\$ 13,992,449</b>	<b>\$ 13,460,707</b>
ARRA Stim Debt / Interest Subs	6,080	4,538	4,538	3,002
<b>Total revenues</b>	<b>\$ 6,080</b>	<b>\$ 4,538</b>	<b>\$ 4,538</b>	<b>\$ 3,002</b>

### Debt Service Expenditures by Function

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Education	\$ 12,322,059	\$ 12,146,380	\$ 12,146,380	\$ 11,447,599
Public Safety	508,450	493,050	493,050	472,950
Central Services	-	-	174,000	173,293
Culture & Recreation	442,696	176,719	176,719	418,165
<b>General Government</b>	<b>\$ 1,046,150</b>	<b>\$ 1,002,300</b>	<b>\$ 1,002,300</b>	<b>\$ 948,700</b>
Total expenditures	14,319,355	13,818,449	13,992,449	13,460,707
<b>ARRA Stim Debt / Interest Subs</b>	<b>\$ 6,080</b>	<b>\$ 4,538</b>	<b>\$ 4,538</b>	<b>\$ 3,002</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.

In November 2016, voters approved a \$152 million bond referendum as requested by the Board of Education for the school's 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. The County issued the first of three issues in June 2018 of \$52.95 million with the first debt service payment in fiscal year 2020. The County has planned debt issues in July 2020 and July 2022 for phases two and three.

Capital Improvement Plan: There are no planned debt issues except for the two remaining debt issues related to the \$152 million bond referendum.

Brunswick County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the County. As of June 2018, 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 AAA
  - Limited Obligation Bonds AA+
  - Revenue Bonds AA-
- Fitch
  - General Obligation Bonds AA+
  - Limited Obligation Bonds AA
  - Revenue Bonds AA-

## Debt Service

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Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2018, the outstanding governmental activities principal indebtedness of the County totals \$107,445,000. The budget for governmental activities debt service payments for fiscal year 2019 totals \$13,277,411.

Debt service payments are made for interest on long-term debt outstanding and to retire debt principal as it matures. As of June 30, 2018, the outstanding governmental activities principal indebtedness of the County totals \$107,445,000. The budget for governmental activities debt service payments for fiscal year 2019 totals \$13,277,411.

### Debt Management

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

#### A. Debt Limits

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

#### B. Debt Structuring

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

#### C. Budgetary

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

# Schedule of Debt

## DEBT SERVICE

### Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Governmental Activities June 30, 2019

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
2019	9,431,299	2,016,297	1,638,701	11,261,114	11,070,000	13,277,411
2020	11,861,848	4,816,203	1,598,152	13,605,714	13,460,000	18,421,917
2021	11,610,498	3,142,592	689,502	12,393,312	12,300,000	15,535,904
2022	8,201,596	2,621,972	688,404	8,952,532	8,890,000	11,574,504
2023	5,807,729	2,261,661	417,271	6,257,943	6,225,000	8,519,604
2024	5,078,278	1,983,352	416,722	5,507,502	5,495,000	7,490,854
2025	4,725,000	1,770,604	-	4,725,000	4,725,000	6,495,604
2026	4,720,000	1,566,454	-	4,720,000	4,720,000	6,286,454
2027	4,715,000	1,357,604	-	4,715,000	4,715,000	6,072,604
2028	4,710,000	1,159,898	-	4,710,000	4,710,000	5,869,898
2029-2033	15,140,000	18,974,238	-	-	15,140,000	18,974,238
2034-2038	13,540,000	15,005,375	-	-	13,540,000	15,005,375
2039-2043	2,455,000	2,494,280	-	-	2,455,000	2,494,280
<b>Total Bonded Debt</b>	<b>101,996,248</b>	<b>59,170,529</b>	<b>5,448,752</b>	<b>76,848,115</b>	<b>107,445,000</b>	<b>136,018,644</b>
<b>Other Long- Term Debt</b>						
<b>Capitalized Lease</b>						
2019	-	-	168,461	173,293	163,461	173,293
2020	-	-	168,305	173,293	168,305	173,293
<b>Total Other Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>331,766</b>	<b>346,586</b>	<b>331,766</b>	<b>346,586</b>
<b>Total Long- Term Debt</b>	<b>101,996,248</b>	<b>59,170,529</b>	<b>5,780,518</b>	<b>77,194,701</b>	<b>107,776,766</b>	<b>136,365,230</b>

## Legal Debt Margin

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### Computation of Legal Debt Margin

June 30, 2018

Assessed value of taxable property	\$25,056,081,621
	<u>x 0.08</u>
Debt limit- 8 percent of assessed value	\$ 2,004,486,530
Gross debt:	
Total bonded debt	\$ 162,915,667
Total limited obligation bonds	29,825,000
Total capital leases	<u>30,198,604</u>
Gross debt	222,939,271
Less: water and sewer bonds	<u>112,227,506</u>
Total amount of debt applicable to debt limit (net debt)	\$ 110,711,765
Legal debt margin	<u>\$ 1,893,774,765</u>

## Emergency Telephone System Fund

### Fund Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Operating costs	\$ 440,613	\$ 730,673	\$ 980,673	\$ 548,008
Capital outlay	-	51,750	601,750	-
<b>Total expenditures</b>	<b>\$ 440,613</b>	<b>\$ 782,423</b>	<b>\$ 1,582,423</b>	<b>\$ 548,008</b>
Restricted intergovernmental	710,611	782,423	782,423	548,008
911 Center Consolidation Grant	-	-	250,000	-
Investment earnings	1,695	-	-	-
Fund balance appropriated	-	-	548,800	-
Transfer from General Fund	-	-	1,200	-
<b>Total revenues</b>	<b>\$ 712,306</b>	<b>\$ 782,423</b>	<b>\$ 1,582,423</b>	<b>\$ 548,008</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.

## Register of Deeds Technology Enhancement Fund

### Fund Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 60,284	\$ 61,833	\$ 61,872	\$ 63,657
Fringe benefits	21,142	21,958	21,964	21,742
Operating costs	49,884	106,000	105,955	100,300
Capital outlay	-	20,000	20,000	27,000
<b>Total expenditures</b>	<b>\$ 131,310</b>	<b>\$ 209,791</b>	<b>\$ 209,791</b>	<b>\$ 212,699</b>
Permits and Fees	156,779	159,000	159,000	165,500
Investment earnings	1,756	1,300	1,300	3,500
Fund balance appropriated	-	49,491	49,491	43,699
Transfer from General Fund	-	-	-	-
<b>Total revenues</b>	<b>\$ 158,535</b>	<b>\$ 209,791</b>	<b>\$ 209,791</b>	<b>\$ 212,699</b>
Number of FTE's	1.0	1.0	1.0	1.0

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

# Water Fund

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 4,377,828	\$ 4,619,624	\$ 4,692,675	\$ 4,932,754
Fringe benefits	1,839,538	2,045,360	2,051,308	2,368,799
Operating costs	8,022,265	8,361,989	9,592,636	8,751,742
Capital outlay	1,542,206	1,855,500	2,326,586	1,619,100
Debt service	2,253,305	2,251,943	2,251,943	2,245,929
Transfer to Other Funds	5,715,725	2,615,503	2,715,507	4,610,144
<b>Total expenditures</b>	<b>\$ 23,750,867</b>	<b>\$ 21,749,919</b>	<b>\$ 23,630,655</b>	<b>\$ 24,528,468</b>
Restricted intergovernmental	52,684	-	216,000	-
Sales and service	22,676,369	21,244,250	22,163,600	23,072,000
Investment earnings	48,375	30,000	30,000	70,000
Other revenue	903,742	475,669	530,257	476,468
Fund balance appropriated	-	-	517,798	-
Transfer from Other Funds	-	-	173,000	910,000
<b>Total revenues</b>	<b>\$ 23,681,170</b>	<b>\$ 21,749,919</b>	<b>\$ 23,630,655</b>	<b>\$ 24,528,468</b>
Number of FTE's	80.00	82.00	83.00	87.00

## 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

### *Administration Division*

**Goal:** Design and implement recommendations for infrastructure improvement to meet capacity and water quality needs of all customers.

#### **Objectives:**

- Design and begin construction of the Shallotte WWTP in order to provide capacity for the City of Southport to enter as a Participant in the West Brunswick Regional Wastewater System.
- Begin design on Northeast WWTP expansion to meet wastewater needs of Participants.
- Identify the best treatment methods for expansion of the NWWTP and start implementation.
- Improve water and sewer tap installation efficiency and quantity.

### *Water Distribution Division*

**Goal:** Proactively manage water easements and right-of-way to protect water main infrastructure.

#### **Objectives:**

- Evaluate and document in GIS all water easements and right-of-way not in NCDOT maintained right-of-way.
- Mow all water easements and right-of-way.

## Water Fund

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FY 18/19 Projected Additional Direct Cost - \$20,000  
Projected Recurring Annual Cost – \$20,000

**Goal:** Improve water distribution system operations, maintenance, and revenue generation.

**Objectives:**

- Upgrade 13 wholesale meters averaging at least 1 million gallons a month to ensure accurate billing of wholesale water. New Q4 electronic meters are more accurate and cost less to operate and maintain.
- Upgrade 6 existing short range, one-way repeaters with longer range two-way radios.
- Add one new TGB at BPS9 to eliminate gaps in coverage.
- Upgrade and relocate two TGB's to more effective locations to eliminate gaps in coverage.
- Replace altitude valve at Leland Tank with an automated valve.
- Replace limitorque valve on pump 4 at BPS6.
- Rebuild three of or water tank altitude valves at ADM, Shallotte1, and Shallotte Point tanks.
- Upgrade #2 motor at BPS1 to meet the increased water demands.

FY 18/19 Projected Additional Direct Cost - \$360,500  
Projected Recurring Annual Cost – \$0

### ***Construction Division***

**Goal:** Maintain expected customer service level for water service installation and utility infrastructure locating to maintain system integrity.

**Objectives:**

- Accurately mark and process the 78% increase in locate requests over the past two years within the timeframe mandated by general statutes.
- Reduce the installation time for taps to 15 days or less.
- Efficiently repair main breaks without pulling key personnel from critical tasks.
- Receive standard NCDOT service encroachments in 10 days.
- Provide training to all locators on 811 software so that each locator can log locate tickets.

FY 18/19 Projected Additional Direct Cost – \$284,000  
Projected Recurring Annual Cost – \$107,000

### ***Water Treatment Divisions***

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

**Objectives:**

- Optimize the recently completed sludge handling facilities at the Hwy 211 WTP.
- Construct another new well at the Hwy 211 WTP to maintain raw water capacity.
- Refine and stabilize p control by the addition of carbon dioxide feed system to water treatment system at the 211 WTP.
- Continue to monitor the pilot unit and start design on the 12mgd expansion of the Northwest WTP to reach its next phase of 36 mgd.

## Water Fund

- Participate in the Area Wide Optimization Program Sponsored by NC DENR.

FY 18/19 Projected Additional Direct Cost - \$570,000

Projected Recurring Annual Cost - \$0

### *King's Bluff Pump Station*

**Goal:** Increase preparedness for emergency outages and peak demands.

#### **Objectives:**

- Bid contract for emergency repairs on the LCFWSA system.
- Provide maintenance plan for Booster Pump Station to ensure proper operation.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

## Key Programs, Objectives, and Measures

### Water Distribution Division

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Miles of water lines maintained	1,029	1,043	1,052	1,064
Number of Meters Read by AMI	39,935	46,572	49,893	51,000
Number of Large Meters (>2") Maintained	63	62	61	61
<b>Effectiveness Measures</b>				
Number of Rereads /1000 meters	340	341	359	350
Gallons of Water Used to Flush Tanks Per/yr.	3,700,000	3,200,000	3,350,000	3,000,000

### Construction Division

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Locate requests processed (calendar year)	13,060	14,677	23,250	25,000
Water services installed (Long Side)	n/a	n/a	165	205
Water services installed (Short Side)	n/a	n/a	185	235
Total water services installed	n/a	n/a	350	440
Number of main repairs (2" and larger)	n/a	n/a	65	80
<b>Efficiency Measures</b>				
Avg. time to install a water service (days)	n/a	n/a	n/a	15
Avg. time to submit NCDOT Encroachment (days)	n/a	n/a	n/a	10

## Water Fund

### Northwest Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Total gallons treated (billion gallons)	3.953	4.357	4.436	4.264
<b>Efficiency Measures</b>				
Number of days with NTU less than .2	365	363	363	365
<b>Effectiveness Measures</b>				
Cost per 1,000 gallon	\$1.04	\$0.99	\$0.98	\$1.14

### NC 211 Water Treatment Plant

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Total gallons treated (billion gallons)	1.169	1.134	0.890	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	\$1.77	\$1.69	\$2.50	\$2.21

### Kings Bluff Pump Station

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Total gallons pumped (million gallons)	9,100	9,093	9,984	9,200
<b>Efficiency Measures</b>				
Number of outages	5	5	6	5
<b>Effectiveness Measures</b>				
Cost per 1,000 gallon	\$0.025	\$0.067	\$0.036	\$0.025

# Wastewater Fund

## Department Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Salaries	\$ 2,394,170	\$ 2,583,419	\$ 2,550,634	\$ 2,632,844
Fringe benefits	978,834	1,108,072	1,108,065	1,221,374
Operating costs	5,862,823	5,622,182	6,936,657	6,179,943
Capital outlay	1,792,245	3,046,600	4,021,129	2,409,825
Debt service	13,912,818	13,886,522	13,886,522	13,721,904
Transfer to Other Funds	1,104,946	-	634,012	800,000
<b>Total expenditures</b>	<b>\$ 26,045,836</b>	<b>\$ 26,246,795</b>	<b>\$ 29,137,019</b>	<b>\$ 26,965,890</b>
Restricted intergovernmental	263,479	119,378	119,378	91,833
Sales and service	24,403,102	21,747,828	22,167,828	22,689,098
Investment earnings	41,918	25,000	25,000	50,000
Other revenue	629,388	81,900	234,158	150,400
Fund balance appropriated	-	2,892,689	4,952,484	2,809,559
Transfer from Other Funds	922,405	1,380,000	1,638,171	1,175,000
<b>Total revenues</b>	<b>\$ 26,260,292</b>	<b>\$ 26,246,795</b>	<b>\$ 29,137,019</b>	<b>\$ 26,965,890</b>
Number of FTE's	47.0	48.0	48.0	48.0

## 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

### *Wastewater Collections Division*

**Goal:** Improve transmission operations within the Northeast Regional Transmission System.

#### **Objectives:**

- Optimize VFD's to improve pump efficiency at all stations.
- Assist with the relocation of the Timber Lane Force Main.
- Assist with the bypass of the H2GO flow around the Town of Navassa.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost - \$0

**Goal:** Eliminate St. James Wyndmere Pump Station odor control issues.

#### **Objectives:**

- Determine if compounds other than hydrogen sulfide such as mercaptans and amines are creating odor issues at the pump station.
- Install a continuous monitor Hydrogen Sulfide meter.
- Evaluate additional "polishing" techniques to further reduce odors.

## Wastewater Fund

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FY 18/19 Projected Additional Direct Cost - \$10,000  
Projected Recurring Annual Cost – \$0

**Goal:** Proactively manage sewer easements and right-of-way to protect sewer main infrastructure.

**Objectives:**

- Evaluate and document in GIS all sewer easements and right-of-way not in NCDOT maintained right-of-way.
- Mow all sewer easements and right-of-way.

FY 18/19 Projected Additional Direct Cost - \$20,000  
Projected Recurring Annual Cost – \$20,000

**Goal:** Increase efficiency in the grinder maintenance installation and repair programs.

**Objectives:**

- Consider adjustments to the grinder pump specifications to improve grinder component life-cycle.
- Evaluate efficacy of re-bidding grinder vendor contract.
- Maximize daily grinder installations (2 minimum) while ensuring other responsibilities of grinder installation group are being cared for.
- Provide weekly updates on number of sewer tap installations, grinder installations, and emergency work requests along with the average time-frame from request to completion.

FY 18/19 Projected Additional Direct Cost - \$85,000 (\$250 per unit)  
Projected Recurring Annual Cost – \$85,000

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

**Goal:** Maximize Ocean Isle Beach and Southwest Region Annual Treatment amount.

**Objectives:**

- Provide operations plan to maximize the amount of sewer treated at the OIB WWTP which will minimize transferred flow to the WBWRF and stabilize OIB rate.
- Provide operations plan to maximize the amount of sewer treated at the Carolina Shores and Seatrial WWTPs to optimize operations at these locations.
- Routinely (minimum monthly) review transferred flow amounts with staff and recommend plan adjustments as needed.

FY 18/19 Projected Additional Direct Cost - \$0  
Projected Recurring Annual Cost – \$0 – (Maintenance Savings)

**Goal:** Provide options and cost estimates for improvements to the Bio-solids program.

**Objectives:**

- Seek ways to provide a higher solids content sludge in order to reduce costs (Current solids content is 2-6% meaning 94-98% of application is liquid).

## Wastewater Fund

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- Provide alternative disposal locations during wet weather conditions when disposal fields may have reached permit limits.
- Provide options to expand on-site sludge holding capacity to minimize reliance on contractor availability for hauling.
- Provide options and cost for converting liquid sludge to solid sludge with residual value.
- Install cost-effective redundant sludge holding facilities at Carolina Shores WWTP.

FY 18/19 Projected Additional Direct Cost - \$180,000

Projected Recurring Annual Cost – \$0

**Goal:** Operate facilities at 100% compliance with permit.

### **Objectives:**

- Cross-train operators at facilities to provide better operator awareness.
- Hold quarterly Chief Operators meeting to discuss plant operations and issues.
- Eliminate operator fault NOV's by providing mid-month review of limits.
- Provide quality-control checks of monthly DMR data by designated operators at sufficient frequency to take additional tests to meet permit limits.

FY 18/19 Projected Additional Direct Cost - \$0

Projected Recurring Annual Cost – \$0

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

**Goal:** Improve billing accuracy on sewer flow meters.

### **Objectives:**

- Install SCADA on sewer partner flow meters to be able to record daily flows.
- Review SCADA and monthly flow reports to proactively correct billing meter issues and implement standard operating procedure when new flow meters are added.

FY 18/19 Projected Additional Direct Cost - \$45,000

Projected Recurring Annual Cost - \$0

## Wastewater Fund

### Key Programs, Objectives, and Measures

#### Wastewater Collections Division

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Feet of sewer lines maintained (Gravity, Force Main, Effluent)	3,119,715	3,153,435	3,200,000	3,225,000
Feet of vacuum sewer maintained	107,859	109,907	113,075	113,300
Number of County maintained sewer pump stations	154	157	158	160
Number of grinder pumps installed	293	292	335	340
<b>Effectiveness Measures</b>				
Feet of gravity sewer cleaned	65,760	67,658	68,913	70,000

#### Instrumentation and Electrical

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Number of RTU sites maintained	241	245	249	260
Number of generators maintained	190	192	235	245
<b>Efficiency Measures</b>				
Work orders per FTE	265	275	280	300
<b>Effectiveness Measures</b>				
Average hours to complete work order	7.8	7.5	7.4	6.9

#### Wastewater Treatment Division

<i>Key Performance Measures:</i>	<i>FY 15/16 Actual</i>	<i>FY 16/17 Actual</i>	<i>FY 17/18 Projected</i>	<i>FY 18/19 Estimated</i>
<b>Workload (output) Measures</b>				
Number of plants operated	6	6	6	6
Total gallons treated (MG)	2,174	2,256	2,320	2,314
<b>Efficiency Measures</b>				
Cost per 1,000 gallons	\$2.20	\$2.29	\$2.53	\$2.60
<b>Effectiveness Measures</b>				
Percentage of DMR compliance	98	99	99	99

## Water Debt Service

### Debt Service Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Principal	\$ 1,146,444	\$ 1,179,150	\$ 1,179,150	\$ 1,220,861
Interest	1,104,287	1,068,793	1,068,793	1,021,068
Other fees	2,574	4,000	4,000	4,000
<b>Total expenditures</b>	<b>\$ 2,253,305</b>	<b>\$ 2,251,943</b>	<b>\$ 2,251,943</b>	<b>\$ 2,245,929</b>
<b>Total revenues</b>	<b>\$ -</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.

Included in the Five-Year Capital Improvement Plan are three debt issues totaling \$176.8 million:

- Increased water demands of our retail customer, wholesale customers, and industrial customers requires the expansion of the capacity of the Northwest Water Treatment Plant from 24 mgd to 45 mgd estimated at \$38.2 million.
- A need for advanced treatment through a low-pressure reverse osmosis process estimated at \$99.0 million.
- Fourteen (14) miles of 54" raw water main from the LCFWSA King's Bluff Pump Station to the ground storage tank in Northwest at an estimated County shared cost of \$39.6 million. The raw water main will also provide the County with a redundant system in the event of damage to the existing raw water pipeline.

## Wastewater Debt Service

### Debt Service Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Principal	\$ 9,564,223	\$ 9,840,550	\$ 9,840,550	\$ 10,014,492
Interest	4,331,409	4,027,472	4,027,472	3,688,912
Other fees	17,186	18,500	18,500	18,500
<b>Total expenditures</b>	<b>\$ 13,912,818</b>	<b>\$ 13,886,522</b>	<b>\$ 13,886,522</b>	<b>\$ 13,721,904</b>
ARRA Stim Debt / Interest Subs	146,215	119,378	119,378	91,833
<b>Total revenues</b>	<b>\$ 146,215</b>	<b>\$ 119,378</b>	<b>\$ 119,378</b>	<b>\$ 91,833</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.

Included in the Five-Year Capital Improvement Plan: As the north end of the County continues to grow, participants in the Northeast Brunswick Regional Water Reclamation Facility will need additional wastewater treatment and transmission capacity. A debt issue is planned for a 2.5 mgd expansion at the Northeast facility at an approximate cost of \$39.1 million. The County currently has adequate capacity for its estimated 10 to 15 year needs therefore, the 2.5 mgd expansion would be charged a service fee by those participant wholesale customers who need the capacity.

## Schedule of Debt

### DEBT SERVICE

#### Schedule of Long-Term Debt Maturities and Annual Debt Service Requirements for Enterprise Activities June 30, 2018

Bonded Debt Fiscal Year Ended June 30	Water		Wastewater		Total	
	Principal	Principal and Interest	Principal	Principal and Interest	Principal	Principal and Interest
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	1,493,279	1,950,968	5,181,721	6,322,438	6,675,000	8,273,406
2028	1,188,421	1,573,619	5,411,579	6,302,037	6,600,000	7,875,656
2029-2033	3,465,000	4,852,975	13,465,000	15,000,700	16,930,000	19,853,675
2034-2038	3,265,000	3,975,363	1,065,000	1,297,313	4,330,000	5,272,675
2039-2043	<u>1,490,000</u>	<u>1,580,000</u>	<u>490,000</u>	<u>519,600</u>	<u>1,980,000</u>	<u>2,099,600</u>
Total Bonded Debt	<u>21,864,092</u>	<u>31,081,160</u>	<u>93,298,414</u>	<u>116,871,164</u>	<u>115,162,506</u>	<u>147,952,323</u>

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## Internal Service Funds

### Worker's Compensation Fund Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Workers' Compensation	\$ 1,215,042	\$ 980,000	\$ 1,880,000	\$ 1,098,200
<b>Total expenditures</b>	\$ 1,215,042	\$ 980,000	\$ 1,880,000	\$ 1,098,200
Workers' Compensation Premium	958,893	980,000	980,000	1,098,200
Investment earnings	5,354	-	-	-
Appropriated fund balance	-	-	900,000	-
<b>Total revenues</b>	\$ 964,247	\$ 980,000	\$ 1,880,000	\$ 1,098,200

### Health Insurance Fund Summary

	<i>FY 2017 Actual</i>	<i>FY 2018 Approved Budget</i>	<i>FY 2018 Current Budget</i>	<i>FY 2019 Approved Budget</i>
Health Insurance Claims	\$ 10,633,451	\$ 12,204,568	\$ 12,204,568	\$ 660,712
<b>Total expenditures</b>	\$ 10,633,451	\$ 12,204,568	\$ 12,204,568	\$ 660,712
Health Insurance Premiums	12,220,775	12,204,568	12,204,568	-
Investment earnings	4,670	-	-	-
Appropriated fund balance	-	-	-	660,712
<b>Total revenues</b>	\$ 12,225,445	\$ 12,204,568	\$ 12,204,568	\$ 660,712

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

In FY 2009-10, the County elected to become self-insured for workers' compensation insurance and established an internal services fund. The County charges a premium to all operating departments based on a percentage of wages paid. Claims and administrative costs are paid from the fund and the balance retained in the fund. The recommended reserve for the fund is \$2.5 million and the County plans to reach its recommended reserve level. The current reserve balance is \$977,924.

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. In FY 2019, the County will move away from the current Health Insurance Fund contributions for employees and pre-65 retirees to a fully insured health benefit pool established through NCHIP. There will be no plan benefit design changes, although the wellness/clinic program will no longer be offered. However, the County will offer employees to obtain health and dental insurance for spouses. The administrator for the plan will continue to be Blue Cross Blue Shield. County contributions for the health and dental program will decrease per employee from \$9,162 to \$8,412 in FY 2018-2019.

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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 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 (See Debt Service Sections for planned debt pages 145, 159, and 160).

## Capital Budget Process

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In Fiscal year 2019, transfer to governmental and school capital project funds from the general fund is \$5,136,275 transfer to the water capital projects fund from the water fund is \$4,610,144, and transfer to the wastewater capital projects fund from the wastewater fund is \$800,000.

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 AAA 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.

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 2019 Capital Planning	
<b>Project Title:</b>	<u>Transfer Station</u>	<b>Prior 2019 Costs:</b>	\$	-	
<b>Project Category:</b>	<u>Environmental Protection</u>	<b>FY 2019 Costs:</b>	\$	731,651	
<b>Project Type:</b>	<u>Capital Improvement</u>	<b>FY 2020-2023 Costs:</b>	\$	4,711,225	
		<b>Project Manager:</b>	Operation Services Director		
		<b>Responsible Department:</b>	Operation Services		
<b>Project Description:</b>					
A new transfer station to be constructed at the existing landfill location with a four-bay layout, one bay each for MSW, C&D, and household recycling (including cardboard) with a spare bay for growth. The size of the transfer station would be approximately 34,000 sq ft based on 10% annual growth of projected C&D debris tonnages, 2% annual growth of projected MSW tonnages, and 9% annual growth of projected household recycling tonnages for the next 20 years and EPA's guidance on sizing transfer stations. Expected completion date January 2021.					
<b>Justification:</b>					
The existing transfer station has been in operation since 1998, has a floor area of approximately 6,500 sq ft and is undersized for the current waste streams. The existing transfer station was designed to handle the MSW waste stream, which has steadily grown. In addition to MSW, now all household recyclables and approximately half of the C&D waste stream has been added to the operation. The increased tonnage has also impacted the longevity of the floor, which has historically been resurfaced every 7 to 8 years, however the last resurfacing from 2014 is already in need of repair.					
<b>Impact if Cancelled or Delayed:</b>					
The floor in the existing transfer station would have to be demolished back to the original grade and resurfaced. The county would be hard pressed to transfer more than 50% of C&D through the existing transfer station at a time when the C&D landfill may be closed. The cost of the household recycling program could potentially increase if space was not available in the transfer station due to increased direct hauls to the MRF in smaller loads.					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>C&amp;D Landfill Closure</u>	<b>Prior 2019 Costs:</b>	\$	-	
<b>Project Category:</b>	<u>Environmental Protection</u>	<b>FY 2019 Costs:</b>	\$	-	
<b>Project Type:</b>	<u>Capital Improvement</u>	<b>FY 2020-2023 Costs:</b>	\$	9,934,355	
		<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 2019 Capital Planning	
<b>Project Title:</b>	Brunswick Waterway Park	<b>Prior 2019 Costs:</b>	\$	4,025,583	
<b>Project Category:</b>	Culture & Recreation	<b>FY 2019 Costs:</b>	\$	479,500	
<b>Project Type:</b>	Capital Improvement	<b>FY 2020-2023 Costs:</b>	\$	350,000	
		<b>Project Manager:</b>	Parks & Recreation Director		
		<b>Responsible Department:</b>	Parks & Recreation		
<b>Project Description:</b>					
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. County staff recieved a public access grant to help fund the initial infrastructure. The items that will be in the first phase (Boardwalk along the Atlantic Intracoastal Waterway and the Marsh Inlet, Pavilion (with restroom facility), Signage, Gravel Access Road and Parking Lots, Site Preparation).					
<b>Justification:</b>					
Holden Beach property was purchased in 2014. Rated as the #8 project on the Parks & Recreation Strategic Plan (2017), which is the plan of the Parks & Recreation Advisory Board.					
<b>Impact if Cancelled or Delayed:</b>					
Park is presently not open to the public.					

# Capital Budget Process

## Public Safety

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	Fire Services Training Center	<b>Prior 2019 Costs:</b>	\$	-	
<b>Project Category:</b>	Public Safety	<b>FY 2019 Costs:</b>	\$	-	
<b>Project Type:</b>	Capital Improvement	<b>FY 2020-2023 Costs:</b>	\$	3,200,000	
<b>Project Description:</b>		<b>Project Manager:</b>	Engineering Project Manager		
County wide training facility for fire and rescue training.		<b>Responsible Department:</b>	Engineering		
<b>Justification:</b>					
Regular training is required to meet certification and standards. Facility will improve and provide consistent 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.					

# Capital Budget Process

## General Government

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Courthouse Renovations</u>	<b>Prior 2019 Costs:</b>	\$	<u>975,800</u>	
<b>Project Category:</b>	<u>General Government</u>	<b>FY 2019 Costs:</b>	\$	<u>10,225,750</u>	
<b>Project Type:</b>	<u>Capital Improvement</u>	<b>FY 2020-2023 Costs:</b>	\$	<u>-</u>	
		<b>Project Manager:</b>	<u>Engineering Project Manager</u>		
		<b>Responsible Department:</b>	<u>Engineering</u>		
<b>Project Description:</b>					
Courthouse spaces need study completed in April 2017 that analyzed current use of building and overcrowding. Due to the age of the building and overcrowding the building needs a major renovation to increase space efficiency. Selection of an architectural design firm anticipated in early 2018. Design and permitting for an addition to the building as well as interior renovation will commence once architect is selected.					
<b>Justification:</b>					
Age of building; overcrowding; inefficiencies in use of existing space.					
<b>Impact if Cancelled or Delayed:</b>					
Continued overcrowding with potential unsafe conditions.					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Courthouse Parking Lot</u>	<b>Prior 2019 Costs:</b>	\$	<u>-</u>	
<b>Project Category:</b>	<u>General Government</u>	<b>FY 2019 Costs:</b>	\$	<u>1,000,000</u>	
<b>Project Type:</b>	<u>Capital Improvement</u>	<b>FY 2020-2023 Costs:</b>	\$	<u>-</u>	
		<b>Project Manager:</b>	<u>Engineering Project Manager</u>		
		<b>Responsible Department:</b>	<u>Engineering</u>		
<b>Project Description:</b>					
Additional parking needed for the Courthouse addition using a portion of the current courthouse parking.					
<b>Justification:</b>					
Not enough parking for courthouse needs.					
<b>Impact if Cancelled or Delayed:</b>					
Not enough parking when court is in full session.					

# Capital Budget Process

## General Government continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Complex Buildings &amp; Renovations</u>	<b>Prior 2019 Costs:</b>	\$	-	
<b>Project Category:</b>	<u>General Government</u>	<b>FY 2019 Costs:</b>	\$	-	
<b>Project Type:</b>	<u>Capital Improvement</u>	<b>FY 2020-2023 Costs:</b>	\$	75,000	
		<b>Project Manager:</b>	<u>Engineering Project Manager</u>		
		<b>Responsible Department:</b>	<u>Engineering</u>		
<b>Project Description:</b>					
A study will be conducted to analyze crowded conditions and best use of current facilities in 2020. Also consideration for new buildings versus continued renovations of old facilities.					
<b>Justification:</b>					
Evaluation of the existing county facilities to determine additional building and or renovation needs.					
<b>Impact if Cancelled or Delayed:</b>					
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# Capital Budget Process

## Water

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>NCDOT Hwy 211 Expansion</u>	Prior 2019 Costs:	\$	<u>391,155</u>	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2019 Costs:	\$	<u>8,910,000</u>	
<b>Project Type:</b>	<u>Water Main Relocation</u>	FY 2020-2023 Costs:	\$	<u>-</u>	
<b>Project Description:</b>		Project Manager:	Public Utilities Director		
Utility relocation due to NCDOT widening road 30 feet.		Responsible Department:	Public Utilities		
<b>Justification:</b>					
100% reimburseable by NCDOT					
<b>Impact if Cancelled or Delayed:</b>					
Project initiated by NCDOT					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Sunset Harbor Road</u>	Prior 2019 Costs:	\$	<u>70,000</u>	
<b>Project Category:</b>	<u>Transmission</u>	FY 2019 Costs:	\$	<u>460,000</u>	
<b>Project Type:</b>	<u>Water Main</u>	FY 2020-2023 Costs:	\$	<u>-</u>	
<b>Project Description:</b>		Project Manager:	Water Project Manager		
The installation of 5100' of 12" PVC water main on Sunset Harbor Road between highway 211 and Roger Bacon Academy.		Responsible Department:	Public Utilities		
<b>Justification:</b>					
The project would eliminate a dead end water main on Sunset Harbor Road, improving water quality, increasing fireflow, and increasing pressures to a nearby school and the general Sunset Harbor area.					
<b>Impact if Cancelled or Delayed:</b>					
Continued low pressure and reduced fire flow on Sunset Harbor Road.					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Hwy 74/76 Water - Mintz Dr. to Old Maco</u>	Prior 2019 Costs:	\$	-	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2019 Costs:	\$	<b>65,000</b>	
<b>Project Type:</b>	<u>Water Main Extension</u>	FY 2020-2023 Costs:	\$	-	
<b>Project Description:</b>		Project Manager:		Project Manager	
		Responsible Department:		Utilities	
<p>This project (previously Phase 3) (\$840k) extends the 12" water main 8350' from the industrial facility on 74/76 across from Mintz Drive towards the west to the ex dead end 12" water main on Old Maco Rd East. Project design will occur initially in order to cut out design delays in the event an industry wants to locate in the industrial parks. Construction Administration and construction costs will be incurred once an industry locates at the industrial park.</p>					
<b>Justification:</b>					
<p>This project completes a significant portion of new water main needed to supply adequate pressure and flow for significant industry(s) at the County Industrial Parks on Hwy. 74/76 and improves the water system hydraulics, pressure, and flow on the Hwy. 74/76 corridor. It also provides existing commercial, industrial, and residential properties with fire protection and water service along the route.</p>					
<b>Impact if Cancelled or Delayed:</b>					
<p>Decreased level of service to the community; delay in completing water system infrastructure to the County Industrial Parks for industry with large fire flow requirements; decreased water system hydraulics.</p>					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Hwy 74/76 Industrial Park Water</u>	Prior 2019 Costs:	\$	-	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2019 Costs:	\$	<b>185,000</b>	
<b>Project Type:</b>	<u>Water Main Extension</u>	FY 2020-2023 Costs:	\$	<b>3,100,271</b>	
<b>Project Description:</b>		Project Manager:		Proj. Manager	
		Responsible Department:		Utilities	
<p>This project (previously Phase 4) consists of a 0.5 mgd water tank, hydrants, metering vault, and approximately 16,650 feet of 16" main that will provide fireflow and potable water service from the existing main at the intersection of Sandy Creek Drive/Hwy 74/76 to the County Industrial Parks on 74/76 at the Brunswick/Columbus County line. (\$3,285,271) Project design will occur initially in order to cut out design delays in the event an industry wants to locate in the industrial parks. Construction Administration and construction costs will be incurred once an industry locates at the industrial park or grant funding is made available.</p>					
<b>Justification:</b>					
<p>The project provides the final portion of the main to provide service to the County Industrial Parks and may provide an emergency interconnection with the Columbus County water system. This project is required in order to attract industry to the planned industrial parks.</p>					
<b>Impact if Cancelled or Delayed:</b>					
<p>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.</p>					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report	For FY 2019 Capital Planning	
<b>Project Title:</b>	Shallotte Water Transmission Main	Prior 2019 Costs:	\$	-
<b>Project Category:</b>	Transmission	FY 2019 Costs:	\$	640,000
<b>Project Type:</b>	Water Mains	FY 2020-2023 Costs:	\$	3,200,000
<b>Project Description:</b>		Project Manager:	Project Manager	
The installation of 15,900' of 24" water main between the Old Shallotte Elevated Water Tank and BPS#6. (15,900 LF of 24" DIP @ \$200/LF)		Responsible Department:	Utilities	
<b>Justification:</b>				
A parallel pipeline will supply additional potable water to the south end of the County and will provide needed redundancy in this area. The 2006 master plan identified this location as needing additional transmission capacity. Also, the water main is the only main providing water past Shallotte. Within the last ten years (most recent - 2017) this main has been compromised resulting in the entire south end of the County being out of water or having low pressure.				
<b>Impact if Cancelled or Delayed:</b>				
Due to the lack of transmission redundancy, there could be substantial economic impacts if the pipeline were comprised during the tourist season; significant impacts would occur at any time. Also, without the additional transmission capacity that this pipe will provide, as demands increase adequate pressures and fireflows will not be maintained during peak seasons.				

County of Brunswick		Capital Project Request Report	For FY 2019 Capital Planning	
<b>Project Title:</b>	Utility Operations Center Expansion	Prior 2019 Costs:	\$	-
<b>Project Category:</b>	Building	FY 2019 Costs:	\$	80,000
<b>Project Type:</b>	Facilities	FY 2020-2023 Costs:	\$	400,000
<b>Project Description:</b>		Project Manager:	CIP Manager	
Expansion of office and administration spaces in the Utility Operations Center building by approximately 2000 square feet. The expansion area was anticipated during design of the original building and was included in many of the site permits (stormwater, etc.).		Responsible Department:	Utilities	
<b>Justification:</b>				
There currently is no additional room for offices in the Utility Operations Center Building. In FY 18, two offices were added using existing space, but no more can be added without adding additional roof.				
<b>Impact if Cancelled or Delayed:</b>				
Currently, several employees must share office space and this is not conducive to the type of work they must do. Multiple interruptions reduce efficiency. The utility continues to grow and needs additional space to do so.				

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
		Prior 2019 Costs:	\$	-	
<b>Project Title:</b>	<u>Northwest Water Plant Expansion</u>	FY 2019 Costs:	\$	850,000	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2020-2023 Costs:	\$	34,150,000	
<b>Project Type:</b>	<u>Capacity Expansion</u>	Project Manager:	Utilities Director		
		Responsible Department:	Public Utilities		
<b>Project Description:</b>					
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 new filters, rapid mix basins, yard piping, sitework, a chlorine building addition, residual solids handling, and recycle improvements. Advanced Treatment Methods may require that the improvements be sized up to facilitate additional partially treated water through the basins and filters in order to achieve at least 36 mgd of treated water after the advanced treatment method. Costs herein reflect costs from FY18 CIP prior to notification of GENX in the water source.					
<b>Justification:</b>					
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers. Advanced treatment methods are needed to remove PFC's (GENX) and other emerging contaminants of concern.					
<b>Impact if Cancelled or Delayed:</b>					
Water restrictions, outages, and construction moratoriums					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
		Prior 2019 Costs:	\$	599,600	
<b>Project Title:</b>	<u>Northwest Water Plant Treatment</u>	FY 2019 Costs:	\$	6,500,000	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2020-2023 Costs:	\$	92,500,000	
<b>Project Type:</b>	<u>Treatment</u>	Project Manager:	Utilities Director		
		Responsible Department:	Public Utilities		
<b>Project Description:</b>					
Phase 3 will complete the expansion of the capacity of the NWWTP from 24 mgd to 36 mgd. The original project consisted of construction of a new filters, rapid mix basins, yard piping, sitework, a chlorine building addition, residual solids handling, and recycle improvements but now includes Advanced Treatment Methods that may require that the original improvements be sized up to facilitate additional partially treated water through the basins and filters in order to achieve at least 36 mgd of treated water after the advanced treatment method.					
<b>Justification:</b>					
The expansion is needed to meet the increased water demands of our retail customer bases, wholesale customers, and industrial customers. Advanced treatment methods are needed to remove PFC's (GENX) and other emerging contaminants of concern. Costs herein contain ~8 million of filter, basin, ancillary improvements for additional capacity required for new treatment process in addition to the new treatment process itself.					
<b>Impact if Cancelled or Delayed:</b>					
Water restrictions and public concerns of water quality.					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>54" LCFWSA Parallel Raw Water Main</u>	Prior 2019 Costs:	\$	<b>850,000</b>	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2019 Costs:	\$	-	
<b>Project Type:</b>	<u>Water Plant</u>	FY 2020-2023 Costs:	\$	<b>38,710,000</b>	
		Project Manager:	<u>Director/CFPUA</u>		
		Responsible Department:	<u>Utilities</u>		
<b>Project Description:</b>					
14 miles of 54" raw water main from the LCFWSA King's Bluff Pump Station to the ground storage tank in Northwest. Design/const admin cost estimated at \$2.6 million. The construction cost for 54" DIP is estimated at 59.8 million for a total of \$62.4 million. Brunswick County's expected cost share is 63.4%.					
<b>Justification:</b>					
A parallel pipeline will supply additional raw water to meet the future potable water needs of the County. The Brunswick County NWWTP is currently over 90% of capacity on the annual peak day. Similarly, the CFPUA and Pender County will need additional raw water to meet long term potable water needs. The main will also provide a redundant system in the event of damage to the existing raw water pipeline.					
<b>Impact if Cancelled or Delayed:</b>					
No redundant source if existing pipeline is damaged. Water restrictions or water outages possible if not constructed by 2021.					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	<u>Southeast Area Improvements</u>	Prior 2019 Costs:	\$	<b>65,000</b>	
<b>Project Category:</b>	<u>Capital Improvement</u>	FY 2019 Costs:	\$	-	
<b>Project Type:</b>	<u>Elevated Storage</u>	FY 2020-2023 Costs:	\$	<b>2,035,000</b>	
		Project Manager:	<u>Water Project Manager</u>		
		Responsible Department:	<u>Public Utilities</u>		
<b>Project Description:</b>					
This project will construct improvements in the southeast area of the water system. Improvements may include an elevated water storage tank (500,000 gallon minimum) in the St. James/Sunset Harbor/Middleton Road area, a pressure sustaining valve on the 24" potable water main between the 211 water treatment plant and Long Beach Road, minor plant improvements to increase pressure output, and the construction of 12"/16" mains. The scope of the actual project will depend on the evaluation of conditions once the Middleton Road water main, Gilbert Road water mains, and new 211 clearwell projects are completed.					
<b>Justification:</b>					
Improvements are needed to provide improved pressure and fireflow in the St. James/Sunset Harbor during the morning peak season flow period.					
<b>Impact if Cancelled or Delayed:</b>					
Continued lower pressure and reduced fire flow within the St. James/Sunset Harbor area during morning peak usage periods in the peak season (summer).					

# Capital Budget Process

## Water continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	FY16 Top 7 and Apollo Water Mains	Prior 2019 Costs:	\$	1,905,000	
<b>Project Category:</b>	Capital Improvements	FY 2019 Costs:	\$	-	
<b>Project Type:</b>	Water Mains	FY 2020-2023 Costs:	\$	2,435,000	
		Project Manager:	Engineering Director		
		Responsible Department:	Engineering		
<b>Project Description:</b>					
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. Contract A: Apollo Street is complete. Construction of Contract B: High Meadows, Taft Rd / Sea Wynd, and Old Town Creek Road commenced on 1/15/2017 for the FY18 work. The remaining water mains will be built in FY19 and FY20.					
<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

## Sewer

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	NC 211 R-5021 NCDOT Utility Relocation	<b>Prior 2019 Costs:</b>	\$	88,351	
<b>Project Category:</b>	Capital Improvement	<b>FY 2019 Costs:</b>	\$	7,560,000	
<b>Project Type:</b>		<b>FY 2020-2023 Costs:</b>	\$	-	
		<b>Project Manager:</b>	Assist Public Utilities Director		
		<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 other than force main upsize. Upsize cost will be the responsibility of the City of Southport.					
<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 2019 Capital Planning	
<b>Project Title:</b>	WBRWWTF Expansion - Southport .75 MGD	<b>Prior 2019 Costs:</b>	\$	2,340,000	
<b>Project Category:</b>	Sewer	<b>FY 2019 Costs:</b>	\$	23,420,000	
<b>Project Type:</b>	Plant Capacity	<b>FY 2020-2023 Costs:</b>	\$	-	
		<b>Project Manager:</b>	CIP Manager		
		<b>Responsible Department:</b>	Public Utilities		
<b>Project Description:</b>					
Sanitary sewer force main and treatment plant capacity expansion as necessary to accept 0.75 MGD of sewage flow from Southport into the West Brunswick Regional Wastewater System. New force main piping and upgrades to existing force main piping will be constructed to convey the flow. The treatment capacity of the Shallotte WWTP will be increased to provide the required increase in treatment capacity.					
<b>Justification:</b>					
Satisfies an interlocal agreement with Southport to provide treatment of wastewater produced in Southport.					
<b>Impact if Cancelled or Delayed:</b>					
Southport is currently leasing capacity in the West Brunswick Regional Wastewater System. If Southport exceeds their leased treatment capacity, doing so will infringe upon the treatment capacity that has been purchased by our regional partners. Southport may then be required to impose a moratorium on new connections while they seek a means of increasing their treatment capacity.					

# Capital Budget Process

## Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	Northeast Brunswick Regional WWTP 2.5 MGD Expansion	<b>Prior 2019 Costs:</b>	\$	2,500,000	
<b>Project Category:</b>	Sewer	<b>FY 2019 Costs:</b>	\$	-	
<b>Project Type:</b>	Plant Capacity	<b>FY 2020-2023 Costs:</b>	\$	36,600,000	
<b>Project Description:</b>		<b>Project Manager:</b>		CIP Manager	
Expansion of the Northeast Wastewater Treatment Plant by 2.5 MGD and the corresponding transmission system upgrades (\$4.5 million) to meet the treatment capacity needs of Leland, Navassa, & H2GO.		<b>Responsible Department:</b>		Public Utilities	
<b>Justification:</b>					
As the north end of the County continues to grow, Participants in the Northeast Regional WWT Facility will need additional wastewater treatment and transmission capacity. The expansion would be funded by those who need the capacity and based on current demands/allocations this would likely included Leland, Navassa, & H2GO.					
<b>Impact if Cancelled or Delayed:</b>					
Moratoriums on new construction could be placed on the utilities by the NC DEQ.					

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	74/76 Industrial Park	<b>Prior 2019 Costs:</b>	\$	-	
<b>Project Category:</b>	Wastewater	<b>FY 2019 Costs:</b>	\$	354,000	
<b>Project Type:</b>	Collection/ Transmission	<b>FY 2020-2023 Costs:</b>	\$	1,767,000	
<b>Project Description:</b>		<b>Project Manager:</b>		CIP Manager	
Infrastructure improvements including gravity collection system, a wastewater transmission pumping station, and a satellite pump station to serve the International Logistics Park and Mid-Atlantic Industrial Park. Funding for this project is a reimbursement from Columbus County for their Industrial Development Fund approved Grant (\$2.1 million) in support for infrastructure at International Logistics Park.		<b>Responsible Department:</b>		Utilities	
<b>Justification:</b>					
This project will better position the sites to attract large industrial businesses to locate in Brunswick County. Market conditions dictate shovel ready sites to meet increasingly tight schedules in order to compete with neighboring states.					
<b>Impact if Cancelled or Delayed:</b>					
The sites will not be attractive for economic development due to risks associated with the installation of utilities and the existence of utility infrastructure at alternate sites.					

# Capital Budget Process

## Sewer continued

County of Brunswick		Capital Project Request Report		For FY 2019 Capital Planning	
<b>Project Title:</b>	Enterprise Funded Low Pressure Main Extension	<b>Prior 2019 Costs:</b>	\$	-	
<b>Project Category:</b>	Collection	<b>FY 2019 Costs:</b>	\$	-	
<b>Project Type:</b>	Main Extension	<b>FY 2020-2023 Costs:</b>	\$	700,000	
		<b>Project Manager:</b>	Project Coordinator		
		<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>					
Expansion of the customer base helps to maintain utility rate stability. Eliminating this program will reduce the areas that sewer is available to new customers of the system.					

# Capital Improvement Plan

County Capital Improvement Plan: Projects	Prior to FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY2023	Total
<u>Environmental Protection</u>							
Transfer Station	\$ -	\$731,651	\$4,711,225	\$ -	\$ -	\$ -	\$5,442,876
C&D Landfill Closure	-	-	-	-	650,000	9,284,355	9,934,355
<b>Total Environmental Health</b>	-	731,651	4,711,225	-	650,000	9,248,355	15,377,231
<u>Culture &amp; Recreation</u>							
Brunswick Center at Calabash	2,415,000	-	-	-	-	-	2,415,000
Ocean Isle Beach Park	5,850,000	-	-	-	-	-	5,850,000
Smithville Park Improvements	5,929,666	-	-	-	-	-	5,929,666
Brunswick Waterway Park	4,025,583	479,500	350,000	-	-	-	4,855,083
<b>Total Culture &amp; Recreation</b>	18,220,249	479,500	350,000	-	-	-	19,049,749
<u>Public Safety</u>							
Fire Services Training Center	-	-	-	-	3,200,000	-	3,200,000
<b>Total Public Safety</b>	-	-	-	-	3,200,000	-	3,200,000
<u>General Government</u>							
Courthouse Renovations	975,800	10,225,750	-	-	-	-	11,201,550
Courthouse Parking Lot	-	1,000,000	-	-	-	-	1,000,000
Complex Buildings and Renovations	-	-	75,000	-	-	-	75,000
<b>Total General Government</b>	-	11,225,750	75,000	-	-	-	11,000,000
<b>Total: County Capital Improvement Plan</b>	<b>\$19,196,049</b>	<b>\$12,436,901</b>	<b>\$5,136,225</b>	<b>\$ -</b>	<b>\$3,850,000</b>	<b>\$9,284,355</b>	<b>\$49,903,530</b>
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	13,599,749	1,068,500	50,000	-	650,000	8,867,000	24,235,249
Grant	1,100,500	411,000	300,000	-	-	-	1,811,500
To be Determined	995,800	10,957,401	4,711,225	-	3,200,000	-	19,864,426
Pay-Go	3,500,000	-	75,000	-	-	417,355	3,992,355
<b>Total: County Capital Improvement Plan Sources</b>	<b>\$19,196,049</b>	<b>\$12,436,901</b>	<b>\$5,136,225</b>	<b>\$ -</b>	<b>\$3,850,000</b>	<b>\$9,284,355</b>	<b>\$49,903,530</b>

# Capital Improvement Plan

<b>Education Capital Improvement Plan: Projects</b>	<b>Prior to FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>	<b>Total</b>
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$3,182,894	\$3,262,196	\$3,343,751	\$3,427,345	\$3,513,027	\$3,600,854	\$20,330,067
Annual Technology Projects	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
New Town Creek Middle School	-	27,000,000	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	-	4,000,000	-	-	-	-	4,000,000
Town Creek Elementary 6 Classroom Addition	-	2,740,000	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	-	-	-	5,250,000	-	-	5,250,000
North Brunswick High 12 Classroom Addition	-	-	-	5,250,000	-	-	5,250,000
Waccamaw K-2 Building Replacement	-	-	-	3,320,000	-	-	3,320,000
Early College and CTE Building	-	-	-	1,500,000	-	20,000,000	21,500,000
District Wide Athletic, Interior and Exterior Building Improvements	-	25,405,000	-	31,319,000	-	29,056,000	85,780,000
BCC Allied Health Building Expansion & Renovatin	-	5,714,328	-	-	-	-	5,714,328
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$4,882,894</b>	<b>\$69,821,524</b>	<b>\$5,043,751</b>	<b>\$51,766,345</b>	<b>\$5,213,027</b>	<b>\$54,356,854</b>	<b>\$191,084,395</b>
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	2,818,456	3,546,776	3,790,774	4,041,379	4,269,536	4,376,457	22,843,378
Ad Valorem Designated for K-12 School Capital Outlay	782,496	837,458	858,394	879,854	901,851	924,397	5,184,450
Ad Valorem Reserve Contingency	1,281,942	3,417,962	394,583	206,111	41,641	-	5,342,239
GO Funds Advanced for Design Work	-	3,355,000	-	2,444,000	-	-	5,799,000
BOE Proposed Debt Proceeds (Bond Ref. 2016)	-	52,950,000	-	44,195,000	-	49,056,000	146,201,000
BCC Connect NC Board	-	2,857,328	-	-	-	-	2,857,328
BCC to be Determined	-	2,857,000	-	-	-	-	2,857,000
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$4,822,894</b>	<b>\$69,821,524</b>	<b>\$5,043,751</b>	<b>\$51,766,344</b>	<b>\$5,213,028</b>	<b>\$54,356,854</b>	<b>\$191,084,395</b>
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	672,500	672,500	672,500	1,072,500	1,072,500	1,072,500	5,235,000
Grant Reimbursements to County	400,000	400,000	400,000	-	-	-	1,200,000
<b>Total Airport Capital Improvement Plan Uses</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>\$1,072,500</b>	<b>\$6,435,000</b>
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	922,500	922,500	922,500	922,500	922,500	922,500	5,535,000
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
<b>Total Airport Capital Improvement Plan Sources</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>\$1,072,500</b>	<b>\$6,435,000</b>

# Capital Improvement Plan

<b>Water Capital Improvement Plan: Projects</b>	<b>Prior to FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>	<b>Total</b>
<u>Water Capital Improvement Plan: Uses</u>							
Misc-Gilbert Road and Bailey Road Project	\$1,114,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,114,600
Hwy 74/76 Water Main Phase 1 & 2	1,500,000	-	-	-	-	-	1,500,000
NCDOT Hwy 211 Expansion	391,155	8,910,000	-	-	-	-	9,301,155
Sunset Harbor Road	70,000	460,000	-	-	-	-	530,000
FY16 Top 7 and Apollo Water Mains	1,905,000	-	1,310,000	1,125,000	-	-	4,340,000
Northwest Water Plant Treatment	599,600	6,500,000	92,500,000	-	-	-	99,599,600
Northwest Water Plant Expansion 12MGD	-	850,000	34,150,000	-	-	-	35,000,000
Hwy 74/76 Industrial Park Water	-	185,000	3,100,271	-	-	-	3,285,271
Hwy 74/76 Water – Mintz Dr to Old Maco	-	65,000	-	-	-	-	65,000
Shalotte Water Transmission Main	-	640,000	3,200,000	-	-	-	3,840,000
Utility Operations Center Expansion	-	80,000	400,000	-	-	-	480,000
54" LCFWSA Parallel Raw Water Main	850,000	-	38,710,000	-	-	-	39,560,000
Southeast Area Improvements	65,000	-	185,000	1,850,000	-	-	2,100,000
<b>Total Water Capital Improvement Plan</b>	<b>\$6,495,355</b>	<b>\$17,690,000</b>	<b>\$173,555,271</b>	<b>\$2,975,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$200,715,626</b>
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	5,613,700	-	185,000	-	-	-	5,798,700
Debt Proceeds	-	7,990,000	168,560,000	-	-	-	176,550,000
Grant	500,000	-	-	-	-	-	500,000
Other Reimbursement	381,655	8,910,000	2,392,636	-	-	-	11,684,291
Pay Go	-	790,000	2,417,635	2,975,000	-	-	6,182,635
<b>Total Water Capital Improvement Plan Uses</b>	<b>\$6,495,355</b>	<b>\$17,690,000</b>	<b>\$173,555,271</b>	<b>\$2,975,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$200,715,626</b>

# Capital Improvement Plan

<b>Wastewater Capital Improvement Plan: Projects</b>	<b>Prior to FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>	<b>Total</b>
<u>Wastewater Capital Improvement Plan: Uses</u>							
Sandy Creek Sewer Bypass	\$75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,051,000
Miscellaneous Wastewater Projects	73,323	-	-	-	-	-	72,323
NC 211 R-5021 NCDOT Utility Relocation	88,351	7,560,000	-	-	-	-	7,648,351
WBRWWTF Expansion – Southport	2,340,000	23,420,000	-	-	-	-	25,760,000
NE Brunswick Regional WWTP Expansion	2,500,000	-	36,600,000	-	-	-	39,100,000
74/76 Industrial Park	-	354,000	1,767,000	-	-	-	2,121,000
Enterprise Funded Low Pressure Main Extension	-	-	100,000	600,000	-	-	700,000
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$5,075,674</b>	<b>\$31,334,000</b>	<b>\$38,467,000</b>	<b>\$600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$75,476,674</b>
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	147,323	-	100,000	600,000	-	-	847,323
Debt Proceeds	-	-	36,600,000	-	-	-	36,600,000
Other (Participants and NCDOT Reimb)	4,928,351	31,334,000	1,767,000	-	-	-	38,029,351
<b>Total Wastewater Capital Improvement Plan Uses</b>	<b>\$5,075,674</b>	<b>\$31,334,000</b>	<b>\$38,467,000</b>	<b>\$600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$75,476,674</b>

# 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>
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	108,181	3,347,269	30,941	47.7	11,739	10.2%
2011	110,361	3,405,071	30,854	48.0	11,969	10.3%
2012	112,682	3,574,233	31,720	48.4	12,026	10.3%
2013	115,752	3,756,974	32,457	48.8	12,201	9.1%
2014	119,661	3,924,028	32,793	49.3	12,416	6.9%
2015	123,535	4,204,982	34,039	49.6	12,240	7.1%
2016	125,712	4,457,288	35,456	49.9	12,290	5.8%
2017	131,726	4,820,537	36,595	50.1	12,401	4.8%
2018	135,464	n/a	n/a	50.9	12,425	5.0%

Source:

(1) State Data Center; projection as of June 30, 2018; 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 2018**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2017 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>
Duke Energy (formerly Progress Energy Carolinas, Inc.)	Utility	\$ 1,383,829,146	1	5.53%
Brunswick Electric Membership Corp.	Utility	193,237,988	2	0.77%
Archer Daniels Midland Co.	Industry	124,058,573	3	0.50%
Bald Head Island Ltd.	Developer	73,782,487	4	0.29%
Funston Land & Timber LLC	Timber	72,927,266	5	0.29%
Red Mountain Timber Co LLC	Timber	70,405,336	6	0.28%
Wal-Mart Real Estate Business Trust	Retail	41,273,111	7	0.16%
Piedmont Natural Gas Co. Inc.	Utility	33,645,480	8	0.13%
CPI USA North Carolina , LLC	Utility	30,726,518	9	0.12%
CP Brunswick LLC	Developer	29,458,915	10	0.12%
Totals		<b>\$ 2,053,344,821</b>		<b>8.20%</b>

Source: Brunswick County Tax Department

# Brunswick County Facts

## Principal Employers

Name of Employer	Type of Business	Fiscal Year 2018		
		Number of Employees	Rank	Percentage of Total County Employment
Brunswick County Board of Education	Education	1,983	1	3.76%
County of Brunswick	Local Government	1,092	2	2.07%
Wal-Mart Associates	Retail Chain	893	3	1.69%
Duke Power (formerlyProgress Energy)	Utility	867	4	1.65%
Brunswick Novant Medical	Medical Care Facility	730	5	1.39%
Food Lion LLC	Grocery Chain	620	6	1.18%
Brunswick Community College	Education	482	7	0.91%
Lowe's Food	Grocery Chain	409	8	0.78%
Lowe's Home Centers	Retail Chane	309	9	0.59%
Dosher Memorial Hospital	Medical Care Facility	301	10	0.57%
Totals		7,686		14.58%

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, 2018 AND ENDING JUNE 30, 2019**

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, 2018 and ending June 30, 2019 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, 2017.

## **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	\$300,443
Administration	899,317
Human Resources	442,925
Finance	1,523,230
Tax Administration	4,494,579
Legal	681,212
Superior Judges Office	175,000
Clerk of Court	81,544
District Judges Office	500
Board of Elections	780,755
Register of Deeds	2,838,950
Management Information Systems	2,756,750
Service Center	1,215,112
Engineering	678,136
Operation Services	6,766,395
Non-Departmental	6,801,366
District Attorney's Office	53,000
Sheriff's Office	16,508,169
Law Enforcement Separation	96,060
Detention Center	8,790,034
Emergency Services	578,349
Emergency Medical Services	9,830,106
Building/Fire Inspections and Central Permitting	2,142,335
Rescue Squads	332,800
Central Communications Center	2,648,951
Sheriff Animal Protective Services	1,074,903
Transportation Agencies	155,638
Solid Waste	16,282,832
Environmental Protection Agencies	235,063
Zoning/Solid Waste Enforcement	239,298
Planning	714,764

## County Budget Ordinances

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Brunswick Business & Industry Development	425,000
Occupancy Tax	1,500,000
Cooperative Extension	623,660
Soil & Water	234,521
Economic Development Agencies	2,311,110
Veterans Services	211,010
Human Services Agencies	2,387,618
Brunswick County Schools	40,756,278
Brunswick Community College	4,399,867
Library	1,347,624
Parks and Recreation	3,620,244
Debt Service	13,460,707
Transfer to Other Funds	15,876,743
Contingency	<u>400,000</u>

**TOTAL EXPENDITURES - GENERAL FUND** **\$177,681,898**

### 2. REVENUES

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

Ad Valorem Taxes	\$124,680,301
Local Option Sales Taxes	24,754,123
Other Taxes & Licenses	4,458,600
Unrestricted Intergovernmental	2,500,000
Restricted Intergovernmental	1,900,753
Permits & Fees	6,244,110
Sales and Services	5,540,478
Investment Earnings	200,500
Other Revenue	2,691,832
Fund Balance Appropriated	<u>4,711,201</u>

**TOTAL REVENUES - GENERAL FUND** **\$177,681,898**

# 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>\$2,355,103</u>
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<b>TOTAL EXPENDITURES - PUBLIC HOUSING FUND</b>	<b><u>\$2,355,103</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	\$2,316,000
Sales and Services	38,953
Transfer from General Fund	<u>150</u>

<b>TOTAL REVENUES - PUBLIC HOUSING FUND</b>	<b><u>\$2,355,103</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	\$6,164,252
Environmental Health	<u>1,702,511</u>

<b>TOTAL EXPENDITURES - PUBLIC HEALTH FUND</b>	<b><u>\$7,866,763</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	\$2,474,539
Sales and Service	832,500
Other Revenue	45,000
Fund Balance Appropriated	274,410
Transfer from General Fund	<u>4,240,314</u>

<b>TOTAL REVENUES - PUBLIC HEALTH FUND</b>	<b><u>\$7,866,763</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>\$15,355,739</u>
<b>TOTAL EXPENDITURES - SOCIAL SERVICES</b>	<b><u>\$15,355,739</u></b>

### **2. REVENUES**

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

Restricted Intergovernmental	\$8,778,085
Sales and Service	77,500
Transfer from General Fund	<u>6,500,154</u>
<b>TOTAL REVENUES - SOCIAL SERVICES FUND</b>	<b><u>\$15,355,739</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, 2018 and ending June 30, 2019.

### A. EMERGENCY TELEPHONE SERVICE FUND

#### 1. EXPENDITURES

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

Emergency Telephone Service	<u>\$548,008</u>
<b>TOTAL EXPENDITURES - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$548,008</u></b>

#### 2. REVENUES

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

Restricted Intergovernmental	<u>\$548,008</u>
<b>TOTAL REVENUE - EMERGENCY TELEPHONE SERVICE FUND</b>	<b><u>\$548,008</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>\$212,699</u>
<b>TOTAL EXPENDITURES - REGISTER OF DEEDS TECH ENHNCMNT FUND</b>	<b><u>\$212,699</u></b>

#### 2. REVENUES

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

Permits & Fees	\$165,500
Investment Earnings	3,500
Fund Balance Appropriated	<u>43,699</u>
<b>TOTAL REVENUES - REGISTER OF DEEDS TECH ENHANCEMENT FUND</b>	<b><u>\$212,699</u></b>

# 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, 2018 and ending June 30, 2019.

### A. WATER FUND

#### 1. EXPENDITURES

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

Water Administration	\$3,227,126
Northwest Water Treatment Plant	4,615,508
211 Water Treatment Plant	2,252,574
Water Distribution Division	2,508,055
Lower Cape Fear Water and Sewer Authority - Reimbursement	306,468
Customer Service Division	1,163,816
Instrumentation/Electrical Division	1,294,208
Construction Division	2,304,640
Water Debt Service	2,245,929
Transfer to Water Projects Fund Transfers Water Fund	<u>4,610,144</u>

**TOTAL EXPENDITURES - WATER FUND** **\$24,528,468**

#### 2. REVENUES

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

Sales and Service	\$23,072,000
Other Revenue	476,468
Investment Earnings	70,000
Transfers from Water Capital Projects Fund	<u>910,000</u>

**TOTAL REVENUE - WATER FUND** **\$24,528,468**

# County Budget Ordinances

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## **B. WASTEWATER FUND**

### **1. EXPENDITURES**

The following amounts are hereby appropriated in the Wastewater Fund:

Wastewater Administration	\$1,966,185
Collection Division	4,499,655
Northeast Regional Wastewater	1,536,651
Southwest Regional Wastewater	867,447
West Regional Wastewater	3,030,109
Ocean Isle Beach Wastewater	543,939
Wastewater Debt Service	13,721,904
Transfer to Wastewater Capital Projects Reserve fund	<u>800,000</u>

**TOTAL EXPENDITURES - WASTEWATER FUND** **\$26,965,890**

### **2. REVENUES**

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

Restricted Intergovernmental	\$91,833
Sales and Services	22,782,098
Other Revenue	57,400
Investment Earnings	50,000
Transfer from Wastewater Reserve	1,175,000
Expendable Net Assets Appropriated	<u>2,809,559</u>

**TOTAL REVENUES - WASTEWATER FUND** **\$26,965,890**

# 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, 2018 and ending June 30, 2019.

### A. WORKERS' COMPENSATION FUND

#### 1. EXPENDITURES

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

Premiums and Claims	<u>\$1,098,200</u>
<b>TOTAL EXPENDITURES – WORKERS' COMPENSATION FUND</b>	<b><u>\$1,098,200</u></b>

#### 2. REVENUES

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

Other Revenue	<u>\$1,098,200</u>
<b>TOTAL REVENUE – WORKERS' COMPENSATION FUND</b>	<b><u>\$1,098,200</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>\$660,712</u>
<b>TOTAL EXPENDITURES – HEALTH INSURANCE FUND</b>	<b><u>\$660,712</u></b>

#### 2. REVENUES

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

Other Revenue	<u>\$660,712</u>
<b>TOTAL REVENUE – HEALTH INSURANCE FUND</b>	<b><u>\$660,712</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, 2018 and ending June 30, 2019.

### A. COUNTY CAPITAL PROJECT RESERVE FUND

#### 1. EXPENDITURES

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

C&D Landfill Closure	<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	\$839,500
School ½ Cent Sales Tax	<u>3,546,775</u>
<b>TOTAL EXPENDITURES – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$4,386,275</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>\$4,386,275</u>
<b>TOTAL REVENUE – SCHOOL CAPITAL PROJECT FUND</b>	<b><u>\$4,386,275</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	\$3,700,144
System Development Fees Reserve Fund	910,000

**TOTAL EXPENDITURES - WATER CAPITAL PROJECT RESERVE FUND** **\$4,610,144**

### 2. REVENUES

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

Transfer from Water Fund	<u>\$4,610,144</u>
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**TOTAL REVENUE - WATER CAPITAL PROJECT RESERVE FUND** **\$4,610,144**

## 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	\$(375,000)
West Regional Capital & Replacement Fund	800,000
Transfer to Wastewater Fund	<u>375,000</u>

**TOTAL EXPENDITURES-WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$800,000**

### 2. REVENUES

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

Transfer from Wastewater Fund	<u>\$800,000</u>
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**TOTAL REVENUE - WASTEWATER CAPITAL PROJECT RESERVE FUND** **\$800,000**

# 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 \$3,326,569 for eleven months and \$3,326,561 for one month for a total of \$39,918,820.

(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 \$69,789 for eleven months and \$69,779 for one month for a total of \$837,458.

(c) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$839,500 of prior year excess ad valorem estimated collections.

(d) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Board of Education Capital Outlay Reserve Fund \$6,011,920 estimated required local option sales tax reserve and \$800,000 in lottery proceeds less limited obligation debt service of \$3,265,145 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 \$3,546,775 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 \$577,962 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 \$227,350 (130), Plant Operations \$2,149,018 (610), and Plant Maintenance \$945,689 (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 \$415,015 (130), non-curriculum Instruction \$140,000 (323), and Student Support \$156,795 (510), and Capital Outlay \$150,000 (920).

(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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(f) The Board of County Commissioners has, in its discretion, allocated the appropriation for the Brunswick Guarantee College Tuition Scholarship Program for administrative and marketing costs of \$50,000 paid in two equal installments on July 15<sup>th</sup> and January 15<sup>th</sup> and tuitions scholarships awarded not to exceed \$166,000 on a reimbursement expenditure basis.

### **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 \$1,169.96. Members of the board, other than the Chair, shall be compensated at a bi-weekly rate of \$945.00. 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 \$132,656. 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 \$90,801. 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, 2018 and ending June 30, 2019 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, 2018.

# 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 2019 thru 2023 is hereby adopted.

County Capital Improvement Plan: Projects	Prior to FY 2019	FY 2019	FY 2020	FY 2021	FY 2022	FY2023	Total
<u>Environmental Protection</u>							
Transfer Station	\$ -	\$731,651	\$4,711,225	\$ -	\$ -	\$ -	\$5,442,876
C&D Landfill Closure	-	-	-	-	650,000	9,284,355	9,934,355
<b>Total Environmental Health</b>	-	731,651	4,711,225	-	650,000	9,248,355	15,377,231
<u>Culture &amp; Recreation</u>							
Brunswick Center at Calabash	2,415,000	-	-	-	-	-	2,415,000
Ocean Isle Beach Park	5,850,000	-	-	-	-	-	5,850,000
Smithville Park Improvements	5,929,666	-	-	-	-	-	5,929,666
Brunswick Waterway Park	4,025,583	479,500	350,000	-	-	-	4,855,083
<b>Total Culture &amp; Recreation</b>	18,220,249	479,500	350,000	-	-	-	19,049,749
<u>Public Safety</u>							
Fire Services Training Center	-	-	-	-	3,200,000	-	3,200,000
<b>Total Public Safety</b>	-	-	-	-	3,200,000	-	3,200,000
<u>General Government</u>							
Courthouse Renovations	975,800	10,225,750	-	-	-	-	11,201,550
Courthouse Parking Lot	-	1,000,000	-	-	-	-	1,000,000
Complex Buildings and Renovations	-	-	75,000	-	-	-	75,000
<b>Total General Government</b>	-	11,225,750	75,000	-	-	-	11,000,000
<b>Total: County Capital Improvement Plan</b>	<b>\$19,196,049</b>	<b>\$12,436,901</b>	<b>\$5,136,225</b>	<b>\$ -</b>	<b>\$3,850,000</b>	<b>\$9,284,355</b>	<b>\$49,903,530</b>
<u>County Capital Improvement Plan-Sources</u>							
Capital Reserve	13,599,749	1,068,500	50,000	-	650,000	8,867,000	24,235,249
Grant	1,100,500	411,000	300,000	-	-	-	1,811,500
Other	995,800	10,957,401	4,711,225	-	3,200,000	-	19,864,426
Pay-Go	3,500,000	-	75,000	-	-	417,355	3,992,355
<b>Total: County Capital Improvement Plan Sources</b>	<b>\$19,196,049</b>	<b>\$12,436,901</b>	<b>\$5,136,225</b>	<b>\$ -</b>	<b>\$3,850,000</b>	<b>\$9,284,355</b>	<b>\$49,903,530</b>

# County Budget Ordinances

<b>Education Capital Improvement Plan: Projects</b>	<b>Prior to FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>	<b>Total</b>
<u>Education Capital Improvement Plan: Projects</u>							
Annual Capital Outlay Budget for Categories 1, 2, 3	\$3,182,894	\$3,262,196	\$3,343,751	\$3,427,345	\$3,513,027	\$3,600,854	\$20,330,067
Annual Technology Projects	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	10,200,000
New Town Creek Middle School	-	27,000,000	-	-	-	-	27,000,000
Lincoln Elementary 6 Classroom Addition	-	4,000,000	-	-	-	-	4,000,000
Town Creek Elementary 6 Classroom Addition	-	2,740,000	-	-	-	-	2,740,000
West Brunswick High 12 Classroom Addition	-	-	-	5,250,000	-	-	5,250,000
North Brunswick High 12 Classroom Addition	-	-	-	5,250,000	-	-	5,250,000
Waccamaw K-2 Building Replacement	-	-	-	3,320,000	-	-	3,320,000
Early College and CTE Building	-	-	-	1,500,000	-	20,000,000	21,500,000
District Wide Athletic, Interior and Exterior Building Improvements	-	25,405,000	-	31,319,000	-	29,056,000	85,780,000
BCC Allied Health Building Expansion & Renovatin	-	5,714,328	-	-	-	-	5,714,328
<b>Total: Education Capital Improvement Plan Uses</b>	<b>\$4,882,894</b>	<b>\$69,821,524</b>	<b>\$5,043,751</b>	<b>\$51,766,345</b>	<b>\$5,213,027</b>	<b>\$54,356,854</b>	<b>\$191,084,395</b>
<u>Education Capital Improvement Plan: Sources</u>							
Article 40 and 42 Sales Tax Legislated for K-12 Schools	2,818,456	3,546,776	3,790,774	4,041,379	4,269,536	4,376,457	22,843,378
Ad Valorem Designated for K-12 School Capital Outlay	782,496	837,458	858,394	879,854	901,851	924,397	5,184,450
Ad Valorem Reserve Contingency	1,281,942	3,417,962	394,583	206,111	41,641	-	5,342,239
GO Funds Advanced for Design Work	-	3,355,000	-	2,444,000	-	-	5,799,000
BOE Proposed Debt Proceeds (Bond Ref. 2016)	-	52,950,000	-	44,195,000	-	49,056,000	146,201,000
BCC Connect NC Board	-	2,857,328	-	-	-	-	2,857,328
BCC to be Determined	-	2,857,000	-	-	-	-	2,857,000
<b>Total Education Capital Improvement Plan Sources</b>	<b>\$4,822,894</b>	<b>\$69,821,524</b>	<b>\$5,043,751</b>	<b>\$51,766,344</b>	<b>\$5,213,028</b>	<b>\$54,356,854</b>	<b>\$191,084,395</b>
<u>Airport Capital Improvement Plan: Uses</u>							
Airport Expansion Projects	672,500	672,500	672,500	1,072,500	1,072,500	1,072,500	5,235,000
Grant Reimbursements to County	400,000	400,000	400,000	-	-	-	1,200,000
<b>Total Airport Capital Improvement Plan Uses</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>\$1,072,500</b>	<b>\$6,435,000</b>
<u>Airport Capital Improvement Plan: Sources</u>							
Discretionary Allocation	922,500	922,500	922,500	922,500	922,500	922,500	5,535,000
GA Entitlement	150,000	150,000	150,000	150,000	150,000	150,000	900,000
<b>Total Airport Capital Improvement Plan Sources</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>\$1,072,500</b>	<b>\$6,435,000</b>

# County Budget Ordinances

<b>Water Capital Improvement Plan: Projects</b>	<b>Prior to FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>	<b>Total</b>
<u>Water Capital Improvement Plan: Uses</u>							
Misc-Gilbert Road and Bailey Road Project	\$1,114,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,114,600
Hwy 74/76 Water Main Phase 1 & 2	1,500,000	-	-	-	-	-	1,500,000
NCDOT Hwy 211 Expansion	391,155	8,910,000	-	-	-	-	9,301,155
Sunset Harbor Road	70,000	460,000	-	-	-	-	530,000
FY16 Top 7 and Apollo Water Mains	1,905,000	-	1,310,000	1,125,000	-	-	4,340,000
Northwest Water Plant Treatment	599,600	6,500,000	92,500,000	-	-	-	99,599,600
Northwest Water Plant Expansion 12MGD	-	850,000	34,150,000	-	-	-	35,000,000
Hwy 74/76 Industrial Park Water	-	185,000	3,100,271	-	-	-	3,285,271
Hwy 74/76 Water – Mintz Dr to Old Maco	-	65,000	-	-	-	-	65,000
Shallotte Water Transmission Main	-	640,000	3,200,000	-	-	-	3,840,000
Utility Operations Center Expansion	-	80,000	400,000	-	-	-	480,000
54" LCFWSA Parallel Raw Water Main	850,000	-	38,710,000	-	-	-	39,560,000
Southeast Area Improvements	65,000	-	185,000	1,850,000	-	-	2,100,000
<b>Total Water Capital Improvement Plan</b>	<b>\$6,495,355</b>	<b>\$17,690,000</b>	<b>\$173,555,271</b>	<b>\$2,975,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$200,715,626</b>
<u>Water Capital Improvement Plan: Sources</u>							
Capital Reserve	5,613,700	-	185,000	-	-	-	5,798,700
Debt Proceeds	-	7,990,000	168,560,000	-	-	-	176,550,000
Grant	500,000	-	-	-	-	-	500,000
Other Reimbursement	381,655	8,910,000	2,392,636	-	-	-	11,684,291
Pay Go	-	790,000	2,417,635	2,975,000	-	-	6,182,635
<b>Total Water Capital Improvement Plan Uses</b>	<b>\$6,495,355</b>	<b>\$17,690,000</b>	<b>\$173,555,271</b>	<b>\$2,975,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$200,715,626</b>

# County Budget Ordinances

<b>Wastewater Capital Improvement Plan: Projects</b>	<b>Prior to FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>	<b>Total</b>
<u>Wastewater Capital Improvement Plan: Uses</u>							
Sandy Creek Sewer Bypass	\$75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,051,000
Miscellaneous Wastewater Projects	73,323	-	-	-	-	-	72,323
NC 211 R-5021 NCDOT Utility Relocation	88,351	7,560,000	-	-	-	-	7,648,351
WBRWWTF Expansion – Southport	2,340,000	23,420,000	-	-	-	-	25,760,000
NE Brunswick Regional WWTP Expansion	2,500,000	-	36,600,000	-	-	-	39,100,000
74/76 Industrial Park	-	354,000	1,767,000	-	-	-	2,121,000
Enterprise Funded Low Pressure Main Extension	-	-	100,000	600,000	-	-	700,000
<b>Total Wastewater Capital Improvement Plan</b>	<b>\$5,075,674</b>	<b>\$31,334,000</b>	<b>\$38,467,000</b>	<b>\$600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$75,476,674</b>
<u>Wastewater Capital Improvement Plan: Sources</u>							
Capital Reserve	147,323	-	100,000	600,000	-	-	847,323
Debt Proceeds	-	-	36,600,000	-	-	-	36,600,000
Other (Participants and NCDOT Reimb)	4,928,351	31,334,000	1,767,000	-	-	-	38,029,351
<b>Total Wastewater Capital Improvement Plan Uses</b>	<b>\$5,075,674</b>	<b>\$31,334,000</b>	<b>\$38,467,000</b>	<b>\$600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$75,476,674</b>

# County Budget Ordinances

The following fees and rates are hereby adopted:

Type of	Rate or Fee	Rate or Fee
<b>Dentention Center:</b>		
GPS monitoring	\$	145.00
<b>Health Department:</b>		
Routine venipuncture	\$	14.00
Endocervical curettage		125.00
Insert intrauterine device		140.00
Remove intrauterine device		175.00
Antepartum care only		900.00
Electrolyte panel		10.00
Comprehensive metabolic panel		15.00
Lipid panel		25.00
Acute hepatitis panel		37.00
Alpha fetoprotein, serum		12.00
Amines, vaginal fluid qual		8.00
Assay of amylase		8.00
Bilirubin, total		7.50
Assay of calcium		15.00
Carcinoembryonic antigen		15.00
Assay of ck (cpk)		10.00
Creatine, MB fraction		10.00
Assay of creatinine		6.00
Assay of urine creatinine		6.00
Dehydroepiandrosterone		15.00
Assay of estradiol		20.00
Blood folic acid serum		12.00
Assay of GGT		10.00
Gonadotropin (FSH)		25.00
Assay of haptoglobin, quant		10.00
Hemoglobin electrophoresis		23.00
Hemoglobin A1C		15.00
Assay of iron		10.00
Assay of lead		15.00
Lipoprotein, bld, by nmr		22.00
Assay of blood lipoprotein		10.00
Organic acid, single, quant		12.00
Assay of parathormone		30.00
Assay of phosphorus		4.00
Assay of serum potassium		6.00
Assay of progesterone		15.00
Assay of prolactin		15.00

# County Budget Ordinances

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**Health Department continued:**

Assay of protein, serum	5.00
Assay of thyroglobulin	12.00
T4	10.00
Assay thyroid stim hormone	35.00
Assay of tsi	35.00
Assay, triiodothyronine (t3)	15.00
Assay of blood/uric acid	5.00
Assay of c-peptide	15.00
Chorionic gonadotropin test	15.00
Quantative hcg	9.00
Prothrombin time	5.00
Rbc sed rate, nonautomated	6.00
Antinuclear antibodies	10.00
C- reactive protein	5.00
Ccp antibody	11.00
Microsomal antibody	12.00
Rheumatoid factor, quant	5.00
TB intradermal test	20.00
Lyme disease antibody	15.00
Lyme disease antibody	20.00
Chlamydia antibody	10.00
Helicobacter pylori	12.00
Herpes simplex test	15.00
Hepatitis C Antibody reflex to PCR	40.00
Hep c ab test, confirm	15.00
Blood typing Rh (D)	10.00
Blood culture for bacteria	15.00
Culture, bacteria other	15.00
Urine culture/colony count	10.00
CH GC NAAT	25.00
Smear, wet mount, saline/ink	15.00
Herpes	30.00
Chylmd trach, dna, amp probe	40.00
N. gonorrhoeae, dna, amp probe	40.00
Cytopath c/v auto fluid redo	35.00
Rabies ig im/sc	375.00
Immunization Admin	25.00
Immune admin oral/nasal	25.00
Meninoccal recombinant protein and oute..	200.00
Hep a vaccine, adult im	80.00
Hep a vacc, ped/adol, 2 dose	40.00
Hep a/hep b vacc, adult im	110.00
Hib vaccine, prp-omp, im pedvax	40.00
H papilloma vacc 3 dose im	180.00
Human papilloma vaccine types 6,11...	230.00
Pneumococcal conjugate vaccine, 13 valen...	200.00

# County Budget Ordinances

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**Health Department continued:**

Rabies vaccine, im	300.00
Rotovirus vacc 3 dose, oral	100.00
Typhoid (injection)	95.00
Diphtheria, tetanus toxoids, acellular p...	60.00
Dtap-hib-ip vaccine, im	110.00
Dtap vaccine, <7yrs, im	35.00
Mmr vaccine, sc	85.00
Mmr vaccine, sc	230.00
Poliovirus, ipv, sc/im	50.00
Td vaccine no prsrv >=7 im	35.00
Tdap vaccine >7 im	55.00
Chicken pox vaccine, sc	140.00
Yellow fever	150.00
Dtap-hep b-ipv vaccine, im	95.00
Pneumococcal vaccine	110.00
Meningococcal vaccine, im	130.00
Japanese encephalitis	290.00
Hepb vacc ped/adol 3 dose im	40.00
Hepatitis B vaccine, adult dosage (3 dos...	75.00
Shingrix	200.00
Electrocardiogram, complete	30.00
Limited bilateral noninvasive physiologi...	145.00
Breathing capacity test	150.00
Measure blood oxygen level	15.00
BRIEF EMOTIONAL/ BEHAV ASSMT	15.00
Administration of patient focused health...	15.00
Administration of caregiver focused heal...	15.00
Therapeutic, prophylactic or diagnostic	30.00
Medical nutrition, indiv. In	45.00
Med nutrition, indiv, subseq	35.00
Medical nutrition, group	30.00
Handling and/or conveyance of specimen f...	15.00
Office or other outpatient visit for the	70.00
Office or other outpatient visit for the	100.00
Office or other outpatient visit for the	140.00
Office or other outpatient visit for the	250.00
Office or other outpatient visit for the	325.00
Office or other outpatient visit for the	40.00
Office or other outpatient visit for the	70.00
Office or other outpatient visit for the	125.00
Office or other outpatient visit for the	175.00
Office or other outpatient visit for the	270.00
Prev visit, new, infant	150.00
Prev visit, new, age 1-4	175.00
Prev visit, new, age 5-11	180.00
Prev visit, new, age 12-17	200.00

# County Budget Ordinances

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## Health Department continued:

Prev visit, new, age 18-39	200.00
Prev visit, new, age 40-64	250.00
Prev visit, est, age 5-11	140.00
Prev visit, est, age 12-17	160.00
Prev visit, est, age 18-39	180.00
Prev visit, est, age 40-64	180.00
Prev visit, est, 65 & over	200.00
Preventative counseling, indiv	145.00
Smoking and tobacco use cessation counse...	40.00
Oral evaluation, pt < 3yrs	55.00
Admin influenza virus vac	25.00
Admin pneumococcal vaccine	25.00
Admin hepatitis b vaccine	25.00
Diab manage trn per indiv	60.00
Injection, medroxyprogesterone acetate,...	0.21
Methylprednisolone injection	7.00
Hydroxyzine hcl injection	10.00
Mirena	270.00
Intraut copper contraceptive	235.00
Intraut copper contraceptive	780.00
TB screening form	15.00
PPD reading (placed elsewhere)	15.00
Miconazole generic	8.00
Plan B	10.00
Nutritional counseling, diet	40.00

## Brunswick County Fire Protection Fees:

Grissettown Longwood Volunteer Fire Department	50% inc.
Town of Ocean Isle Beach Fire Department	35% inc.
Shallotte Point Volunteer Fire Department	35% inc.
Town of Sunset Beach Fire Department	45% inc.
Bolivia Volunteer Fire Department	30% inc.
Civietown Volunteer Fire Department	35% inc.
Tri-Beach Volunteer Fire Department	15% inc.
City of Southport Fire Department	10% inc.
Yaupon Beach Volunteer Fire Department	Merg
Sunset Harbor/Zion Hill Volunteer Fire Department	45% inc.
Town of Shallotte Fire Department	10% inc.
Waccamaw Volunteer Fire Department	35% inc.
Northwest Volunteer Fire Department	25% inc.

# County Budget Ordinances

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## Water:

### Capital Recovery Fee

#### Residential

One or Two Bedrooms	\$	-
Three Bedrooms		-
Four or More Bedrooms		-
Residential per Gallon Rate		4.10
Each Bedroom Based on 70 gpd		287.00

**Commercial per REU** (1 Residential Equivalent Unit = 360 gallons per day of flow. Flow rates are determined by North Carolina administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial, and industrial uses are based on the County's standard rate for gallons per acre irrigated.

**Commercial per gallon** (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial, and industrial uses are based on the County's standard rate for gallons per acre irrigated.

4.10

### Transmission Fee

#### Residential

One or Two Bedrooms		-
Three Bedrooms		-
Four or More Bedrooms		-
Residential per Gallon Rate		1.38
Each Bedroom Based on 70 gpd		97.00

**Commercial per REU** (1 Residential Equivalent Unit = 360 gallons per day of flow. Flow rates are determined by North Carolina administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial, and industrial uses are based on the County's standard rate for gallons per acre irrigated.

**Commercial per gallon** (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) Irrigation flow rates for single-family residential uses are included in the fee. Irrigation flow rates for multi-family, commercial, and industrial uses are based on the County's standard rate for gallons per acre irrigated.

1.38

Wholesale & Industrial Water rate based on May PPI \$ 2.93

## Waste water:

Northeast Regional Wholesale Sewer Rate per 1,000 gallons	\$	2.20
Ocean Isle Beach Wholesale Sewer Rate per 1,000 gallons		3.80

### Capital Recovery Fee

#### Residential

One or Two Bedrooms	\$	-
Three Bedrooms		-
Four or More Bedrooms		-
Residential per Gallon Rate		14.29
Each Bedroom Based on 70 gpd		1,000.00

# County Budget Ordinances

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**Wastewater continued:**

**Commercial per REU** (1 Residential Equivalent Unit = 360 gallons per day of flow. Flow rates are determined by North Carolina administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) -

**Commercial per gallon** (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) 14.29

Transmission Fee

Residential

One or Two Bedrooms \$ -

Three Bedrooms -

Four or More Bedrooms -

Residential per Gallon Rate 4.76

Each Bedroom Based on 70 gpd 333.00

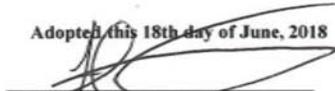
**Commercial per REU** (1 Residential Equivalent Unit = 360 gallons per day of flow. Flow rates are determined by North Carolina administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) -

**Commercial per gallon** (Flow rates are determined by North Carolina Administrative Code. Fees for flows not covered under NCAC [for example, industrial process water] shall be determined on a case-by-case basis.) 4.76

**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.**

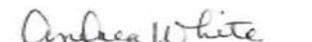
**Adopted this 18<sup>th</sup> day of June, 2018.**

Adopted this 18<sup>th</sup> day of June, 2018



Frank Williams, Chairman  
Brunswick County Board of Commissioners

Attest:



Andrea White, 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 an 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.